

OPRS Enterprise Private Limited

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDING ON 31.03.2024

	As on 31.03.2024	
	Amount (Rs.)	Amount (Rs.)
Net Profit as per Profit & Loss Account		24,26,919.38
Adjustment		
Add : Depreciation as per Companies Act	5,35,163.83	
Less : Depreciation as per Income Tax Act	2,40,320.99	
Gross total Income		<u>24,26,919.38</u>
Add :		
Interest on Tds	11,748.00	
Penalty	700.00	
Donation		
Employee Contribution - 36(i)(va)	600.00	
Employer Contribution - 43B		<u>13,048.00</u>
		<u>27,34,810</u>
Rounded off to		
COMPUTATION OF TAX		
Tax @ 25 % on Rs.	6,83,702.56	
	-	
Education Cess @ 4% on Tax & Surcharge	<u>27,348.10</u>	
Tax as per IT (1)		7,11,050.66
Tax as per MAT (2)		3,78,599.42
Higher of Above		7,11,050.66
Less: MAT Credit		1,24,274.00
Tax Payable		<u>5,86,776.66</u>
		1,35,854.00
Less : Tax Deducted at Source as per list attached		72,668.00
Less: TCS		25,000.00
Less: Advance Tax		
		<u>39,289.00</u>
Add: Interest U/s 234 A, B & C		
Interest U/s 234 A	21,192.00	
Interest U/s 234 B	18,097.00	
Interest U/s 234 C		<u>3,92,543.66</u>
Tax Payable U/s 140 A		
		-
Less: Self assessment tax on		<u>3,92,543.66</u>
Tax Payable/ refundable		

OPRS ENTERPRISES PVT. LTD.

[Signature]

Director

OPRS ENTERPRISES PVT. LTD.

[Signature]

Director



OPRS Enterprises PVT LTD
CIN: U74900WB1982PTC035054
Balance Sheet as on 31st March, 2024

Particulars	Note No.	March 31, 2024 Amount in Hundred	March 31, 2023 Amount in Hundred
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	3	53,500.00	53,500.00
(b) Reserves & Surplus	4	85,883.97	67,012.47
Total of Shareholders' Fund		1,39,383.97	1,20,512.47
2 Non-current liabilities			
(a) Long-Term Borrowings	5	1,27,521.93	43,730.43
Total of Non-Current Liabilities		1,27,521.93	43,730.43
3 Current liabilities			
(a) Short-Term Borrowings	6	2,80,837.93	9,987.36
(b) Trade Payables			
(i) Due to Micro, Small & Medium Enterprise	7.1	-	-
(ii) Due to Others	7.2	79,859.06	1,27,104.44
(c) Other current liabilities	8	1,15,824.15	1,10,915.27
(d) Short term Provisions	9	6,260.67	310.70
Total of Current Liabilities		4,82,781.81	2,48,317.76
Total Equity & Liabilities		7,49,687.71	4,12,560.66
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant & Equipment			
(i) Tangible Assets	10	35,250.39	36,424.72
(ii) Capital work in progress	10.1	6,884.69	3,996.72
(b) Non Current Investments	11	12,299.99	12,000.00
(c) Deffered Tax Assets	12	3,778.35	2,915.38
(d) Other Non Current Assets	13	1,074.94	1,074.94
Total of Non-Current Assets		59,288.36	56,411.76
2 Current assets			
(a) Inventories	14	81,570.65	68,105.63
(b) Trade Receivables	15	3,70,533.64	2,46,062.39
(c) Cash and Cash Equivalents	16	15,264.88	21,021.82
(d) Short Term Loans and Advances	17	2,06,694.55	6,344.92
(e) Other Current Assets	18	16,335.64	14,614.15
Total of Current Assets		6,90,399.35	3,56,148.91
Total Assets		7,49,687.71	4,12,560.66

Summary of significant accounting policies 1,2

The accompanying notes 1 to 28 form an integral part of these financials statements

For, VPC & ASSOCIATES
Chartered Accountants
FRN No. - 0313203E

Ankita Chandak

ANKITA CHANDAK
(Partner)

Membership No. - 445730
UDIN - 24445730BKLTIA9112

Place : Kolkata
Date: 04/09/2024

For and on behalf of Board of Directors of
OPRS Enterprises Private Limited

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Sashank

Director
Shashank Sonthalia
(Director)
DIN No: 03052899

Aman

Director
Aman Sonthalia
(Director)
DIN No: 06734795



OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054

Statement of Profit & Loss for the period ended 31st March 2024

Particulars		Note No.	March 31, 2024 Amount in Hundred	March 31, 2023 Amount in Hundred
A	INCOME			
	Revenue from Operations	19	17,05,853.36	9,90,284.30
	Other Income	20	35,670.77	10,743.71
I	TOTAL INCOME		17,41,524.14	10,01,028.02
B	EXPENSES			
	Cost of Raw Materials consumed	21	13,76,770.71	7,95,567.66
	Change in Inventories of Finished Goods & Work-In-Progress	22	(13,465.03)	(26,688.84)
	Employee Benefit Expenses	23	35,495.87	31,470.69
	Finance Costs	24	31,227.50	6,587.22
	Depreciation & Amortization Expenses	25	5,351.64	6,282.93
	Other Expenses	26	2,81,874.26	1,81,820.07
II	TOTAL EXPENSES		17,17,254.94	9,95,039.74
VII	PROFIT BEFORE TAX (V-VI)		24,269.19	5,988.28
VIII	TAX EXPENSE:			
	(1) Current tax			
	- Provision for Income Tax		6,260.67	310.70
	(2) Deferred Tax			
	- Deferred Tax Liability Created		862.98	973.10
	Total of Tax Expenses		18,871.50	6,650.68
IX	PROFIT FOR THE YEAR (VII-VIII)		18,871.50	6,650.68
	EARNING PER SHARE (Nominal value of share ` 10)			
	Basic & Diluted Earning Per Share	27	35.27	12.43

Summary of significant accounting policies 1,2

The accompanying notes 1 to 28 form an integral part of these financials statements

For, VPC & ASSOCIATES
Chartered Accountants
FRN No. - 0313203E

Ankita Chandak

ANKITA CHANDAK
(Partner)
Membership No. - 445730
UDIN - 24445730BKLTIA9112
Place : Kolkata
Date: 04/09/2024

For and on behalf of Board of Directors of
OPRS Enterprises Private Limited

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Sashank Sonthalia

Director
Shashank Sonthalia
(Director)
DIN No: 03052899

Aman Sonthalia

Director
Aman Sonthalia
(Director)
DIN No: 06734795



OPRS Enterprises PVT LTD

Notes forming part of the financial statements for the year ended 31st March, 2024

3(iv)(b) A company shall disclose Shareholding of Promoters as under:

Shares held by promoters at the end of the year

SI No	Promoter name	31st March, 2024				31st March, 2023		
		No. of Shares	% of total shares	% Change during the year		No. of Shares	% of total shares	% Change during the year
1	Mr.Mahesh Sonthalia	100	0.19%	(53.46%)		28,700	53.64%	-
2	M/S Mahesh Enterprise	-	0.00%	(20.19%)		10800	20.19%	-
3	Mr.Aman Sonthalia	-	0.00%	(4.49%)		2,400	4.49%	-
4	Mrs.Dolly Sonthalia	-	0.00%	(4.11%)		2200	4.11%	-
5	Mrs.Babita Sonthalia	-	0.00%	(3.74%)		2,000	3.74%	-
6	Mr.Kedarnath Sonthalia	-	0.00%	(3.74%)		2,000	3.74%	-
7	Mrs.Richa Sonthalia	-	0.00%	(4.11%)		2,200	4.11%	-
Total		100	0.19%	-	0.94	50,300	94.02%	-

OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

OPRS ENTERPRISES PVT. LTD.

[Signature]
Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

3	SHARE CAPITAL	March 31, 2024		March 31, 2023	
		No. of shares	Amount in Hundred	No. of shares	Amount in Hundred
	AUTHORIZED CAPITAL				
	Equity Share of ` 100/-Each (March 31,2023: 58,000 Equity shares of Rs. 100 each.)	58,000	58,000.00	58,000	58,000
		58,000	58,000.00	58,000	58,000
	ISSUED, SUBSCRIBED AND FULLY PAID				
	Equity Share of ` 100/-Each (March 31,2023: 53,500 Equity shares of Rs. 100 each.)	53,500	53,500.00	53,500	53,500.00
	Total Share Capital	53,500	53,500.00	53,500	53,500.00
(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:					
		March 31, 2024		March 31, 2023	
	Equity shares of ` 10 each with voting rights	No. of shares	Amount in Hundred	No. of shares	Amount in Hundred
	At the beginning of year	53,500	53,500	53,500	53,500.00
	Add: Issued during the period, equity shares of ` 100 each	-	-	-	-
	Balance as at the end of the year	53,500	53,500.00	53,500	53,500.00
(ii) Terms and rights attached to equity shares					
(a) The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.					
(b) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.					
(iii) The company has not issued any number of shares for consideration other than cash and has not bought back any number of shares during the period of five years immediately preceding the reporting date.					
(iv) Details of Shareholders holding more than 5% shares in the company:					
		March 31, 2024		March 31, 2023	
(a)	Class of shares / Name of shareholder	No. of shares	%	No. of shares	%
	Mr.Mahesh Sonthalia	100	0.19%	28,700	53.64%
	M/S Mahesh Enterprise	-	0.00%	10,800	20.19%
	Sundrex Oil Company Limited	53,400	99.81%		
(b) For Details of Promoters and the percentage change in their shareholding, Refer Note No. 3(V)(b)					

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Saptha
Director

Amor
Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

4 RESERVES AND SURPLUS		March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
a.	Surplus/(Deficit) in Statement of Profit & Loss		
	Opening Balance	26,302.25	19,651.57
	Add: Profit during the year	18,871.50	6,650.68
	Total of Surplus in Statement of Profit & Loss	45,173.75	26,302.25
b.	Securities Premium		
	Opening Balance	10,500.00	10,500.00
	Add: During the year	-	-
	Less: Premium Utilise on issue of Bonus Shares	-	-
	Total of Securities Premium	10,500.00	10,500.00
c.	General Reserve		
	Opening Balance	30,210.22	30,210.22
	Add: Addition during the year	-	-
	Less: Utilisation during the year	-	-
	Total of General Reserve	30,210.22	30,210.22
	Total(a+b+c)	85,883.97	67,012.47


5 LONG-TERM BORROWINGS		March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Secured:		
	Term loans		
	(i) Aditya Birla Finance Limited	1,09,784.09	2.36
	(ii) Punjab Sind Car Loan	2,300.29	3,120.52
	Working Capital Loans		
	(i) IDFC first Bank - 33530482	-	728.10
	Sub-total (A)	1,12,084.38	3,850.98
	Unsecured		
	(i) Hero Fincorp Ltd.	-	7,352.18
	(ii) Loans and Advances from related party	-	2,375.26
	(iii) Loans and Advances from other party	15,437.55	30,152.01
	From Related Parties (Refer Note no. 25)	15,437.55	39,879.45
	Sub-total (B)	15,437.55	39,879.45
	Total Long- Term Borrowings (A+B)	1,27,521.93	43,730.43

6 SHORT TERM BORROWINGS		March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Secured:		
	Current Maturities for Long Term Borrowings		
	(i) Punjab Sind Car Loan	1,224.00	1,224.00
	(ii) Hero Fincorp Ltd.	-	8,763.36
	(iii) Aditya Birla Finance Limited	32,108.16	-
	(iii) Working Capital Loan	2,47,505.77	-
	Total	2,80,837.93	9,987.36

OPRS ENTERPRISES PVT. LTD.


Director

OPRS ENTERPRISES PVT. LTD.


Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

7.1	TRADE PAYABLES - DUES TO MICRO, SMALL & MEDIUM ENTERPRISES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
A	Principal and Interest amount remaining unpaid	-	-
B	Interest due thereon remaining unpaid	-	-
C	Interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprise Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
D	Interest due and payable for the period of delay in making payments (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprise Development Act, 2006	-	-
E	Interest Accrued and remaining unpaid	-	-
F	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
	Total	-	-
7.2	TRADE PAYABLES - DUES TO OTHERS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Due to Other than Micro, Small & Medium Enterprises (Refer Note No.8.2(a),8.2(b) for Ageing of Trade Payable)	79,859.06	1,27,104.44
	Total	79,859.06	1,27,104.44
Additional Information: The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosures (figures) relating to amounts unpaid at the year end, Interest paid / Payable under this Act have not been given.			

8	OTHER CURRENT LIABILITIES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Liability for expenses	16,770.32	15,297.59
	Advance from customer	1,720.43	5,254.16
	Advance from related party	88,672.16	86,108.84
	TDS payable	1,849.98	746.67
	GST payable	6,645.36	3,282.46
	ESI,EPT and EPF payable	165.90	225.55
	Total	1,15,824.15	1,10,915.27

9	SHORT TERM PROVISIONS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Provision for Taxation.	6,260.67	310.70
	Less: Advance Tax & Tax deducted at source		
	Total	6,260.67	310.70

OPRS ENTERPRISES PVT. LTD.


Director

OPRS ENTERPRISES PVT. LTD.


Director



Notes forming part of the financial statements for the year ended 31st March, 2024

11	NON CURRENT INVESTMENT	March 31, 2024 Amount in Hundred	March 31, 2023 Amount in Hundred
A	Investment in Equity Shares		
	<u>Unquoted:</u>		
	2,65,000 Equity Shares Held in Shashank Finvest Pvt Ltd at RS 10/- each	10,600.00	10,600.00
	2,65,000 Equity Shares Held in Nirkoach Niryat Pvt Ltd at RS 10/- each	500.00	500.00
	Investment in Mutual Funds	1,199.99	900.00
	Total	12,299.99	12,000.00
12	DEFERRED TAX ASSETS	March 31, 2024 Amount in Hundred	March 31, 2023 Amount in Hundred
	Differential depreciation on fixed Assets	3,778.35	2,915.38
	Total	3,778.35	2,915.38



OPRS ENTERPRISES PVT. LTD.

Safwan
Director

OPRS ENTERPRISES PVT. LTD.

Asha
Director

OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

13	OTHER NON CURRENT ASSETS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Security Deposit	1,074.94	1,074.94
	Total	1,074.94	1,074.94

14	INVENTORIES	March 31, 2024	March 31, 2023
	(As certified by the management)	Amount in Hundred	Amount in Hundred
	(Valued at lower of cost and net realisable value)		
	Finished Goods	81,570.65	68,105.63
	Total	81,570.65	68,105.63

15	TRADE RECEIVABLES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Unsecured and considered good:		
	Debts Outstanding for more than six months	3,70,533.64	31,054.65
	Others	-	2,15,007.73
	Total	3,70,533.64	2,46,062.39
	Note: For ageing details refer annexure no 15.1		

16	CASH AND CASH EQUIVALENTS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	<u>Balance with Banks</u>	2,632.49	7,528.05
	- Bank balance	6,598.41	1,046.64
	- Fixed Deposit(FD)	6,033.98	12,447.13
	Cash on Hand -(As certified by Management)	15,264.88	21,021.82
	Total		

17	SHORT TERM LOANS & ADVANCES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	<u>Others Advances (Unsecured, Considered Good)</u>		
	- Directors & Relatives.	2,01,193.73	-
	- Body corporate	1,220.23	1,220.23
	<u>Unsecured, Considered Good:-</u>		
	Advance to Staff	3,393.09	4,080.41
	Advance for expenses	887.50	1,044.28
	Total	2,06,694.55	6,344.92

OPRS ENTERPRISES PVT. LTD.

Sapthami
Director

OPRS ENTERPRISES PVT. LTD.

Ana
Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

18	OTHER CURRENT ASSETS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Balances with Government Authorities		
	TDS Receivable and Advance Income Tax	10,069.63	2,201.38
	Less: Provision for Income Tax (Previous Years)	5,163.42	-
	Net Income Tax with Government Authorities	4,906.21	2,201.38
	GST Receivables	5,242.11	5,862.47
	Other Advances	6,187.31	6,550.30
	Total	16,335.64	14,614.15

19	REVENUE FROM OPERATIONS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Gross Sale of Products	14,81,980.30	8,51,913.88
	Add- GST collected	2,23,873.06	1,38,370.43
	Total	17,05,853.36	9,90,284.30

20	OTHER INCOME	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Discount received	21,750.19	1,927.07
	Electricity reimbursement	1,025.00	2,636.53
	Other Support Services	10,097.15	6,050.75
	Liabilities Written Back	325.97	82.71
	Interest Received	1,775.67	46.64
	Commission Received	696.80	-
	Total	35,670.77	10,743.70

21	COST OF RAW MATERIAL CONSUMED	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Purchase of Raw Material	13,76,770.71	7,95,567.66
	Total of Raw Materials Consumed	13,76,770.71	7,95,567.66

22	CHANGE IN INVENTORIES OF FINISHED GOODS & WORK-IN-PROGRESS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Inventories at the End of the year		
	(Valued at lower of Cost or Net Realizable Value)	-	-
	Work in Progress	81,570.65	68,105.63
	Finished Goods	81,570.65	68,105.63
	Inventories at the beginning of the year		
	Work in Progress	-	-
	Finished Goods	68,105.63	41,416.79
	Change in Inventories of Finished Goods & Work-In-Progress (A-B)	(13,465.03)	(26,688.84)

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Satish
Director

Amal
Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

23	EMPLOYEE BENEFITS EXPENSES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Salary & Wages	31,591.76	26,170.90
	Bonus	1,000.00	750.00
	Director Remuneration	-	2,400.00
	Incentives paid to employee	66.11	2,071.79
	Staff welfare Expenses	2,760.00	-
	ESIC Employer Contribution	78.00	78.00
	Total	35,495.87	31,470.69

24	FINANCE COSTS	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Interest on Unsecured loan	2,569.75	1,977.07
	Interest on Secured loan	9,439.01	62.14
	Interest on Car Loan	404.01	370.00
	Interest on Business loan	16,945.06	2,551.01
	Loan Processing Charges	1,869.67	1,627.00
	Total	31,227.50	6,587.22

25	DEPRECIATION & AMORTIZATION EXPENSES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Depreciation	5,351.64	6,282.93
	Total	5,351.64	6,282.93

26	OTHER EXPENSES	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
	Advertisement	-	299.54
	Auditor Remuneration	400.00	250.00
	Bad Debt	-	6,535.52
	Bank Charges	82.82	168.23
	Carriage Inward	1,148.56	346.80
	Commission paid	8,426.12	8,340.55
	Computer expense	-	69.90
	Conveyance	10,133.61	3,521.93
	Discount Allowed	276.33	70.33
	Electric expenses	5,252.93	3,682.07
	Filling Fee	106.23	16.00
	General Expense	16.60	246.23
	GST	2,23,873.06	1,38,370.43
	Insurance	31.55	200.00
	Interest paid on GST	85.09	24.69
	Interest paid on P Tax	14.68	6.68
	Interest paid on TDS	117.48	22.42
	Internet charge	105.00	65.00
	Late Fine	136.00	43.00
	Licence renewal fee	-	25.00
	Miscellaneous expenses - Inspection , Misc, Penalty	24.13	101.82
	Motor Car Expense	833.78	4,589.57
	Office expense	-	69.38
	Printing & Stationery	617.90	309.04
	Profession Tax	25.00	25.00
	Professional charges	2,547.50	2,272.50
	Rates and Taxes	55.41	119.00
	Rent paid	861.84	143.64
	Repairs & Maintenance	4.20	44.20
	Sales Promotion	22,612.02	9,747.49
	Telephone Expenses	63.95	-
	Transport Charges	2,222.46	1,825.47
	Travelling Expenses	1,800.00	268.64
	Total	2,81,874.26	1,81,820.07

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Safdar
Director

Aman
Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

27	EARNING PER SHARE (EPS)	March 31, 2024	March 31, 2023
		Amount in Hundred	Amount in Hundred
The following reflects the profit and data used in calculation of EPS			
Basic Earning Per Share			
Net Profit after tax for calculation of basic EPS		18,87,150.47	6,65,067.76
No. of weighted average equity shares outstanding for the year ended		53,500	53,500
Basic Earning per share from continuing operation		35.27	12.43
Diluted Earning Per Share			
Net Profit after tax for calculation of basic EPS		18,87,150.47	6,65,067.76
No. of weighted average equity shares outstanding for the year ended		53,500	53,500
Diluted Earning per share from continuing operation		35.27	12.43

OPRS ENTERPRISES PVT. LTD.



Director

OPRS ENTERPRISES PVT. LTD.



Director



OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the year ended 31st March, 2024

14.(i) TRADE RECEIVABLES

Trade Receivables ageing schedule as on 31.03.2024						
Particulars	Outstanding for following periods from due date of payment Rs Hundreds					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables – considered good	323809.35	27382.44	1111.60	926.33	17303.92	3,70,533.64
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total of Trade Receivable as on 31.03.2024	3,23,809.35	27,382.44	1,111.60	926.33	17,303.92	3,70,533.64

14.(ii) TRADE RECEIVABLES

Trade Receivables ageing schedule as on 31.03.2023						
Particulars	Outstanding for following periods from due date of payment Rs Hundreds					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables – considered good	215007.73	18187.67	746.10	621.27	11499.62	2,46,062.39
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total of Trade Receivable as on 31.03.2023	2,15,007.73	18,187.67	746.10	621.27	11,499.62	2,46,062.39



OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

[Signature]
Director

OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the year ended 31st March, 2024

8.2 (a) Trade Payables ageing schedule as on 31.03.2024						
Particulars	Outstanding for following periods from due date of payment Rs in Hundreds					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
1. MSME	-	-	-	-	-	-
2. Others	76,441.09	3,082.56	335.41	-	-	79,859.06
3. Disputed dues - MSME	-	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-	-
Total of Trade Payables as on 31.12.2023	76,441.09	3,082.56	335.41	-	-	79,859.06
8.2 (b) Trade Payables ageing schedule as on 31.3.2023.						
Particulars	Outstanding for following periods from due date of payment Rs in Hundreds					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
1. MSME	-	-	-	-	-	-
2. Others	1,21,662.44	-	4,908.00	534.00	-	1,27,104.44
3. Disputed dues - MSME	-	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-	-
Total of Trade Payables as on 31.03.2023	1,21,662.44	-	4,908.00	534.00	-	1,27,104.44



OPRS ENTERPRISES PVT. LTD. OPRS ENTERPRISES PVT. LTD.
[Signature] Director *[Signature]* Director

OPRS Enterprises PVT LTD
CIN: U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

1 Corporate Information

OPRS Enterprises Private Limited is a private limited company with registered office at Room No. 846 Netaji Shubhash Road , Kolkata Marshall House , kolkata-700001 , West Bengal. The company is in the business of retail trading of oil, lubricants etc.

2 Significant Accounting Policies.

1 Basis of Preparation

This financial statements has been prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 and the provisions of the Companies Act, 2013. The accounting policy have been consistently applied by the company and are consistent with those used in previous year except in case of better disclosure of relevant reliable information and matching concepts. The Company has rounded off all the amounts in these financial statements and two decimal thereof, unless otherwise specifically stated.

Operating cycle

All assets and liabilities have been classified as current and non-current as per the companies operating cycle and of other criteria set out in schedule III of Companies Act 2013. Based on the nature of operation, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. Deferred tax Asset and Liabilities are classified as non-current only.

2 Summary of Significant Accounting Policies.

a. Use of Estimates

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

b. AS - 2 Valuation of inventories

Items of Inventories produced are carried at lower of cost or net realizable value. Cost of Raw Material, WIP, Stores and Spares and other Products are carried at cost.

Cost of Inventories comprises of cost of purchase, cost of conversion and other cost including other manufacturing overhead net of recoverable taxes incurred in bringing them to there respective location and condition.

c. AS - 3 Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

d. AS - 4 Events Occurring after the Balance Sheet date

Assets and Liabilities are adjusted for events occurring after the Balance Sheet date that provide additional evidence to assist the estimation of amounts relating to condition existing at the Balance sheet date.

e. AS - 5 Net Profit or Loss for the Period, Prior Period Items, and changes in Accounting Policies

Significant items of Extra-Ordinary Items, and Prior Period Incomes and Expenditures, are accounted in accordance with Accounting Standards 5.

f. AS - 9 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from Sales

Revenue is primarily derived from the retail trading of oil, lubricants, and similar products. Domestic sales are recognized at the point of dispatch of goods when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are net of returns. Sales are recorded net of GST collected, trade discounts, and sales taxes.

OPRS ENTERPRISES PVT. LTD.


Director

OPRS ENTERPRISES PVT. LTD.


Director



Other income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

g. AS - 10 Property, Plant and Equipments

Property, Plant and Equipment are stated at cost less accumulated depreciation (other than freehold land where no depreciation is charged). The Company capitalizes all costs relating to PPE until such assets are installed. Cost of acquisition or construction includes purchase price, import duties, non-refundable purchase taxes, and any directly attributable cost to bring the item to its working condition, net of trade discounts and rebates. Property, plant and equipment is also stated net of accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits will flow to the Company and the cost can be measured reliably. All other repairs and maintenance costs are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses arising on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the asset is Sold.

Depreciation

Depreciation on Property, Plant, and Equipment is provided over the useful lives of the assets on the written-down value method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation has been charged on the Fixed Assets which are appearing under the head Property, Plant & Equipment.

The useful Life of major component of Property ,plant and Equipment are as follows

PPE	Useful Life
Buildings	30
Plant & Machinery	15
Furniture & Fixture	10
Data Processing Equipments	3
Office Equipments	5

Capital work-in Progress

All expenditures, including borrowings cost incurred during the expansion period accumulated and shown under this head until the same is put to commercial use.

h. AS - 13 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

i. AS - 15 Employee Benefits

NO Provision is made for Bonus and present liability for future payment for gratuity.(Amount cannot be ascertained) as the same is accounted on payment basis.

Provident fund: Eligible employee receive benefit from the provident fund, which is defined contribution plan. Both the employer and employee make the mothly contribution to the plan equal to the specified percentage of employee's basic salary. The company has no further obligation under the plan beyond its monthly contribution. Contribution to provident fund is charged to statement of profit and loss account on accrual basis.

j. AS - 16 Borrowing cost

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowings Costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowings costs are expensed in the period they occur.

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.



Sahil
Director

Amr
Director

Notes forming part of the financial statements for the year ended 31st March, 2024

k. AS - 18 Related Party Transaction

Salary to Key Managerial Personnel, salary to relatives of Key Management Personnel and transactions with Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise significant influence are disclosed as Related Party Transaction in the Notes to Accounts.

l. AS - 19 Lease

(i) Operating lease payment are recognized as an expense in the statement in the statement of profit & Loss on a straight line basis over the lease term.

(ii) Assets under Financial Lease are capitalized at the inception of these term at the lower of fair value of the leased property and present value of minimum lease payments.

m. AS - 20 Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

n. AS - 22 Accounting for Taxes on Income

1 Current income tax is measured at the amount expected to be paid to tax authorities in accordance with the Income Tax Act, 1961 that is enacted or substantially enacted on the reporting date.

2 Deferred tax liability/asset resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on Balance Sheet date. The deferred tax asset is recognized and earned forward only to the extent that there is reasonable certainty that the assets will be realized in future. The carrying amount of deferred tax assets are reviewed at each balance sheet date.

o. AS - 26 Intangible Assets

Intangible assets are recognized when the assets is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the assets will flow to the company and cost of the assets can be reliably measured.

The company has intangible assets which are procured externally. The amortization of the intangible assets are based on the license period of those assets.

p. AS - 28 Impairment of Assets

No such impairment process for tangible assets is carried out by the company during the current year.

q. Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

r. Cash and cash equivalents

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.


Director


Director



Notes to Financial Statement for the period ended 31st March 2024

Depreciation Schedule as per Comp. Act for the period April'23 to March'2024

Note-10 & 10.1
Amount(Rs Hundreds)

Items	Gross Block				Depreciation			Net Block	
	Value as on 01.04.2023	Addition During Year	Sale / Write Off and Adj	Total Value as on 31.03.2024	Accumulated Depreciation as per last yr. Balance sheet	Depreciation for FY 23-24	Accumulated Depreciation as on 31st March 24	As on 31.03.2024	As on 31.03.2023
Tangible									
Building (Leasehold)	38,185.01	-	-	38,185.01	14,466.38	2,421.69	16,888.07	21,296.94	23,718.63
Plant & Equipment	17,378.72	4,177.34	-	21,556.06	4,808.40	2,861.31	7,669.70	13,886.35	12,570.32
Furniture & Fixtures	557.04	-	-	557.04	529.19	-	529.19	27.85	27.85
Computer	466.07	-	-	466.07	358.18	68.64	426.82	39.25	107.89
Total	56,586.84	4,177.34	-	60,764.18	20,162.14	5,351.64	25,513.78	35,250.39	36,424.70

Capital work in progress			
Particulars	As at March 31,2024	As at March 31,2023	
Opening Balance	3,996.72	-	
Add: Addition during the year	2887.97	3,996.72	
Less: Transferred during the year	0	-	
Closing Balance	6,884.69	3,996.72	



OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.

Director

Director

OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

28 RELATED PARTY DISCLOSURE

a. Names of related parties (As given and certified by the management)

Description of Relationship	Name of Relationship	Designation
Key Management Personnel	Shashank Sonthalia	Director
	Aman Sonthalia	Director
Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise Significant Influence	Sundrex Oil Co. Ltd	
	Richa Fabricators	
	Mahesh Enterprises	
	Industrial Oil Co	
	Mass Corporation	
	Shashank Finvest Pvt Ltd.	
	Vignesh Enterprises	
	Industrial Corporation	
Relative of Key Management Personnel	Mahesh Sonthalia	
	Vignesh Sonthalia	
	Richa Sonthalia	
	O.P.Sonthalia	

Details of related party transactions during the year ended 31st March, 2024 and balance outstanding as at 31st March, 2024

b. Nature of Relationship	Transaction during the year	March 31,2023
	Amount (Rs. in hundreds)	Amount (Rs. in Hundreds)
Loan Received		
Director	514.40	6,416.00
Relative/Associate Concern	-	2,000.00
Loan Repaid		
Director	785.00	10,455.00
Relative/Associate Concern	2,104.26	-
Closing Balances :		
Unsecured Loan		
Director	-	271.00
Relative/Associate Concern	-	2,104.26
Debtors		
Director	-	-
Relative/Associate Concern	101.90	721.34

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.



Sahar
Director

Ange
Director

OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

Creditors for Expenses		
Director	7,460.30	5,359.38
Relative/Associate Concern	479.44	-
Advances Taken		
Director	-	-
Relative/Associate Concern	88,672.16	86,108.84
Advance Given		
Director	50.00	-
Relative/Associate Concern	2,01,143.73	4,071.29

29	Ratio Analysis of Financial Year	Numerator	Denominator	As at 31st March, 2024	As at 31st March, 2023	Variance	Reason (if variance more than 25%)
i	Current Ratio*	Current Asset	Current Liability	1.43	1.43	(0.29%)	Not Applicable
ii	Debt Equity Ratio	Debt	Shareholder fund	4.38	2.42	80.93%	Debt has increased as new loan taken.
iii	Debt Service Coverage Ratio	EBITDA (Excluding Interest on CC)	Debt Service (Principal + Interest)	3.50	4.09	(14.43%)	Not Applicable
iv	Return on Equity Ratio	Net Profit after Taxes	Shareholder's fund	0.14	0.04	238.48%	Profit has been increased
v	Inventory Turnover Ratio**	Revenue from operation	Average Inventory	22.79	18.08	26.07%	Revenue has increased more as compared with Inventory
vi	Trade Receivable Turnover	Revenue from operation	Average Trade Receivables	5.53	6.17	-10.32%	Not Applicable
vii	Trade Payable Turnover Ratio***	Purchases	Average Trade Payables	13.30	8.23	61.66%	Sales has increased more as compared to trade payable.
viii	Net Capital Turnover Ratio#	Revenue from operation	Average Working Capital	10.82	11.29	(4.20%)	Not Applicable
ix	Net Profit Ratio##	Net Profit after Taxes	Revenue from operation	0.55	0.60	(8.33%)	Not Applicable
x	Return on Capital Employed	EBIT	Capital Employed (Shareholder's Fund + Total Debts)	0.19	0.10	78.98%	Due to increase in EBIT.

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.



[Signature]
Director

[Signature]
Director

OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

Creditors for Expenses		
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Relative/Associate Concern	479.44	-
Advances Taken		
Director	-	-
Relative/Associate Concern	88,672.16	86,108.84
Advance Given		
Director	50.00	-
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ix	Net Profit Ratio##	Net Profit after Taxes	Revenue from operation	0.55	0.60	(8.33%)	Not Applicable
x	Return on Capital Employed	EBIT	Capital Employed (Shareholder's Fund + Total Debts)	0.19	0.10	78.98%	Due to increase in EBIT.

OPRS ENTERPRISES PVT. LTD.

OPRS ENTERPRISES PVT. LTD.



[Signature]
Director

[Signature]
Director

OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

30	Contingent liabilities and commitments (to the extent not provided for) Company does not have any contingent liability for financial year ending March 31, 2024.
31	Foreign Currency Transactions: The company does not have any Forex Transaction during the financial year ending March 31, 2024.
32	Details of Benami property held (If any proceedings have been initiated during the FY under Benami property Act) The company is not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceedings have been initiated or pending against the company under BT(P) Act, 1988 & Rules made thereunder.
33	Relationship with Struck off As per the information available with the management, the company has not entered into any transactions with the companies who have been struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.
34	Registration of charges or satisfaction with The company Register of Charges are in compliance with Companies Act, 2013.
35	Investment in Crypto Currency The Company has neither Traded nor Invested in Crypto or Foreign Currency during the Year.
36	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 the
37	Utilisation of Borrowed fund: The company has not advanced or loaned or invested any funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall a (i) 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 The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall b (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
38	The company does not have any property whose title deeds are not held in the name of the company, however the company has taken building on lease. These Lease Agreements are normally renewed on expiry.
39	The Company has no Investment Property during the period March 31,2024, so there cannot be any revaluation of the same.
40	The Company has not revalued its Property, Plant and Equipment during the period March 31,2024
41	The Company does not have any Intangible Assets for the period ending 31 March, 2024, so it does not require any valuation for the same.
42	The company has followed accounting as per division I of schedule III of Companies act 2013, but has only disclosed those areas that are applicable to the company.
43	The company has no Intangible asset under development during the period March 31, 2024.
44	Previous year figures have been reclassified/regrouped to confirm the presentation requirements and the requirements laid down in Division-I of the Schedule-III of the Companies Act,2013.

OPRS ENTERPRISES PVT. LTD.


Director

OPRS ENTERPRISES PVT. LTD.


Director



OPRS Enterprises PVT LTD
CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

- 45 The Company has borrowings from banks or financial institutions on the basis of security of current assets.
The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- 46 The company has not been declared as a wilful defaulter by any bank or financial Institution or other lender till the period ended March 31, 2024.
- 47 No Undisclosed Income has been recorded in the Books of Accounts for Financial Year 2023-24.
- 48 During the year no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- 49 **Disclosures of Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), is repayable on demand.**
- a) Repayable on Demand
b) without specifying any terms or period of repayment

Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

Type of Borrower	Amount of loan or advance in the nature of loan outstanding		Percentage to the total Loans and Advances in the nature of loans	
	As at 31st March, 2024	As at 31st March, 2023	As at 31st December, 2023	As at 31st March, 2023
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Party	-	-	-	-
Total	-	-	-	-

- 50 #####
- 51 The Company is having single reporting segment hence disclosure as require by the Accounting Standard 17 is not applicable.

OPRS ENTERPRISES PVT. LTD.

[Signature]

Director

OPRS ENTERPRISES PVT. LTD.

[Signature]

Director



OPRS Enterprises PVT LTD

CIN No. - U74900WB1982PTC035054

Notes forming part of the financial statements for the year ended 31st March, 2024

52

In the opinion of the Board of Directors, the value of realisation of current assets, advances and deposits in the ordinary course of Business would not be less than the amount at which they are stated in the financial statement.

The accompanying notes form integral part of the restated financial statements

For, VPC & ASSOCIATES

Chartered Accountants

FRN No. - 0313203E

ANKITA CHANDAK

(Partner)

Membership No. - 445730

UDIN - 24445730BKLTIA9112

Place : Kolkata

Date: 04/09/2024

OPRS ENTERPRISES PVT. LTD.

Director
Shashank Sonthalia
(Director)
DIN No: 03052899

For and on behalf of Board of Directors

OPRS Enterprises Private Limited

OPRS ENTERPRISES PVT. LTD.

Director
Aman Sonthalia
(Director) Director
DIN No: 06734795



Addition of assets						
S.L. NO.	Name of Asset	Name of Block	Date of Purchase	Original Cost 31.3.23	Life as per Schedule II	5% of Original Cost
1	Air Conditioner	Air Conditione	14/06/2023	27,733.60	5	1,386.68
2	Plant & Machinery	Plant & Machi	27/12/2023	3,90,000.00	15	19,500.00
				4,17,733.60		



OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

Dep Rate		No of Days	Dep 2023-24	WDV as on 31.3.24
0.45	45,382.00	292	10,000.06	17,733.54
0.18	45,382.00	96	18,569.86	3,71,430.14
			28,569.92	3,89,163.68



OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

OPRS ENTERPRISES PVT. LTD.

[Signature]
Director

Note-06

COMPUTATION OF DEFERRED TAX FOR THE YEAR ENDING ON 31.03.2024

Particulars	As on 31.03.2024	As on 31.3.2023
	In Hundred	In Hundred
WDV as per Companies Act (A)	35,250.39	36,424.70
WDV as per IT Act (B)	49,782.53	48,008.40
Deductible Temporary Difference (B-A)	-14,532.13	-11,583.70
Deferred Tax Assets @ 25%	3,633.03	-2,915.38
Add: Surcharge @ 7%	145.32	-
Add: Education & H. Education Cess @ 4%	3,778.35	-
Less :- Deferred Tax Asset Opening	-2,915.38	19.42
Deferred tax Assets to be created / (written back)	862.98	-2,895.96

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Note-06

COMPUTATION OF DEFERRED TAX FOR THE YEAR ENDING ON 31.03.2024

Particulars	As on 31.03.2024	As on 31.3.2023
	In Hundred	In Hundred
WDV as per Companies Act (A)	35,250.39	36,424.70
WDV as per IT Act (B)	49,782.53	48,008.40
Deductible Temporary Difference (B-A)	-14,532.13	-11,583.70
Deferred Tax Assets @ 25%	3,633.03	-2,915.38
Add: Surcharge @ 7%	145.32	-
Add: Education & H. Education Cess @ 4%	3,778.35	-
Less :- Deferred Tax Asset Opening	-2,915.38	19.42
Deferred tax Assets to be created / (written back)	862.98	-2,895.96

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Closing Stock as per Tally		
Sl No.	Particulars	Amount
1	Stock Main	55,53,142.77
2	Stock Assam	8,00,070.88
3	Stock other	18,03,851.84
Total		81,57,065.49

D6



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Inter Branch Sales

Sl No	Particulars	Division	Amount
1	Sales IGST @ 18 %	Main	63,74,147.48
2	Local Sale	Main	98,797.72
3	Sales IGST @ 18 %	Assam	2,50,865.96
4	Local Sale	Assam	90,720.00
Total			68,14,531.16



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Depreciation Schedule as per IT Act-2023-24 (April 2023-Mar 24)

Amount (Rs Hundreds)

Items	Rate	Net Asset As On 31.03.23	Asset used for 180 days & more	Asset used for less than 180 days	Sold during E. Year	Total	Dep At Full Rate	Dep At Half Rate	Total Depreciation	Net Asset As On 31.03.24
Factory Shed	10%	34,30,658.00			-	34,30,658.00	-	-	-	34,30,658.00
Furniture & Fixtures	10%	11,007.00			-	11,007.00	1,100.70	-	1,100.70	9,906.30
Electrical Installation	15%	57,310.00			-	57,310.00	8,596.50	-	8,596.50	48,713.50
Cell Phone	15%	5,298.00			-	5,298.00	794.70	-	794.70	4,503.30
Pump set	15%	3,921.00			-	3,921.00	588.15	-	588.15	3,332.85
Computer	40%	7,736.00			-	7,736.00	3,094.40	-	3,094.40	4,641.60
Air Conditioner	15%	74,980.00	27,733.60		-	1,02,713.60	15,407.04	-	15,407.04	87,306.56
Plant & Machinery	15%	7,71,324.00		3,90,000.00	-	11,61,324.00	1,15,698.60	29,250.00	1,44,948.60	10,16,375.40
Motor Vehicle	15%	4,38,606.00			-	4,38,606.00	65,790.90	-	65,790.90	3,72,815.10
Total		48,00,840.00	27,733.60	3,90,000.00	-	52,18,573.60	2,11,070.99	29,250.00	2,40,320.99	49,78,252.61

(i) Depreciation has not been provided on Factory shed as it is let out

(ii) Capital Work - in - Progress

Particulars	As at March 31, 2024	As at March 31, 2023
Opening Balance	3,99,672.05	-
Add: Addition during the year	2,88,796.91	3,99,672.05
Less: Transferred during the year	-	-
Closing Balance	6,88,468.96	3,99,672.05



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[Signature]
Director

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Director

OPRS ENTERPRISES PRIVATE LIMITED

ANNEXURE - A to FORM 3CD
IT DEPRECIATION AS ON 31.03.2024
DETAIL OF FIXED ASSETS

S. No.	Particulars	Rate of Depn.	W.D.V As on 01.04.2022	Addition		Sale During the year	Total As on 31.3.2023	Depreciation		TOTAL DEPRECIATION	Balance as 31.03.2023
				More than 6 Months	Less than 6 Months			MORE THAN 6 MONTHS	LESS THAN 6 MONTHS		
1	Factory Shed	10%	34,30,658			-	34,30,658	-	-	-	34,30,658
2	Furniture & Fixture	10%	11,007			-	11,007	1,100.72	-	1,100.72	9,906
3	Electric Installation	15%	57,310			-	57,310	8,596.49	-	8,596.49	48,713
4	Cell Phone	15%	5,298			-	5,298	784.74	-	784.74	4,504
6	Pump Set	15%	3,921			-	3,921	588.09	-	588.09	3,332
7	Computer	40%	7,736			-	7,736	3,094.29	-	3,094.29	4,641
8	Air Conditioner	15%	74,980	27,734	-	-	1,02,713	15,407.02	-	15,407.02	87,306
9	Plant & Machinery	15%	7,71,324		3,90,000	-	11,61,324	1,15,698.66	29,250.00	1,44,948.66	10,16,376
10	Motor Vehicle	15%	4,38,606			-	4,38,606	65,790.85	-	65,790.85	3,72,815
	TOTAL		48,00,840	27,734	3,90,000	-	52,19,573	2,11,071	29,250	2,40,321	49,79,253

Note:
Depreciation has not been provided on Factory Shed as it is let out

	31/03/2023	31/03/2022
CAPITAL WORK IN PROGRESS	3,99,672	-
LESS: TRANSFERRED TO CAPITAL	-	-
TOTAL	3,99,672	-

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OPRS ENTERPRISES PRIVATE LIMITED
ANNEXURE-B to FORM 3CD

Employees State Insurance for the year 2023-24

Month	Particulars	Employer Cont	Employee Cont	Total	Due date for	Actual date of
		Rs.	Rs.		Payment	Payment
APRIL	ESI	650	150	800	15.05.2023	13/05/2023
MAY	ESI	650	150	800	15.06.2023	10/06/2023
JUNE	ESI	650	150	800	15.07.2023	20/07/2023
JULY	ESI	650	150	800	15.08.2023	14/08/2023
AUG	ESI	650	150	800	15.09.2023	20/09/2023
SEP	ESI	650	150	800	15.10.2023	19/10/2023
OCT	ESI	650	150	800	15.11.2023	14/11/2023
NOV	ESI	650	150	800	15.12.2023	11/12/2023
DEC	ESI	650	150	800	15.01.2024	11/01/2024
JAN	ESI	650	150	800	15.02.2024	13/02/2024
FEB	ESI	650	150	800	15.03.2024	11/03/2024
MARCH	ESI	650	150	800	15.04.2024	16/04/2024
	Total:-	7,800	1,800	9,600		

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ANNEXURE-C to FORM 3CD

PARTICULARS OF PAYMENT MADE TO PERSONS SPECIFIED U/S 40A(2)(b)

Name	Relation	Head of Payment	Amount (Rs.)	PAN NUMBER
MAHESH ENTERPRISES	ASSOCIATE CONCERN	PURCHASE	4,97,081	AAOFM9684N
AMAN ENTERPRISES	ASSOCIATE CONCERN	PURCHASE	13,89,677	DZNPS1647J
SUNDREX OIL COMPANY LTD	ASSOCIATE CONCERN	PURCHASE	15,00,510	AAOCS4251J
Total			43,32,550	

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Annexure - D to Form 3CD

Particulars of Loans or Deposit of Rs.20,000/- or more

Sl. No.	Name of the party	PAN No.	Opening Balance	Taken During the Year	Repaid During the Year		Interest	TDS	Closing Balance	Maximum Repaid	Repayment Due
					Principal	Interest					
1	Shankar Kumbhar 3, HUNGER ROAD STREET, KOLKATA-700017 KOLKATA-700017	CTEP91300M	27,100	51,400	78,500	-	-	-	78,500	-	YES
2	Shankar Kumbhar Pvt. Ltd. 16 INDIA EXCHANGE PLACE, 3RD FLOOR, N-14 KOLKATA WB 700001 IN	AADCB7344F	2,10,426	-	2,10,426	-	-	-	-	2,10,426	YES
3	Shankar Kumbhar Pvt. Ltd. 83/85, N.S. ROAD, 3RD FLOOR, ROOM NO.306 BURNA ROAD KOLKATA-700001	AABCB0568S	-11,245	-	-	-	-	-	-11,245	-	NO
4	Montreal Tea Co. Pvt. Ltd. 82/85, NETAJI SUBHAS ROAD 3RD FLOOR, ROOM NO-306 KOLKATA-700001	AACCB0979M	15,10,874	31,919	15,98,088	-	61,439	6,144	-	15,11,385	YES
5	Shankar Kumbhar Pvt. Ltd. 16 INDIA EXCHANGE PLACE 2ND FLOOR ROOM NO 14 KOLKATA-700001	AABCB2164L	15,04,327	-	4,327	1,32,227	1,95,536	19,554	15,43,755	15,44,236	NO
			32,41,481.49	83,319.00	18,91,346.70	1,32,227.00	2,56,978.00	25,698.00	15,32,505.79	33,44,517	

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OPRS ENTERPRISES PRIVATE LIMITED

ANNEXURE - E to FORM 3CD

TAX DEDUCTED AND COLLECTED DURING THE PERIOD 31.3.2024

Tax Deduction & Collection No(TAN)	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in the column(3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of Tax Deducted or Collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
CALP00763A	94A	Interest	19,50,760	19,50,760	19,50,760	1,95,077	-	-	-
CALP00763A	94I	Professional	3,05,373	2,93,000	2,93,000	30,300	-	-	-
CALP00763A	94H	Commission	8,42,612	8,36,662	8,36,662	41,838	-	-	-
CALP00763A	94C	Contract	11,88,102	10,49,790	10,49,790	12,488	-	-	-
CALP00763A	94R	rr perquisite in res	8,51,000	8,51,000	8,51,000	85,100	-	-	-

Interest On TDS

DATE	Amount
04/07/2023	803.00
04/07/2023	88.00
04/07/2023	1,417.00
14/08/2023	409.00
14/08/2023	2,782.00
06/11/2023	553.00
06/11/2023	3,163.00
27/01/2024	490.00
27/01/2024	58.00
27/01/2024	1,987.00

Date of Return Filing

Q1	30/09/2023	09/10/2023
Q2	31/10/2023	10/11/2023
Q3	31/01/2024	30/01/2024
Q4	31/05/2024	23/05/2024

26Q

OPRS ENTERPRISES PVT. LTD,

Santhosh
Director

OPRS ENTERPRISES PVT. LTD,

Agarwal
Director

RATIO CALCULATION

	CURRENT YEAR		Last Year	
Gross Profit Ratio	<u>1,18,67,462</u>	6.96	<u>83,03,506</u>	8.38
	17,05,85,336		9,90,28,430	
Net Profit Ratio	<u>24,26,919.38</u>	1.42	<u>598827.75</u>	0.60
	17,05,85,336		9,90,28,430	
Stock in Trade Ratio	<u>81,57,065</u>	4.78	<u>68,10,563</u>	13.50
	17,05,85,336		5,04,58,340	
Calculation of Gross Profit				
Gross sales		17,05,85,336		9,90,28,430
Less:				
Purchases		13,76,77,071		7,95,56,766
Decrease in Stock		-13,46,503		-26,68,884
gst		<u>2,23,87,306</u>		<u>1,38,37,043</u>
		1,18,67,462		83,03,506

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