

PURBANCHAL PRESTRESSED LTD.

CIN : L68200WB1974PLC272700

Regd. Office : 5, Gorky Terrace, 2nd Floor, Shakespeare Sarani, Kolkata – 700017, West Bengal, India

Corp. Office : 4, Synagogue Street, Room No. - 405, 4th Floor, Kolkata - 700 001, W.B., India

Phone: 033 6613 3300 | Email: purbpl7@gmail.com | Website: www.purbanchal.co.in

Date: 31.08.2024

The Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th Floor,

Plot No C 62, G-Block,

Opp. Trident Hotel,

Bandra Kurla Complex,

Bandra (E), Mumbai-400098, India.

SCRIP CODE/SYMBOL: PURBANCHAL

Sub: Pursuant to Regulation 34(1) of the SEBI (LODR) Regulations, 2015- Notice of completion of dispatch of AGM Notice and Annual Report for FY 2023-24 to the members of the Company

Dear Sir,

This is to inform you that the Board of Directors of the Company has decided the following:-

1. Intimation of Dispatch of Notice

Pursuant to Regulation 30 read with Part-A of Schedule-III of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has completed the dispatch of Notice of Annual General Meeting along with Annual Report of the Company on 31.08.2024 in the permitted mode for the Financial Year 2023-24.

2. Annual General Meeting

Annual General Meeting of the Shareholders of the Company is scheduled to be held on 28th day of September, 2024 at 12.30 P.M. at 5, Gorky terrace, 2nd floor, Kolkata-700017.

Pursuant to Regulation 34(1) of the SEBI (LODR) Regulations, 2015, we are enclosing herewith the Annual Report of the Company for the Financial Year ended March 31st, 2024 along with the Notice of Annual General Meeting of the Company.

The Annual Report of the Company for the Financial Year 2023-2024 is available on company's website at <https://www.purbanchal.co.in/>

3. Book Closure

Pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of the SEBI (LODR) Regulations, 2015, the Register of Members and Share Transfer Books will remain closed from 23rd day of September, 2024 to 28th day of September, 2024 (both days inclusive) for the purpose of Annual General Meeting of the Company.

4. E- Voting

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI (LODR), Regulations, 2015, the Company has decided to provide the facility to members to exercise their right to vote at the Ensuing Annual General Meeting (AGM) by electronic means and the business may be transacted through E- Voting Services provided by Central Depository Services (India) Limited (CDSL).

The Voting period will commence on 25th day of September, 2024 at 9.00 A.M and end on 27th day of September, 2024 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or Dematerialized form, as on the cut-off date, i.e., 21st day of September, 2024 may cast their vote electronically.

M/s. Mankani & associates-Ms. Priya Mankani, Practicing company secretaries has been appointed as the Scrutinizer for E-Voting purpose

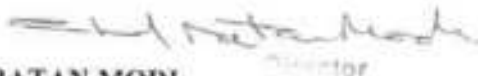
You are requested to take on record the aforesaid information.

Thanking you,

Yours' faithfully,

For PURBANCHAL PRESTRESSED LIMITED

PURBANCHAL PRESTRESSED LTD.



CHAND RATAN MODI

DIRECTOR

DIN: 00343685

PURBANCHAL PRESTRESSED LIMITED
(CIN: L68200WB1974PLC272700)

ANNUAL REPORT 2023-24

PURBANCHAL PRESTRESSED LTD
 5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200WB1974PLC272700
 Website: www.purbanchal.co.in

SL.NO	CONTENTS	PAGE
1	CORPORATE INFORMATION	1
2	NOTICE	2-15
3	DIRECTORS REPORT	16-24
4	ANNEXURE-I (AOC-2)	25-26
5	ANNEXURE-II (MD & CFO CERTIFICATION)	27
6	ANNEXURE-III (MANAGING DIRECTOR'S CERTIFICATION)	28
7	ANNEXURE-IV (MANAGEMENT DISCUSSION & ANALYSIS REPORT)	29-31
8	ANNEXURE-VI (SECRETARIAL AUDIT REPORT)	32-34
9	CORPORATE GOVERNANCE REPORT	35-44
10	AUDITOR'S CERTIFICATE ON CORPORATE GOVERNANCE	45
11	AUDITOR'S CERTIFICATE ON NON DISQUALIFICATION OF DIRECTORS	46
12	INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS	47-51
13	ANNEXURE-'A' OF AUDITORS' REPORT (CARO, 2016)	52-55
14	ANNEXURE 'B' OF AUDITORS' REPORT (INTERNAL FINANCIAL REPORT)	56-57
15	BALANCE SHEET	58
16	STATEMENT OF PROFIT & LOSS	59
17	CASH FLOW STATEMENT	60
18	CHANGES IN EQUITY	61
19	ACCOUNTING POLICY	62-64
20	NOTES ACCOMPANYING FORMING PARTS OF FINNACIAL STATEMENTS (NOTE 1-2.28)	65-82

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

BOARD OF DIRECTORS:

Chand Ratan Modi: Managing Director (DIN: 00343685)
Mohit Parakh: Non-Executive Independent Director (DIN: 02033194)
Binod Kumar Bihani: Non-Executive Independent Director (DIN: 02471328)
Tripty Modi: Non-Executive Non-Independent Director (DIN: 07203672)
Chanchal Rungta: Non-Executive Non-Independent Director (DIN: 07590027)

COMMITTEES OF THE BOARD:

Audit Committee Members:

Mr. Mohit Parakh: Chairman Mrs. Chanchal Rungta: Member
Mr. Binod Kumar Bihani: Member

Nomination & Remuneration Committee Members:

Mr. Binod Kumar Bihani: Chairman Mr. Mohit Parakh: Member
Ms. Tripty Modi: Member

Stakeholders Committee Members:

Mrs. Chanchal Rungta: Chairman Mr. Mohit Parakh: Member
Ms. Tripty Modi: Member

OTHER KEY MANAGERIAL PERSON:

Mr. Avi Lunia: Chief Financial Officer (Died on 28.03.2024)
Mr. Jayanta Chowdhury: Chief Financial Officer (Appointed on 28.05.2024)
Ms Pooja Sharma: Compliance Officer and Company Secretary

BANKER: Axis Bank, AU Small Finance Bank

AUDITORS:

Statutory & Tax Auditor: M/s. S. Mandal & Co., Practicing Chartered Accountants,
29D, Seven Tanks Lane, Dum Dum Jn, Kolkata-700030
Secretarial Auditor: M/s. Mankani & Associates, Practicing Company Secretary,
Block-309, Flat-2A, Fort Residency, S.N. Roy Road,
New Alipore, Kolkata-700038
Internal Auditor: M/s. Gaurav Manoj & Co., Practicing Chartered Accountants
26/1A, S.N. Roy Road, Kolkata-700038

COMPANY SECRETARY: Ms Pooja Sharma: Compliance Officer and Company Secretary

REGISTRAR & SHARE TRANSFER AGENT: M/s Niche Technologies Private Limited, 3A, Auckland Place 7th Floor,
Room No. 7A & 7B, Kolkata WB 700017 IN

SHARES LISTED WITH: Metropolitan Stock Exchange of India Limited

REGISTERED OFFICE ADDRESS:

Room No 5, H.M. Market, T.R. Phukan Road, Guwahati-781001 (Till 08.08.2024)
5, Gorky terrace, 2nd Floor, Kolkata-700017, W.B., India (From 09.08.2024)

CORPORATE OFFICE: 4, Synagogue Street, 4th Floor, Room No. 405, Kolkata-700001

N.B.: CIN: L26956AS1974PLC001605 (Till 20.11.2023)

CIN: L68200AS1974PLC001605 (From 20.11.2023 till 09.08.2024) (Pursuant to change in business activity)

CIN: L68200WB1974PLC272700 (From 10.08.2024) (Pursuant to change in regd. Office address)

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

NOTICE

Notice is hereby given that the 50th Annual General Meeting of the members of **PURBANCHAL PRESTRESSED LIMITED** will be held on Saturday, 28th September, 2024 at 12:30 P.M. at the registered office at 5, Gorky terrace, 2nd floor, Kolkata-700017, W.B., India to transact the following business:

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statement for the financial year ended March 31, 2024 and Reports of the Directors and Auditors thereon.
2. To appoint a director in place of Ms. Tripty Modi (DIN: 07203672), who retires by rotation and being eligible, offers herself for re-appointment.
3. Re-appointment of Statutory Auditors:

“**RESOLVED THAT** pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and pursuant to the recommendation of the Audit Committee, M/s. S. Mandal & Co, Chartered Accountants, having Firm Registration No. 314188E be and are hereby reappointed as the Statutory Auditors of the Company for the second consecutive term of five years, from the conclusion of this 50th Annual General Meeting till the conclusion of the 55th Annual General Meeting to be held in the year 2029, to examine and audit the accounts of the Company at such remuneration as may be decided by the Board of Directors in consultation with the Statutory Auditors of the Company.”

**By Order of the Board of Directors
For Purbanchal Prestressed Limited**
PURBANCHAL PRESTRESSED LTD.



Chand Ratan Modi
Director
DIN: 00343685

Place: Kolkata
Date: 10.08.2024

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

NOTES:

1. A Member entitled to attend and vote at the Annual General Meeting ('AGM') may appoint a proxy to attend and vote on his behalf. A proxy need not be a Member of the Company.

Proxies, in order to be effective, must be received at the Registered Office of the Company at 5, Gorky terrace, 2nd floor, Kolkata-700017, not less than forty-eight hours before the commencement of the AGM.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged with the Company, at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

2. Pursuant to Section 113 of the Companies Act, 2013, corporate members are requested to send a certified copy of the Board Resolution/Authorization together with specimen signature authorizing their representative, intending to attend and vote at the AGM.
3. Members are requested to bring their copies of Annual Report to the Meeting, in order to register the attendance, at the venue of the Annual General Meeting, members are requested to bring their folio number/demat account number/DP ID-Client ID to enable us to provide a duly filled attendance slip for your signature and participation at the meeting.
4. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
5. The Register of Members of the Company will remain closed from September 23, 2024 to September 28, 2024 (both days inclusive) for the purpose of Annual General Meeting.
6. In case any member is desirous to receive communication from the Company in electronic form, they may register their email address with Company or with their depository participant or send their consent at the Registered Office of the Company along with their folio no. and valid email address for registration.
7. In terms of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, the Resolutions proposed at

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD

5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA

Email Id: purbp17@gmail.com, Phone No: 033-66133300

CIN: L68200WB1974PLC272700

Website: www.purbanchal.co.in

this AGM will be transacted through remote e-voting (facility to cast vote from a place other than the venue of the AGM) and for which purpose the

8. Company has engaged the services of CDSL. The Board of Directors of the Company has appointed M/s. Manakani & associates-Ms. Priya Mankani, Practicing Company Secretary (Certificate of Practice Number- 17947), as the Scrutinizer for this purpose. The detailed instructions for e-voting are given as a separate attachment to this notice. The e-voting period begins on September 25, 2024 at 9.00 AM and ends on September 27, 2024 at 5.00 PM.
9. Voting rights will be reckoned on the paid-up value of shares registered in the name of the Members as on September 21, 2024 (cut-off date). Only those Members whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date will be entitled to cast their votes by remote e-voting.
10. Additional Information pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulations) on Director seeking appointment / re-appointment at this AGM is furnished herewith annexure to the Notice. The directors have furnished their consent for appointment / re-appointment as required under the Companies Act, 2013 and the Rules thereunder.
11. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The Nomination Form SH 13 prescribed by the Government can be obtained from the Company at its Registered Office.
12. Members, who wish to obtain information on the Company or desire to view the Financial Statements, may visit the Company's corporate website or send their queries at least 10 days before the AGM to the Registered Office of the Company.
13. In compliance with the MCA Circulars and SEBI Circular dated May 12, 2020 and further circulars, clarifications and notification issued in the context matter by MCA and go green initiative of MCA, Notice of the AGM along with the Annual Report 2023-24 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2023-24 will also be available on the Company's website and in the websites of the Stock Exchange.

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001

Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

14. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company.

By Order of the Board of Directors
PURBANCHAL PRESTRESSED LTD.



Chand Ratan Modi
Director
DIN: 00343685

Place: Kolkata
Date: 10.08.2024

Explanatory Statement pursuant to section 102 of Companies Act, 2013
Item No.: 3

This Explanatory Statement is in terms of Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), though statutorily not required in terms of Section 102 of the Act. The Members at the 45th Annual General Meeting ('AGM') of the Company held on 24th september 2019, had approved appointment of S. Mandal & Co., Chartered Accountants (Firm Registration No. 314188E), as the Statutory Auditors of the Company to hold office from the conclusion of the 45thAGM till the conclusion of the 50th AGM of the Company to be held in the year 2024. After evaluating and considering various factors such as industry experience, competency of the audit team, efficiency in conduct of audit, independence, etc., the Board of Directors of the Company ('Board') has, based on the recommendation of the Audit Committee, proposed the reappointment of S. Mandal & Co., as the Statutory Auditors of the Company, for the second consecutive term of five years from the conclusion of 50th AGM till the conclusion of 55th AGM of the Company to be held in the year 2029, at a remuneration as may be mutually agreed between the Board and the Statutory Auditors. Firm have consented to their appointment as the Statutory Auditors and have confirmed that the appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act and that they are not disqualified to be appointed as the Statutory Auditors in terms of the provisions of Section 139 and 141 of the Act and the Rules framed thereunder. Firm registered with the Institute of Chartered Accountants of India. Firm audits various companies listed on stock exchanges in India. The Board, in consultation with the Audit Committee shall approve revisions in the remuneration of the Statutory Auditors for the tenure. Besides the audit services, the Company would also obtain certifications from the

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
 5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200WB1974PLC272700
 Website: www.purbanchal.co.in

Statutory Auditors under various statutory regulations and certifications required by clients, banks, statutory authorities, audit related services and other permissible non-audit services as required from time to time, for which they will be remunerated separately on mutually agreed terms, as approved by the Board in consultation with the Audit Committee. The Board, in consultation with the Audit Committee, may alter and vary the terms and conditions of re-appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Statutory Auditors. None of the Directors, Key Managerial Personnel or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the Resolution at Item No. 3 of the accompanying Notice. Based on the recommendation of the Audit Committee, the Board recommends the Ordinary Resolution set forth at Item No.3 of the Notice for approval by the Members.

Additional information on Director recommended for re-appointment as required under Regulation 36 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Name of the Director	Ms. Tripty Modi
Date of Birth	07/02/1991
Date of Appointment	13/08/2016
Relationship with Directors	Niece of Chand Ratan Modi, MD of the Company.
Expertise in Specific functional area	Business administration
Qualification	Graduation in Science (B.Sc.)(Computers)
Board Membership of Companies	1. Kamini Finance & investment Co. Ltd 2. Maurya Trading Co. Ltd 3. Sangrahalaya Timber & crafts Ltd 4. Visisth Chay Vyapar Limited
Chairman/Member of the Committees of the Board of Directors as on date	Audit Committee: Membership:1 Nomination and remuneration committee: Membership:5 Stakeholders Relationship Committee: Membership:4 Chairmanship:1

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
 Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbhp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

Number of Shares held in the Company as on March 31, 2024	-
---	---

INSTRUCTION FOR VOTING THROUGH ELECTRONIC MEANS

Dear Member,

In compliance with Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 108 of the Companies Act, 2013, read with the applicable rules, the Company is pleased to provide e-voting facility to all its Members, to enable to cast their vote electronically instead of dispatching the physical postal ballot form by post. The Company has engaged the services of CDSL for the purpose of providing e-voting facility to all its members.

The process and manner for remote e-voting are as under:

- i. The remote e-voting period commences on 25th September, 2024 (9:00 a.m.) and ends on 27th September, 2024 (5:00 pm). During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of September 21, 2024, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.
- ii. The shareholders should log on to the e-voting website www.evotingindia.com during the voting period.
- iii. Click on "Shareholders" tab.
- iv. Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company, excluding the special characters.
- v. Next enter the Image Verification as displayed and Click on Login.
- vi. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
 5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200WB1974PLC272700
 Website: www.purbanchal.co.in

vii. If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field. In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
DOB	Enter the Date of Birth as recorded in your demat account with the depository or in the company records for your folio in dd/mm/yyyy format.
Bank Account Number (DBD)	Enter the Bank Account Number as recorded in your demat account with the depository or in the company records for your folio. Please Enter the DOB or Bank Account Number in order to Login. If both the details are not recorded with the depository or company then please enter the member-id / folio number in the Bank Account Number details field as mentioned in above instruction (iv).

viii. After entering these details appropriately, click on "SUBMIT" tab.

- ix. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- x. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- xi. Click on the EVSN for the relevant Company Name i.e. PURBANCHAL PRESTRESSED IMITED on which you choose to vote.
- xii. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
 Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

- xiii. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

- xiv. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- xv. You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
- xvi. If Demat account holder has forgotten the same password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- xvii. Note for Institutional Shareholders & Custodians :

- Institutional shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://www.evotingindia.com> and register themselves as Corporates.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details they have to create a compliance user which should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
 - The list of accounts should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- xviii. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com or contact them at 1800 200 5533.

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD

5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA

Email Id: purbp17@gmail.com, Phone No: 033-66133300

CIN: L68200WB1974PLC272700

Website: www.purbanchal.co.in

- xix. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. iPhone and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.

GENERAL INSTRUCTIONS:

1. Institutional Members / Bodies Corporate (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory (ies) who are authorized to vote through e-mail at mankani.pria@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com on or before 27th September 2024, up to 5:00 pm without which the vote shall not be treated as valid.
2. The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of September 21, 2024. A person who is not a member as on cut-off date should treat this notice for information purpose only.
3. The notice of the Annual General Meeting will be sent to the members, whose names appear in the register of members / Depositories as at closing hours of business on August 16, 2024.
4. The shareholders shall have one vote per equity share held by them as on the cut-off date of September 21, 2024. The facility of e-voting would be provided once for every folio / client id, irrespective of the number of joint holders.
5. Since the Company is required to provide members the facility to cast their vote by electronic means, shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of September 21, 2024 and not casting their vote electronically, may only cast their vote at the Annual General Meeting.
6. Notice of the AGM along with attendance slip, proxy form along with the process, instructions and the manner of conducting e-voting is being sent electronically to all the members whose e-mail IDs are registered with the Company / Depository Participant(s). For members who request for a hard copy and for those who have not registered their email address, physical copies of the same are being sent through the permitted mode.
7. Investors, who became members of the Company subsequent to the dispatch of the Notice / Email and hold the shares as on the cut-off date i.e. September 21, 2024 requested to send the written / email communication to the Company at purbp17@gmail.com

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001

Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

mentioning their Folio No. / DP ID and Client ID to obtain the Login-ID and Password for e-voting.

8. M/s. Mankani & associates-Ms. Priya Mankani, Practicing Company Secretary (Certificate of Practice Number- 17947) has been appointed as the Scrutinizer to scrutinize the remote e-voting process and voting at the AGM in a fair and transparent manner. The Scrutinizer will submit, not later than 3 working days of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman of the Company or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
9. The Results declared along with the Scrutinizer's Report shall be placed on the website of CDSL. The same will be communicated to the listed stock exchanges viz. Metropolitan Stock Exchange of India.

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

ATTENDANCE SLIP
(To be handed over at the entrance of the Meeting Hall)

Folio No.: _____ DP-ID No.: _____ Client ID
No. _____

Name of Member(s): _____

Name of the Proxy
holder: _____

Registered Address: _____

Number of Shares Held _____

I, hereby record my presence of the 50th ANNUAL GENERAL MEETING of the Company held on Saturday the 28th day of September, 2024 at 12.30 p.m. at 5, Gorky terrace, 2nd floor, Kolkata-700017.

Signature of the Member / Representative / Proxy Holder*

* Strike out whichever is not applicable

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

FORM OF PROXY

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

Folio No.: _____ DP-ID No.: _____ Client ID No.: _____

Name of the Member(s): _____ Email Id: _____

Registered Address: _____

I/We, being members, holding shares of PURBANCHAL PRESTRESSED LIMITED hereby appoint:

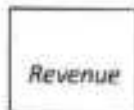
1. Name: _____ E-mail Id _____
Address: _____ or failing him/her

2. Name: _____ Email Id _____
Address: _____ or failing him/her

3. Name: _____ E-mail Id _____
Address: _____

as my / our Proxy to vote for me / us, on my / our behalf at the 50th ANNUAL GENERAL MEETING of the Company held on Saturday the 28th day of September, 2024 and at any adjournment thereof in respect of the following resolutions:

1. Adoption of Balance Sheet, Statement of Profit & Loss, Report of Auditors and Board of Directors for the year ended 31st March, 2024.
2. Retire by Rotation
3. Re-appointment of Statutory and tax auditor of the Co.



Signed this _____ day of _____ 2024. Signature of Member _____

Signature of Proxy holder(s): 1. _____

2. _____

3. _____

NOTE: The Form of Proxy duly completed must be deposited at the Registered Office of the Company, 5, Gorky terrace, 2nd floor, Kolkata-700017 not later than 48 hours before the time for holding the meeting.

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

**ANNEXURE TO THE NOTICE FOR THE 50TH ANNUAL GENERAL MEETING OF THE
COMPANY TO BE HELD ON 28TH SEPTEMBER, 2024**

Name & Registered Address
of Sole/First named Member :

Joint Holders Name (If any) :

Folio No. / DP ID & Client ID:

No. of Equity Shares Held :

Dear Shareholder,

Subject: Process and manner for availing E-voting facility:

Pursuant to Provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Company is pleased to provide E-voting facility to the members to cast their votes electronically on all resolutions proposed to be considered at the Annual General Meeting (AGM) to be held on Saturday, 28th September, 2024 at 12.30 P.M. at 5, Gorky terrace, 2nd floor, Kolkata-700017 and at any adjournment thereof.

The Company has engaged the services of Central Depository Services (India) Limited (CDSL) to provide the e-voting facility. The e-voting facility is available at the link <https://www.evotingindia.com>

The Electronic Voting Particulars are set out below:

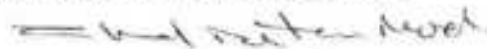
EVSN (Electronic Voting Sequence Number)	User ID	PAN / Sequence No.
240813018		

The E-voting facility will be available during the following voting period:

Remote e-Voting Start On	Remote e-Voting End On
25 th September, 2024 at 9:00 A.M. (IST)	27 th September, 2024 at 5:00 P.M. (IST)

Please read the instructions mentioned in the Notice of AGM before exercising your vote.

For Purbanchal Prestressed Limited
PURBANCHAL PRESTRESSED LTD.



Director
Chand Ratan Modi
Director
DIN: 00343685

Place: Kolkata
Date: 10.08.2024

Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
5, GORKY TERRACE, 2ND FLOOR, KOLKATA-700017, W.B., INDIA
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200WB1974PLC272700
Website: www.purbanchal.co.in

Route Map for the location of the venue of the 50th Annual General Meeting of Purbanchal Prestressed Limited



Corporate Office: 4, Synagogue Street, Room No. 405, 4th Floor, Kolkata-700001
Tel (STD Code): 033 66133300, Fax: 033-66133303

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2023-24

To,
The Members,

Your directors have pleasure in presenting their 50th Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2024.

Financial Highlights

During the year under review, performance of your company as under: (Rs. in 000)

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Profit/ Loss before Taxation	-94	73,451
Less: Tax Expenses	-	-
Current Tax	-	-
Profit/(Loss) after Tax	-94	73,451
Add: Balance Brought Forward from last year	-2,37,863	-2,94,340
Transferred to Reserve u/s 45-IC of the RBI Act, 1934	-	14,118
Transferred from Special reserve to General reserve	14,800	-
Less: Adjustments for earlier years	-	-
Taxation for Earlier Year	-	2856
Balance Profit/ (Loss) c/d to Balance Sheet	-2,23,157	-2,37,863

State of Company's Affairs and Future Outlook

The performance of the Company depends upon host of factors and it is trying to overcome various market risks and other external factors which affect its progress.

A detailed exercise is being carried out to identify, evaluate, manage and monitor non-business risks. We remain optimistic about the performance of the company hence it has widens its activities in Capital Market and is looking into the opportunities in debt market and hedge market too, further exploring other ventures for the benefit of the Shareholders.

Share Capital

The paid up Equity Share Capital as on March 31, 2024 was Rs. 39.97 crores. During the year under review, the Company has not issued any shares or any convertible instruments.

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

Dividend

Your Directors regret to recommend declaration of any dividend for the year due to insufficient profit during the year.

NBFC Reserve Fund

During the year under review, company voluntarily surrendered its C.o.R. of NBFC with RBI and got the registration cancelled, therefore no sum was transferred to the NBFC Reserve Fund as required by the provisions of Section 451C of RBI Act, 1934.

Material Changes Affecting the Financial Position of the Company

During the year company engaged in real estate business activity after the voluntarily surrender of C.o.R. of NBFC with RBI and this was the material changes and commitments affecting the financial position of the Company, occurred between the end of the financial year to which this financial statements relate and the date of this report.

Change in the nature of Business, if any

The Company was engaged in Non-Banking Financial activity and voluntarily surrendered its C.o.R. with the RBI as an NBFC Company for cancellation and got cancellation order dated 24th August 2023 and got approval from registrar of company on 20th November 2023 to carry on real estate business.

Particulars of Loan, Guarantees and Investments under Section 186

Provisions of Section 186 of the Companies Act, 2013, have been complied by the company and previously this section doesn't applied to the Company because the company being a Non-Banking Financial Company makes loans and investments in its ordinary course of business.

Related Party Transactions

All Related Party Transactions ('RPT') entered into during the financial year were on an arm's length basis and in the ordinary course of business. There are no materially significant Related Party Transactions made by the Company with Promoters, Directors, Related Parties or other designated persons which may have a potential conflict with the interest of the Company at large.

The Board has formulated a Related Party Transactions Policy for the purpose of identification and monitoring of such transactions.

Particulars of contracts or arrangements made with related parties referred to in Section 188(1) of the Companies Act, 2013, in the prescribed form AOC-2 is appended as Annexure-I to the Board's report.

Internal Control Systems and their Adequacy

The Company has adequate system of internal control to safeguard and protect itself from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

statements. The internal auditor of the Company checks and verifies the internal control and monitors them in accordance with policy adopted by the Company.

R.B.I Directive to NBFC

The Company did not invite or accept any deposits from the public during the financial year ended 31st March, 2024. For the current financial year commencing on 1st April, 2024 the Company is no more pursuing NBFC business pursuant to cancellation of certificate by RBI..

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

The provision of Section 134(m) of the Companies Act, 2013 do not apply to the Company. There was no foreign inflow or outflow during the year under review.

Details of Subsidiary, Joint Venture or Associates

The Company does not have any Subsidiary, Joint Venture and Associate Company with the meaning of Companies Act, 2013.

Risk Management Policy

As an NBFC, your company is subjected to both external risk and internal risk. External risk due to interest rate fluctuation, slowdown in economic growth rate, political instability, market volatility, decline in foreign exchange reserves, etc. Internal risks associated with your company's business which includes deployment of funds in specific projects, diversifications into other business operations, retention of talented personnel, managing effective growth rate, volatility in interest rate, NPAs in portfolio, changes in compliance norms and regulations, contingent liabilities, and other legal proceedings. Your company recognizes the importance of risk management, and has invested in people, process and technologies to effectively mitigate the above risks.

Directors

As per the provisions of the Companies Act, 2013, Ms. Tripty Modi (DIN: 07203672) will retire by rotation at the ensuing annual general meeting and being eligible offered herself for re-appointment. The Board recommends her re-appointment.

As on date the following are the directors of the Company:

SL NO	NAME	DESIGNATION
1	Mohit Parakh	Independent Director
2	Chand Ratan Modi	Managing Director
3	Binod Kumar Bihani	Independent Director
4	Chanchal Rungta	Non-Independent Director

PURBANCHAL PRESTRESSED LTD
 ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200AS1974PLC001605
 Website: www.purbanchal.co.in

5	Tripty Modi	Non-Independent Director
---	-------------	--------------------------

Number of Board Meetings

During the Financial Year 2023-24, the Board met 6 times on 3rd April, 2023; 30th May, 2023; 12th August, 2023, 25th September, 2023, 09th November, 2023 and 19th January, 2024.

Details of significant & material orders passed by the regulators or courts or tribunal

No significant & material orders have been passed by any regulator or court or tribunal against the Company.

Receipt of any commission by MD/ WTD from a Company or for receipt of commission/ remuneration from its Holding or Subsidiary

The Company has not received any commission by MD/ WTD from a Company, its holding or subsidiary.

Vigil Mechanism

In order to ensure that the activities of the Company and its employees are conducted in a fair and transparent manner by adoption of highest standards of professionalism, honesty, integrity and ethical behavior the Company has adopted a vigil mechanism policy.

Corporate Governance and Management Discussion Analysis

The Company has in place the SEBI regulations pertaining to Corporate Governance. During the year the Company had 5 members in the Board consisting of one Managing Director, 2 Non-Executive Independent Director and 2 Non-Executive Non-Independent Directors.

The Corporate Governance Certificate for the year ended March 31, 2024 is issued by Ms. Priya Mankani, Practicing Company Secretaries, of the Company.

The Company has in place an Insider Trading Code for compliance with Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. Details of securities transaction by insiders are placed before the Board of Directors of the Company and also notified to the Stock Exchanges.

Chand Ratan Modi, Managing Director and Mr. Jayanta Chowdhury, Chief Financial Officer, have given their certificate under Regulation 17(8) read with Part B of Schedule II of SEBI-LODR regarding annual financial statements for the year ended March 31st, 2024 to the Board of Directors and the same has been attached with this report as Annexure-II. The Managing Director has given certificate under Regulation 34(3) read with Part D of Schedule V of SEBI-LODR regarding compliance with the Code of Conduct of the Company for the year ended March 31st, 2024 which is attached as Annexure-III and forms a part of this Report of Directors.

Management Discussion and Analysis as required by Schedule V of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 has been incorporated in this report as separate Annexure- IV.

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbpl7@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

Declaration by Independent Directors:

The independent directors have declared to the company stating their independence pursuant to Section 149(6) of the Company's Act 2013, and the same was noted by the Board of Directors at its meeting.

An independent director shall hold office for a term of five consecutive years on the Board of the Company, but it shall be eligible for reappointment for next five years on passing of Special Resolution by the Company and disclosure of such in Board's Report.

Key Managerial Person:

Ms. Pooja Sharma serves as the Company Secretary and Compliance Officer designated as Key Managerial Personnel as per the provisions of 203 of the Companies Act, 2013.

Mr. Avi lunia was the Chief Financial Officer till dt.:28.03.2024.

Mr. Jayanta Chowdhury appointed as the new Chief Financial Officer on dt.:28.05.2024 to fill the casual vacancy caused by death of Mr. Avi Lunia on dt.28.03.2024.

Audit Committee

The Audit committee comprises of 3 directors. The committee functions under the Chairmanship of Mr. Mohit Parakh, a Non-Executive Independent Director. The other members of the Committee are Mrs. Chanchal Rungta and Mr. Binod Kumar Bihani. The Managing Director and the Chief Financial Officer are permanent invitees to the meeting.

The details of the related party transactions are placed before the Audit committee periodically. Any recommendations (if any) placed by the Committee are considered and adopted by the Board. All persons have direct access to the Chairman for sharing their grievances. The Audit Committee also has the responsibility to assess risks and find corrective measures to mitigate the same.

The committee met 5 times during the year on 30th May, 2023; 12th August, 2023, 25th September, 2023, 09th November, 2023 and 19th January, 2024

Nomination & Remuneration Committee Policy

A Remuneration Committee was constituted by the Board of Directors to consider, analyze, determine and approve on behalf of the Board and on behalf of the shareholders the remuneration to be paid to the executive directors of the Company. Currently the committee functions under the Chairmanship of Mr. Binod Kumar Bihani, a Non-Executive Independent Director. The other members of the Committee are Mr. Mohit Parakh and Ms. Tripty Modi.

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

Stakeholder Relationship Committee

The Stakeholder Relationship Committee comprises of 3 Directors. Currently the committee functions under the Chairmanship of Mrs. Chanchal Rungta, a Non-Executive Non-Independent Director. The other members of the Committee are Mr. Mohit Parakh and Ms. Tripty Modi.

Registrars and Transfer Agents

The Registrars and Transfer Agents of the Company is Niche Technologies Pvt. Ltd. The shares of the Company are listed on the Metropolitan Stock Exchange of India Limited.

Transfer of Unclaimed Dividend to Investor Education and Protection Fund

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

Extract of Annual Return

Pursuant to Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 as amended from time to time, the Annual Return of the Company is available on the Company's website at www.purbanchal.co.in.

Auditors

I. Statutory Auditors

M/s. S. Mandal & Co. (Firm Registration No: 314188E), Chartered Accountants, have been appointed as statutory auditors of the Company at the 45th Annual General Meeting (AGM) for a period of five years till the conclusion of 50th AGM. Accordingly, M/s. S. Mandal & Co., Chartered Accountants, will continue as statutory auditors of the company till the conclusion of 50th AGM.

They have expressed their willingness to be reappointed for a further term. The Company has received consent from the auditors to the effect that if they are reappointed, it would be in accordance with the provision of the section 141 and/ or other applicable provision of the Companies Act, 2013 as amended from time to time.

The Board recommends the reappointment of M/s. S. Mandal & Co., Chartered Accountants (Firm registration No.: 314188E), as the statutory and tax auditors of the company for another term of five consecutive years from the conclusion of 50th AGM till the conclusion of 55th AGM subject to approval by the members of the company at the ensuing AGM. Accordingly, a resolution proposing reappointment of M/s. S. Mandal & Co. as the statutory auditors of the company pursuant to section 139 of the Companies act, 2013 forms part of the notice of AGM.

As per the Companies (Amendment) Act, 2017, the auditors are not subjected to ratification by members at every consequent Annual General Meeting. Therefore, no ratification of appointment of Statutory Auditors will be sought from the members of the Company at the AGM. The observation made in the Auditor's Report read together with relevant notes

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

thereon are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013. Further, there has been no fraud reported by Auditors under sub section (12) of Section 143 other than those which are reportable to the Central government.

2. Secretarial Auditor

Pursuant to the provision of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel), Rules, 2014, the Company has appointed M/s. Mankani & associates -Ms. Priya Mankani, to undertake the Secretarial audit of the Company. The Secretarial Audit Report is annexed herewith as Annexure-VI

3. Internal Auditor

M/s. Gaurav Manoj & Co., practicing chartered accountants, perform the duties of Internal Auditor of the Company and his report is reviewed by the Audit Committee from time to time.

Explanation to Auditor's Remarks

The observation made in the Auditor's Report read together with relevant notes thereon are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013. Further there has been no fraud reported under Section 143(12) of the Companies Act, 2013.

Corporate Social Responsibility (CSR) Policy

The provisions of Section 135 of the Companies Act, 2013 related to Corporate Social Responsibility is not applicable to the Company during the year.

Number of Complaints relating to Sexual Harassment in the last financial year and pending as on the end of the financial year

No cases of Sexual Harassment were reported in the financial year. This is supported by Sexual Harassment Policy which ensures a free and fair enquiry process with clear timelines.

Listing

The shares of the Company are listed on the Metropolitan Stock Exchange of India Limited.

E Voting

The Company will provide e-voting facility to all members to enable them to cast their vote electronically on all Resolutions set-fourth in the notice. This is pursuant to section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management & Administration) Rules, 2014 and Regulations, 2015. The instructions for e-voting have been provided in the Notice.

PURBANCHAL PRESTRESSED LTD

ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001

Email Id: purbp17@gmail.com, Phone No: 033-66133300

CIN: L68200AS1974PLC001605

Website: www.purbanchal.co.in

Formal annual evaluation of Board's own performance, its committees and individual Directors

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees, and individual Directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of criteria such as the Board composition and structure, effectiveness of the Board processes, information and functioning, etc.

The performance of the Committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on the Board Evaluation issued by the SEBI.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole and Chairman of the company was evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual Directors on the basis of criteria such as the contribution of the individual Director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

At the Board Meeting that followed the meeting of the Independent Directors and meeting of Nomination and Remuneration Committee, the performance of the Board, its Committees, and individual Director was also discussed.

Performance evaluation of Independent Directors was done by the entire Board, excluding the Independent Director being evaluated.

Directors Responsibility Statement

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

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had 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 at 31st March, 2024 and of the insufficient profit of the Company for that period;

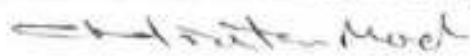
PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: I68200AS1974PLC001605
Website: www.purbanchal.co.in

- c) the directors had 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 had prepared the annual accounts on a going concern basis;
- e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.
- 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.

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers and clients and others associated with the Company for their support.

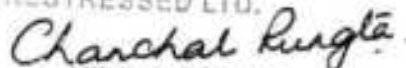
PURBANCHAL PRESTRESSED LTD. **For and on behalf of the Board of Directors**



Director

Chand Ratan Modi
Managing Director
DIN: 00343685

PURBANCHAL PRESTRESSED LTD.



Chanchal Rungta
Director
DIN: 07590027

Place: Kolkata
Date: 28.05.2024

PURBANCHAL PRESTRESSED LTD
 ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200AS1974PLC001605
 Website: www.purbanchal.co.in

ANNEXURE-1
FORM NO. AOC-2

(Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contacts or arrangements or transactions not at arm's length basis- NIL.
All transactions entered into by the Company during the year with related parties were on arm's length basis.
2. Details of material contracts or arrangements or transactions at arm's length basis

A. List of Related Parties and Relationships

<u>Name of the Related Party</u>	<u>Relationship</u>
Chand Ratan Modi	DIRECTOR
Chanchal Rungta	
Pooja Sharma	
North Eastern Publishing & Advertising Co. Ltd.	KMP
Hotahoti Wood Products Ltd.	
Kamini Finance & Investment Co. Ltd.	
Sangrahalaya Timber & Crafts Ltd.	
Maurya Trading Co. Ltd.	
Aquaries Commercial Pvt. Ltd.	
N.K. Concrete Creations Pvt. Ltd.	
Deccan Traders Pvt. Ltd.	INTEREST OF RELATIVES
Citystar Infrastructures Ltd.	
Citystar Foods Pvt. Ltd.	
Citystar Agro Industries Pvt. Ltd.	
Ganguly Citystar Enterprises LLP	DIRECTOR'S INTEREST IN LLP
Citystar Ganguly Projects LLP	

Name of the Related Party	Nature of Balance	As at 31 st March, 2024 (in '000)	As at 31 st March, 2023 (in '000)
Chanchal Rungta	Salary Payable	225	72
Chanchal Rungta	Amount Receivable	877	373
Pooja Sharma	Amount payable	14	-
North Eastern Publishing & Adv.Co Ltd	Amount Payable/ (Receivable)	23	23
Aquaries commercial Pvt Ltd	Amount Receivable	174	174
N K Concrete Creations Pvt Ltd	Amount Receivable	-	309
Citystar Infrastructures Ltd	Amount Payable	20627	106862
Citystar Infrastructures Ltd	Amount receivable	33342	20627
Citystar Infrastructures Ltd	Repayment of loan	3075	-
Citystar Infrastructures Ltd	Loan given	15790	125927
Chanchal Rungta	Repayment of loan	2441	-
Chanchal Rungta	Salaries and allowances	1782	864
Ganguly Citystar Enterprises LLP	Amount Payable	11542	11542

B. Date(s) of approval by the Board, if any:

The transaction is on arms' length basis and in the ordinary course of business and so the approval of the Board for this purpose is not required.

C. Amount paid as advances, if any –

(Rs. in 000)

Name of the Related Party	Nature of Transaction	During the year ended 2023-24	During the year ended 2022-23
N.K. Concrete Creations Pvt. Ltd.	Loans & Advances	-	604

For & Behalf of Board of Directors
 PURBANCHAL PRESTRESSED LTD.

Chand Ratan Modi

Chand Ratan Modi
 Managing Director
 DIN: 00343685

Chanchal Rungta

Chanchal Rungta
 Director
 DIN: 07590027

Place: Kolkata
 Date: 28.05.2024

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbhp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

ANNEXURE-II

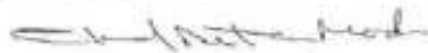
CERTIFICATION BY THE MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER ON FINANCIAL STATEMENTS OF THE COMPANY

(Pursuant to Regulation 17(8) read with Schedule II Part B of the SEBI (LODR) Regulations, 2015)

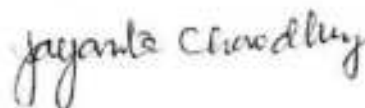
We, Chand Ratan Modi, Managing Director and Mr. Jayanta Chowdhury, Chief Financial Officer certify that:

1. We have reviewed financial statements and the cash flow statement for the year ended March 31st, 2024 and that to the best of our knowledge and belief:
 - These statements do not contain any materially untrue statement or omit any material fact nor contain statements that might be misleading, and
 - These statements present true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or in violation of the Company's code of conduct;
3. We accept responsibility for establishing and maintaining internal controls, we have evaluated the effectiveness of the internal control systems of the Company and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of the internal controls, if any, of which we are aware and the steps that we have taken to rectify the identified deficiencies; and
4. We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and Audit Committee:
 - (i) Significant changes, if any, in the internal control over financial reporting during the year;
 - (ii) Significant changes, if any, in the accounting policies made during the year and that the same has been disclosed in the notes to the financial statements; and
 - (iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting.

PURBANCHAL PRESTRESSED LTD.



Chand Ratan Modi
Managing Director



Jayanta Chowdhury
Chief Financial Officer

Place: Kolkata
Date: 28.05.2024

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

ANNEXURE-III

**ANNUAL CERTIFICATE UNDER REGULATION 34(3)
READ WITH PART PARA D OF SCHEDULE V OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

As required under Regulation 34(3) read with Part D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, hereby declare that all the members of the Board of Directors and senior management personnel have affirmed compliance with the Code of Conduct, as applicable to them, for the year ended 31st March, 2024.

PURBANCHAL PRESTRESSED LTD.



Director

Place: Kolkata
Date: 28.05.2024

Chand Ratan Modi
Managing Director

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200A51974PLC001605
Website: www.purbanchal.co.in

ANNEXURE IV

REAL ESTATE AND DEVELOPER

The management has vision, experience and resources to promote real estate business aggressively. Your Company focuses to provide a meaningful work with a measureable outlook & maximum impact on the society.

ECONOMIC OVERVIEW

The fiscal year 2023-2024 witnessed a dynamic economic landscape characterized by recovery from the pandemic-induced challenges. The Indian economy showcased signs of growth, albeit with certain sectors recuperating at a faster pace than others. This period marked a critical phase for the company as we navigated through these shifts in the macroeconomic environment.

FUTURE PROSPECTS

The Real Estate and construction sector plays a crucial role in overall development of India's core infrastructure. India is the second largest populated country in the world which means that there is huge potential in the real estate sector in India. Overall, the long-term view for the Indian real estate sector is positive since its fundamental demand drivers - increasing urbanization, favorable demographics, growth of the services sector and rising incomes are still intact. The long term demand projection for real estate is certainly healthy given the housing shortage. In the short term, the demand for optimally priced and quality real estate is expected to grow.

OPPORTUNITIES AND THREATS

Opportunities

There are good opportunities available in the real estate market in India since price of property are in upward trend. The Government has been pragmatic and supportive in its approach in reducing interest rate on housing and providing finance through bank for property development business project to projects. We are hopeful for demand of commercial and residential property in near future.

Threats

The slowdown of consumer demands and reduction of real estate prices, the credit squeeze by the Reserve Bank of India to Real Estate Development Company is likely to slow down the momentum of growth on capital gearing of the company.

SEGMENT WISE PERFORMANCE

The company operates in only single segment. Hence segment wise performance is not applicable

FINANCIAL PERFORMANCE

The details of the financial performance of your Company are reflected in the Balance Sheet, Profit & Loss Account and other Financial Statements, appearing separately. Highlights are provided below:

Particulars	2024 (in '000)	2023 (in '000)
Revenue from Operations	-	-
Other Income	4340	11492
Total Revenue	4340	11492
Profit Before Interest, Depreciation & Tax	(94)	73452

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

RISKS AND CONCERNS

Your company has appropriate risk management systems in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting.

INTERNAL CONTROL SYSTEMS

The Company has adequate internal control systems, commensurate with the size and nature of its business. Well documented policies, guidelines and procedures to monitor business and operational performance are supported by IT systems, all of which are aimed at ensuring business integrity and promoting operational efficiency.

HUMAN RESOURCES

At our company, we believe that our people and our "We Care" culture strengthen our processes and operations and are central to our continued success. We are committed to build and further enhance skills of our people and provide them with a safe, inclusive, caring and an unbiased environment. Our workplace culture fosters creativity, agility, innovation and meritocracy. We respect and are committed to uphold human rights of all our stakeholders - employees, subsidiaries, suppliers and other partners.

PURBANCHAL PRESTRESSED LTD

ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001

Email Id: purbpl7@gmail.com, Phone No: 033-66133300

CIN: L68200AS1974PLCD01605

Website: www.purbanchal.co.in

ENVIRONMENT PROTECTION, HEALTH AND SAFETY

Your Company is always committed to the health and safety of its employees. Your Company provides a clean, hygienic and conducive work environment to all employees. During the pandemic time your Company has doubled its efforts to ensure health and safety of its employees. All offices and sites go through regular sanitation, social distancing norms are followed, sanitizers are placed at various locations, visitors' entries are minimized, wearing masks is mandatory.

SUSTAINABILITY INITIATIVES

Company remained dedicated to sustainable real estate practices. Our projects continued to adhere to green building norms, contributing to energy efficiency and reduced environmental impact. We also introduced eco-friendly features in our properties, resonating with the growing trend of environmentally conscious buyers.

CAUTIONARY STATEMENT

The statements in Management Discussion and Analysis Report describing our Company's objectives, expectations or predictions may be forwarded looking within the meaning of applicable regulations and other legislations. Actual results may differ materially from those expressed in the statement. Important factors that could influence Company's operations include global and domestic financial market conditions affecting the interest rates, availability of resources for the financial sector, market for lending, changes in regulatory directions issued by the Government, tax laws, economic situation and other relevant factors.

**ANNEXURE-VI
SECRETARIAL AUDIT REPORT**

FOR THE FINANCIAL YEAR ENDED MARCH 31ST, 2024

(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies

(Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
Purbanchal Prestressed Limited
Room No.5, 1st Floor,
H.M. Market,
T.R. Phookan Road
Guwahati-781001

1. We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Purbanchal Prestressed Limited (hereinafter called the Company) for and during the financial year ended March 31st, 2024. Secretarial Audit was conducted on test check basis, in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.
2. Based on our verification of the M/s. Purbanchal Prestressed Limited books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31st, 2024, complied with the statutory provisions listed hereunder and also that the Company has Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:
3. We have examined the books, papers, minutes book, forms and returns filed and other records maintained by M/s. Purbanchal Prestressed Limited for and during the financial year ended March 31st, 2024 according to the provisions of:
 - (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
 - (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
 - (iii) The depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
 - (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
 - a) The Regulations and Guidelines prescribed under the Securities Exchange Board of India Act, 1992 ('SEBI Act') viz:-
 - b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;



- e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999-N/A;
 - f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with the client;
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and-N/A;
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998-N/A;
 - j) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015;
4. We have also examined compliance with the applicable clauses of the following:
- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
 - (ii) The Listing Agreements entered into by the Company with Metropolitan Stock Exchange of India Limited (MSEI).
5. During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.
6. We further report that,
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
7. Adequate notice is given to all directors to schedule the Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance.
8. Majority decisions is carried through while dissenting members' views are captured and recorded as part of the minutes.
9. We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines, such as laws related to taxation, local laws applicable to the area of operation of business and other laws generally applicable to the Company.
10. This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

For MANKANI & ASSOCIATES
Company Secretaries
Peer Review No: 2077/2022



Priya Mankani
Proprietor
Membership No. 34744
C.P. No. : 17947
Udin: A034744F000469002

Place: Kolkata
Date: 28.05.2024

'Annexure A'

(To the Secretarial Audit Report of M/S. Purbanchal Prestressed Limited for the financial year ended 31.03.2024)

To,
The Members,
Purbanchal Prestressed Limited
Room No.5, 1st Floor,
H.M. Market,
T.R.Phookan Road
Guwahati-781001

Our Secretarial Audit Report for the financial year ended 31.03.2024 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management Representation about the compliance of laws, rules and regulation and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For MANKANI & ASSOCIATES
Company Secretaries
Peer Review No: 2077/2022



Priya Mankani
Proprietor

Membership No. 34744

C.P. No. : 17947

Udin: A034744F000469002

Place: Kolkata
Date: 28.05.2024

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

CORPORATE GOVERNANCE REPORT

Corporate Governance is a set of standards which aims to improve the Company's image, efficiency and effectiveness. It is the road map, which guides and directs the Board of Directors of the Company to govern the affairs of the Company in a manner most beneficial to all the Shareholders, the Creditors, the Government and the Society at large.

The Securities and Exchange Board of India ("SEBI") on 2nd September, 2015, issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the "Listing Regulations") with an aim to consolidate and streamline the provisions of the Listing Agreements for different segments of capital markets to ensure better enforceability. The Listing Regulations were made effective from 1st December, 2015 (effective date). Accordingly, all listed entities were required to enter into the Uniform Listing Agreement within 6 (six) months from the effective date. Your Company has accordingly entered into Listing Agreement with Metropolitan Stock Exchange of India.

This Corporate Governance Report relating to the year ended March 31st, 2024 has been issued in compliance with the Regulation 34(3) read along with Clause C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forms a part of the Report of the Directors to the Members of the Company and the same is given below.

1. OUR COMPANY'S PHILOSOPHY ON CODE OF CONDUCT:

The Company recognises its role as a corporate citizen and endeavours to adopt the best practices and highest standards of Corporate Governance through transparency in business ethics, accountability to its customers, government and others. The Company's activities are carried out in accordance with good practices and the Company is constantly striving to better them and adopt the best practices.

OUR MISSION:

- to work prudently and continuously provide improved services and also widen the scope in all area of finance.
- to work efficiently so as to strengthen the confidence of its clients.

2. BOARD OF DIRECTORS

2.1 Composition and Category of Directors

The Board of Directors as on March 31st, 2024 consists of six Directors of which there are 4 Non-Executive Directors and one Managing Director as follows:

Name of the Director	Category	Particulars
Mr. Chand Ratan Modi	Managing Director	He is the promoter director of the Company with effect from 19 th June, 1997.

Mr. Mohit Parakh	Non-Executive Director	Appointed as an Independent Director with effect from 29 th September, 2020.
Mr. Binod Bihani	Non-Executive Director	Appointed as an Independent Director with effect from 15 th March, 2018
Mrs. Chanchal Rungta	Non-Executive Director	Appointed as a Non-Executive Director with effect from 13 th August, 2016
Ms. Tripty Modi	Non-Executive Director	Appointed as a Non-Executive Director with effect from the 13 th of August, 2016

2.2 Key Managerial Personnel

Ms. Pooja Sharma serves as the Compliance Officer and Company Secretary of the Company with effect from May 02, 2022.

Mr. Avi lunia was Chief financial officer till dt.:28.03.2024.

Mr. Jayanta Chowdhury appointed as Chief financial officer on 28.05.2024 to fill casual vacancy arise in the post due to death of Mr. Avi lunia on dt.28.03.2024.

2.3 Board Meetings, Annual General Meetings and Attendance

During the Financial Year 2023-24, the Board met 6 times on 03rd April, 2023; 30th May, 2023; 12th August, 2023, 25th September, 2023, 09th November, 2023 and 19th January, 2024.

During the Financial Year 2023-24, AGM held on 20th September, 2023.

The attendance of the Directors on these dates are provided in the table below:

NAMES OF THE DIRECTOR	NO. OF BOARD MEETINGS		ATTENDANCE AT AGM
	HELD	ATTENDED	YES/ NO
CHAND RATAN MODI	6	6	YES
MOHIT PARAKH	6	6	YES
BINOD BIHANI	6	6	YES
CHANCHAL RUNGTA	6	6	YES
TRIPTY MODI	6	6	YES

In this year it was decided that Ms. Tripty Modi (DIN: 07203672) shall resign by rotation and will be eligible for re-appointment.

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

2.4 Directorships and Committee membership

None of the Directors on the Board is a member of more than 10 Committees and Chairman of more than 5 Committees as specified in Regulation 26 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 across all Companies in India of which they are a Director.

2.5 Board Committees

The Board of Directors have constituted the following committees:

- a) Audit Committee
- b) Nomination and Remuneration Committee
- c) Stakeholder Relationship Committee

The responsibility of the Risk Management and adherence to risk management plan, procedures and any risk related matters are delegated to the Audit Committee only. Hence there is no separate risk management committee.

3. AUDIT COMMITTEE

3.1 Composition:

The Audit committee comprises of 3 directors. As on date the committee functions under the Chairmanship of Mr. Mohit Parakh, a Non-Executive Independent Director. The other members of the Committee are Mrs. Chanchal Rungta and Mr. Binod Kumar Bihani. The Managing Director and the Chief Financial Officer and the Company Secretary are permanent invitees to the meeting.

The details of the related party transactions are placed before the Audit committee periodically. Any recommendations (if any) placed by the Committee are considered and adopted by the Board. All persons have direct access to the Chairman for sharing their grievances. The Audit Committee also has the responsibility to assess risks and find corrective measures to mitigate the same. The Minutes of the Audit Committee are circulated to all Directors and are discussed at the Board Meetings.

The committee met 5 times during the year on 30th May, 2023; 12th August, 2023; 25th September, 2023; 09th November, 2023 and 19th January, 2024.

3.2 Terms of Reference:

The Terms of Reference of the Audit Committee covers all areas mention under Section 177 of the Companies Act, 2013 and Regulation 18 read with Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board has also included in terms of reference of the Audit Committee the monitoring, implementing and review of risk management plan as required under Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore a separate Risk Management Committee hasn't been formed. The broad terms of reference of Audit Committee includes review of financial reporting process and all financial results, statements, disclosures and recommend the same to the Board, review the internal audit reports and discuss the same with

the internal auditors, review internal control systems and procedures, evaluation of internal financial controls and risk management systems and their effectiveness, to meet the statutory auditors and discuss their findings, their scope of audit, post audit discussion, auditor's independence, adequacy of internal audit functions, audit qualifications, if any, appointment/removal and remuneration of auditors, changes in accounting policies and practices, reviewing approval and disclosure of all related party transactions, reviewing with the management the performance of the statutory and internal auditors and their remuneration, compliance with listing agreements, listing regulations, company law and other legal requirements and the Company's financial and risk management plan and policies and its implementation, disaster recovery policies and compliance with statutory requirements.

3.3 Internal Audit

M/s. Gaurav Manoj & co., practicing chartered accountants, performs the duties of Internal Auditor of the Company and his report is reviewed by the Audit Committee from time to time.

3.4 Attendance

The committee met 5 times during the year on 30th May, 2023; 12th August, 2023; 25th September, 2023; 09th November, 2023 and 19th January, 2024.

The following table shows the attendance of the members during the Audit Committee meeting:

NAME OF THE MEMBERS	NO. OF AUDIT COMMITTEE MEETINGS	
	HELD	ATTENDED
MOHIT PARAKH	5	5
CHANCHAL RUNGTA	5	5
BINOD BIHANI	5	5

Mr. Chand Ratan Modi, Managing Director and Mr. Avi Lunia, Chief Financial Officer also attended all these meetings.

4. NOMINATION AND REMUNERATION COMMITTEE

A Remuneration Committee was constituted by the Board of Directors to consider, analyse, determine and approve on behalf of the Board and on behalf of the shareholders the remuneration to be paid to the executive directors of the Company. As on date the committee functions under the Chairmanship of Mr. Binod Kumar Bihani, a Non-Executive Independent Director. The other members of the Committee are Mr. Mohit Parakh and Ms. Tripty Modi.

5. STAKEHOLDER RELATIONSHIP COMMITTEE

5.1 Composition:

The Stakeholder Relationship Committee comprises of 3 Directors. As on date the committee functions under the Chairmanship of Mrs. Chanchal Rungta, a Non-Executive Non-Independent Director. The other members of the Committee are Mr. Mohit Parakh and Ms. Tripty Modi.

PURBANCHAL PRESTRESSED LTD

ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001

Email Id: purbp17@gmail.com, Phone No: 033-66133300

CIN: L68200AS1974PLC001605

Website: www.purbanchal.co.in

The Registrars and Transfer Agents of the Company is Niche Technologies Pvt. Ltd. The shares of the Company are listed on the Metropolitan Stock Exchange of India Limited.

5.2 Details of Complaints from shareholders:

Pursuant to Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, below is the Statement of Investor Complaints for the year ended 31st March, 2024.

SL NO.	PARTICULARS	NO. OF COMPLAINTS
1.	Pending at the beginning of the year with the Company	Nil
2.	Received during the year by the Company	Nil
3.	Redressed during the year by the Company	Nil
4.	Pending at the end of the year with the Company	Nil

6. GENERAL BODY MEETINGS

6.1 Particulars of last three Annual General Meetings are given below:

Relating to Financial Year ended on	Venue of AGM	Date of AGM	Time of AGM
2021	1 st Floor, Room No. 5, H.M. Market, T.R. Phookan Road, Guwahati- 781001	27.12.2021	1.00 P.M
2022	1 st Floor, Room No. 5, H.M. Market, T.R. Phookan Road, Guwahati- 781001	22.09.2022	2.00 PM
2023	1 st Floor, Room No. 5, H.M. Market, T.R. Phookan Road, Guwahati- 781001	20.09.2023	2.00 PM

6.2 Special Resolution

1. At the Annual General Meeting (AGM) held in the financial year, A proposal has been be passed by the Special Resolution: Re-appointment of Mr. Binod Kumar Bihani (DIN: 02471328) as Independent Director.

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CIN: L68200AS1974PLC001605
Website: www.purbanchal.co.in

2. At the EGM held on 19.10.2023, special resolution was passed by the shareholders for Alteration in Memorandum of association to change the object and situation clause of the company.

Postal Ballot: No resolutions were passed by the Postal Ballot in any of the previous three Annual General Meetings.

7. Means of Communication

7.1 The financial results and the quarterly shareholding pattern are electronically transmitted to the stock exchanges and are also updated on the Company's website www.purbanchal.co.in. Quarterly results are emailed to all Members whose email is registered with the Company.

7.2 Shareholder communication including Notices and annual reports are being sent to the email addresses of Members available with the Company. Annual Accounts are sent to members at least 25 days before the Annual General Meeting.

7.3 The company's website www.purbanchal.co.in makes online announcements of Board meeting dates, results of the meetings, quarterly financial results, announcements of the date of Annual General Meeting and proposed dividend, changes in Directors and other announcements. The website also provides quarterly shareholding pattern.

7.4 **Address for Communication:** All communication regarding share transactions, change of address, bank mandates, nominations etc. should be addressed to the Registrars and Share Transfer Agents of the Company on the following address:

Niche Technologies Private Limited
3A, Auckland Place,
7th Floor, Room No. 7A & 7B
Kolkata-700017
Phone: (033) 2280 6616 / 17 / 18
Fax: (033) 2280 6619
Email: nichetechpl@nichetechpl.com

Shareholders are encouraged to correspond with the Registrars & Share Transfer Agents and the Company via email to speed up the response, reduce paperwork and also to help us address the complaints faster. Shareholders are requested to mention the Folio Nos (DP-Id and Client Id in case of demat shares), phone or mobile number and their Email Id so that we can contact them and redress their complaints immediately. However, for instructions like change of bank mandate, change of address, transfers & transmission of shares etc. letters duly signed by the shareholders concerned should be sent otherwise such requests cannot be processed by the Registrars. Email IDs of the shareholders will have to be registered with the Company to enable the Company or the Registrars to communicate electronically.

8. GENERAL SHAREHOLDER INFORMATION

8.1 Venue of the Annual General Meeting:

PURBANCHAL PRESTRESSED LTD
ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
Email Id: purbp17@gmail.com, Phone No: 033-66133300
CTIN: I.68200AS1974PLC001605
Website: www.purbanchal.co.in

The Annual General Meeting of the Company will be held at regd. Office address of the company.

8.2 Financial Year:

The Financial Year of the Company ended on March 31st, 2024.

8.3 Record Date & Cut-Off Date:

The Cut-Off Date is 21st September, 2024 for determining who will be entitled to vote electronically on the resolutions mentioned in the Notice convening the Annual General Meeting by remote-voting and also vote at the meeting venue.

8.4 Electronic Voting:

Pursuant to Section 108 and other applicable as per Company's Act, 2013 read with the Companies (Management and Administration) Rules, 2014 and other applicable requirements, voting at the Annual General Meeting will be made through electronic voting. The electronic voting ("E-Voting") period will be from 9.00 A.M. on 25th September, 2024 to 5.00 P.M. on 27th September, 2024, both days inclusive.

Scrutiniser for electronic voting: M/s. Mankani & associates-Ms. Priya Mankani, Practicing Company Secretaries (Membership No: 34744 and C.P. No. 17947) of Block-309, Flat 2A, Fort Residency, 38 S.N.Roy Road, New Alipore, Kolkata-700038, Phone: 7407223556, Email ID: makani.pria@gmail.com) has been appointed as the scrutiniser to scrutinise the electronic voting process and the voting at the venue of the Annual General Meeting in a fair and transparent manner and to give her report to the Chairman.

8.5 Listing on Stock Exchanges:

The shares of the Company are listed on the following Stock Exchange:

Metropolitan Stock Exchange of India

Scrip Code/ Symbol: PURBANCHAL

Vibgyor Towers, 4th Floor,

Plot No. C 62, G Block,

Opp. Trident Hotel,

Bandra Kurla Complex, Bandra (E)

Mumbai-400098

For dematerialisation of Equity shares of the Company of the Face Value Rs 10/- each, the ISIN No. allotted to the Company is INE931E01010.

The annual listing fees have been paid and all requirements of the stock exchanges where the shares are listed, including submission of quarterly reports and certificates, are complied with.

8.6 Registrars and Share Transfer Agents

The share management work, both physical and demat, is being handled by the Registrars and Share Transfer Agents of the Company whose name and address is given below:

Niche Technologies Private Limited

3A, Auckland Place,

7th Floor, Room No. 7A & 7B

Kolkata-700017

PURBANCHAL PRESTRESSED LTD
 ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001
 Email Id: purbp17@gmail.com, Phone No: 033-66133300
 CIN: L68200AS1974PLC001605
 Website: www.purbanchal.co.in

Phone: (033) 2280 6616 / 17 / 18
 Fax: (033) 2280 6619
 Email: nichetechpl@nichetechpl.com
 Contact Person: Ashok Sen

8.7 Share Transfer Agent

Share Transfer requests valid and complete in all respects are normally processed within 15 days. Power has been delegated to the Company Secretary and the Registrar and Transfer Agents for expediting share transfers. Valid requests for demat of shares are completed within 10 days. The Company's shares are compulsorily traded in the dematerialized form. The ISIN No. allotted to the Company is INE931E01010.

8.8 Distribution of Shareholding as on March 31st, 2024

SHARES HELD	NO. OF SHARES HELD	%
IN PHYSICAL MODE	85,22,503	21.32
DEMAT WITH NSDL	31445997	78.68
DEMAT WITH CDSL	0	0
TOTAL	3,99,68,500	100

NO. OF SHARES	NO. OF SHAREHOLDERS	%	NO. OF SHARES HELD	%
1-500	1,004	97.9512	1,00,250	0.2508
501-1000	0	0.0000	0	0.0000
1001-5000	0	0.0000	0	0.0000
5001-10000	0	0.0000	0	0.0000
10001-50000	1	0.0976	35,000	0.0876
50001-100000	1	0.0976	74,900	0.1874
100001 & above	19	1.8537	3,97,58,350	99.4742
TOTAL	1025	100	3,99,68,500	100

8.9 Shareholding pattern as on March 31st, 2024

The detailed report on the Shareholding Pattern of the Company as on March 31st, 2024 is available in website of the company. Pursuant to Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 as amended from time to time, the Annual Return of the Company is available on the Company's website at www.purbanchal.co.in.

8.10 Top ten Shareholders

PARTICULARS	NO. OF SHARES HELD	%
CITYSTAR INFRASTRUCTURES LTD.	18,00,000	4.504

PURBANCHAL PRESTRESSED LTD

ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001

Email Id: purbp17@gmail.com, Phone No: 033-66133300

CIN: I68200AS1974PLC001605

Website: www.purbanchal.co.in

FLEX TRADE PVT. LTD.	20,00,000	5.004
GULMOHUR TRADING PRIVATE LIMITED	36,00,000	9.007
HAPPY NIKETAN PRIVATE LIMITED	1800000	4.504
JONNETE PROPERTIES PRIVATE LIMITED	1999397	5.002
KAMINI FINANCE AND INVESTMENT CO LTD	5385400	13.474
KUVAM PLAST PVT. LTD.	18,00,000	4.504
MAURYA TRADING COMPANY LIMITED	2421200	6.058
MEGA RESOURCES LTD.	1845000	4.616
OCEAN FREIGHT ENTERPRISES PRIVATE LIMITED	2250000	5.629

9. DISCLOSURES

9.1 Details of transactions with related parties have been reported in Notes of Accounts. These disclosures are also made for the purpose of Regulation 10(1) (a) of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. All the transactions with related parties are at arm's length basis and there are no materially significant related party transactions which may have potential conflict with the interests of the Company at large. The Related Party Transaction Policy is available on the Company's website www.purbanchal.co.in.

9.2 There we no instance of non-compliance by the Company or any penalties or strictures imposed on the Company by stock exchanges or SEBI or any statutory authority on any matter related to capital markets in the past three years.

9.3 The Company has established a vigil mechanism system and has in place a "Whistle Blower Policy" the details of which are mentioned on Company's website. Adequate safeguards have been provided against any victimisation of persons who use the vigil mechanism. All persons have been given direct access to the Chairman of the Audit Committee to lodge their grievances. No personnel has been denied access to the Audit Committee to lodge their grievances.

9.4 Mandatory requirements and non-mandatory requirements have been complied with except that the Company does not send the half-yearly financial performance to each household of shareholders who do not have their email ID registered with the Company or the Depository Participants.

9.5 Management Discussion Analysis Report forms a part of the Directors Report.

9.6 No presentations were made to the institutional investors and analysts during the year.

9.7 The Company does not have any subsidiary therefore corresponding disclosures have not been made.

PURBANCHAL PRESTRESSED LTD

ROOM NO. 5, 1ST FLOOR, H M MARKET, T R PHOOKAN ROAD, GUWAHATI-781001

Email Id: purbp17@gmail.com, Phone No: 033-66133300


CIN: L68200AS1974PLC001605

Website: www.purbanchal.co.in

9.8 There have been no public issues, rights issues or other public offerings during the past five years. The Company has not issued any GDR's or ADR's or warrants or any convertible instruments. Hence corresponding disclosures have not been made.

9.9 Other items which are not applicable are not applicable to the Company have not been separately commented upon.

For and on behalf of the Board of Directors

PURBANCHAL PRESTRESSED LTD. PURBANCHAL PRESTRESSED LTD.
 Chand Ratan Modi Chandchal Rungta
Managing Director Director
DIN: 00343685 DIN: 07590027

Place: Kolkata

Date: 28.05.2024

INDEPENDENT AUDITOR'S CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
Purbanchal Prestressed Limited
1st Floor, Room No. 5,
H.M. Market,
T.R. Phookan Road,
Gowahati-781001

- A. We have examined and reviewed the compliance of the conditions of Corporate Governance by M/s Purbanchal Prestressed Limited (hereinafter referred to as "the Company"), for the period ended 31st March, 2024 as stipulated in the Listing Agreement of the said Company with Stock Exchange(s) and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 to the extent applicable.
- B. The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination has been limited to review of the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
- C. In our opinion and to best of our information and according to the explanations given to us and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Agreement.
- D. We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Kolkata
Date: 28.05.2024

**For Mankani & Associates
Company Secretaries**

**Priya Mankani
Proprietor
Membership No. 34744
Certificate of Practice No. : 17947
Udin: A034744F000468980**



Block-309, Flat 2A, Fort Residency, 38 S.N. Roy Road, Kolkata-700038(W.B.)
382, Moti Nagar, Lucknow - 226004
Mobile: +91 7407223556 || E-Mail: mankani.priya@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
*(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)*

To,
The Members of
Purbanchal Prestressed Limited
1st Floor, Room No. 5, H.M. Market,
T.R. Phookan Road, Guwahati-781001

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Purbanchal Prestressed Limited having CIN L26956AS1974PLC001605 and having registered office at 1st Floor, Room No. 5, H.M. Market, T.R. Phookan Road, Guwahati-781001 (hereinafter referred to as "the Company"), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2024 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment
1.	Champa Lal Pareek	00030815	11/11/1988
2.	Binod Kumar Bihani	02471328	15/03/2018
3.	Chand Ratan Modi	00343685	19/06/1997
4.	Tripti Modi	07203672	13/08/2016
5.	Chanchal Rungta	07590027	13/08/2016

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Mankani & Associates
Company Secretaries**

Priya Mankani

Place: Kolkata
Date: 28.05.2024

Priya Mankani
Proprietor
Membership No. 34744
Certificate of Practice No. : 17947
Udin: A034744F000468958

INDEPENDENT AUDITOR'S REPORT

To the Members of PURBANCHAL PRESTRESSED LTD.
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of PURBANCHAL PRESTRESSED LTD("the Company"), which comprise the balance sheet as at 31 March 2024, and the statement of profit and loss (including other comprehensive income/(expense), statement of changes in equity and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information ("the Financial Statements").In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("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 31 March 2024, and its loss and other comprehensive expense, changes in equity and its cash flows for the year ended on that date.

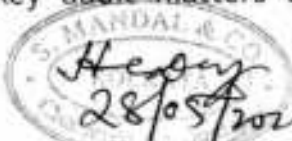
Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key Audit Matters Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.


S. MANDAL & CO.
Chartered Accountants
28/05/2024

Serial No.	Key Audit Matter	Auditor's Response
1.	Revenue Recognition	As the Company's revenue would be derived primarily from sale of properties comprising of commercial/residential units and sale of plotted and other lands, we have reviewed the procedures of revenue recognition with respect to the satisfaction of performance obligations at a point in time and subsequently over time when the Company has enforceable right for payment for performance completed to date and transfer of control of promised products to customer in an amount that reflects the transaction price i.e. consideration which the Company expects to receive in exchange for those products.

Information Other than the Standalone Financial Statements and Auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, the Board's report including annexure to Board's Report, Corporate Governance and Shareholders information, but does not include the standalone financial statements and our Auditors Report thereon.

Our opinion on Standalone Financial Statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or other information obtained during the course of our audit or otherwise appear 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.

Management's Responsibility for 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, total comprehensive income and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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. The Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial statements, including the disclosures, and whether the 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.

Report on Other Legal and Regulatory Requirements

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

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

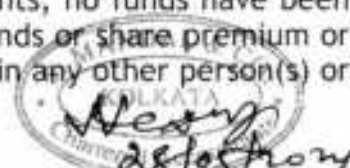
(e) The observations on financial transactions do not reveal any matters which have any adverse effect on the functioning of the Company.

(f) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, 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 Act.

(g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure-B**.

(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 does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company, in accordance with the provisions of Companies Act, 2013 (18 of 2013) and rules made there under.
- iv. (i) The management has represented that, to the best of its 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



A handwritten signature in blue ink is written over a circular stamp. The stamp contains the text 'CHARTERED ACCOUNTANTS' around the perimeter and 'M. S. K. & CO.' in the center. The signature appears to be 'M. S. K. & CO.' followed by a flourish.

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;

(ii) The management has represented, that, to the best of its 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

(iii) Based on audit procedures which we 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) contain any material mis-statement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- 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 audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 01, 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 S. MANDAL & CO.
Chartered Accountants
(Firm's Registration No. 314188E)



(H. C. Dey)
Partner
Membership No. 050190
UDIN : 24050190314188E9693



Place: Kolkata
Date: 28th May, 2024

v. According to the information, explanation and representation provided to us and based on verification carried out by us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly, clause 3(v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under sub-section (1) section 148 of the Act for the business activities carried out by the Company. Accordingly, the provision of clause 3(vi) of the Order is not applicable to the Company.

vii. In our opinion and according to the information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues relating to amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues applicable to it with the appropriate authorities during the year. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, Goods and Services Tax, duty of customs, cess and any other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.

viii. According to the information, explanation and representation provided to us and based on verification carried out by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) In our opinion, the Company has not defaulted in repayment of loans or other borrowings to financial institutions, banks, government and dues to debenture holders or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority or any other lender.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associate. The Company does not have any subsidiaries or joint ventures. Accordingly, clause 3(ix)(e) of the Order is not applicable.

x. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised any moneys by way of public offer during the current financial year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made preferential allotment of equity shares during the year.



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, no material fraud by the Company or on the Company has been noticed or reported during the course of our audit nor have we been informed of any such case by the Management.

(b) In our opinion and according to the information and explanations given to us, no report under sub-section (12) of section 143 of the Act has been filed by the auditors in Form ADT -4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, there were no whistle blower complaints received during the year by the Company.

xii. The Company is not a Nidhi Company. Accordingly, paragraph 3(xii) 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, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. In our opinion and based on our examination, the Company has not an internal audit system commensurate with the size and nature of its business.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company and hence provisions of section 192 of the Act, 2013 are not applicable to the Company.

xvi. (a) The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid CoR from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) According to the information and explanations given to us, the Company is not a Core Investment Company ('CIC ') as defined under the Regulations by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.

xvii. The Company has incurred cash losses during the financial year covered by our audit and has not incurred cash losses in the immediately preceding financial year.

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

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, along with details provided in Note 28 to the Financial statements which describe the maturity analysis of assets & 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

Heaven
28/05/2019

believe that any material uncertainty exists as on the date of the audit report indicating 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 Section 135 of the Companies Act, 2013 with regards to Corporate Social Responsibility are not applicable to the company during the year. Accordingly, clause 3(xx) of the Order is not applicable.

xxi. The Company is not required to prepare any Consolidated Financial Statement, accordingly Clause 3(xxi) of the Order is not applicable.

For S.MANDAL & CO.
Chartered Accountants
Firm's Registration No. 314188E



(H. C. Dey)
Partner
Membership No. 050190
UDIN : 24050190A1A3JHF9693

Place: Kolkata
28th May, 2024



ANNEXURE - 'B' TO AUDITORS' REPORT

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("The Act")

We have audited the internal financial controls over financial reporting of **PURBANCHAL PRESTRESSED LTD** as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Director of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Contd.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that-

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For S.MANDAL & CO.
Chartered Accountants
Firm's Registration No. 314188E



(H. C. DEY)
Partner
Membership No.: 050190

UDIN : 24050190BKBJHF9693

Kolkata
28th May, 2024



PURBANDHAL PRESTRESSED LIMITED
CIN NO. - L68200AS1974PLC001605
Balance Sheet for the year ended 31st March, 2024

(Rs. in 000)

Particulars	Note No.	Year ended 31st March, 2024	Year ended 31st March, 2023
A. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2	4,450	4,450
(b) Capital Work in progress			
(2) Financial Assets			
(i) Investments	3	25,350	31,698
(ii) Loans	4	30,457	25,257
(iii) Other Financial Assets			
(d) Deferred tax assets (net)	5	88	-
(e) Other Non-current Assets	6	2,41,912	2,41,792
(2) Current Assets			
(a) Investments	7	1,05,230	1,05,230
(b) Financial assets			
(i) Trade receivables			
(ii) Cash and cash equivalents	8	85	916
(iii) Bank balances other than (ii) above			
(c) Other Current assets	9	9,961	6,672
Total Assets		4,26,342	4,16,915
B. EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share capital	10	3,99,685	3,99,685
(b) Other Equity	11	(2,23,496)	(2,21,576)
(2) LIABILITIES			
(I) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ii) Other Non-Current Financial Liabilities	12	1,48,358	1,42,429
(b) Provisions	13	1,150	1,150
(c) Deferred tax liabilities (Net)	5	-	553
(d) Other Non-Current Liabilities	14	27,671	26,227
(II) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables			
(a) total outstanding dues of micro enterprises & small enterprises			
(b) total outstanding dues of creditors other than micro enterprises & small enterprises	15	393	830
(iii) Other current Financial Liabilities			
(b) Other current liabilities	16	72,281	65,617
(c) Provisions			
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		4,26,342	4,16,915

Significant Accounting Policies and Notes to Financial Statements.

1 TO 35

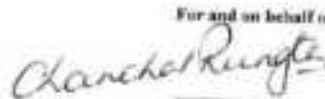
The Notes referred to above form an integral part of the Balance Sheet.

This is the Balance Sheet referred to in our report of even date.

For S. MANDAL & CO.
 Chartered Accountants
 ICAI Firm Registration No. 314188E


 H.C. Dey
 Partner
 Membership No. 050160

For and on behalf of the Board of Directors

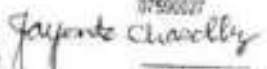

 Chanchal Rungta


Chanchal Rungta
 Director
 07590027


 Chand Ratan Modi

Chand Ratan Modi
 Director
 00943683

UDIN: 24050190BAKASJHF9693
 Place: Kolkata
 Date: 28th May, 2024


 Jayanta Chowdhury
 (CFO)


 Pooja Sharma
 Pooja Sharma
 (Company Secretary)



PURBANCHAL PRESTRESSED LIMITED
CIN NO. - LBK200AS1974PLC001605
Statement of Profit and Loss as on 31st March, 2024

		(Rs. in 000)		
	Particulars	Note No.	Year ended 31st March, 2024	Year ended 31st March, 2023
(i)	Revenue from Operations	17	-	-
(ii)	Other Income	18	4,340	11,492
(III)	Total Income (i+ii)		4,340	11,492
	Expenses			
(i)	Finance Costs	20	2,874	3,660
(ii)	Purchase of Stock in Trade	19	-	-
(iii)	Net loss on fair value changes		-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category		-	-
(v)	Impairment on Financial Instruments (Net)	24	(2,809)	(1,28,188)
(vi)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	19	-	-
(vii)	Employee Benefits Expenses	21	3,198	1,114
(viii)	Depreciation, Amortisation and Impairment Expense		-	-
(ix)	Administrative and Other Expenses	22	1,171	61,455
(IV)	Total Expenses (i-ix)		4,434	(61,960)
(V)	Profit before Exceptional Items & Tax (III-IV)		(94)	73,452
(V)	Exceptional items		(94)	-
(VII)	Profit Before Tax (V-VI)		(94)	73,452
(VIII)	Tax Expense:			
	(a) Current Tax		-	-
	(b) Deferred Tax		-	-
	(c) Income tax for earlier years		-	-
(IX)	Profit After Tax (VII-VIII)		(94)	2,857
(X)	Other Comprehensive Income/(Expense)			
	A)(i) Items that will not be reclassified to Statement of Profit & Loss		(2,468)	(1,579)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss		642	410
	B)(i) Items that will be reclassified to Statement of Profit & Loss		-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss		-	-
	Total Other Comprehensive Income/(Expense) (X)		(1,826)	(1,168)
(XI)	Total Comprehensive Income/(Expense) for the period (IX+X)		(1,921)	69,428
(XII)	Earnings per Equity share (Basic and Diluted) (in ₹)	23	(0.002)	1.766
	(Par Value ₹ 10/- per Equity Share)			

Significant Accounting Policies and Notes to Financial Statements
The Notes referred to above form an integral part of the Statement of Profit and Loss.

1 TO 35

This is the Statement of Profit and Loss referred to in our report of even date.

For S. MANDAL & CO.
Chartered Accountants
ICAI Firm Registration No. 314188E

H.C. Dey
Partner
Membership No. 050160

UDIN: 24050190BKBJHF9693
Place: Kolkata
Date: 28th May, 2024

For and on behalf of the Board of Directors

Chanchal Rungta

Chanchal Rungta
Director
07590027

Jayanta Chowdhury

Jayanta Chowdhury
(CFO)

Chand Rajan Mod
Director
00343685

Pooja Sharma
Pooja Sharma
(Company Secretary)



PURBANCHAL PRESTRESSED LIMITED
Statement of Cash Flows for the year ended 31st March, 2024

(Rs. in 000)

	Year ended 31st March, 2024	Year ended 31st March, 2023
A. Cash Flow from Operating Activities		
Profit Before Tax	(94)	70,895
Adjustments for:		
Net unrealised for value (gain) / loss	-	-
Increase on income Tax Refund	-	-
Liabilities No Longer Required written back	-	-
Provision against Standard Assets	-	-
Impairment on Financial Instruments	(2,806)	(1,28,188)
Depreciation, Amortisation and Impairment Expense	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-
Operating profit before working capital changes	(2,900)	(57,584)
Changes in Working Capital		
Adjustments for:		
(Increase) / Decrease in Trade Receivables and Others assets	(2,989)	10,235
(Increase) / Decrease in Loans Assets	(13,200)	1,28,188
Increase / (Decrease) in Trade Payables and Others Liabilities	6,292	(23,276)
Increase / (Decrease) in Inventories	-	8,255
Cash Generated / (used) in operations	(12,897)	55,808
(Over) Taxes Paid (net of refund)	-	-
Net Cash (Used in) / Generated from Operating Activities	(12,897)	55,808
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment, and Intangible Assets	-	-
Proceeds from Sale of Property, Plant and Equipment	-	-
(Increase) / Decrease in Investments (Other than Subsidiaries)	6,341	(10,357)
(Increase) / Decrease of Investments in Subsidiaries	-	-
Net Cash (Used in) / Generated from Investing Activities	6,341	(10,357)
C. Cash Flow from Financing Activities		
Proceeds from issuance of Debt securities (including subordinated debt securities)	-	-
Increase / (Decrease) in Working Capital facilities (net)	-	-
Increase / (Decrease) in Other Borrowings (net)	6,929	(55,008)
Dividend Paid (including Corporate Dividend Tax)	-	-
Corporate Dividend Tax Paid	-	-
Net Cash (Used in) / Generated from Financing Activities	6,929	(55,008)
Net Increase / (Decrease) in Cash and Cash Equivalents	(531)	446
Cash & Cash Equivalents at the beginning of the year	616	170
Cash and Cash Equivalents at the end of the year (refer Note No. 2)	85	616

Net Cash (Used in) / Generated from Operating Activities includes:

Interest Received		
Interest Paid	-	-
Dividend Received		

(Rs. in 000)

Components of cash and cash equivalents:	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash and cash equivalents at the end of the year		
(a) Cash in hand	48	379
(b) Balances with Banks - in Current Account	37	7
(c) Fixed Deposits with original maturity period less than three months		
(d) Balances in ATM		291
(e) Cheques on Hand		
	85	616

Explanations:

- The above Statement of Cash Flows has been prepared under the Indirect Method as set out in the Ind AS 7 'Statement of Cash Flows'.
- Previous year figures have been rearranged/ regrouped wherever necessary to conform to the current year's classification.

This is the Cash Flow Statement referred to in our report of even date.

For S. MANDAL & CO.
Chartered Accountants
ICAI Firm Registration No. 314188E

Haran Day
Partner
Membership No. 050180

For and on behalf of the Board of Directors

Chanchal Rungta - *Chand Ratan Modi*

Chanchal Rungta
Director
07998827

Chand Ratan Modi
Director
3034385

Jayanta Chowdhury

Jayanta Chowdhury
(CFO)

Pooja Sharma

Pooja Sharma
(Company Secretary)

UDIN: 24050190/314188E/JHF9693
Place: Kolkata
Date: 28th May, 2024



SURABHACHAL INDUSTRIES LIMITED
Statement of Changes in Equity for the year ended 31st March, 2024

A. Equity Share Capital		(Rs. in 000)
Particulars	Amount	
As at 1st April, 2023	3,95,000	
Issuance of Equity Shares during the year	3,95,000	
As at 31st March, 2024	3,95,000	
As at 31st March, 2024	3,95,000	

B. Other Equity

Particulars	Reserves and Surplus				Items of other Comprehensive Income	Total
	Income Tax Special Reserve (pursuant to Section 115(B)(ii) of the Income Tax Act, 1961)	Capital Reserve	Securities Premium	Investment & Miscellaneous Reserve		
Balance as at the 1st April, 2023	-	-	-	-	-	(5,91,882)
Profit for the year	-	-	-	-	-	86,478
Other Comprehensive Income (part of) of 2023	-	-	-	-	(1,100)	(1,100)
Transfer from Special Reserve	-	-	-	-	-	14,890
Transfer to for other items	-	-	-	-	-	-
Balance as at 31st March, 2023	-	-	-	-	-	(5,05,482)
Profit for the year	-	-	-	-	-	22,133
Other Comprehensive Income (part of) of 2024	-	-	-	-	(1,100)	(1,100)
Transfer to Special Reserve	-	-	-	-	-	(84)
Transfer from retained earnings	-	-	-	-	(1,306)	(1,306)
Transfer to other items	-	-	-	-	-	-
Balance as at 31st March, 2024	-	-	-	-	(2,186)	(2,23,486)

This is the Statement of Changes in Equity referred to in our report of even date.

As per our report of even date
For S. MANDAL & CO.
Chartered Accountants
ICAI Firm Registration No. 214188E

S. Mandal
H.C. Dey
Partner
Membership No. 020796

UDIN: 24050190AKG3THF9693
Place: Kolkata
Date: 28th May, 2024



For and on behalf of the Board of Directors

Chanchal Kungl
Chanchal Kungl
Director
0795027

Jayant Chakraborty
Jayant Chakraborty
FD-0

Chand Rajan Mehta
Chand Rajan Mehta
Director
00343685

Pooja Sharma
Pooja Sharma
(Company Secretary)

Notes - I Accounting Policy

Notes to the financial statement for the year ended 31st March 2024

i) Company Overview

Purbanchal Prestressed Limited ("the Company") having CIN: L68200AS1974PLC001605 is engaged primarily in the business of Real Estate construction, development and other related activities. The company is a public limited company incorporated and domiciled in India having its registered office at 1st Floor, Room No. 5, H.M. Market, T.R. Phookan Road, Guwahati, Assam- 781001. The Company is listed on Metropolitan Stock Exchange of India Limited ("MSE").

ii) Basis of Preparation

a. Statement of compliance

The Standalone Financial Statements of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under the Section 133 of the Companies Act, 2013 ("the Act") and the relevant provisions and amendments, as applicable.

The Standalone Financial Statements of the Company for the year ended March 31, 2024 were authorised for issue by the Board of Directors.

b. Functional and presentation currency

These Standalone Financial Statements are presented in Indian rupees (INR), which is also the functional currency of the Company. All financial information presented in Indian rupees has been rounded to the nearest thousand, unless otherwise stated.

c. The figures of the previous year have been regrouped / restated, wherever considered necessary.

iii) Basis of accounting

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost basis except for certain financial assets and financial liabilities and share based payments which are measured at fair values.

iv) Summary of significant accounting policies

The financial statements have been prepared using the significant accounting policies and measurement bases summarised below. These were used throughout all periods presented in the financial statements.

v) Current versus non-current classification

In view of the main business objectives Change from NBFC activities to Real Estate w.e.f. 20.11.2023 all assets and liabilities have been classified as current and non current as per the company's normal operating cycle to be followed and other criteria set out in Companies Act 2013, accounts have been prepared accordingly. Deferred tax assets and liabilities are classified as non-current assets and non-current liabilities, as the case may be.

vi) Revenue recognition

The Company derives revenues primarily from sale of properties comprising of commercial/residential units and sale of plotted and other lands.

The Company recognizes revenue when it determines the satisfaction of performance obligations at a point in time and subsequently over time when the Company has enforceable right for payment for performance completed to date. Revenue is recognised upon transfer of control of promised products to customer in an amount that reflects the transaction price i.e. consideration which the Company expects to receive in exchange for those products.

Chand



vii) **Property Plant and Equipment and Intangible Assets**

Property, plant and equipment and intangible assets are stated at cost of acquisition less accumulated depreciation / amortisation. Cost includes all expenses incidental to the acquisition of the Property, Plant and Equipment and any attributable cost of bringing the asset to its working condition for its intended use.

viii) **Depreciation and amortisation of Property, Plant and Equipment**

Depreciation on tangible fixed assets have been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except for Leasehold improvements which are amortised on a straight-line basis over the period of lease or estimated period of useful life of such improvement, subject to a maximum period of 60 months. Leasehold improvements include all expenditure incurred on the leasehold premises that have future economic benefits. Land is not depreciated.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Property, Plant and Equipment is derecognised on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in other income / expense in the statement of profit and loss in the year the asset is derecognised.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss from/upto the date of acquisition/sale.

ix) **Impairment of assets**

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the recoverable amount of the asset or the cash generating unit is estimated. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the Statement of Profit and Loss.

x) **Income taxes**

Tax expense recognized in Statement of Profit and Loss comprises the sum of deferred tax and current tax except the ones recognized in other comprehensive income or directly in equity.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax is recognised in respect of temporary differences between carrying amount of assets and liabilities for financial reporting purposes and corresponding amount used for taxation purposes. Deferred tax assets on unrealised tax loss are recognised to the extent that it is probable that the underlying tax loss will be utilised against future taxable income. This is assessed based on the Company's forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside statement of profit and loss is recognised outside Statement of Profit or Loss (either in other comprehensive income or in equity).

xi) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and other short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

d. *Chesh*



xii) Employee benefits
Short-term employee benefits

Short-term employee benefits comprise of employee costs such as salaries, bonus etc. is recognized on the basis of the amount paid or payable for the period during which services are rendered by the employee.

xiii) Finance Cost

Finance costs represents Interest expense recognised by applying the Effective Interest Rate (EIR) to the gross carrying amount.

xiv) All other income and expenses

All other income and expense are recognised in the period they occur.

xv) Dividends on ordinary shares

The Company recognises a liability to make cash distributions to equity shareholders of the Company when the distribution is authorised and the distribution is no longer at the discretion of the Company. As per the Companies Act, 2013 final dividend is authorised when it is approved by the shareholders and interim dividend is authorised when it is approved by the Board of Directors of the Company. A corresponding amount is recognised directly in equity.

xvi) Segment Reporting

The Company's primary business segment is reflected based on principal business activities carried on by the Company i.e. purchase, sale, real estate properties advisory, construction and development of real estate properties and all other related activities which as per Ind AS 108 on "Operating Segments" is considered to be the only reportable business segment. The Company is operating in India which is considered as a single geographical segment.

xvii) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

xviii) Cash flow Statement

Cash flows are reported under the 'Indirect method' as set out in Ind AS 7 on 'Statement of Cash Flows, whereby net profit after tax is adjusted for the effects of transactions of non-cash nature, tax and any deferrals or accruals of past or future cash receipts or payments. The cash flows are prepared for the operating, investing and financing activities of the Company.

d. Chok



Purbanchal Prestressed Limited
Notes to the Financial Statements for the year ended 31st March, 2024

Note 2. Property, Plant and Equipment

Particulars	Gross Carrying Amount				Depreciation/ Amortisation and Impairment					(Rs. in 000) Net Carrying Amount
	As at 1st April, 2023	Additions	Disposals and other adjustments	As at 31st March, 2024	As at 1st April, 2023	Depreciation/ amortisation Charge	Impairment Charge	Disposals and other adjustments	As at 31st March, 2024	
Assets for Own use Property	4,450	-	-	4,450	-	-	-	-	-	4,450
Total	4,450	-	-	4,450	-	-	-	-	-	4,450

ex. *check*



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note: 3 Investments

(Rs. in 000)

Sl. No.	Particulars	As at 31st March 2024			As at 31st March, 2023	
		Face Value	No. of Shares	Amount	No. of Shares	Amount
1	(a) In Equity Instruments (Quoted) (Fully paid up)					
	Reliance Power Ltd	10	-	-	3,50,000	3,479
	Happiest Mind Technologies Ltd	2	-	-	90	89
	Zoo Entertainment Ltd	1	4,000	554	4,000	847
				554		4,395
2	Other Investments					
	(a) In Equity Instruments (Quoted) (Partly paid up)	Face Value	No. of Shares	Amount	No. of Shares	Amount
	(b) In Equity Instruments (Unquoted) (fully paid up)					
	In Others	Face Value	No. of Shares	Amount	No. of Shares	Amount
	Citystar Agro Industries Pvt Limited	10	1,90,000	1,900	1,90,000	1,900
	Citystar Foods Pvt Limited	10	1,75,000	1,750	1,75,000	1,750
	Dove Barter Pvt Ltd	10	1,800	18	1,800	18
	Dove Commodal Pvt Ltd	10	1,800	18	1,800	18
	Dove Tie Up Pvt Ltd	10	1,800	18	1,800	18
	Dove Vinmay Pvt Ltd	10	1,800	18	1,800	18
	Dove Vintrade Pvt Ltd	10	1,800	18	1,800	18
	Glaze Merchants Pvt. Ltd.	10	1,800	18	1,800	18
	Hytone Commodales Pvt. Ltd.	10	1,800	18	1,800	18
	Hytone Dealtrade Pvt. Ltd.	10	1,800	18	1,800	18
	Hytone Vinmay Pvt. Ltd.	10	1,800	18	1,800	18
	Hytone Vintrade Pvt. Ltd.	10	1,800	18	1,800	18
	Intouch Trading Pvt. Ltd.	10	2,50,879	15,053	2,50,879	15,053
	Intimate Commodales Pvt. Ltd.	10	1,800	18	1,800	18
	Intimate Dealtrade Pvt. Ltd.	10	1,800	18	1,800	18
	Kelvin Comtrade Pvt Ltd	10	1,800	18	1,800	18
	Kelvin Tie Up Pvt Ltd	10	1,800	18	1,800	18
	Kelvin Tracom Pvt Ltd	10	1,800	18	1,800	18
	Kelvin Vinmay Pvt Ltd	10	1,800	18	1,800	18
	Kelvin Vintrade Pvt Ltd	10	1,800	18	1,800	18
	Keystar Suppliers Pvt. Ltd.	10	1,800	18	1,800	18
	Keystar Vintrade Pvt. Ltd.	10	1,800	18	1,800	18
	Megha Conclave Private Limited	10	28,500	285	28,500	285
	Moneyfold Vinmay Pvt Ltd	10	1,800	18	1,800	18
	Moneyfold Vintrade Pvt Ltd	10	1,800	18	1,800	18
	N.K. Concrete Creation Pvt. Ltd.	10	3,73,188	3,732	3,73,188	3,732
	Panchay Commodales Pvt Ltd	10	1,800	18	1,800	18
	Panchay Dealtrade Pvt Ltd	10	1,800	18	1,800	18
	Pears Tracom Pvt. Ltd.	10	1,800	18	1,800	18
	Shivhan Tie Up Pvt Ltd	10	1,800	18	1,800	18
	Shivhan Tracom Pvt Ltd	10	1,800	18	1,800	18
	Shivhan Vinmay Pvt Ltd	10	1,800	18	1,800	18
	Union Commodales Pvt Ltd.	10	1,700	17	1,700	17
	Sunbeam Vintrade Pvt Ltd	10	1,700	17	1,700	17
	Sunbeam Tie Up Pvt Ltd	10	1,700	17	1,700	17
	Royal Dealcom Pvt Ltd	10	1,700	17	1,700	17
	Snowfall Dealers Pvt Ltd	10	1,700	17	1,700	17
	Signature Tradelines Pvt Ltd	10	1,700	17	1,700	17
	Signature Merchants Pvt Ltd	10	1,700	17	1,700	17
	Seabird Commodal Pvt Ltd	10	1,700	17	1,700	17
	Ridhi Merchants Pvt Ltd	10	1,700	17	1,700	17
	Carnation Vanija Pvt Ltd	10	1,700	17	1,700	17
	Dhanvantari Merchants Pvt Ltd	10	1,700	17	1,700	17
	Rich Dealers Pvt Ltd	10	1,700	17	1,700	17
	Parag Vintrade Pvt Ltd	10	1,700	17	1,700	17
	Panther Tracom Pvt Ltd	10	1,700	17	1,700	17
	Ontime Distributor Pvt Ltd	10	1,700	17	1,700	17
	Majestic Commodales Pvt Ltd	10	1,700	17	1,700	17
	Krish Dealcomm Pvt Ltd	10	1,700	17	1,700	17
	Inspiration Commercial Pvt Ltd	10	1,700	17	1,700	17
	Hopewell Vinmay Pvt Ltd	10	1,700	17	1,700	17
	Hopewell Commercial Pvt Ltd	10	1,700	17	1,700	17
	bal off		11,00,166	23,548	11,00,166	23,546

a. Choudhary



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note - 5 Investments
Note - 5 Investments

(Rs. in 000)

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023		
		Face Value	No. of Shares	Amount	No. of Shares	Amount
	bal b/f		11,00,166	23,546	11,00,166	23,546
	Hilltop Suppliers Pvt Ltd	10	1,700	17	1,700	17
	Hansafer Dealcomm Pvt Ltd	10	1,700	17	1,700	17
	Heritage Dealtrade Pvt Ltd	10	1,700	17	1,700	17
	Acyumen Barter Pvt Ltd	10	1,600	16	1,600	16
	Acyumen Tie Up Pvt Ltd	10	1,800	18	1,600	16
	Nandal Commsales Pvt Ltd	10	1,800	18	1,600	16
	Delta Barter Pvt Ltd	10	1,800	18	1,600	16
	Citywings Barter Pvt Ltd	10	1,800	18	1,600	16
	Anchor Barter Pvt Ltd	10	1,600	16	1,500	15
	Dreamvalley Tie Up Pvt Ltd	10	1,600	16	1,600	16
	Guidance Tradecomm Pvt Ltd	10	1,600	16	1,600	16
	Hilton Tie Up Pvt Ltd	10	1,600	16	1,600	16
	Dreamvalley Commercial Pvt Ltd	10	1,700	17	1,700	17
	Infinity Commodial Pvt Ltd	10	1,700	17	1,700	17
	Rosewood Barter Pvt Ltd	10	1,700	17	1,700	17
	Carnation Tradecomm Pvt Ltd	10	1,700	17	1,700	17
	Harsht Distributors Pvt Ltd	10	1,700	17	1,700	17
	Empire Dealcomm Pvt Ltd	10	1,700	17	1,700	17
	Janhit Vinmay Pvt Ltd	10	1,700	17	1,700	17
	Jhimli Comtrade Pvt Ltd	10	1,700	17	1,700	17
	Gravity Dealtrade Pvt Ltd	10	1,700	17	1,700	17
	Raghav Tie Up Pvt Ltd	10	1,700	17	1,700	17
	Synergy Dealtrade Pvt Ltd	10	1,700	17	1,700	17
	Greenvalley Suppliers Pvt Ltd	10	1,700	17	1,700	17
	Escort Tie Up Pvt Ltd	10	1,800	18	1,600	16
	Escort Tracom Pvt Ltd	10	1,800	18	1,600	16
	Escort Vinmay Pvt Ltd	10	1,800	18	1,600	16
	Janhit Barter Pvt Ltd	10	1,600	16	1,600	16
	Jhimli Commsales Pvt Ltd	10	1,600	16	1,600	16
	Kannan Tracom Pvt Ltd	10	1,600	16	1,600	16
	Jaldham Barter Pvt Ltd	10	1,600	16	1,600	16
	Booster Vintrade Pvt Ltd	10	1,800	18	1,600	16
	Excellent Dealtrade Pvt Ltd	10	1,600	16	1,600	16
	Nandal Barter Pvt Ltd	10	1,600	16	1,600	16
	Popster Tradetink Pvt Ltd	10	1,600	16	1,600	16
	Rasraj Tracom Pvt Ltd	10	1,600	16	1,500	15
	Rasraj Vincom Pvt Ltd	10	1,600	16	1,500	15
	Risewell Merchants Pvt Ltd	10	1,600	16	1,500	15
	Acyumen Tracom Pvt Ltd	10	1,600	16	1,500	15
	Carnation Tie Up Pvt Ltd	10	1,600	16	1,600	16
	Jograj Vinmay Pvt Ltd	10	1,600	16	1,600	16
	Oliver Agency Pvt Ltd	10	1,600	16	1,600	16
	Raghav Barter Pvt Ltd	10	1,600	16	1,600	16
	Silverson Tie Up Pvt Ltd	10	1,600	16	1,600	16
	Hilton Commsales Pvt Ltd	10	1,700	17	1,700	17
	Escort Dealmark Pvt Ltd	10	1,800	18	1,600	16
	Starmark Commsales Pvt Ltd	10	1,900	19	1,600	16
	Surabhi Sanitary Wares Private Limited	10	-	-	82,500	2,900
	Cidhd Housing Pvt Ltd	10	1,000	10	1,000	10
	Oride Housing Pvt Ltd	10	1,000	10	1,000	10
	Komondor Builders Pvt Ltd	10	1,000	10	1,000	10
	Tapaculo Gihoniman Pvt Ltd	10	1,000	10	1,000	10
	Stork Hi Rise Pvt Ltd	10	1,000	10	1,000	10
	Salamander Niketan Pvt Ltd	10	1,000	10	1,000	10
	Shruti Kunjsoobha Pvt Ltd	10	1,000	10	1,000	10
	Keshal Infrastructure Pvt Ltd	10	1,500	15	1,500	15
	Keshal House Builders Pvt Ltd	10	1,500	15	1,500	15
	Mistletoe Realty Pvt Ltd	10	1,500	15	1,500	15
	Thombill Griho Pvt Ltd	10	1,500	15	1,500	15
	Sandgrouse Land Developers Pvt Ltd	10	1,500	15	1,500	15
	Quetzal Housing Pvt Ltd	10	1,500	15	1,500	15
	Vireo Housing Pvt Ltd	10	1,500	15	1,500	15
	Ceramel Grihashooha Pvt Ltd	10	1,500	15	1,500	15
	Catkins Attalika Pvt Ltd	10	1,500	15	1,500	15
	Asparagus Gihoniman Pvt Ltd	10	1,500	15	1,500	15
	bal c/f		11,96,966	24,534	12,61,466	27,034

R. Choudhary



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note : 3 Investments
Note : 5 Investments

(Rs. in 000)

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023		
		Face Value	No. of Shares	Amount	No. of Shares	Amount
	bal b/f		11,98,966	24,534	12,81,488	27,034
	Kakapo Grihanirman Pvt Ltd	10	1,500	15	1,500	15
	Greygone Housing Pvt Ltd	10	1,500	15	1,500	15
	Cassowaries Griho Pvt Ltd	10	1,500	15	1,500	15
	Pardalote Grihanirman Pvt Ltd	10	1,500	15	1,500	15
	Grebe Housing Pvt Ltd	10	1,500	15	1,500	15
	Grosbeaks Nirman Pvt Ltd	10	1,500	15	1,500	15
	Manakin Developers Pvt Ltd	10	1,500	15	1,500	15
	Kashphool Abashon Pvt Ltd	10	1,500	15	1,500	15
	Pakshraj Niketan Pvt Ltd	10	1,500	15	1,500	15
	Grasshopper Nirman Pvt Ltd	10	1,500	15	1,500	15
	Berkelium House Builders Pvt Ltd	10	1,500	15	1,500	15
	Emu Developers Pvt Ltd	10	1,500	15	1,500	15
	Cuckoo Nirman Pvt Ltd	10	1,500	15	1,500	15
	Godhuli Kunjaboy Pvt Ltd	10	1,500	15	1,500	15
	Custard Grihi Pvt Ltd	10	1,500	15	1,500	15
	Buzzard Grihoshova Pvt Ltd	10	1,500	15	1,500	15
	Sittella Infrastructures Pvt Ltd	10	1,500	15	1,500	15
	Tinamou Developers Pvt Ltd	10	1,500	15	1,500	15
	Total		12,25,966	24,804	12,88,488	27,304
			12,25,966	25,358	12,88,488	31,698

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		Book Value	Market Value	Book Value	Market Value
1.	Aggregate Value of Quoted Equity Shares	2,267	594	2,267	2,384
2.	Aggregate Value of Unquoted Equity Shares	24,804	24,804	27,304	27,304

a *colours*



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended 31st March, 2024

Particulars	As at 31st March, 2024				As at 31st March, 2023				Total
	Amortised cost	At Fair Value			Amortised cost	At Fair Value			
		Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss		Through Other Comprehensive Income	Through profit or loss	Designated at fair value through profit or loss	
Loans									
(A)									
(i) Term Loans									
(ii) Other Loans	1,59,097				1,48,706				1,48,706
Inter-corporate Deposit									
Letter of Credit									
Total (A) Gross	1,59,097				1,48,706				1,48,706
Less: Impairment loss allowance	(1,19,640)				(1,22,449)				(1,22,449)
Total (A) Net	39,457				26,257				26,257
(B)									
(i) Secured by tangible assets / cash flows*									
(ii) Secured by intangible assets									
(iii) Covered by Bank / Government Guarantees									
(iv) Unsecured									
Total (B) Gross									
Less: Impairment loss allowance	(1,19,640)				(1,22,449)				(1,22,449)
Total (B) Net	(1,19,640)				(1,22,449)				(1,22,449)
(C) (i) Loans in India									
(i) Public Sector									
(ii) Others	1,59,097				1,48,706				1,48,706
Total (C) Gross	1,59,097				1,48,706				1,48,706
Less: Impairment loss allowance	(1,19,640)				(1,22,449)				(1,22,449)
Total (C) (i) Net	39,457				26,257				26,257
(C) (ii) Loans outside India									
Less: Impairment loss allowance									
Total (C) (ii) Net									
Total (C) (i) and C (ii)	39,457				26,257				26,257



Handwritten signature/initials

PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended 31st March, 2024

5. Deferred Tax Assets / (Deferred Tax Liability) (Net)

(Rs. in 000)

Particulars	As at 1st April, 2023	Recognised/ (reversed) in Statement of Profit & Loss	Recognised/ (reversed) in Other Comprehensive Income	As at 31st March, 2024
Financial Assets and Liabilities at FVOCI Receivables, Financial Assets and Liabilities at Amortised Cost Other Timing Differences	(553)	-	642	88
Net Deferred Tax Assets/(Liabilities)	(553)	-	642	88

(Rs. in 000)

Particulars	As at 1st April, 2022	Recognised/ (reversed) in Statement of Profit & Loss	Recognised/ (reversed) in Other Comprehensive Income	As at 31st March, 2023
Financial Assets and Liabilities at FVOCI Receivables, Financial Assets and Liabilities at Amortised Cost Other Timing Differences	(964)	-	410	(553)
Net Deferred Tax Assets/(Liabilities)	(964)	-	410	(553)

Checked d



Purbanchal Prestressed Limited
Notes forming part of the financial statements as at 31st March, 2024

6. Other-Non Current Assets

(Rs. in 000)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advance Against Capital Contracts	2,41,812	2,41,792
Total	2,41,812	2,41,792

7. Inventories

(Rs. in 000)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Stock - in - Trade	1,05,230	1,05,230
Total	1,05,230	1,05,230

8. Cash and Cash Equivalents

(Rs. in 000)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash in hand	48	378
Balances with Banks - in Current Account	37	7
Cheques on Hand	-	231
Total	85	616

9. Other Current Assets

(Rs. in 000)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Balances with Government Authorities*	3,564	3,878
Other Receivables	6,297	2,994
Total	9,861	6,872

* represents balance lying with Revenue Authorities

d *Colobh*



Purbanchal Prestressed Limited
Notes to the Financial Statements for the year ended March 31, 2024

10. Equity Share Capital

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	₹	No. of Shares	₹
Authorized Equity Shares, ₹ 10/- par value per share	4,00,10,000	4,00,100	4,00,10,000	4,00,100
		4,00,100		4,00,100
Issued and subscribed Equity Shares, ₹ 10/- par value per share	3,99,68,500	3,99,685	3,99,68,500	3,99,685
Fully Paid-up Equity Shares, ₹ 10/- par value per share	3,99,68,500	3,99,685	3,99,68,500	3,99,685
		3,99,685		3,99,685

10.1 Reconciliation of the Number of Equity Shares outstanding

The reconciliation of the number of equity shares outstanding and the corresponding amount thereof, as at the Balance Sheet date is

Equity Shares	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	₹	No. of Shares	₹
At the beginning of the year	3,99,68,500	3,99,685	3,99,68,500	3,99,685
Add: Issued during the year				
At the end of the year	3,99,68,500	3,99,685	3,99,68,500	3,99,685

10.2 Rights, preferences and restrictions in respect of each class of shares

The Company's authorised capital consists of classes of shares, referred to as Equity Shares and Rs 10/- each. Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividend in Indian rupees. The dividend, if any, 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 holders of equity shares will be entitled to receive any of the 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

10.3 Shares allotted as fully paid-up without payment being received in cash/by way of bonus shares (during 5 years preceding 31st March, 2024)

The Company has not issued any shares without payment being received in cash/ by way of bonus shares since 2014-15.

10.4 Details of Shareholders holding more than 5% of the equity shares each, are set out below:

Name of the shareholders	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	% of Shareholding	No. of Shares	% of Shareholding
North Eastern Publishing & Advertising Company Ltd.	34,10,000	8.53	34,10,000	8.53
Flex Trade Pvt. Ltd.	20,00,000	5.00	20,00,000	5.00
Gulmohur Trading Pvt. Ltd.	36,00,000	9.01	36,00,000	9.01
Jonnete Properties Pvt. Ltd.	19,99,397	5.00	19,99,397	5.00
Kamini Finance & Investment Company Ltd.	53,85,400	13.47	53,85,400	13.47
Maurya Trading Company Ltd.	24,21,200	6.06	24,21,200	6.06
Ocean Freight Enterprises Private Limited	22,50,000	5.63	22,50,000	5.63
Total	2,10,65,997	52.70	2,10,65,997	52.70

Chandra



Notes to the Financial Statements for the year ended March 31, 2024

11. Other Equity

Particulars	(Rs. in 000)	
	As at 31st March, 2024	As at 31st March, 2023
Special Reserve (pursuant to Section 45IC of the Reserve Bank of India Act, 1934)		
Opening balance		
Add: Transfer from retained earnings		581
Closing balance		14,119
Income Tax Special Reserve (created pursuant to Section 36(1)(viii) of the Income Tax Act, 1961)		
Opening balance		
Add: Transfer from retained earnings		
Closing balance		14,800
Capital Reserve		
Opening balance		
Closing balance		
Securities Premium Reserve		
Opening balance		
Closing balance		
Bond/Debtenture Redemption Reserve		
Opening balance		
Add: Transfer from retained earnings		
Less: Transfer to retained earnings, on repayment of Bond/Debtenture		
Closing balance		
General Reserve		
Opening balance		
Closing balance		
Equity Instruments through Other Comprehensive Income		
Opening balance		
Add: Additions during the year	1,468	2,656
Less: Transfer to retained earnings (net of tax)	(1,826)	(1,168)
Closing balance		
	(338)	1,488
Retained Earnings		
Opening balance		
Add: Profit for the year	(2,37,804)	(2,94,340)
Add: Other Comprehensive Income (net of tax)	(94)	70,595
Add: Income Tax adjustment for Earlier years		
Add: MAT Credit Entitlement of earlier years		
Add: Transferred from Special Reserve	14,800	
Add/ Less: Appropriations		
Transferred to Special Reserve		
Transferred to Bond/Debtenture Redemption Reserve (net)		14,119
Transferred to Income Tax Special Reserve		
Interim dividend [amount XXX per share (Previous year XXX)]		
Equity dividend [amount XXX per share (Previous year XXX)]		
Corporate dividend tax		
Total appropriations		
		14,119
Closing balance		
Total	(2,23,158)	(2,37,864)
	(2,23,496)	(2,21,578)

(i) The Company has become non NBFC due to surrender of Certificate of Registration and accepted by RBI on 20.11.2023, so the requirement for creation of special reserve as per RBI guideline does not arise. Hence, the balance of Special Reserve account as on 31.03.2023 has been transferred to retained earnings.

(ii) Equity Instruments through Other Comprehensive Income:

This Reserve represents the cumulative gains (net of losses) arising on the changes in Fair Value of Equity Instruments measured at Fair Value through Other Comprehensive Income, net of amounts reclassified, if any, to Retained Earnings when those instruments are disposed off.

(iii) Retained Earnings:

This reserve represents the cumulative profits of the Company. This can be utilised in accordance with the provisions of the Companies Act, 2013.

d. Check



Purbanchal Prestressed Limited
Notes to the Financial Statements for the year ended March 31, 2024

Note 12: Borrowings

	(Rs. in 000)	
Particulars	As at 31st March, 2024	As at 31st March, 2023
Interest	1,48,358	1,42,429
Total	1,48,358	1,42,429

Note 13: Provisions

	(Rs. in 000)	
Particulars	As at 31st March, 2024	As at 31st March, 2023
Provision for employee benefits		
Provision for Taxation	1,150	1,150
Provision for Unavailed Leave		
Others		
Total	1,150	1,150

Note 14: Other Non-current liabilities

	(Rs. in 000)	
Particulars	As at 31st March, 2024	As at 31st March, 2023
Temporary Overdraft		
Others	27,971	28,227
Total	27,971	28,227

Note 15: Trade Payables

Trade Payables ageing schedule: As at 31st March, 2024

Particulars	(Rs. in 000)				Total
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	106	51			
(iii) Disputed dues - MSME			115	83	393
(iv) Disputed dues - Others					

Trade Payables ageing schedule: As at 31st March 2023

Particulars	(Rs. in 000)				Total
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	116	209			
(iii) Disputed dues - MSME			436	38	830
(iv) Disputed dues - Others					

Note 16: Other current liabilities

	(Rs. in 000)	
Particulars	As at 31st March, 2024	As at 31st March, 2023
Current maturities of long term debt	49,761	45,529
Interest Accrued and due on Borrowings	22,168	19,699
TDS Payable	334	380
Total	72,261	65,617

Handwritten initials and signature



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note 17: Revenue from Operations

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
Sale	-	-
Total	-	-

Note 18: Other Income

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
Interest Income	-	456
Dividend Income	-	11
Profit on Sale of Investments	4,312	8,397
Misc. income	28	2,628
Total	4,340	11,492

cd *Colash*



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note :19 Change in Inventories of Stock-in-Trade

Sl. No.	Particulars	(Rs. in 000)	
		2023-24	2022-23
1	Opening Stock	1,05,230	1,13,486
2	Closing Stock	1,05,230	1,05,230
	Total	-	8,255

Note :19 Purchase of Stock in Trade

Sl. No.	Particulars	(Rs. in 000)	
		2023-24	2022-23
	Purchase of stock	-	-
	Total	-	-

d. *Colok*



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note 20: Finance Cost

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
Interest on deposits	-	-
Interest on borrowings	2,874	3,660
Interest on debt securities	-	-
Interest on subordinated liabilities	-	-
Other interest expense	-	-
Total	2,874	3,660

Note 21: Employee Benefits Expense

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
Salaries and wages	3,198	1,114
Contribution to provident and other funds	-	-
Staff welfare expenses	-	-
Others (to be specified)	-	-
Total	3,198	1,114

Note 22: Administrative and Other Expenses

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
Professional Fee	782	1,239
Listing Fees	90	90
Custodial Fees	170	-
Miscellaneous Expenses	84	922
Auditor's Fees and Expenses (Refer to Note -22.1)	45	45
Permission Fees	-	2,598
Bad debts	-	56,541
Total	1,171	61,455

22.1 Payments to the Auditor

(Rs. in 000)

Particulars	As on March 31, 2024	As on March 31, 2023
As Auditor - Statutory Audit & Limited Reviews	30	30
For Other Services (Certification etc.)	15	15
For Reimbursement of Expenses	-	-
Total	45	45

23. Earnings Per Share (EPS) - The numerators and denominators used to calculate Basic and Diluted EPS

	As on March 31, 2024	As on March 31, 2023
Profit after Tax attributable to the Equity Shareholders (₹)	(94,271)	7,05,94,893
Basic and Diluted		
(a) Number of Equity Shares at the beginning of the year	3,99,68,500	3,99,68,500
(b) Number of Equity Shares issued during the year	-	-
(c) Number of Equity Shares at the end of the year	3,99,68,500	3,99,68,500
(d) Weighted average number of Equity Shares outstanding during the year	3,99,68,500	3,99,68,500
(e) Nominal Value of each Equity Share (₹)	10	10
Basic and Diluted Earnings per Share (₹)	(0.002)	1.766

a. Choudhary



PURBANCHAL PRESTRESSED LIMITED

Notes to the Financial Statements for the year ended March 31, 2024

24. Impairment on Financial Instruments (net)

(Rs. in 000)

Particulars	2023-2024		2022-2023	
	On Financial Instruments measured at fair value through OCI	Year ended 31st March, 2024	Year ended 31st March, 2023	On Financial Instruments measured at Amortised Cost
Loans (refer Note No. 23.1)	-	(2,809)	-	(1,28,188)
Investments	-	-	-	-
Other financial assets	-	-	-	-
Total	-	(2,809)	-	(1,28,188)

24.1 Impairment on Loans

Particulars	2023-2024		2022-2023	
	On Financial Instruments measured at fair value through OCI	On Financial Instruments measured at Amortised Cost	On Financial Instruments measured at fair value through OCI	On Financial Instruments measured at Amortised Cost
Bad Debts written-off (net)	-	-	-	-
Loss on Assets acquired in satisfaction of debt	-	-	-	-
Provision for Impairment	-	(2,809)	-	(1,28,188)
Total	-	(2,809)	-	(1,28,188)

de *Chok*



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

25. Events after Reporting date

There have been no events after the reporting date that require disclosure in these financial statements.

26. Previous year's figures have been regrouped/reclassified, wherever necessary, to correspond with current year's classification / disclosure.

27. Cash and cash equivalents

The company holds bank and cash equivalents of Rs 84594 at 31 March 2024 (31 March 2023: Rs 615211). The credit worthiness of such banks and financial institutions is evaluated by the management on an ongoing basis and is considered to be good.

28. Maturity analysis of Assets and Liabilities :

The table below shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled.

Particulars	As at 31st March, 2024			As at 31st March, 2023		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
ASSETS						
Financial Assets						
Cash and Cash Equivalents	85	-	85	616	-	616
Bank Balances other than above	-	-	-	-	-	-
Loans	-	26,457	26,457	-	26,257	26,257
Investments	-	25,258	25,258	-	21,599	21,599
Other Financial Assets	-	-	-	-	-	-
Non-Financial Assets						
Other Non-Financial Assets	-	9,861	9,861	-	6,872	6,872
TOTAL ASSETS	85	74,876	74,961	616	64,827	65,443
LIABILITIES						
Financial Liabilities						
Trade Payables	-	363	363	-	600	600
Borrowings (Other than Debt Securities)	-	148	148	-	1,42,429	1,42,429
Other Financial Liabilities	-	72,281	72,281	-	65,617	65,617
Non-Financial Liabilities						
Other Non-Financial Liabilities	-	28,301	28,301	-	28,618	28,618
TOTAL LIABILITIES	-	1,01,124	1,01,124	-	2,37,492	2,37,492

29. Disclosure Regarding analytical ratios:

Ratio	Numerator	Denominator	Year ended March 31, 2024	Year ended March 31, 2023
Current	Current Assets	Current liabilities	1.58	1.70
Debt-equity	Total Debt	Shareholder's Equity	0.88	0.88
Return on equity	Net Profit after Interest - Preference Dividend (Rs. Lakhs)	Shareholder's Equity	0.00	0.48
Return on assets	Net Profit after Tax	Total Assets	0.00	0.17
Return on Capital Employed	EBIT	Capital Employed	0.00	0.22

30. TITLE DEEDS OF IMMOVABLE PROPERTIES NOT HELD IN THE NAME OF THE COMPANY

The Company does not possess any immovable property whose title deeds are not held in the name of the company during the financial year ended March 31, 2024 and March 31, 2023.

31. DETAILS OF BENAMI PROPERTY HELD

No proceeding have been initiated or pending against the company for holding any benami property under the Benami Transaction (prohibition) Act, 1988 (45 of 1988) and rules made thereunder in the financial year ended March 31, 2024 and March 31, 2023.

32. The Company has not been declared as a willful defaulter by any bank or financial institution or other lender in the financial years ended March 31, 2024 and March 31, 2023.

33. Relationship with struck off companies : The Company does not have any relationship with struck off companies.

34. Registration of charges or satisfaction with Registrar of Companies

There were no registration of charges or satisfaction with Registrar of Companies.

Chakraborty

Ch



PURBANCHAL PRESTRESSED LIMITED
Notes to the Financial Statements for the year ended March 31, 2024

Note.35

<u>List of Related Parties and Relationship</u>	
<u>Name of the Related Party</u>	<u>Relationship</u>
Chand Ratan Modi Chanchal Rungta Pooja Sharma	KMP
North Eastern Publishing & Adv.Co Ltd Hotahol Wood Products Ltd Kamini Finance & Inv.Co Ltd Sangrahalaya Timber & crafts Ltd Maurya Trading Co. Ltd Aquaries commercial Pvt Ltd	ENTERPRISES WITH COMMON DIRECTORSHIP
N K Concrete Creations Pvt Ltd Deccan Traders Pvt Ltd Citystar Infrastructures Ltd Citystar Foods Pvt Ltd Citystar Agro Industries Pvt Ltd Ganguly Citystar Enterprises LLP Citystar Ganguly Projects LLP	INTEREST OF RELATIVES DIRECTOR'S INTEREST IN LLP


(Rs. in 000)

<u>Name of the Related Party</u>	<u>Nature of Transaction</u>	<u>During the Year 2023-24</u>	<u>During the Year 2022-23</u>
Chanchal Rungta	Salaries & Allowances	1,782	864
Chanchal Rungta	Loan Given	3,242	373
Chanchal Rungta	Repayment of loan	2,441	-
Pooja Sharma	Salaries & Allowances	14	-
Citystar Infrastructures Ltd	Loan given	15,790	1,25,927
Citystar Infrastructures Ltd	Repayment of loan	3,075	-
N K Concrete Creations Pvt Ltd	Loans & Advances	-	804

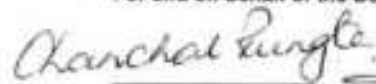
(Rs. in 000)


<u>Name of the Related Party</u>	<u>Nature of Balance</u>	<u>During the Year 2023-24</u>	<u>During the Year 2022-23</u>
Chanchal Rungta	Salary Payable	225	72
Chanchal Rungta	Amount Receivable	877	373
Pooja Sharma	Amount Payable	14	-
North Eastern Publishing & Adv.Co Ltd	Amount Payable	23	23
Aquaries commercial Pvt Ltd	Amount Receivable	174	174
Citystar Infrastructures Ltd	Amount Receivable	33,342	20,627
Ganguly Citystar Enterprises LLP	Amount Payable	11,542	11,542

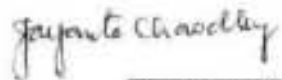
For S. MANDAL & CO.
Chartered Accountants
ICAI Firm Registration No. 314188E

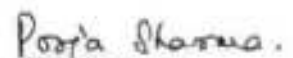

H.C. Day
Partner
Membership No. 050190

For and on behalf of the Board of Directors


Chanchal Rungta
Director
07580027


Chand Ratan Modi
Director
00343685


Jayanta Chowdhury
(CFO)


Pooja Sharma
(Company Secretary)

UDIN: 24050190BKBJHF9693
Place: Kolkata
Date: 29th May, 2024

