



ANNUAL REPORT

2024 - 25



arambagh's FOOD MART
convenience matters

ARAMBAGH FOODMART PRIVATE LIMITED

CIN: U74999WB2012PTC174417

Registered Office: MOUZA TELIPARA, PLOT NO. 107, ARAMBAGH-712601

Principal Office 59B, CHOWRINGHEE ROAD, KOLKATA-700 020

Phone: 8336922173, E.mail : customercare@arambaghfoodmart.com

BOARD OF DIRECTORS

Mrs. Jaya Roy

Mrs. Biyas Roy (Executive Director)

Mrs. Megha Nadir Babaycon

Mrs. Sumedha Singh

B Banerjee & Co Chartered Accountants

33, Atul Banerjee Lane Manicknagar,
Bhadreswar Hooghly 712124

AUDITORS

BANKERS

State Bank of India

Axis Bank

HDFC Bank (Car Loan Account only)

Arambagh

Dist : Hooghly, West Bengal

REGISTERED OFFICE

“Arambagh’s Foodmart” is a unique format which positions itself between the neighborhood Kirana store and the supermarket offering modern ambience and attractive promotions. Developed in the “Convenience Store” format, Arambagh’s Foodmart provides the convenience of grocery shopping by quick reach, quick checkout, telephonic order and home delivery; at the same time keeping quality and promotion at par with modern trade market. The small format stores have high footfall density and high per sqft sale.

Company Profile

“Arambagh’s Foodmart” chain of retail outlets was started in the **year 1997**, in the concept of Convenience Stores of average **600-1000 sqft area**, following the concept of the international **“7-11” chain**. With USP’s of good quality, attractive promotions and location convenience, **Arambagh’s Foodmart** was a quick success. The chain has now expanded to **85 shops** in West Bengal, 41 in Kolkata, 28 in other tier II cities and 16 in North Bengal including SIliguri and Jalpaiguri. The chain is considered among the top 3 retail chains in modern trade in Bengal.

The Convenience Store format has its own dynamics. Owing to changing demographics with increase in the number of nuclear families, working couples and elderly couples living alone – who do not want to, or cannot go out grocery shopping – USPs are developed more in the line of convenience or ‘Value for Time’ along with Value for Money. Convenience is provided in terms of location of store (near markets/on the main road with parking space), quick checkout, free home delivery for any order amount and telephonic order acceptance. Value for money is provided through exclusive promotions every month rather than price cuts. Instead of loyalty cards, the Company believes in creating loyal base of customer through such services, convenience and instant gratifications like a free item on higher bill value.

28+
Years Experience

85+
Shops in
West Bengal

multi-brand food and
non-food
4000
SKUs

Convenience Stores
of Average
600-1000
Sqft Area

Corporate Team

- ▶ Sri Hiranmoy Chatterjee, Sales & Operations
- ▶ Sri Ranjan Ghosh, Purchase
- ▶ Sri Sajal Mitra, Control and Audit
- ▶ Sri Pradipta Sengupta, Information Technology
- ▶ Sri Tapas Bag, Accounts
- ▶ Smt Sulagna Banerjee, HRD Administration and Compliance
- ▶ Sri Gobinda Banerjee, Projects
- ▶ Sri Nandan Singh, Partnerships

Chairman's Message

I am pleased to present the Annual Report of Arambagh Food Mart Private Limited for the financial year 2024-25. The past year has reaffirmed our steadfast commitment to building a resilient and customer-centric retail organization. Through a combination of operational efficiency, prudent investment, and disciplined execution, we have continued to strengthen our position in the organised retail space across West Bengal.

The global economy expanded by 3.3% in 2024, but 2025 brought notable challenges-rising geopolitical tensions, trade disruptions, and persistent inflation-expected to slow global growth to 2.8%. Heightened tariffs and volatile capital flows added to the uncertainty, complicating an already fragmented landscape. In contrast, India remained resilient, poised to deliver a strong 6.5% GDP growth in 2024-25, supported by steady consumption, rising rural demand, and sound macroeconomic management.

Historically, the penetration of organized retail in West Bengal has lagged behind some of India's other leading states. However, the scenario is changing. Urbanization and demographics in West Bengal are key factors shaping retail expansion. The state has been steadily urbanizing. As of the last estimates, about 36% of West Bengal's population lives in urban areas (up from ~32% in 2011). By 2030, projections indicate West Bengal could approach 40% urban population. Additionally, West Bengal's consumer demographics include traits like relatively high literacy (77% literacy rate) and a rich cultural inclination towards arts, textiles, and cuisine. Retailers often cater to local tastes-for example, organized food retailers stock the state's beloved fish, sweets, and staples; apparel retailers see strong seasonal sales around festivals like Durga Puja. Urban consumers in Bengal, much like other Indians, are rapidly adopting modern lifestyles -nuclear families in cities rely more on supermarkets for convenience, and working women (an increasing segment of the workforce) prefer organized retail options for quality and time-saving. All such factors have propelled the expansion of organized formats beyond their traditional strongholds. With supportive demographics, increasing urbanization, and heavy investments by major chains, West Bengal is transforming into East India's retail powerhouse.

During FY 2024-25, our Company recorded total revenue of ₹14,739.85 lakh, marking a growth of 11.2% over the previous year's ₹13,254.13 lakh. Despite inflationary pressures and continued investments in infrastructure, we delivered a net profit of ₹31.04 lakh, broadly in line with the preceding year. Our operating cash flows remained strong at ₹267.61 lakh, demonstrating the robustness of our business model and prudent working-capital management. The Company also made substantial investments of nearly ₹213.6 lakh towards capacity enhancement and warehouse development near Kolkata - a strategic initiative expected to further improve supply-chain efficiency and long-term value creation.

As we move forward, our strategic priorities remain consistent - expanding our footprint in promising urban and semi-urban markets across West Bengal, enhancing our distribution infrastructure, and leveraging technology to improve operational agility. The upcoming warehouse facility will serve as a key enabler in achieving these goals, supporting both cost optimisation and service excellence.

On behalf of the Board, I extend my sincere appreciation to our employees, management team, vendors, customers, financial institutions, and business partners for their continued trust and cooperation. As we look ahead, we remain optimistic about the long-term potential of the organised retail sector and confident in our ability to create enduring value for all stakeholders.

With best regards,

Jaya Roy

Director, Chairperson

Director's Report

Financial Summary

Particulars	As at the end of current year	Particulars
Total Revenue	14739.85L	13254.13L
Total Expenses	14864.14L	13376.97L
Profit or Loss before Exceptional and Extraordinary items and Tax	(124.29L)	(122.94L)
Less: Exceptional Items	182.00L	175.00L
Less: Extraordinary Items	-	-
Profit or Loss before Tax	57.71L	52.06L
Less: Current Tax	26.67L	25.17L
Deferred Tax	-	(4.07L)
Profit or Loss After Tax	31.04L	30.96L

Review Of Business Operations And Future Prospects:

Your directors are happy to inform you that, the Company has achieved significant growth in revenue in comparison to previous year. During the year your Company reported total revenue from operation of Rs. 14727.98 Lakh, in comparison to Rs. 13243.13 Lakh of previous year. During the year under review we have achieved approximately 11.2% growth in revenue. Profit before Tax has been increased to Rs. 57.71L from 52.06L, in comparison to previous year. The company has been continuing its spending for building new infrastructure. It is expected to deliver operational efficiency in near future. The company is still committed to sustain its growth journey in the strong markets, navigating through the dynamic challenges, and manifesting operational agility by introducing new measures and expanding our footprints across Tier II and Tier III marketplaces.

Dividend

No Dividend was declared for the current financial year.

Transfer Of Unclaimed Dividend To Investor Education And Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

Material Changes And Commitment If Any Affecting The Financial Position Of The Company Occurred Between The End Of The Financial Year To Which This Financial Statements Relate And The Date Of The Report

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statements relate on the date of this report

Conservation Of Energy, Technology Absorption, Foreign Exchange Earnings And Outgo

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

Statement Concerning Development And Implementation Of Risk Management Policy Of The Company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

Details Of Policy Developed And Implemented By The Company On Its Corporate Social Responsibility Initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

Particulars Of Loans, Guarantees Or Investments Made Under Section 186 Of The Companies Act, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

Particulars Of Contracts Or Arrangements Made With Related Parties

All arrangements /transactions entered by the Company with its related parties during the year were in ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any arrangement /transaction with related parties which could be considered material and accordingly, the disclosure of Related Party Transactions in Form AOC 2 is not applicable.

Explanation Or Comments On Qualifications, Reservations Or Adverse Remarks Or Disclaimers Made By The Auditors And The Practicing Company Secretary In Their Reports

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

Company's Policy Relating To Directors Appointment, Payment Of Remuneration And Discharge Of Their Duties

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

Number Of Board Meetings Conducted During The Year Under Review

The Company has conducted 8 Board meetings during the financial year under review on 28/05/2024, 24/06/2024, 24/07/2024, 07/09/2024, 15/10/2024, 05/12/2024, 20/01/2025, 12/03/2025.

Subsidiaries, Joint Ventures And Associate Companies

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

Directors

There was no Director who was appointed/ceased/reelected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

Declaration Of Independent Directors

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

Adequacy Of Internal Financial Controls With Reference To Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

Statutory Auditors

M/s B BANERJEE AND COMPANY, Chartered Accountants were appointed as Statutory Auditors in the AGM held on 30/09/2022 as per the provisions of section 139 of Companies Act, 2013. Being eligible to continue, the Firm has offered to ratify its term of appointment in the ensuing Annual General Meeting.

Disclosure Of Composition Of Audit Committee And Providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

Shares

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

Details Of Significant And Material Orders Passed By The Regulators, Courts And Tribunals

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

Disclosure Under The Sexual Harassment Of Women At Work Place (Prevention, Prohibition And Redressal) Act, 2013

During the year FY 2024-2025, the Company has not received any complaint on sexual harassment.

The Insolvency And Bankruptcy Code, 2016

Board confirms that there was no proceeding pending under the Insolvency and Bankruptcy Code, 2016. Also, there was no instance of one-time settlement with any Bank or Financial Institution during the year under review

Reporting Of Frauds

During the year under review, there have been no frauds reported by the Statutory Auditors of the Company under Section 143(12) of the Act.

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

(e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

(d) the directors had prepared the annual accounts on a going concern basis.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Acknowledgements

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Date: 14/08/2025

Place: Kolkata

For And On Behalf Of The Board Of Directors

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2025

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. Registration & Other Details:

CIN	U74999WB2012PTC174417
Registration Date	18/02/2012
Name of the Company	ARAMBAGH FOODMART PRIVATE LIMITED
Category/Sub-category of the Company	Company limited by shares Indian Non-Government Company
Address of the Registered office & contact details	Mouza Telipara, Plot No. 107 Arambagh West Bengal-712601
Whether listed company	Unlisted
Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. Principal Business Activities Of The Company

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Retail sale in non-specialized stores with food, beverages or tobacco predominating	47110	78%
2	Retail sale of pharmaceuticals, medical and orthopaedic goods and toilet articles	47721	22%

iii. Particulars Of Holding, Subsidiary And Associate Companies

S. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NA	NA	NA	NA	NA

IV. Share Holding Pattern

(Equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF		1,10,000	1,10,000	100.00%		1,10,000	1,10,000	100.00%	0.00%
b) Central Govt				0.00%				0.00%	0.00%
c) State Govt(s)				0.00%				0.00%	0.00%
d) Bodies Corp.				0.00%				0.00%	0.00%
e) Banks / FI				0.00%				0.00%	0.00%
f) Any other				0.00%				0.00%	0.00%
Sub Total (A) (1)	-	1,10,000	1,10,000	100.00%	-	1,10,000	1,10,000	100.00%	0.00%
(2) Foreign									
a) NRI Individuals				0.00%				0.00%	
b) Other Individuals				0.00%				0.00%	0.00%
c) Bodies Corp.				0.00%				0.00%	0.00%
d) Any other				0.00%				0.00%	0.00%
Sub Total (A) (2)	-	-		0.00%	-	-		0.00%	0.00%
TOTAL (A)	-	1,10,000	1,10,000	100.00%	-	1,10,000	1,10,000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance Companies			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%

IV. Share Holding Pattern

(Equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
2. Non-Institutions									
a) Bodies Corp.									
i) Indian			-	0.00%			-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-	0.00%	0.00%
c) Others (specify)									
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas CorporateBodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R	-		-	0.00%	-		-	0.00%	0.00%
Sub-total (B)(2):-	-		-	0.00%	-		-	0.00%	0.00%
Total Public (B)			-	0.00%			-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			-	0.00%			-	0.00%	0.00%
Grand Total (A+B+C)	-	1,10,000	1,10,000	100.00%	-	1,10,000	1,10,000	100.00%	0.00%

IV. Share Holding Pattern

(ii) Shareholding of Promoter

Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
	No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	
Biyas Roy	55,000	50.00%	0	55,000	50.00%	0	0.00%

IV. Share Holding Pattern

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares	No. of shares	% of total shares
At the beginning of the year				0.00%		0.00%
Changes during the year				0.00%		0.00%
				0.00%		0.00%
				0.00%		0.00%
At the end of the year				0.00%		0.00%

IV. Share Holding Pattern

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares	No. of shares	% of total shares
Name : Megha Nadir Babavcon						
At the beginning of the year			27.500	25.00%	27.500	25.00%
Changes during the year				0.00%		0.00%
At the end of the year			27.500	25.00%	27.500	25.00%
Name: Sumedha Singh						
At the beginning of the year			27.500	25.00%	27.500	25.00%
Changes during the year				0.00%		0.00%
At the end of the year			27.500	25.00%	27.500	25.00%

IV. Share Holding Pattern

(v) Shareholding of Directors and Key Managerial Personnel:

Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares	No. of shares	% of total shares
Name: Biyas Roy						
At the beginning of the year			55,000	50.00%	55,000	50.00%
Changes during the year				0.00%		0.00%
At the end of the year			55,000	50.00%	55,000	50.00%
Name: Megha Nadir Babaycon						
At the beginning of the year			27,500	25.00%	27,500	25.00%
Changes during the year				0.00%		0.00%
At the end of the year			27,500	25.00%	27,500	25.00%
Name: Sumaedha Singh						
At the beginning of the year			27,500	25.00%	27,500	25.00%
Changes during the year				0.00%		0.00%
At the end of the year			27,500	25.00%	27,500	25.00%

V. Indebtedness

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	46,86,000.00	40,85,000.00		87,71,000.00
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	46,86,000.00	40,85,000.00	-	87,71,000.00
Change in Indebtedness during the financial year				
* Addition	21,18,778.96			21,18,778.96
* Reduction		40,85,000.00		40,85,000.00
Net Change	21,18,778.96	40,85,000.00	-	62,03,778.96
Indebtedness at the end of the financial year				
i) Principal Amount	68,04,778.96	-		68,04,778.96
ii) Interest due but not paid	-			-
iii) Interest accrued but not due	-			-
Total (i+ii+iii)	68,04,778.96	-	-	68,04,778.96

VI. Remuneration Of Directors And Key Managerial Personnel

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
	Name	Biyas Roy		(Rs)
	Designation	Director (Executive)		
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income tax Act, 1961	1,540,000.00		1,540,000.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961			-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			-
2	Stock Option			-
3	Sweat Equity			-
4	Commission			-
	- as % of profit			-
	- others, specify			-
5	Others, please specify			-
	Total (A)	1,540,000.00		1,540,000.00
	Ceiling as per the Act			

VI. Remuneration Of Directors And Key Managerial Personnel

B. Remuneration to other Directors

SN	Particulars of Remuneration	Name of Directors			Total Amount
1	Independent Directors				(Rs)
	Fee for attending board committee				
	Commission				-
	Others, please specify				-
	Total (1)				-
2	Other Non-Executive Directors	-	-	-	-
	Fee for attending board committee	M N Babaycon	Sumedha Singh		-
	Commission				-
	Others, please specify (Salary)				-
	Total (2)	648,000.00	648,000.00		1,296,000.00
	Total (B)=(1+2)	648,000.00	648,000.00	-	1,296,000.00
	Total Managerial Remuneration	648,000.00	648,000.00	-	1,296,000.00
	Overall Ceiling as per the Act				2,836,000.00

VI. Remuneration Of Directors And Key Managerial Personnel

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN	Particulars of Remuneration Name of Key Managerial Personnel				Total Amount
	Name				
	Designation	CEO	CEO	CEO	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				
	- as % of profit				-
	- others, specify				-
5	Others, please specify				-
	Total	-	-	-	-

VII. Penalties / Punishment/ Compounding Of Offences: NA

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)



Independent Auditor's Report

TO THE MEMBERS OF ARAMBAGH'S FOOD MART PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **ARAMBAGH FOODMART PRIVATE LIMITED** which comprise the Balance Sheet as at **31st March, 2025**, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 2025** and its **Profit** and Its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under Section 143(10) of the Act. our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit Matters

Key audit matters are not applicable to the Company as it is an unlisted company.

Information other than Standalone financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including annexures to Board's Report but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- ▶ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ▶ Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

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

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

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c. The Balance Sheet and Statement of Profit and Loss, the cash flow statement, dealt with by this Report are in agreement with the books of account;

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

e. On the basis of written representations received from the directors as on **31st March, 2025**, taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2025**, from being appointed as a director in terms of Section 164(2) of the Act;

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**" wherein we have expressed an unmodified opinion; and.



g. 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 (as amended):

i. The Company has disclosed any pending litigations as at **March 31, 2025**, which would impact its financial position, Refer Note-1(N).

ii. The Company did not have any long-term contracts as at **March 31, 2025** 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 during the year ended **March 31, 2025**;

iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities ('the intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our attention that causes us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

v. The Company has not declared or paid any dividend during the year ended 31 March 2025.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

3. With respect to the other matters to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, as amended, the same is not applicable to the company, it being a private company.

Place: Kolkata
Date: 14th August 2025



For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

CA Buddhadeb Banerjee
Proprietor Membership No. 314626
UDIN: 25314626BMUKKX9340



Annexure-A to the Independent Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of **ARAMBAGH FOODMART PRIVATE LIMITED** on the accounts of the company for the year ended **31st March, 2025**] On the basis of such checks as I considered appropriate and according to the information and Explanations given to me during the course of my audit, I report that:

I. In respect of its fixed assets:

(a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property, Plant & Equipment.

(ii) The Company has maintained proper records showing full particulars of intangible assets.

(b) As explained to us, Property, Plant & Equipment have been physically verified by the management during the year. There is a regular phased program of physical verification which, in our opinion is reasonable having regard to the size of the company and nature of its Property, Plant & Equipment. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (other than properties where the company is a lessee and lease agreements are duly executed in the favour of the lessee) disclosed in the financial statements are held in the name of the Company.

Self-Constructed Asset

Buildings include an amount of ₹20.45 lakhs as on 31st March 2024 representing steel and consumables used for the Warehouse shed, Stores Warehouse, and which is capitalized. The warehouse building has been constructed on leasehold land not owned by the Company.

Pursuant to termination of the lease and settlement of liquidated damages (refer note-25), the Company vacated the premises on 04.02.2025. Accordingly, the carrying amount of the warehouse, amounting to 8.66 Lakh, has been written off during the year and disclosed under "Other Expenses - Loss on Disposal of Fixed Asset".

(d) The company has not revalued any of its Property, Plant & Equipment during the year.

(e) No proceedings have been initiated during the year or are pending against the company as at March 31, 2025 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. In respect of its inventory:

(a) Physical verification of inventory has been conducted by the management at reasonable intervals during the year and the coverage and procedure adopted by the management for verification is appropriate. No discrepancies were noticed during the physical verification of inventory by the management which could aggregate 10% or more for each class of inventory.

(b) The company has not been sanctioned working capital limit in excess of Rs.5 crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the order is not applicable.



III. According to the information explanation provided to me, the Company has not provided loans or provided advances in the nature of loans, or given guarantee, or provided related parties. The related parties as defined under the Companies Act 2013, that is without specifying any terms or period of repayment.

IV. There are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 and 186 of the Companies Act, 2013 are applicable. Accordingly, the paragraph 3(iv) of the order is not applicable to the Company.

V. According to the information and explanation given to us, the company has not accepted deposits from members and the public, and therefore clause (v) of paragraph 3 of the Order is not applicable to the Company.

VI. In our opinion and according to the information and explanations given to us, the requirements for maintenance of cost records by the Company pursuant to Companies (Cost Records and Audit) Rules, 2014 specified by the Central Government under Section 148 of the Act is not applicable to the Company for the year under audit.

VII. According to the records of the company and information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, cess, and other material statutory dues applicable to it.

(b) No undisputed amounts payable in respect of aforesaid statutory dues were outstanding at year-end for a period of more than six months from the date they became payable.

(c) There are no dues of Income Tax, Goods and Service Tax, Customs Duty, and cess as on 31st March 2025 which have not been deposited on account of disputes, except for the following cases: -

Name of the Statute	Nature	Disputed Amount (Rs. Lakh)	Period	Forum where the dispute is pending
Goods and Service Tax Act 2017	admissibility of input tax credit	6.84	2017-18	Appellate Authority
Goods and Service Tax Act 2017	admissibility of input tax credit.	14.20	2018-19	Appellate Authority
Goods and Service Tax Act 2017	admissibility of input tax credit.	15.96	2019-20	Appellate Authority

VIII. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.



IX. According to the information and explanations given to us and on the basis of our audit procedures, we report that,

- (a)** The Company has not defaulted in the repayment of dues to financial institutions, and banks.
- (b)** The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c)** No money was raised by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.
- (d)** There are no funds raised on short-term basis. Accordingly, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company.
- (e)** The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.
- (f)** The Company has not raised loans during the year on the pledge of securities held in its securities, joint ventures or associate companies.

X. In our opinion and according to the information and explanations given to us, we report that

- a)** No monies were raised by way of initial public offer or further public offer/debt instruments during the year. Accordingly, the paragraph 3(x)(a) of the order is not applicable to the Company.
- b)** Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company

XI. To the best of our knowledge and according to the information and explanations given to us,

- a)** No fraud by the Company or on the Company has been noticed or reported during the year.
- b)** During the year, no report under sub section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under the Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the central government, during the year up to the date of this report.
- c)** There are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to the company.

XII. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

XIII. According to the information and explanation are given to us and on the basis of our examination of the books of accounts all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements, etc., as required by the applicable accounting standards;



XIV. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

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

XVI. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

XVII. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.

XVIII. There has been no resignation of the statutory auditors during the year, Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.

XIX. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Director and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the company as and when they fall due.

XX. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

Place: Kolkata
Date: 14th August 2024



For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

CA Buddhadeb Banerjee
Proprietor Membership No. 314626
UDIN: 25314626BMUKKX9340



Annexure “B” To The Independent Auditors’ Report

THE ANNEXURE “B” REFERRED TO IN PARAGRAPH 2 (f) UNDER THE HEADING “REPORT ON OTHER LEGALAND REGULATORY REQUIREMENTS” OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF **ARAMBAGH FOODMART PRIVATE LIMITED** ON THE ACCOUNTS OF THE COMPANYFOR THE YEAR ENDED **31st MARCH, 2025**.

Report on the Internal Financial Controls over Financial Reporting under Clause

(i) Of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **ARAMBAGH FOODMART PRIVATE LIMITED** (“the Company”) as of **31 March, 2025** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditor’s Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March, 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Kolkata
Date: 14th August 2024



For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

CA Buddhadeb Banerjee
Proprietor Membership No. 314626
UDIN: 25314626BMUKKX9340



ARAMBAGH FOOD MART PRIVATE LIMITED

U74999WB2012PTC174417

Balance Sheet as at 31st March , 2025

Particulars	Note No.	As at 31st March, 2025 Rupees	As at 31st March, 2024 Rupees
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	11.00	11.00
(b) Reserve and Surplus	3	201.17	170.13
(2) Non Current Liabilities			
(a) Long Term Borrowing	4	25.72	9.26
(b) Deferred Tax Liabilities (net)	5	-	-
(c) Long Term Provision	6	66.95	52.63
(3) Current Liabilities			
(a) Short Term Borrowings	7	42.33	78.45
(b) Trade Payable	8	1,988.80	1,928.88
(c) Other Current Liabilities	9	263.95	235.23
(d) Short Term Provision	10	22.59	25.87
TOTAL		2,622.50	2,511.46
II. ASSETS			
(1) Non-Current Assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	11a	408.36	427.82
(ii) Intangible Assets	11b	11.55	11.10
(iii) Capital Work-in-progress	11c	102.72	2.21
(b) Other Non Current Assets	12	305.46	265.49
(2) Current Assets			
(a) Inventories	13	1,547.92	1,561.84
(b) Trade Receivables	14	71.28	80.75
(c) Cash and Bank Balance	15	89.52	83.79
(d) Short-Term Loans and Advances	16	67.81	17.92
(e) Other Current Assets	17	17.86	60.54
TOTAL		2,622.50	2,511.46

The accompanying notes forming an integral part of the financial statements -1---31

As Per our report of even date
For **B BANERJEE & CO**
Chartered Accountants
FRN- 331988E

Buddhaban Banerjee

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN: 25314626BMUKKX9340

Place:-Kolkata
Date :- 14th August 2025



For and on behalf of the Board

RAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)

ARAMBAGH FOOD MART PRIVATE LIMITED

U74999WB2012PTC174417

Statement of Profit & Loss for the Year ended 31st March 2025

(In Rupees Lakhs)

Particulars	Note No.	Year Ended 31st March, 2025	Year Ended 31st March, 2024
I. Revenue from Operations	18	14,727.98	13,243.13
II. Other Incomes	19	11.87	10.90
III. Total Income (I + II)		14,739.85	13,254.03
Expenses:			
Purchases of Stock-in-Trade	20	12,254.22	11,250.94
Changes in Inventories of Finished Goods,	21	13.91	-221.32
Employee Benefit Expenses	22	1,326.74	1,216.83
Finance Cost	23	7.67	5.96
Depreciation and Amortization Expenses	11	116.11	104.49
Other expenses	24	1,145.50	1,020.07
IV. Total Expenses		14,864.14	13,376.97
V Profit /(loss) before exceptional, and extraordinary items and Taxes(III - IV)		-124.29	-122.94
VI Exceptional Items	25	182.00	175.00
VII Profit /(loss) before extraordinary items and Tax (V + VI)		57.71	52.06
VIII Extraordinary Items		-	-
IX Profit /(loss) before Tax(VII + VIII)		57.71	52.06
X Tax Expense:			
(1) Current tax	26	26.67	25.17
(2) Deferred Tax	27	-	-4.07
VII Profit/ (Loss) after tax (IX- X)		31.04	30.96
Earnings Per Equity Share (Rupees)		28.22	28.14

The accompanying notes forming an integral part of the financial statements -1—31

As Per our report of even date

For B BANERJEE & CO
Chartered Accountants
FRN- 331988E

Buddhadeb Banerjee

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN: 25314626BMUKKX9340

Place:-Kolkata

Date :- 14th August 2025



For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)

ARAMBAGH FOOD MART PRIVATE LIMITED

U74999WB2012PTC174417

Statement of Profit & Loss for the Year ended 31st March 2025

	(In Rupees Lakhs)			
	For the year Ended 31-03-2025	For the year Ended 31-03-2024		
Cash Flow Statement				
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>				
Net Profit/(Loss) Before Extra ordinary items and Tax	57.71	52.06		
Adjustments for:				
Loss of Fixed Assets Sold	8.66	3.78		
Depreciation	116.11	104.49		
Gratuity Provision	12.94	15.79		
Interest & Finance Charges	7.67	5.96		
Interest Income	-10.08	-9.48		
	135.30	120.54		
<u>Operating Profit before Working Capital Changes</u>	193.00	172.60		
Adjustments for:				
Decrease/(Increase) in Receivables	9.47	-34.53		
Decrease/(Increase) in Inventories	13.91	-221.32		
Decrease/(Increase) in Short term Loans & Advances	-49.89	-0.95		
Decrease/(Increase) in Other Current Assets	42.68	1.38		
Increase/(Decrease) in Other Current Liabilities	28.72	24.20		
Increase/(Decrease) in Shortterm Porvision	-1.90	-		
Increase/(Decrease) in Payables	59.91	372.12		
	102.90	140.90		
<u>Cash generated from operations</u>	295.91	313.50		
Less: Gratuity Paid	0.44	3.66		
Less: Income tax,TDS,TCS	27.86	10.32		
<u>Net Cash flow from Operating activities</u>	267.61	299.52		
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
Purchase of Property, Plant & Equipment	-100.11	-253.65		
Purchase of Intangible Assets	-5.64	-6.05		
Project in Progress	-100.52	-2.21		
Sale proceed of Fixed Assets	-	0.76		
Investment in Fixed deposits	-62.85	-70.00		
Redemption of Fixed deposits	40.10	62.50		
Security deposits given	-30.32	-19.89		
Security deposits received back	13.11	2.73		
Interest Income	10.08	9.48		
<u>Net Cash used in Investing activities</u>	-236.16	-276.33		
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
Received from Short term Borrowings	499.08	363.80		
Repayment of Short term Borrowings	-540.35	-360.47		
Received from Long term Borrowings	27.48	0.00		
Repayment of Long term Borrowings	-5.86	-2.60		
Issue of Share Capital	-	-		
Interest paid	-6.06	-4.06		
<u>Net Cash used in financing activities</u>	-25.71	-3.34		
Net increase/(Decrease) in cash & Cash Equivalents	5.73	19.85		
Cash and Cash equivalents at beginning of the year	83.79	63.94		
Cash and Cash equivalents at end of the year	89.52	83.79		
Cash & Cash Equivalents	As on	As on		
	31-03-2025	31-03-2024	31-03-2024	31-03-2023
Cash in Hand	51.22	36.41	36.41	18.85
Cash at Bank	38.30	47.38	47.38	45.10
Cash & Cash equivalents as stated	89.52	83.79	83.79	63.94

The accompanying notes forming an integral part of the financial statements -1—31

As Per our report of even date

For B BANERJEE & CO

Chartered Accountants

FRN- 331988E

Buddhaban Banerjee

CA. Buddhaban Banerjee
(Proprietor)

Membership No-314626

ICAI UDIN: 25314626BMUKKX9340

Place:-Kolkata

Date :- 14th August 2025



For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)

Note No. 1- Significant Accounting Policies And Notes On Financial Statement

Corporate Information:

ARAMBAGH FOODMART PRIVATE LIMITED ("the Company"), is a private Limited Company incorporated in India, CIN- U74999WB2012PTC174417, having it's registered office at Mouza Telipara, Plot no 107, Arambagh, Hooghly, West Bengal, 712601, and corporate office at 59 B Chowringhee Road, Kolkata -700020.

The Company operates a chain of retail outlets offering groceries, toiletries, confectionery, frozen veg, and non-veg foods, and ready-to-eat snacks. The company has started B2B and institutional sales, catering to customers like IRCTC and other hospitality companies. The chain has now expanded across West Bengal, with a strong presence in Kolkata, several outlets in other tier II cities, and additional locations in North Bengal including Siliguri and Jalpaiguri.

Accounting Policies:

A. Basis of Preparation:

These financial statements are prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provision of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the 2013 Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current - noncurrent classification of assets and liabilities.

B. 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 report amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

C. Revenue recognition:

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and no significant uncertainty as to its determination or realization exists, regardless of when the payment is being made, excluding taxes or duties collected on behalf of the government.

i. Sale of Goods: - Revenue from the sale of goods is recognized when all the significant risks & rewards of ownership of the goods have been passed to the recognized buyers, usually on delivery of the goods. The provisions of AS-9 have complied with the extent applicable to the company.

ii. Sale of Service: - Revenue from the sale of service is recognized after completion of service

Note No. 1- Significant Accounting Policies And Notes On Financial Statement

iii. Interest income: - Interest Income on Fixed Deposits, Time Deposits are recognized when it accrued year to year basis.

iv. Discount, Rebate, Promo Reimbursement: - Discount received on purchase made are recognised as per Credit note given by the vendors, Promo budgets are recognised when incurred on behalf of vendor or debit note issued.

v. Insurance Claim: - Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

D. Property, Plant & Equipment:

Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price inclusive of duties, taxes, incidental expenses and erection/ commissioning expenses etc up to the date the asset is ready for its intended use.

Spare parts are treated as capital assets when they meet the definition of PPE. Otherwise, such items are classified as inventory.

Any gains or losses on their disposal, determined by comparing sales proceeds with carrying amount, are recognized in the Statement of Profit or Loss.

E. Intangible assets:

Intangible assets comprise of the application and other software procured through perpetual licences. The intangible assets are capitalized on implementation of such software and comprises of the prices paid for procuring the licences and implementation cost of such software.

F. Depreciation:

Depreciation on Property, Plant & Equipment has been provided on written down value basis according to useful life of the assets provided in Schedule II of the Companies Act, 2013.

Depreciation on Intangible Assets has been provided on written down value basis over the estimated useful life of 6 years.

G. Impairment of Assets:

At the end of each year the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indication that an impairment of any of its assets may have occurred in accordance with Accounting Standard (AS-28) issued by the Institute of Chartered Accountants of India. If such indication exists, the recoverable values of the concerned assets should be estimated. In case the recoverable value of an asset is less than its carrying amount, the asset written down to its recoverable value and the impairment loss is recognized as expense in the statement of profit & loss immediately. After the recognition of impairment loss, the revised carrying amount (less residual value, if any) of the impaired asset is depreciated or amortized on a systematic basis on its remaining useful life.

H. Inventories:

All Inventories are valued at the lower of cost and net realizable value.

Note No. 1- Significant Accounting Policies And Notes On Financial Statement

I. Borrowing Cost:

Borrowing cost that are directly attributable to the acquisition/ construction of the qualifying asset are capitalized until the time all the substantial activities necessary to prepare such assets for the intended use are complete. All other borrowing costs are recognized as expenditure during the period in which they are incurred. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

J. Employee Benefits:

Define Contribution Plan- The Company has certain defined contribution plans. The Contributions are made to Provident fund, ESIC as per regulations. The contributions are made to registered provident fund and Employees' state insurance corporation administered by the government and the contributions are recognised as an expense in the statement of Profit and Loss. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Define Benefit Plan- The liability recognized in the balance sheet in respect of defined benefit gratuity plan at the end of the reporting period. Provision for gratuity is provided based on the actuarial valuation.

K. Earnings per share:

- (i) Basic earnings per share is calculated by dividing:
 - a) the profit attributable to owners of the Company
 - b) by the weighted average number of equity shares outstanding during the financial year,

L. Cash and Cash Equivalents:

Cash and Cash Equivalents comprise Cash at Bank in the current account and Fixed Deposits in the bank less than 3 months maturity with accrued interest and Cash on hand.

M. Cash Flow Statement

Cash flow statements are reported using the indirect method, whereby profit before extraordinary items / exceptional items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipt or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on available information including taxes paid relating to these activities.

N. Provisions, Contingent Liability & Contingent Assets:

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, 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. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

The Company has no post-sale obligation to repair/replace faulty products under any warranty. Contingent Assets are not recognized but are disclosed in the notes to the financial statements.

Note No. 1- Significant Accounting Policies And Notes On Financial Statement

O. Taxation:

Income tax expenses comprise current and deferred taxes.

Current tax is determined on income for the year chargeable to tax in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961, and other applicable tax laws.

Deferred tax is recognized on timing differences; being the difference between taxable incomes and accounting income that originate in one period and are capable of reversing in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date.

Deferred tax assets are recognized for timing differences other than unabsorbed depreciation and carry forward losses only to the extent that there is a reasonable certainty that there will be sufficient future taxable income to realize the assets. Deferred tax assets pertaining to unabsorbed depreciation and carry forward of losses are recognized only to the extent there is a virtual certainty of its realization.

Deferred Tax Asset is recognised to the extent of Deferred Liability was existed as on Balance Sheet date; The Company has the policy to not recognised any Deferred tax asset separately in the Balance Sheet.

P. Trade Receivables:

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognized initially at the amount of consideration that is unconditional. Trade receivable includes unsettled amount of credit or debit cards or other merchant payments balance as on the Balance sheet date.

Q. Trade Payable:

MSME and non MSME trade payable reported based on the information available with the Company and takes into account only those suppliers who have responded to the enquiries made for this purpose.

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 2		
<u>SHARE CAPITAL</u>		
<u>AUTHORISED CAPITAL:</u>		
1,10,000 Equity Shares of Rs.10/- each	11.00	11.00
<u>ISSUED, SUBSCRIBED AND PAID UP</u>		
110,000 Equity Shares of Rs.10/- each		
fully called and paid	11.00	11.00
	11.00	11.00

Reconciliation of the Number of Shares Outstanding at the beginning and at end of the Year

<u>Equity Shares capital</u>	As on 31-03-2025	As on 31-03-2024
Outstanding at the beginnig of the Year	1,10,000.00	1,10,000.00
Issued during the period	-	-
Outstanding at the end of the Year	1,10,000.00	1,10,000.00

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Details of Shareholders holding more than 5% Equity Shares in the Company #

	31st March, 2025		31st March, 2024	
	%	No. of Shares	%	No. of Shares
Mrs Biyas Roy	50.00	55,000.00	50.00	55,000.00
Sumedha Singh	25.00	27,500.00	25.00	27,500.00
Megha Babaycon	25.00	27,500.00	25.00	27,500.00

As per record of the Company, including its register of members.

Shareholding of promoters are as follows:

	No. of Shares		No. of Shares	
Mrs Biyas Roy	50.00	55,000.00	50.00	55,000.00

NOTE # 3
RESERVE & SURPLUS

Surplus In the statement of profit and loss

Balance at the Beginning of the year	170.13	139.18
Adjustment for Prior Period Items (Note-3A)	-	-0.00
Net profit/ (Loss) for the Current Year	31.04	30.96
Balance at the Closing of the year	201.17	170.13

NOTE # 4
LONG TERM BORROWING

i) Secured Term Loan from Bank	25.72	9.26
	25.72	9.26

NOTE # 5
DEFERRED TAX LIABILITIES (NET)

Balance at the Beginning of the year	-	4.07
Deferred tax provision during the year (Note-27)	-	-4.07
Balance at the Closing of the year	-	-

NOTE # 6
LONG TERM PROVISION

Provision for Employee benefits [Note-22(i)]	66.95	52.63
	66.95	52.63

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 7		
<u>SHORT TERM BORROWINGS</u>		
i) Unsecured Loan and advance from related parties [Note-28(ii)]	-	40.85
i) Secured Loan repayable on Demand---- from bank	34.27	34.70
iii) Current Maturities of Long-Term Debt	8.05	2.90
	<u>42.33</u>	<u>78.45</u>
NOTE # 8		
<u>TRADE PAYABLE</u>		
Total outstanding dues of MSME	55.75	32.41
Total outstanding dues of other than MSME	1,933.04	1,896.47
	<u>1,988.80</u>	<u>1,928.88</u>

Note:-

i) Certain Trade Creditors did not respond to the enquiries made for the purpose of balance confirmation. Those are subject to confirmation and reconciliation.

ii) Micro and small enterprises as defined under the Micro and Small Enterprises Development Act, 2006 have been identified by the Company on the basis of the information available with the company and the auditors have relied on the same (Refer Note-27). Benefit to Retail and Wholesale trade MSME are to be restricted to priority Sector lending only, so that the trade payable to MSME excluding the payable to Retail and Wholesale trade MSME, and accordingly Previous year figures are reclassified where ever necessary.

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	55.75				55.75
(ii) Others	1,916.58	1.72	6.03	8.72	1,933.04
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
					1,988.80

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

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	32.41				32.41
(ii) Others	1,875.35	9.11	3.15	8.86	1,896.47
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
					1,928.88

Dues to micro & small enterprises as defined under the MSMED Act, 2006:-

The information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. the management is in the opinion that, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

The Company has sought confirmation from vendors whether they fall in the category of Micro and Small Medium Enterprises. Based on the information available the required disclosure under Micro, Small and Medium Enterprises Development Act, 2006 is given below.

a) Principal amount due to micro and small enterprises.	55.75	32.41
b) Interest due on above.	NIL	NIL
c) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	NIL	NIL
d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	NIL	NIL
e) The amount of interest accrued and remaining unpaid at the end of each accounting year.	NIL	NIL
f) The amount of further 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 enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	NIL	NIL

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 9		
<u>OTHER CURRENT LIABILITIES</u>		
Security Deposit received	3.79	2.54
<u>Other Payables:-</u>		
Payable towards TDS under Income Tax	7.75	6.21
Payable towards Profession Tax.	0.49	0.40
Payable to Employees and Trainee	165.66	147.01
Rent Payable	38.27	33.89
Payable to Others	44.67	42.22
Payable towards EFP and ESI, GST	3.32	2.96
	<u>263.95</u>	<u>235.23</u>

NOTE # 10
SHORT TERM PROVISION

Provision for Employee benefits [Note-22(i)]	4.99	6.80
Provision for Income taxation	15.99	17.17
Provision for Interest on Income tax	1.61	1.90
	<u>22.59</u>	<u>25.87</u>

NOTE # 12
OTHER NON CURRENT ASSETS

i) Security Deposits (unsecured considered good)	170.21	152.99
i) Security Deposits (unsecured considered doubtful)	4.48	4.48
ii) Bank Deposits	130.77	108.02
	<u>305.46</u>	<u>265.49</u>

Note:-

The Company had given a security deposit of ₹4.48 lakh to its landlord in respect of a leased premises. Subsequently, due to disputes with the landlord, the Company was unable to use the said premises. The landlord has refused to refund the deposit and also denied access to the premises for removal of certain furniture and other assets of the Company aggregating to approximately ₹7.30 lakh.

The Company has filed a Money Suit before CJ, SD, Alipur (1), S24P., which is presently pending. Considering the uncertainty of recovery, the aforesaid security deposit has been classified as "Unsecured – considered doubtful". No provision has been made as the amount is not considered material to the financial statements.

These matters relate to recoverability of assets and do not represent any liability of the Company; hence they are not disclosed under contingent liabilities.

NOTE # 13
INVENTORIES

Finished Goods	<u>1,547.92</u>	<u>1,561.84</u>
	<u>1,547.92</u>	<u>1,561.84</u>

NOTE # 14
TRADE RECEIVABLES
Unsecured, Considered Goods

- Outstanding for a period exceeding six months	2.81	2.80
- Others	68.47	77.94
	<u>71.28</u>	<u>80.75</u>

(Ref. Note-28 (i)- for related party)

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
-------------	---------------------------	---------------------------

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	68.47	0.19	0.32	0.05	2.25	71.28
(ii) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered good						
(iv) Disputed trade receivables considered doubtful						

Trade Receivables ageing schedule as at 31st March,2024

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	77.94	-	0.55	2.25	-	80.75
(ii) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered good						
(iv) Disputed trade receivables considered doubtful						

NOTE # 15
CASH & BANK BALANCE
Cash & Cash equivalent :-

Cash in Hand	51.22	36.41
Bank Balance in Current Account	38.30	47.38
	<u>89.52</u>	<u>83.79</u>

NOTE # 16
SHORT TERM LOANS AND ADVANCES

Unsecured consider Good		
Advance for Capital Goods	28.77	0.10
Other Advance	0.75	0.13
G S T Input Credit	38.29	17.69
	<u>67.81</u>	<u>17.92</u>

NOTE # 17
OTHER CURRENT ASSETS

Accrued Income	-	34.04
Interest receivable	11.07	7.77
Prepaid Expenses	6.79	18.73
	<u>17.86</u>	<u>60.54</u>

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 18	Rupees	Rupees
<u>Revenue From Operations</u>		
(i) Sale of Traded Goods		
Book & Stationery	63.36	35.55
Chicken	115.54	129.40
Confectionery	5,654.68	5,117.35
Fresh & Chilled	486.74	454.33
Grocery - Finished Product	4,135.03	3,565.40
Grocery - Raw	463.92	390.82
Packaging Items	32.21	32.18
Toiletries	3,008.37	2,812.29
	<u>13,959.85</u>	<u>12,537.32</u>
(ii) Other Operating Revenues		
Product Enlistment, Visibility & Shop in Shop.	299.65	215.39
Trade Discount, Volume Rebate, Promo Budget.	468.48	490.42
	<u>768.13</u>	<u>705.81</u>
Total Revenue from Operations	14,727.98	13,243.13
NOTE # 19		
<u>Other Income</u>		
Interest on Fixed Deposits	8.47	7.92
Interest on Security Deposits	1.61	1.56
Miscellaneous income	1.79	1.42
	<u>11.87</u>	<u>10.90</u>
<u>Note:-</u>		
and interest on FD which were matured during the year calculated by difference between maturity proceed and last balance.		
NOTE # 20		
<u>Purchases of Stock-in-Trade</u>		
Purchases of Traded Goods	12,252.87	11,249.02
Packing Materials Purchases	1.35	1.92
	<u>12,254.22</u>	<u>11,250.94</u>
NOTE # 21		
<u>Changes in Inventories of Finished Goods.</u>		
Inventories at the beginning of the year	1,561.84	1,340.52
Inventories at the Closing of the Year	1,547.92	1,561.84
	<u>13.91</u>	<u>-221.32</u>
NOTE # 22		
<u>Employee Benefit Expenses</u>		
Salaries and Wages	1,207.19	1,109.30
Contribution to PF and Other Funds	49.65	38.99
Staff Welfare Expenses	56.96	52.75
Provision for Gratuity	12.94	15.79
	<u>1,326.74</u>	<u>1,216.83</u>
<u>Note- Provision for Gratuity</u>		
Opening Balance	(A) 59.44	47.32
Less: Actual Gratuity Paid	(B) 0.44	3.66
	(A-B) (C) 58.99	43.65
Closing Balance	(E) 71.94	59.44
Current year's Provision for gratuity	(E or D - C) 12.94	15.79
NOTE # 23		
<u>Finance Cost</u>		
Interest Expenses	7.67	5.96
	<u>7.67</u>	<u>5.96</u>

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 24		
<u>Other Expenses</u>		
Power & Fuel	235.26	206.37
<u>Repairs and Maintenance</u>		
For Motor Vechile	70.70	62.51
,, Deep Freeze	2.48	1.92
,, Electric Fittings	4.42	6.63
,, Furniture & Fitting	25.20	24.93
,, I T Equipments	17.12	16.22
,, Machinery	1.81	2.33
,, Electrical Equipments	11.31	9.80
,, Software	21.72	18.96
,, Miscealleous Assets	3.02	3.39
Travelling & Conveyance	12.25	12.97
Postage & Telephone	13.17	11.88
Printing & Stationery	18.92	19.58
Insurance charges	5.95	4.46
Rent, Rates & Taxes	542.69	484.54
Professional & Legal Expenses	22.09	6.90
Safety & Security Charges	14.58	15.01
Freight and Cartage (Outward)	10.98	10.47
Publicity Expenses	32.66	40.26
<u>Auditors' Remuneration</u>		
For Statutory Audit Fee	0.40	0.30
For Tax Audit Fee	0.10	0.10
Donation and Subscription	6.02	4.60
Licence Fees	7.26	5.94
Bank Charges & Comission	38.37	40.14
Brokerage & Commission	5.40	6.03
Director's Remuneration	12.96	-
Miscellaneous expenses	0.01	0.03
VAT Paid	-	-
Loss on Disposal of Fixed Asset	8.66	3.78
	1,145.50	1,020.07

NOTE # 25
Exceptional Items

Liquidated Damages received	182.00	175.00
	182.00	175.00

Note:-

The company was in used a warehouse since 2013 by a lease agreement executed on 1st day of April 2013. In the year 2023-24, the lessor, without prior notice to the company, handed over the warehouse to a promoter and subsequently issued a notice to vacate the premises as soon as possible. This breach of contract forced the company to relocate its entire setup. Relocating the warehouse is a lengthy process and is expected to impact the company's normal operations until fully completed. The company anticipates business losses due to the disruption of normal operation, demolition and removal of assets, and the relocation of employees and stock. As a result of these expected losses, the company approached the lessor and promoter for liquidated damages. The promoter agreed to pay the liquidated damages. There is no agreement, express or implied, by the company receiving the liquidated damages, to refrain from or tolerate an act or to do anything for the party paying the liquidated damages.

In the current year, the company has received the full and final payment of the liquidated damages and has completed relocation of its entire warehouse setup includes its stock, assets, and employees from this premises to the new rented premises.

ARAMBAGH FOODMART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
NOTE # 26		
<u>Provision for Income Tax</u>		
Total Tax payable	26.67	25.17
Less: TDS	10.39	7.92
Less: TCS	0.30	0.09
Less: Advance Tax	-	-
	<u>15.99</u>	<u>17.17</u>
NOTE # 27		
<u>Deferred tax</u>		
Depreciation as per Companies Act	116.11	104.49
Depreciation as per Income tax Act	85.74	80.14
Effect of Timing difference	<u>30.36</u>	<u>24.35</u>
Provision for Gratuity	12.94	15.79
Actual Gratuity Paid, Allowable under Income tax Act	0.44	3.66
Effect of Timing difference	<u>12.50</u>	<u>12.12</u>
Net Effect of time difference	42.86	36.47
Deferred Tax Asstes/(Liabilities)	10.79	9.18
Deferred tax Asset Recognised in the Balance Sheet	-	4.07

Note:- Deferred Tax Asset is recognised to the extent of Deferred Liability was existed as on Balance Sheet date, The Company has the policy to not recognised any Deferred tax asset separately in the Balance Sheet,

NOTE # 28 (i)
RELATED PARTY DISCLOSURES
(A) List of Related Parties
Key Management Personnel

Mrs. Jaya Roy (Director)
Mrs. Biyas Roy (Executive Director)
Mrs. Megha Nadir Babaycon (Director)
Mrs. Sumedha Singh (Director)

Entities where Relative of Key managerial personnel has significant control

Arambagh Hatcheries Limited	Director's father is Director
Roy Fertilisers Pvt Ltd	Director is Director
Arambag Solvent Extraction Private Limited	Director is Director
Arambag Agro Chemical Private Limited	Director is Director
Arambagh's Nursery	Director is Proprietor

(B) Transactions with Related Parties

Mrs. Biyas Roy (Executive Director)	Director Salary	15.40	15.48
Mrs. Megha Nadir Babaycon	Director Sitting fees	6.48	6.48
Mrs Sumedha Singh	Director Sitting fees	6.48	6.48
Mrs. Jaya Roy (Director)	Loan from Director	-	42.00
Arambagh Hatcheries Limited	Advance balance	-	0.04
		0.00	0.00
Roy Fertilisers Pvt Ltd	Rent	2.70	3.60
Arambagh Solvent Extraction Private Limited	Sale	-	1.22
	Trade Receivable	2.30	2.80
Arambagh's Nursery	Purchase D.Van	1.50	-
	Advance balance		1.16

ARAMBAGH FOODMART PRIVATE LIMITED

U74999WB2012PTC174417

Notes on standalone financial statement as at and for the year ended March 31, 2025

(In Rupees 'Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
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NOTE # 28 (ii)

CONTINGENT LIABILITIES

Contingent liabilities not provided for in respect of:

(i) Goods and Services Tax demands (GST)	36.99	-
(ii) WB Shops & Establishment Act- State vs AFPL, **	Not yet quantified	Not yet quantified

The Company has assessed that it is only possible, but not probable, that outflow of economic resources will be required

* The Company has ongoing disputes with GST department relating to GST demand on Incorrect admissibility of input tax credit of

**Cases has been initiated under the WB Shops & Establishments Act against the Company. The matter is sub-judice and the possible

NOTE # 29

Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary to conform to this year's classification. Accordingly, amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to amounts and other disclosures relating to the current year.

Buddhaban Banerjee

As Per our report of even date

For B BANERJEE & CO

Chartered Accountants

FRN- 331988E



CA. Buddhaban Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN: 25314626BMUKKX9340
Place:-Kolkata
Date :- 14 th August 2025

For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Director
DIN:05201255
(Biyas Roy)

Director
DIN:00110055
(Jaya Roy)

NOTE # 11

(a) Tangible Assets as on 31st March 2025

(In Rupees Actual)

(a) Tangible Assets as on 31st March 2023											
S.N. O.	PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK				NET BLOCK		
		COST AS ON 31-03-2024	ADDITIONS DURING THE YEAR	SALE / DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2025	AS ON 31-03-2024	FOR THE YEAR	deducted Depreciation	UPTO 31-03-2025	AS ON 31-03-2025	AS ON 31-03-2024
1	Freehold Land	1,10,94,309			1,10,94,309	-	-		-	1,10,94,309	1,10,94,309
2	Warehouse & Office Building	20,45,920		8,65,669	11,80,261	11,03,485	76,776		11,80,261	-	9,42,435
3	Furniture,Fitting	2,95,26,296	31,61,852	-	3,26,88,147	1,56,78,300	40,50,573	-	1,97,28,873	1,29,59,275	1,38,47,996
4	Deep Freeze	36,33,311	3,35,161		39,68,472	23,91,564	3,65,351		27,56,915	12,11,557	12,41,747
5	I.T Equipment	1,53,03,024	16,26,867	-	1,69,29,891	1,24,79,762	22,24,824	-	1,47,04,586	22,25,305	28,23,262
6	Cycles	4,94,824	34,181	-	5,29,005	2,84,566	58,546	-	3,43,112	1,85,893	2,10,258
7	Electrical Equipments	2,71,55,601	15,97,577		2,87,53,178	2,08,97,391	18,34,337		2,27,31,728	60,21,450	62,58,210
8	Electrical Installation	66,41,264	6,48,367	-	72,89,630	42,15,006	7,22,727	-	49,37,733	23,51,897	24,26,258
9	Machinery	4,08,435		-	4,08,435	2,02,949	37,193	-	2,40,142	1,68,293	2,05,486
10	Motor Cycle	13,64,827		-	13,64,827	8,30,153	1,38,427	-	9,68,580	3,96,247	5,34,674
11	Motor Vehicles	65,65,337	26,06,779		91,72,116	33,67,499	15,82,708		49,50,207	42,21,909	31,97,838
	TOTAL	10,42,33,147	1,00,10,783	8,65,659	11,33,78,271	6,14,50,675	1,10,91,462	-	7,25,42,137	4,08,36,134.47	4,27,82,472
	Previous Year	7,95,50,553	2,53,65,308	6,82,713	10,42,33,147	5,17,22,655	99,56,454	2,28,434	6,14,50,675	4,27,82,472	2,78,27,898
Note- The Company had constructed a warehouse on leased land. Pursuant to termination of the lease and settlement of liquidated damages (refer note-25), the Company vacated the premises on 04.02.2025. Accordingly, the carrying amount of the warehouse, amounting to ₹5.66 Lakh, has been written off during the year and disclosed under "Other Expenses - Loss on Disposal of Fixed Asset"											
Note :- The Company is unable to use certain furniture and other assets value of Rs. 7.30 lakh, due to dispute with the landlord, denied access to the premises for removal of such furniture and other assets of the Company.											

Note:- The Company had constructed a warehouse on leased land. Pursuant to termination of the lease and settlement of liquidated damages (refer note-25), the Company vacated the premises on 04.02.2025. Accordingly, the carrying amount of the warehouse, amounting to ₹8.66 Lakh, has been written off during the year and disclosed under "Other Expenses - Loss on Disposal of Fixed Asset".

Note:- The Company is unable to use certain furniture and other assets value of Rs. 7.30 lakh, due to dispute with the landlord, denied access to the premises for removal of such furniture and other assets of the Company.

(b) Intangible Assets as on 31st March 2025											
S.N. O.	PARTICULARS	TOTAL AS ON 31.03.2024	ADDITIONS DURING THE YEAR	SALE / DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2025	UPTO 31-03-2024	FOR THE YEAR, deducted Depreciation	UPTO 31-03-2025	AS ON 31-03.2025	AS ON 31-03.2024	
		GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK			
1	Computer Software &Others	86,88,542.74	5,64,393.45	-	92,52,936.19	75,78,546.00	5,19,258.00	80,97,804.00	11,55,132.19	11,09,996.74	
	TOTAL	86,88,542.74	5,64,393.45	-	92,52,936.19	75,78,546.00	5,19,258.00	80,97,804.00	11,55,132.19	11,09,996.74	
	Previous Year	80,83,246.79	6,05,295.95	-	86,88,542.74	70,86,397.00	4,92,149.00	75,78,546.00	11,09,996.74	9,96,849.79	
(c) Capital Work-in-progress											
		As on 31.03.2025				As on 31.03.2024					
SL No	CWIP	Amount in CWIP for a period of				Amount in CWIP for a period of					
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
1)	Project in Progress						2,20,643.92				2,20,643.92
2)	Projects temporarily temporarily suspended										
	Total	1,00,51,803.18	2,20,643.92			1,02,72,447.10	2,20,643.92				2,20,643.92

Note:- In the year 203-24, the Company commenced construction of a new warehouse on its own land. Due to the government restrictions, the project has been temporarily suspended. The Capital Work-in-Progress amounting to ₹102.72 lakhs has been disclosed under 'Projects temporarily suspended' in the CWIP ageing schedule.

As Per our report of even date
For B BANERJEE & CO
 Chartered Accountants
 FRN- 331988E

For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD.
Bijay Roy
Director

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
Place:-Kolkata
Date :- 14 th August 2025

UDIN: 25314626BMUKKX9340



Director	Director
DIN:05201255	DIN:00110055

Arambagh Foodmart Private Limited
U74999WB2012PTC174417

Notes on standalone financial statement as at and for the year ended March 31, 2025

Note-30

Analytical Ratios:-

Sl	Ratio:-	(Rupees in actual)			If Variance more than 25 % then Reason for Variance :-
		FY2024-25	FY2023-24	FY2023-24	
		Details	Ratio	Details	% Variance
(i)	Current Ratio: (times)	Current Asstes / Current Liabilities		180,483,234.22 226,843,559.28	
			0.78		-2.55
(ii)	Debt- Equity Ratio: (times)	Total Liabilities / Shareholders' Equity		233,032,456.24 18,113,261.25	
			11.89		-7.59
(iii)	Debt Service Coverage Ratio: (times)	Earning available for Debt Service / Interest Expenses		16,251,069.39 596,237.42	
			21.98		-19.36
(iv)	Return on Equity:	PAT / Avg. Shareholders' Equity		3,095,528.97 16,565,500.27	
			11.13%		-40.46
(v)	Inventory Turnover Ratio: (times)	Cost of Goods Sold or Sales / (Opening + Closing Inventory)/2		1,102,962,133.99 145,117,860.51	
			7.89		3.81
(vi)	Trade Receivable Turnover Ratio: (times)	Net Credit Sale or Sale / (Opening +Closing Trad. Rec.)/2		1,324,312,958 6,348,071.52	
			193.76		-7.12
(vii)	Trade Payable Turnover Ratio: (times)	Net Credit Purchase or Purchase/ (Opening +Closing Trad. Payb.)/2		1,125,093,756.04 174,282,297.40	
			6.26		-3.09
(viii)	Net Capital Turnover Ratio: (times)	Net Sale or Revenue from Operation/ (Opening +Closing Working Capital)/2		1,324,312,957.90 -38,863,270.70	
			(29.95)		-12.12
(ix)	Net Profit Ratio:	PAT / Net Sale or Revenue from Operation		3,095,528.97 1,324,312,957.90	
			0.14%		-38.02
(x)	Return on Capital Employed:	PBIT / Capital Employed		5,802,466.39 24,302,158.21	
			17.01%		-28.75
(xi)	Return on Investment:	Interest income + Dividend income + Gain on fair value of current investment at Fair Value through Profit & Loss + Gain on Sale of Investment in Subsidiar / Average(Investment in Equity+ Fixed deposit)		791,817.31 10,427,058	
			7.10%		-6.53

Note-31 Additional Regulatory Information:

Amended Schedule III requires additional regulatory information to be provided in financial statements. These are as follows;

i) Title deeds of Immovable Property

The title deeds of all the immovable properties (other than properties where the company is a lessee and lease agreements are duly executed in the favour of the lessee) disclosed in the financial statements are held in the name of the Company.

Self-Constructed Asset on lease hold land.

Buildings include an amount of 20.45 lakh as on 31st March 2024 representing steel and consumables used for the Warehouse shed, Stores Warehouse, and which is capitalized. The warehouse buildings have been constructed on leasehold land not owned by the Company. The Carrying amount of the warehouse building as on 31.03.2025 is ₹8.66 lakh.

Pursuant to termination of the lease and settlement of liquidated damages (refer note-25), the Company vacated the premises on 04.02.2025. Accordingly, the carrying amount of the warehouse, amounting to 8.66 Lakh, has been written off during the year and disclosed under "Other Expenses - Loss on Disposal of Fixed Asset".

ii) Revaluation of Property, Plant and Equipment and Right-of- Use Assets

The Company has not revalued any of its Property, Plant, and Equipment (including Right-of-Use Assets) during the current reporting period and also for the previous year's reporting period.

iii) Loans or advances to specified persons

The Company has not granted loans or advances to related parties in the nature of loans granted to the related parties as defined under the Companies Act 2013, that is without specifying any terms or period of repayment.

iv) Capital Work in Progress

The Company has project under Capital Work in Progress (CWIP) as on 31/03/2025.

Capital Work-in-progress						
SL No	CWIP	As on 31.03.2025 (Rupees in lakh)				
		Amount in CWIP for a period of				Total*
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
1)	Project in Progress		-	-	-	
2)	Projects temporarily suspended	100.52	2.21	-	-	102.72
Total						102.72

In the year 203-24, the Company commenced construction of a new warehouse on its own land. Due to the government restrictions, in the current year the project has been temporarily suspended. The Capital Work-in-Progress amounting to 102.72 lakhs has been disclosed under 'Projects temporarily suspended' in the CWIP ageing schedule.

v) Intangible Assets under development

The Company does not have any intangible assets under development during the current and previous year reporting period

vi) Details of Benami Property held:

The Company does not hold any Benami Property and there were no proceedings initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

vii) Borrowings secured against current assets

The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets of the financial statements; hence no disclosure is required as such.

viii) Wilful Defaulter

The Company has not been declared as wilful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

ix) Relationship with Struck off Companies

During the year and also in the Previous Reporting year, the Company has not carried out any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such.

x) Registration of Charges or Satisfaction with Registrar of Companies (ROC)

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such.

xi) Compliance with number of layers of companies

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such.

xii) Ratio

Refer to Note-30 of the Financial Statement

xiii) Scheme(s) of Arrangement

The company has not applied for any Scheme of Arrangements under Sections 230 to 237 of the Companies Act, 2013

xiv) Utilization of Borrowed Funds and Share Premium

The Company has not advanced or loaned or invested 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 directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

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 directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

xv) Undisclosed Income

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as search or survey or any other relevant provisions. Also, the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.

xvi) Corporate Social Responsibility

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.

xvii) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable.

As Per our report of even date

For B BANERJEE & CO

Chartered Accountants

FRN- 331988E

Buddhaban Banerjee

CA. Buddhaban Banerjee

(Proprietor)

Membership No-314626

ICAI UDIN: 25314626BMUKKX9340

Place:-Kolkata

Date :- 14th August 2025



For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD.

Biyas Roy
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.

Jaya Roy
Director

Jaya Roy
(DIN: 00110055)

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convenience matters

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supermarket that
serves Bengal...*



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