

SMITA JAIN & Co.
CHARTERED ACCOUNTANT

17/17, Nehru Nagar (E)
Near Karma Vidyalaya
Bhilai 490020
Mob .No.-98271-18506
Ph .No. 0788 4904819

INDEPENDENT AUDITORS' REPORT

To,
The Members,
COMPLEX TRADING CO LIMITED
KOLKATA

Report on the Financial Statements

We have audited the accompanying financial statements of **COMPLEX TRADING CO LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 and presentation 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.




We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

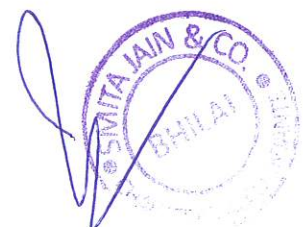
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2024, its profit/loss and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements



1. Requirements of 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 Act, are not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) the Balance Sheet, the Statement of Profit and Loss, and 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 written representations received from the directors as on 31 March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- 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 derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Place: Bhilai
Date: 07/05/2024

For, SMITA JAIN & CO.
Chartered Accountants
FRN 013327C



(SMITA THAKUR)
Proprietor
M. No.: 403438
Bhilai
UDIN : 24403438BKBXST9360

NOTE 14 NOTES ON ACCOUNTS

1. Significant Accounting Policies:

Basis of preparation:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 1956/2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates:

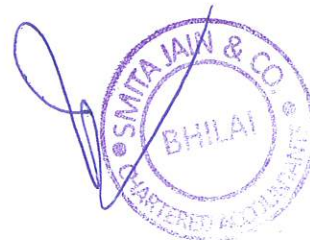
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

2. Tangible Fixed Assets:

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

3. Intangible Fixed Assets:

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.



4. Impairment of Assets:

- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

5. Depreciation and Amortisation:

Depreciation on the fixed assets is provided under straight-line method as per the rates prescribed in Schedule XIV to the Companies Act, 1956 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:

- (i) Assets costing up to ` Rs5, 000/- are fully depreciated in the year of acquisition.
- (ii) Leasehold land and leasehold improvements are amortised over the primary period of lease.
- (iii) Intangible assets are amortised over their useful life of 5 years.

6. 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.
- On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the 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 long term 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.

7. Employee Benefits:

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.

8. Inventories:

Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost of stock in trade procured for specific projects is assigned by specific identification of individual costs of each item. Costs of stock in trade, that are interchangeable and not specific to any project is determined using the weighted average cost formula. Cost of stores and spare parts is determined using weighted average cost.

9. Borrowing Costs:

Borrowing 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 borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

10. Revenue Recognition:

Revenue from Operations

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax and value added tax.
- Sale of services are recognised when services are rendered and related costs are incurred.
- Profit from partnership firms which are in the same line of operation is considered as operating income.
- Revenue from job work services is recognised based on the services rendered in accordance with the terms of contracts.



- Export benefit are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Other income

- Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

11. Taxation:

Tax expense comprises current and deferred tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws
- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.



- At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

12. Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

13. Provisions:

A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

14. Contingent liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the Company does not recognize a contingent liability but discloses its existence in the financial statements.



15. Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

16. INFORMATION ON RELATED PARTY TRANSACTION AS ON 31.03.2024

Related party and their
a) relationship

Associates : Simplex Engg.& Fdry.Works Pvt Ltd
 Sim Processors Private Limited

b) Nature of transaction	Associates
Other Income	73,176 (94,035)
Non Current Investments	40,000 (40,000)
Long term loans & Advances	5,62,041 (9,46,183)

Figures in Brackets indicate Previous years corresponding figures

Place: Bhilai
Date: 07/05/2024

For, SMITA JAIN & CO.
Chartered Accountants
FRN 013327C



(SMITA THAKUR)
Proprietor
M. No.: 403438
Bhilai
UDIN : 24403438BKBXST9360

COMPLEX TRADING CO LIMITED
CIN L01409WB1981PLC033261
119 PARK STREET GROUND FLOOR KOLKATA
Balance Sheet As On 31st March, 2024

Particulars	Note	Figures as at the end of Rs. (in thousand)	Figures as at the end of Rs.(in thousand)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	3,936.70	3,936.70
(b) Reserves and surplus	2	-2,290.92	-1,705.45
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings			
(b) Trade payables	3		
(A) total outstanding dues of micro enterprises and small enterprises		6.50	37.50
(B) total outstanding dues of Creditors other than micro enterprise			
(c) Other current liabilities			
(d) Short-term provisions	4	23.50	7.50
TOTAL		1,675.78	2,276.25
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment	5	468.38	677.01
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	6	40.00	40.00
(c) Deferred Tax Assets		281.36	281.36
(d) Long term loans and Advances	7	562.04	946.18
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments			
(b) Cash and cash equivalents	8	116.68	122.28
(c) Short-term loans and advances	9	200.00	200.00
(d) Other Current Assets	10	7.32	9.40
TOTAL		1,675.78	2,276.25


See accompanying notes forming part of the financial statements
In terms of our report attached.


FOR, COMPLEX TRADING CO LIMITED


KRISHNAKANT KHANDELWAL
Director (DIN 10222450)


JYOTI JAGYANI
COMPANY SECRETARY
Place: BHILAI
Date: 07/05/2024


NEHAL M CHHEDA
CFO (DIN 02113556)


ASHOK KUMAR VERMA
DIRECTOR (DIN10219662)


For, SMITA JAIN & CO.
Chartered Accountants
FRN 013327C

SMITA THAKUR
Proprietor
(M. NO: 403438)
UDIN: 24403438BKBXST9360

COMPLEX TRADING CO LIMITED
CIN L01409WB1981PLC033261
119 PARK STREET GROUND FLOOR KOLKATA
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.(in thousand)	Rs.(in thousand)
I Other Income			
II Total Income (I+II)	11	73.55	94.47
III Expenses		73.55	94.47
(a) Employee benefits expenses	12	96.00	87.00
(c) Depreciation and amortisation expenses		208.64	302.09
(d) Other expenses	13	344.61	234.44
Total Expenses		649.24	623.53
IV Profit before exceptional and extraordinary item and tax			
V Exceptional Items		-575.69	-529.06
VI Profit before extraordinary item and tax		-	-
VII Extraordinary Items		-575.69	-529.06
VIII Profit before Tax		-	-
IX Tax Expense:		-575.69	-529.06
(a) Deferred tax			1.49
X Profit / (Loss) for the period from continuing operations		-575.69	-530.55
XI Profit / (Loss) from discontinuing operations		-	-
XII Tax from discontinuing operations		-	-
XIII Profit/ (Loss) from discontinuing operations		-	-
XIV (Loss) for the Period		-575.69	-530.55
XVI Earning per equity share:			
(1) Basic		.00	.00
(2) Diluted		-	-


See accompanying notes forming part of the financial statements
In terms of our report attached.


FOR, COMPLEX TRADING CO LIMITED


KRISHNAKANT KHANDELWAL
Director (DIN 10222450)


JYOTI JAGYANI
COMPANY SECRETARY

Place: BHILAI
Date: 07/05/2024


ASHOK KUMAR VERMA
DIRECTOR (DIN10219662)


NEHAL M CHHEDA
CFO (DIN 02113556)

For, SMITA JAIN & CO.
Chartered Accountants
FRN 013327C

SMITA THAKUR
Proprietor
(M. NO. 403438)

UDIN: 24403438BKBXST9360




COMPLEX TRADING CO LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2023 and March 31, 2024

	2024	2023
Rs (in thousand)		
Cash Flows from Operating Activities		
Net Income	-575.69	-
Add: Expenses Not Requiring Cash:		-530.55
Depreciation	208.64	302.09
Income Tax	-	-
Other	-	1.49
Deferred Tax	-	-
Add:- Decrease in Current Assets :-	208.64	303.58
Trade receivables	-	-
Short-term loans and advances	-	-
Long-term loans and advances	384.14	315.37
Less :- Increase in Current Assets :-	384.14	315.37
Inventories	-	-
Short-term loans and advances	-	-
Trade receivable	-	-
Earlier Year Tax Payment	9.78	9.28
Other current assets	-2.09	.56
Add:- Increase in Current Liability :	7.70	9.84
Short Term Borrowings	-	-
Trade payables	-31.00	37.50
Other current liabilities	-	.00
Short-term provisions	16.00	-95.00
Less:- Decrease in Current Liabilities-	-15.00	-57.50
Trade payables	-	-
Short Term Provision	-	-
Other current liabilities	-	-
Net Cash from Operating Activities	-5.61	21.06
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	-	-
Less:- Purchase of New Equipment	-	-
Less:- Investments Increased	-	-
Net Cash Used for Investing Activities	-	-
Add Share Capital	-	-
Add Long-term borrowings	-	-
Less:- Long-term borrowings	-	-
Net Cash from Financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH	-5.61	21.06
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	122.28	101.23
CASH, & CASH EQUIVALENT AT THE END OF YEAR	116.68	122.28

See accompanying notes forming part of the financial statements
In terms of our report attached.


FOR, COMPLEX TRADING CO LIMITED


KRISHNAKANT KHANDELWAL
Director (DIN 10222450)


ASHOK KUMAR VERMA
DIRECTOR (DIN10219662)

For, **SMITA JAIN & CO.**
Chartered Accountants
FRN 013327C


JYOTI JAGYANI
COMPANY SECRETARY


NEHAL M CHHEDA
CFO (DIN 02113556)


SMITA THAKUR
Proprietor
(M. NO. 403438)
UDIN: 24403438BKBXST9360

Place: BHILAI
Date: 07/05/2024

COMPLEX TRADING CO LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -I. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.(in thousand)	Number of shares	Rs.(in thousand)
(a) Authorised 500000 Equity shares of Rs.10/- each with voting rights	5,00,000.00	5,000.00	5,00,000.00	5,000.00
(b) Issued, Subscribed and Paid up 393670 Equity shares of Rs.10 each with voting rights	3,93,670.00	3,936.70	3,93,670.00	3,936.70
Total	3,93,670.00	3,936.70	3,93,670.00	3,936.70

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
not applicable				
TOTAL	-	-	-	-

NOTE IA. SHARES HELD BY PROMOTERS

Current Reporting Period				
Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	Nehal Shah	800	0.203215891	
2	Ravi Shah	7600	1.930550969	

Previous reporting Period				
Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	Nehal Shah	800	0.203215891	
2	Ravi Shah	7600	1.930550969	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
3,936.70	nil			3,936.70

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
3,936.70	nil			3,936.70

See accompanying notes forming part of the financial statements
In terms of our report attached.

FOR, COMPLEX TRADING CO LIMITED

Khandelwal
KRISHNAKANT KHANDELWAL
Director (DIN 10222450)

Jyoti
JYOTI JAGYANI
COMPANY SECRETARY
Place: BHILAI
Date: 07/05/2024

Neheda
NEHAL M CHHEDA
CFO (DIN 02113556)

Ashok Kumar Verma
ASHOK KUMAR VERMA
DIRECTOR (DIN10219662)

For SMITA JAIN & CO.
Chartered Accountants
FRN-013327C
SMITA THAKUR
SMITA THAKUR
Proprietor
(M.NO. 403438)
UDIN: 24403438BKBXST936C

COMPLEX TRADING CO LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Note 2 RESERVES AND SURPLUS

Rs (in thousand)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-1,705.45	-1,165.63
Add: Profit / (Loss) for the year	-575.69	-530.55
Add: Addition During the year		
Less:- Earlier Income Tax Demand	9.78	9.28
Closing balance	-2,290.92	-1,705.45
Total	-2,290.92	-1,705.45

Note 4 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Statutory Dues		
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)		
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		
Professional Fee Payable	-	-
Salary Payable	16.00	-
Audit Fees Payable	7.50	7.50
Total	23.50	7.50

See accompanying notes forming part of the financial statements
 In terms of our report attached.



Note 3 TRADE PAYABLES

Figures For the Current Reporting Period

Rs(in thousand)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	6.50	-	-	-	6.50
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	6.50	-	-	-	6.50

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	12.50	-	-	-	12.50
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	25.00	-	-	-	25.00
Total	37.50	-	-	-	37.50



COMPLEX TRADING CO LIMITED

Note 6 NON CURRENT INVESTMENTS

Rs(in thousand)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Un- Quoted Equity Shares		
Sim Processors Pvt. Ltd. 4000 Equity Shares of Rs. 10/- each.	40.00	40.00
Total	40.00	40.00

Note 7 LONG TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of current reporting period
	Rs.	Rs.
Simplex Engg & Foundry Works Pvt Ltd	562.04	946.18
Total	562.04	946.18

Note 8 CASH AND CASH EQUIVALENTS

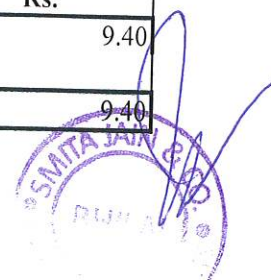
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	7.77	7.77
B) Bank Balance		
Axis Bank Bhilai	24.93	76.34
IDBI Park Street Kolkata	22.69	22.69
IDFC Bank Bhilai	61.30	15.49
	116.68	122.28

Note 9 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Naaj Associates CS Raipur	200.00	200.00
Total	200.00	200.00

Note 10 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
TDS Receivable	7.32	9.40
Total	7.32	9.40



 Smita Jain

Note 11 OTHER INCOME		
Rs(in thousand)		
Particulars	Figures for the	Figures for the
	Rs.	Rs.
Other Income	73.55	94.47
Total	73.55	94.47

Note 12 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the	Figures for the
	current reporting period	previous reporting period
	Rs.	Rs.
Salaries and wages	96.00	87.00
Total	96.00	87.00

Note 13 OTHER EXPENSES

Particulars	Figures for the	Figures for the
	current reporting period	previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Total (A)	-	-
(B) INDIRECT EXPENSES		
Amounts Written Off		
Audit Fees	7.50	7.50
Director Sitting Fees	-	3.00
Bank Commission	1.78	1.80
Professional Charges	147.29	147.00
Roc Challan Paid	-	52.50
Filing fees	18.10	.00
Listing Fee	142.93	.00
Vehicle Running Exp.(Car)	21.00	22.64
Misc. Expenses	6.00	.00
Total (B)	344.61	234.44
Total (A+B)	344.61	234.44

See accompanying notes forming part of the financial statements
In terms of our report attached.



COMPLEX TRADING CO LIMITED
CIN L01409WB1981PLC033261
119 PARK STREET GROUND FLOOR KOLKATA

TRADE PAYABLE

Figures For the Current Reporting Period

Rs(in thousand)

Particular	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME					
D.Meena CS Bhilai	6.50				6.50
					0
Sub Total	6.50	0	0	0	6.50
Others					
					0
Sub Total	0	0	0	0	0
Dispute dues-MSME					
					0
Sub Total	0	0	0	0	0
Dispute dues					
					0
Sub Total	0	0	0	0	0
Others					
Ravi Shah					0
Sub Total	0	0	0	0	0
TOTAL	0	0	0	0	0

Figures For the Previous Reporting Period

Particular	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME					
Smita Jain & Co.	12.50				12.50
					0
Sub Total	12.50	0	0	0	12.50
Others					
					0
					0



Sub Total	0	0	0	0	0	0
Dispute dues-MSME						0
Sub Total	0	0	0	0	0	0
Dispute dues						0
Sub Total	0	0	0	0	0	0
Others						0
Ravi Shah	25.00					0
Sub Total	25.00	0	0	0	0	0
TOTAL						25.00
						0

TRADE RECEIVABLES
Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Sub Total Others	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-



Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-
Others	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-




I Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promotor, director or relative of Promotor' director or employee of promoters/ director	Property held since which date	Reason for not
	NOT APPLICABLE					

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters Directors KMPs Related Parties	562041	100

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress		NIL			
Projects temporarily suspended		NIL			

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1		NOT APPLICABLE			
Project 2		NOT APPLICABLE			

V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1		NOT APPLICABLE			
Project 2		NOT APPLICABLE			

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1		NOT APPLICABLE			
Project 2		NOT APPLICABLE			

VI Details of Benami Property held

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Wilful Defaulter

- a. Date of declaration as wilful defaulter,
b. Details of defaults (amount and nature of defaults),

NOT APPLICABLE
NOT APPLICABLE

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		

X Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

XI Compliance with number of layers of companies

Where the company has not 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, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity			0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0	0	0.00



Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-0.35	-0.24	-0.11
Inventory Turnover Ratio	COGS	Average Inventory	-	-	0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	-	-	0.00
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	-	-	0.00
Net capital turnover ratio	Sales	Working capital (CA-CL)	-	-	0.00
Net profit ratio	Net Profit	Sales	-	-	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	-0.35	-0.24	-0.11
Return on investment	Net Profit	Investment	-14.39	-13.26	-1.13

XII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect

XIII Utilisation of Borrowed funds and share premium:



Note - 5

COMPLEX TRADING CO LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024

PARTICULARS	G R O S S ----- B L O C K				D E P R E C I A T I O N			N E T -- B L O C K		Rs(in thousand)
	AS ON 01-04-2023	ADDITIONS Before 30.09.2023	ADDITIONS After 30.09.2023	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2023	
Furniture And Fixture	614.13	-	-	-	614.13	563.79	12.99	576.78	50.34	
Office Equipment	6.50	-	-	-	6.50	6.50	-	6.50	-	
Vehicle	3,432.38	-	-	-	3,432.38	2,805.70	195.65	3,001.35	626.68	
TOTAL	4,053.01	-	-	-	4,053.01	3,376.00	208.64	3,584.63	-	
PREVIOUS YEAR								468.38	677.01	



COMPLEX TRADING CO LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2023	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2024
				More than 180 days	Less than 180 days				
1	Furniture and Fixture	10%	246.26	-	-	-	246.26	24.63	221.63
2	Vehicle	15%	1,524.37	-	-	-	1,524.37	228.65	1,295.71
	Current Year Total :-		1,770.63	-	-	-	1,770.63	253.28	1,517.34

