

INDEPENDENT AUDITOR'S REPORT

To the Members of
EMPERIUM INFRASTRUCTURE PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of M/s **EMPERIUM INFRASTRUCTURE PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, 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 [hereinafter referred to as "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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit/loss, 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the Annual report, but does not include the Financial Statements and our auditor's report thereon.

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



In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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, the Board of Directors 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 the Board of Directors 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 Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. 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.



- b. 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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 Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order does not apply to the company.
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, 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) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls vide notification dated June 13,2017;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with 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 were no amounts which were required to be transferred to the Investor Education And Protection Fund by the Company.

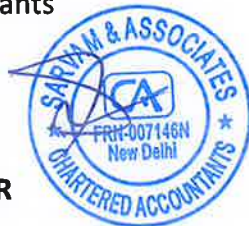


- iv.
- (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entities, including foreign entities ("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.
 - (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person or entities, 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
 - (c) Based on such audit procedures which we have 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 iv(a) and iv(b) contain any material misstatement.
 - (d) The company has not declared or paid any dividend during the year in accordance with section 123 of the Companies Act 2013", hence clause not applicable.

FOR SARVAM & ASSOCIATES

Chartered Accountants

FRN - 007146N



CA SUDHIR KUMAR

Partner

M.No. - 085706

UDIN : 23085706 8GUE RFSG 95

Place : New Delhi

Date : 07.09. 2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAGCE5084K		
Name	EMPERIUM INFRASTRUCTURE PRIVATE LIMITED		
Address	4, Tolstoy Marg , New Delhi, Delhi , Central Delhi , 09-Delhi , 91-India , 110001		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	891291381301222
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		10,100
	Book Profit under MAT, where applicable	2	10,099
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2,626
	Interest and Fee Payable	5	1,052
	Total tax, interest and Fee payable	6	3,678
	Taxes Paid	7	3,680
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by RAVINDER SAUND in the capacity of Director having PAN ADSPS7957H from IP address 223.178.211.130 on 30-Dec-2022

DSC Sl. No. & Issuer 2984783 & 2925352708370441555CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

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Barcode/QR Code



AAGCE5084K0689129138130122252EF2ADB392664D6389D77F353DE9F880533E1A6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

Balance Sheet as at 31st March, 2022


Particulars	Note	As at 31st March, 2022 (Rs in Thousands)
EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1	100.00
(b) Reserves & Surplus	2	7.47
(2) Current Liabilities		
(a) Short Term Borrowings	3	75.00
(b) Trade Payable	4	17.54
(c) Short Tem Provisions	5	22.63
TOTAL		222.64
ASSETS		
(1) Current Assets		
(a) Cash and Bank Balances	6	1.37
(b) Trade Receivables	7	50.00
(c) Short Term Loans & Advances	8	171.27
TOTAL		222.64

Significant Accounting Policies
Notes on Financial Statements
(Both forming integral part of financial statements)

A to E
1 to 16

As per our Report of even date
For SARVAM & ASSOCIATES
Chartered Accountants

For EMPERIUM INFRASTRUCTURES PVT. LTD.
For Emperium Infrastructure Pvt. Ltd. For Emperium Infrastructure Pvt. Ltd.


CA SUDHIR KUMAR
Partner
[M. No. 085706]
[Firm Regn.No. 007146N]




RAVINDER SAUND
Director
DIN: 06391716


HARDEEP SINGH
Director
DIN: 03545865

PLACE : HARYANA
DATE : 21.12.2022
UDIN : 23085706GBGUEOI8113

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

NOTES ON FINANCIAL STATEMENTS:

1 Share Capital

Particulars	As at 31st March, 2022 (Rs in Thousands)
Authorised : Equity Shares of Rs. 10 /- each	100.00
Issued, Subscribed & Fully Paid Up : Equity Shares of Rs /- 10 each	100.00
TOTAL	100.00

Additional information:

(a) Reconciliation of Number of Shares

Particulars	As at 31st March, 2022 Number of Shares	Amount (Rs in Thousands)
Opening Balance	-	-
Add: Shares Issued During the Year	10000	100.00
Less: Shares Bought Back	-	-
Closing Balance	10	100.00

Right, Preferences and Restrictions attached to shares:

Equity Shares:

The Company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distributions of all preferential amounts. The distributions will be in proportion to the number of equity shares held by the shareholders.


(b) List of Shareholders Holding More Than 5% Shares in the company

Particulars	As at 31st March, 2022 Number of Shares	%
<u>Equity Shares</u> (a) Emperium Private Limited	9999	99.99%

2 Reserves & Surplus

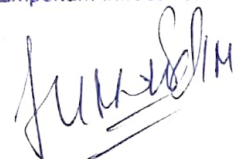
Particulars	As at 31st March, 2022 (Rs)
(a) Profit for the Period	10.10
TOTAL	10.10

For Emperium Infrastructure Pvt. Ltd.


Director



For Emperium Infrastructure Pvt. Ltd.


Director

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

3 Short-Term Borrowings	
Particulars	As at 31st March, 2022 (Rs in Thousands)
(a) <u>Unsecured Loans from Related Parties</u>	75.00
TOTAL	75.00
4 Trade Payables	
Particulars	As at 31st March, 2022 (Rs in Thousands)
(a) Sundry Creditors	17.54
TOTAL	17.54
5 Short Term Provisions	
Particulars	As at 31st March, 2022 (Rs in Thousands)
(a) Audit Fees Payable	20.00
(b) Provision for Income Tax	2.63
TOTAL	22.63
6 Cash and bank Balances	
Particulars	As at 31st March, 2022 (Rs in Thousands)
(a) <u>Balance With Banks:</u>	
(i) In Current Accounts	1.37
TOTAL	1.37
7 Trade Receivables	
Particulars	As at 31st March, 2022 (Rs in Thousands)
<u>Unsecured, Considered Good</u>	
Less Than Six Months	50.00
More Than Six Months	
TOTAL	50.00

For Emperium Infrastructure Pvt. Ltd.

Ravi R
Director

For Emperium Infrastructure Pvt. Ltd.

Surinder
Director



EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

7A Additional Disclosure

Particulars	As at 31st March,2022 (Rs in Thousands)				
	Less Than 6 months	6 months to 1 year	1-2 years	2-3 years	Total
Undisputed Trade Receivables:-					
Considered Good	-	50.00	-	-	50.00
Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables:-					
Considered Good	-	-	-	-	-
Considered Doubtful	-	-	-	-	-
TOTAL	-	50.00	-	-	50.00

8 Loans & Advances

Particulars	As at 31st March,2022 (Rs in Thousands)
(a) Advance to Suppliers	171.27
TOTAL	171.27

9 Revenue from Operation

Particulars	As at 31st March,2022 (Rs in Thousands)
(a) Commission Income	50.00
TOTAL	50.00

10 Finance Cost

Particulars	As at 31st March,2022 (Rs in Thousands)
(a) Bank Charges	2.36
TOTAL	2.36

For Emperium Infrastructure Pvt. Ltd.

Ravi R
Director

For Emperium Infrastructure Pvt. Ltd.

Subash H
Director



EMPERIUM INFRASTRUCTURES PVT. LTD.**CIN: U70109DL2021PTC382234****11 Other Expenses**

Particulars	As at 31st March, 2022 (Rs in Thousands)
(a) Audit Fees	20.00
(b) Professional Charges	17.54
TOTAL	37.54

12 Earning Per Equity Shares

Particulars	As at 31st March, 2022 (Rs)
Net Profit After Tax for the Year (Available for Equity Shareholder In Thousands)	10.10
Weighted Average Number of Equity Shares [Basic] (Nos.)	10000
Earning per Share [Basic] (Rs)	10.10
Net Profit After Tax for the Year (Available for Equity Shareholder In Thousands)	10.10
Weighted Average Number of Equity Shares [Diluted] (Nos.)	10000
Earning per Share [Diluted] (Rs)	10.10
Face value per Equity Share (Rs)	10.00

13 As per management, the Company deals in only single business segment and hence all reported Profit & Loss and Assets & Liabilities relates to that segment only.

14 In the opinion of the Board, the COVID 19 situation has not affected Financial Statements and Going Concern status of the Company for the year under review and there is no need for impairment of any asset. There is no impact on Revenues, expenses, borrowing costs, depreciation & amortisation, provisions and contingencies, etc. Hence, no provision for the same has been made in the financial statements. Expenses incurred during lockdown in the country due to COVID-19 has been considered as in the routine course of business and has not been treated as exceptional item by the management.

15 In the opinion of the Management, Short Term Loan & Advances shown in the Balance Sheet have a value of realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet and provision for all known and determined liabilities has been made and is adequate.

16 Additional Information

Particulars	2021-2022 (Rs in Thousands)
a Auditor's Remuneration	20.00
b Current Tax	2.63



For Emperium Infrastructure Pvt. Ltd.

Director

For Emperium Infrastructure Pvt. Ltd.

Director

EMPERIUM INFRASTRUCTURES PVT. LTD. CIN: U70109DL2021PTC382234	
Sundry Creditors	Amount (Rs.)
Avanirit Corporate Solutions Pvt. Ltd.	17.54
Total	17.54
Advance to Suppliers	Amount (Rs.)
Emperium Pvt. Ltd.	171.27
Total	171.27

For Emperium Infrastructure Pvt. Ltd.


Director

For Emperium Infrastructure Pvt. Ltd.


Director



EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

SIGNIFICANT ACCOUNTING POLICIES:

A. Corporate Information:

EMPERIUM INFRASTRUCTURES PRIVATE LIMITED ('the company') is a Private Limited Company incorporated under the provisions of Companies Act, 2013. The date of Incorporation is 14-06-2021. The Company is engaged in the business of Construction and Development of roads, bridges, highways, residential and Commercial buildings falling under the real estate and infrastructure activities. It is also engaged in of buying, purchasing or otherwise acquire any immovable or movable property of all kinds and description and to carry on the business of renting, letting or other similar arrangements of immovable and moveable properties. Also to carry on business of contractors, Builders, Town planners, Infrastructure developers, Estate developers and Engineers land developers, Land Scapers, estate agents, immovable property dealers and to erect, construct, build, water proofing, sewage, demolish, fabricate, execute, carry out, improve, work, develop and enlarge, rebuild, repair, maintenance, administer, manage or control in India or abroad. The Company's object also includes to promote, buy, acquire, sell, lease exchange, hire, give on relit, to let, mortgage or otherwise dispose of the lands, industrial Complexes, houses buildings, farm houses, agricultural lands, and other immovable property and carry on the business of consultants, civil engineers, civil testers, builders and developers of land contractors, colonisers, civil contractors and undertake any residential, commercial or Industrial, construction.

B. Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements are prepared under historical cost convention, on a going concern basis and on accurate basis of accounting except where otherwise indicated.

C. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires management to make judgements, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in the future periods.

D. Other Accounting Policies:

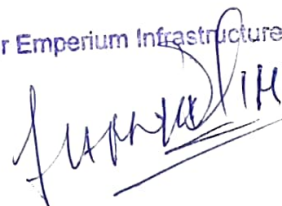
Accounting policies not specifically referred to are conformity with India generally accepted accounting principles (GAAP).

For Emperium Infrastructure Pvt. Ltd.



Director

For Emperium Infrastructure Pvt. Ltd.



Director



EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234
Profit & Loss Statement
For the Year Ended 31st March 2022

Particulars	Note	2021-22 (Rs in Thousands)
REVENUE		
(a) Revenue From Operations	9	50.00
TOTAL REVENUE		50.00
EXPENSES		
(a) Finance Cost	10	2.36
(b) Other Expenses	11	37.54
TOTAL EXPENSES		39.90
Profit for the Period		10.10
Profit/(Loss) before Tax		10.10
Tax Expenses		
Current Tax		2.63
PROFIT (LOSS) FOR THE YEAR		7.47
Earnings per Equity Share		
Basic	10	1.01
Diluted		1.01
Significant Accounting Policies Notes on Financial Statements (Both forming integral part of financial statements)	A to E 1 to 16	
<p>As per our Report of even date For M A A G & ASSOCIATES Chartered Accountants</p> <p>CA SUDHIR KUMAR Partner [M. No. 085706] [Firm Regn.No. 007146N]</p> <p>RAVINDER SAUND Director DIN: 06391716</p> <p>HARDEEP SINGH Director DIN: 03545865</p>		
<p>PLACE : HARYANA DATE : 21.12.2022 UDIN : 23085706BGUIE08113</p>		

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AAGCE5084K		
Name	EMPERIUM INFRASTRUCTURE PRIVATE LIMITED		
Address	4, Tolstoy Marg , New Delhi, Delhi , Central Delhi , 09-Delhi, 91-INDIA, 110001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	403162801121023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	24,080
	Book Profit under MAT, where applicable	3	24,077
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	6,261
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	6,261
	Taxes Paid	8	6,260
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by RAVINDER SAUND in the capacity of Director having PAN ADSPS7957H from IP address 223.178.210.17 on 12-Oct-2023 13:35:33 at DELHI (Place) DSC SI.No & Issuer 2984/83 & 150118519863921062036155124120643837744CN=ProDigiSign Sub CA DSC 2022,OU=Certifying Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For Emperium Infrastructure Pvt. Ltd.

Director

For Emperium Infrastructure Pvt. Ltd.

Director

Name of Assessee	EMPERIUM INFRASTRUCTURE PRIVATE LIMITED		
Address	4, Tolstoy Marg, New Delhi, Delhi, Central Delhi, DELHI, 110001		
E-Mail	accounts@emperium.in		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	WARD 61(1), DELHI	Year Ended	31.3.2023
PAN	AAGCE5084K	Incorporation Date	14/06/2021
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005) , REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings (residential and non-residential)(07002)		
A.O. Code	DEL-W-67-1		
Filing Status	Original		
Last Year Return Filed u/s	Normal		
Bank Name	ICICI BANK LIMITED, , A/C NO:661905601443 ,Type: Current ,IFSC: ICIC0006619		
Tele:	Mob:9811663466		

Computation of Total Income [As per Normal Provisions]

Caution

1. 26AS not imported
2. AIS/TIS report not imported

Income from Business or Profession (Chapter IV D) 24077

Profit as per Profit and Loss a/c	24077
Total	<u>24077</u>

Gross Total Income 24077

Total Income	24077
Round off u/s 288 A	<u>24080</u>

Calculation for Mat 24077

Profit as per part II and III of Schedule VI	16827
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Add:

Income Tax u/s 40(a)(ii)	7250
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Total	<u>24077</u>
-------	--------------

Tax calculated @ 15.0% on Book Profit is Rs. 3612

Tax Due @ 25% (Turnover for Fin. Year 2020-21 is less than 400 Crore)	6020
---	------

Health & Education Cess (HEC) @ 4.00%	241
---------------------------------------	-----

6261

Round off u/s 288B	6260
--------------------	------

Deposit u/s 140A	6260
------------------	------

Tax Payable	<u>0</u>
-------------	----------

Due Date for filing of Return October 31, 2023

Comparison of Income if Company Opts for Section 115BAA (Tax @22%) For Emperium Infrastructure Pvt. Ltd.

1.Total income as per Normal provisions

24077

For Emperium Infrastructure Pvt. Ltd.



Director

 Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
CIN: U70109DL2021PTC382234

Balance Sheet as at 31st March, 2023

Particulars	Note	As at 31st March, 2023 (Rs In Thousands)	As at 31st March, 2022 (Rs In Thousands)
EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100.00	100.00
(b) Reserves & Surplus	2	24.24	7.47
(2) Current Liabilities			
(a) Short Term Borrowings	3	-	75.00
(b) Trade Payable	4	33.46	17.54
(c) Short Term Provisions	5	46.26	22.63
TOTAL		203.96	222.64

ASSETS

(1) Current Assets			
(a) Cash & cash equivalents	6	148.96	1.37
(b) Trade Receivables	7	55.00	50.00
(c) Short Term Loans & Advances	8	-	171.27
TOTAL		203.96	222.64

Significant Accounting Policies A to E
Notes on Financial Statements 1 to 19
(Both forming integral part of financial statements)


As per our Report of even date
For SARVAM & ASSOCIATES
Chartered Accountants


CA SUDHIR KUMAR
Partner
[M. No. 085706]
[Firm Regn.No. 007146N]



For EMPERIUM INFRASTRUCTURES PVT. LTD.
For Emperium Infrastructure Pvt. Ltd. **For Emperium Infrastructure Pvt. Ltd.**


RAVINDER SAUND
Director
DIN: 06391716


HARDEEP SINGH
Director
DIN: 03545865

PLACE : Delhi
DATE : 07/09/2023
UDIN: 23085706BGUERF5695

PLACE : Panipat

PLACE : Panipat

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED**CIN: U70109DL2021PTC382234****Profit & Loss Statement****For the Year Ended 31st March 2023**

Particulars	Note	2022-23 (Rs in Thousands)	2021-22 (Rs in Thousands)
REVENUE			
(a) Revenue From Operations	9	60.00	50.00
TOTAL REVENUE		60.00	50.00
EXPENSES			
(a) Finance Cost	10	-	2.36
(b) Other Expenses	11	35.92	37.54
TOTAL EXPENSES		35.92	39.90
Profit for the Period		24.08	10.10
Profit/(Loss) before Tax		24.08	10.10
Tax Expenses			
Current Tax		6.26	2.63
Income Tax Expense		1.05	-
PROFIT (LOSS) FOR THE YEAR		16.77	7.47
Earnings per Equity Share			
Basic	12	1.68	0.75
Diluted	12	1.68	0.75

**Significant Accounting Policies
Notes on Financial Statements
(Both forming integral part of financial
statements)**

**A to E
1 to 19**

**As per our Report of even date
For M A A G & ASSOCIATES
Chartered Accountants**

CA SUDHIR KUMAR
Partner
[M. No. 085706]
[Firm Regn.No. 007146N]



For EMPERIUM INFRASTRUCTURES PVT. LTD.
Emperium Infrastructure Pvt. Ltd.

RAVINDER SAUND
Director
DIN: 06391716

HARDEEP SINGH
Director
DIN: 03545865

**PLACE : Delhi
DATE : 07/09/2023
UDIN: 23085706BGUERF5695**

PLACE : Panipat

PLACE : Panipat

SIGNIFICANT ACCOUNTING POLICIES:

A. Corporate Information:

EMPERIUM INFRASTRUCTURES PRIVATE LIMITED ('the company') is a Private Limited Company incorporated under the provisions of Companies Act, 2013. The date of Incorporation is 14-06-2021. The Company is engaged in the business of Construction and Development of roads, bridges, highways, residential and Commercial buildings falling under the real estate and infrastructure activities. It is also engaged in of buying, purchasing or otherwise acquire any immovable or movable property of all kinds and description and to carry on the business of renting, letting or other similar arrangements of immovable and moveable properties. Also to carry on business of contractors, Builders, Town planners, Infrastructure developers, Estate developers and Engineers land developers, Land Scapers, estate agents, immovable property dealers and to erect, construct, build, water proofing, sewage, demolish, fabricate, execute, carry out, improve, work, develop and enlarge, rebuild, repair, maintenance, administer, manage or control in India or abroad. The Company's object also includes to promote, buy, acquire, sell, lease exchange, hire, give on rent, to let, mortgage or otherwise dispose of the lands, industrial Complexes, houses buildings, farm houses, agricultural lands, and other immovable property and carry on the business of consultants, civil engineers, civil testers, builders and developers of land contractors, colonisers, civil contractors and undertake any residential, commercial or Industrial, construction.

B. Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements are prepared under historical cost convention, on a going concern basis and on accrual basis of accounting except where otherwise indicated.

C. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires management to make judgements, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in the future periods.

D. Other Accounting Policies:

Accounting policies not specifically referred to are conformity with India generally accepted accounting principles (GAAP).

For Emperium Infrastructure Pvt. Ltd.

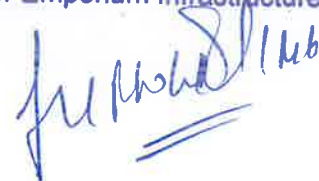


Director

RS



For Emperium Infrastructure Pvt. Ltd.



Director

MS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

NOTES ON FINANCIAL STATEMENTS:

1 Share Capital

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
Authorised :		
Equity Shares of Rs. 10 /- each	100.00	100.00
Issued, Subscribed & Fully Paid Up :		
Equity Shares of Rs /- 10 each	100.00	100.00
TOTAL	100.00	100.00

Additional information:

(a) Reconciliation of Number of Shares

Particulars	As at 31st March, 2023 Number of Shares	Amount (Rs in Thousands)	As at 31st March, 2022 Number of Shares	Amount (Rs in Thousands)
Opening Balance	10,000	100.00	-	-
Add: Shares Issued During the Year	-	-	10,000	100.00
Less: Shares Bought Back	-	-	-	-
Closing Balance	10,000	100.00	10,000	100.00

Right, Preferences and Restrictions attached to shares:

Equity Shares:

The Company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distributions of all preferential amounts. The distributions will be in proportion to the number of equity shares held by the shareholders.

(b) List of Shareholders Holding More Than 5% Shares in the company

Particulars	As at 31st March, 2023 Number of Shares	%	As at 31st March, 2022 Number of Shares	%
Equity Shares				
(a) Emperium Private Limited	9,999	99.99%	9,999	99.99%

2 Reserves & Surplus

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) Opening Balance	7.47	
(b) Profit for the Period	16.77	7.47
TOTAL Closing Balance	24.24	7.47

For Emperium Infrastructure Pvt. Ltd.

For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

RS



[Signature]

Director

HS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

3 Short-Term Borrowings

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) Unsecured Loans from Related Parties	-	75.00
TOTAL	-	75.00

4 Trade Payables

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) Sundry Creditors	33.46	17.54
TOTAL	33.46	17.54

4A Additional Disclosure

Particulars	As at 31st March, 2023 (Rs in Thousands)			
	Less Than 6 months	6 months to 1 year	1-2 years	Total
MSME	-	-	-	-
Others	-	15.92	17.54	33.46
Disputed Dues MSME	-	-	-	-
Disputed Dues Others	-	-	-	-
TOTAL	-	15.92	17.54	33.46

4B Additional Disclosure

Particulars	As at 31st March, 2022 (Rs in Thousands)			
	Less Than 6 months	6 months to 1 year	1-2 years	Total
MSME	-	-	-	-
Others	-	17.54	-	17.54
Disputed Dues MSME	-	-	-	-
Disputed Dues Others	-	-	-	-
TOTAL	-	17.54	-	17.54

5 Short Term Provisions

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) Audit Fees Payable	40.00	20.00
(b) Provision for Income Tax	6.26	2.63
TOTAL	46.26	22.63

For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

RS



For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

HS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

6 Cash & cash equivalents

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) <u>Balance With Banks:</u>		
(i) In Current Accounts	43.96	1.37
(b) <u>Cash In Hand</u>	105.00	
TOTAL	148.96	1.37

7 Trade Receivables

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
<u>Unsecured, Considered Good</u>		
(a) Less Than Six Months	-	-
(b) More Than Six Months	55.00	50.00
TOTAL	55.00	50.00

7A Additional Disclosure

Particulars	As at 31st March, 2023 (Rs in Thousands)			
	Less Than 6 months	6 months to 1 year	1-2 years	Total
Undisputed Trade Receivables:-				
Considered Good		55.00		55.00
Considered Doubtful	-	-		
Disputed Trade Receivables:-				
Considered Good	-	-	-	-
Considered Doubtful	-	-	-	-
TOTAL	-	55.00	-	55.00

7B Additional Disclosure

Particulars	As at 31st March, 2022 (Rs in Thousands)			
	Less Than 6 months	6 months to 1 year	1-2 years	Total
Undisputed Trade Receivables:-				
Considered Good		50.00	-	50.00
Considered Doubtful	-	-		
Disputed Trade Receivables:-				
Considered Good	-	-	-	-
Considered Doubtful	-	-	-	-
TOTAL	-	50.00	-	50.00

For Emperium Infrastructure Pvt. Ltd.

Ran R

Director

RS



For Emperium Infrastructure Pvt. Ltd.

Sumit

Director

MS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

8 Loans & Advances

Particulars	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
(a) Advance to Suppliers	-	171.27
TOTAL	-	171.27

9 Revenue from Operation

Particulars	For the FY Ending 31st March, 2023 (Rs in Thousands)	For the FY Ending 31st March, 2022 (Rs in Thousands)
(a) Commission Income	60.00	50.00
TOTAL	60.00	50.00

10 Finance Cost

Particulars	For the FY Ending 31st March, 2023 (Rs in Thousands)	For the FY Ending 31st March, 2022 (Rs in Thousands)
(a) Bank Charges	-	2.36
TOTAL	-	2.36

11 Other Expenses

Particulars	For the FY Ending 31st March, 2023 (Rs in Thousands)	For the FY Ending 31st March, 2022 (Rs in Thousands)
(a) Audit Fees	20.00	20.00
(b) Professional Charges	15.92	17.54
TOTAL	35.92	37.54

For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

RS



For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

HS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

12 Earning Per Equity Shares

Particulars	As at 31st March, 2023 (In Rupees)	As at 31st March, 2022 (In Rupees)
Net Profit after tax for the year available for Equity shareholders (Rs in '000)	16.77	7.47
Weighted Average Number of Equity Shares [Basic] (Nos.)	10,000	10,000
Earning per Share [Basic] (Rs)	1.68	0.75
Net Profit after tax for the year available for Equity shareholders (Rs In '000)	16.77	7.47
Weighted Average Number of Equity Shares [Diluted] (Nos.)	10,000	10,000
Earning per Share [Diluted] (Rs)	1.68	0.75
Face value per Equity Share (Rs)	10.00	10.00

13 As per management, the Company deals in only single business segment and hence all reported Profit & Loss and Assets & Liabilities relates to that segment only.

14 In the opinion of the Board, the COVID 19 situation has not affected Financial Statements and Going Concern status of the Company for the year under review and there is no need for impairment of any asset. There is no impact on Revenues, expenses, borrowing costs, depreciation & amortisation, provisions and contingencies, etc. Hence, no provision for the same has been made in the financial statements. Expenses incurred during lockdown in the country due to COVID-19 has been considered as in the routine course of business and has not been treated as exceptional item by the management.

15 In the opinion of the Management, Short Term Loan & Advances shown in the Balance Sheet have a value of realization in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet and provision for all known and determined liabilities has been made and is adequate.

16 Additional Information

Particulars	2022-2023 (Rs in Thousands)	2021-2022 (Rs in Thousands)
(a) Auditor's Remuneration	20.00	20.00
(b) Current Tax	6.26	2.63

For Emperium Infrastructure Pvt. Ltd.


Director

RS



For Emperium Infrastructure Pvt. Ltd.


Director

HS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

17 Related Party Disclosure

Details of disclosure on Related Party are as under:

List of Related

(A) Parties:

(a) Holding Company	Emperium Private Limited
(b) Key Managerial Personnel	Hardeep Singh Ravinder Saund
(c) Associates Company	Emperium Developers Private Limited

(B) Transactions with the Related Parties:

Name of the Party	Nature of Transactions	For the FY	For the FY
		Ending 31st March, 2023 (Rs in Thousands)	Ending 31st March, 2022 (Rs in Thousands)
Ravinder Saund	Loan Taken	-	75.00
	Loan Repaid	75.00	-
Emperium Developers Pvt	Loan Taken	50.00	-
	Loan Repaid	50.00	-

(C) Outstanding Balances of the Related Parties at the Year End :

Name of the Party	Nature	As at 31st March, 2023 (Rs in Thousands)	As at 31st March, 2022 (Rs in Thousands)
Ravinder Saund	Loan Repayable	-	75.00

18 All known liabilities have been provided for on the basis of available Information/estimates



For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

Rs

For Emperium Infrastructure Pvt. Ltd.

[Signature]

Director

Rs

19 ADDITIONAL REGULATORY REQUIREMENTS

- (i) The company has no immovable property.
(ii) The Company has not revalued its Property, Plant and Equipment during the year.
(iii) Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

- (iv) The Company has no limits from banks or financial institutions.

(v) Wilful Defaulter

The company is not a declared wilful defaulter by any bank or financial institution or other lender.

(vi) Registration of charges or satisfaction with Registrar of Companies

All charges or satisfaction have been registered with Registrar of Companies within the statutory period

(vii) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(viii) Ratios:

Ratio/Measure	Methodology	2022-23	2021-22
i Current Ratio	Current assets over current liabilities	2.56	1.93
ii Debt Equity Ratio	Debt over total shareholders'	NA	NA
iii Debt service coverage ratio	EBIT over current debt	NA	NA
iv Return on Equity %	PAT over Total Average Equity	16.77%	7.47%
v Net Profit %	Net Profit over Revenue	27.95%	14.94%
vi EBITDA %	EBITDA over revenue	40.13%	20.20%
vii EBIT %	EBIT over revenue	40.13%	20.20%

For Emperium Infrastructure Pvt. Ltd.

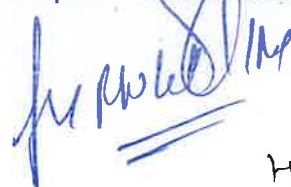


Director

Rs



For Emperium Infrastructure Pvt. Ltd.



Director

HS

EMPERIUM INFRASTRUCTURES PVT. LTD.
CIN: U70109DL2021PTC382234

viii Return on Capital Employed	PBIT over Capital Employed (Total Assets - Current Liabilities)	19.38%	9.40%
ix Return on Investment	Interest income, net gain on sale of investments and net fair value gain over weighted average investments.	NA	NA

Notes:

EBIT - Earnings before interest and taxes.

PBIT - Profit before interest and taxes including other income.

EBITDA - Earnings before interest, taxes, depreciation and amortisation.

Significant Accounting Policies

A to E

Notes on Financial Statements

1 to 19

(Both forming integral part of financial statements)

As per our Report of even date

For SARVAM & ASSOCIATES

Chartered Accountants



CA SUDHIR KUMAR

Partner

[M. No. 085706]

[Firm Regn.No. 007146N]



PLACE : Delhi

DATE : 07/09/2023

UDIN: 23085706BGUERF5695

For EMPERIUM INFRASTRUCTURES PVT. LTD.

For Emperium Infrastructure Pvt. Ltd.



Director

RAVINDER SAUND

Director

DIN: 06391716

PLACE : Panipat



Director

HARDEEP SINGH

Director

DIN: 03545865

PLACE : Panipat