

# TATANAGAR TRANSPORT CORPORATION LTD

CIN: - U60231OR1978PLC000794

Head Office: - 32, K L Saigal Sarani, 740A, Block — P, New Alipore, Kolkata — 700053,

Phone No: 033 2400 6300; E Mail ID: - ttcorp ltd@gmail.com/cs@auroimpex.com

## BOARD'S REPORT

### TO THE MEMBERS OF TATANAGAR TRANSPORT CORPORATION LIMITED

We are delighted to present on behalf of Board of Directors, the Annual Report along with Audited Financial Statement for the financial year ended March 31, 2025.

#### 1. FINANCIAL HIGHLIGHTS

Particulars	For the year ended 31 <sup>st</sup> March 2025 (Rs. In Hundreds)	For the year ended 31 <sup>st</sup> March 2024 (Rs. In Hundreds)
Revenue from Operations	240	360
Other Income	308.20	292.61
Total Revenue	548.20	652.61
Profit before Tax	33.95	17.83
Tax Expenses	8.56	4.63
Profit after tax for the year	25.39	13.20

#### 2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

During the financial year under review, Company reported Revenue from Operations of Rs. 24,000 in the Financial Year 2024-25 compare to Rs. 36,000 in Financial Year 2023-24. Similarly, Company reported Profit after tax to Rs. 2,539 in current Financial Year as compared to Rs. 1,320 in the last financial year.

#### 3. DIVIDEND

Your directors do not recommend any dividend on Equity Shares for the financial year ended 31<sup>st</sup> March, 2025.

#### 4. TRANSFER TO RESERVES

During the financial year under review, no amount was transferred to the General reserves.

#### 5. ISSUE OF SHARES

The paid-up Equity Share Capital as at 31<sup>st</sup> March, 2025 stood at 5,20,000 i.e. 52,000 equity shares of Rs. 10/- each. The Company has not issued shares with differential voting rights, nor has granted any stock options or sweat equity.

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## **6. CHANGES IN SHARE CAPITAL, IF ANY**

During the year under review, there has been no change in the Authorized, Issued, Subscribed, or Paid-up share capital of the Company.

## **7. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS**

There are no significant and material orders passed by the regulators or courts or tribunals that would impact the going concern status of the Company or its future operations.

## **8. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT**

There have been no material changes and commitments affecting the financial position between the end of the financial year and the date of the report.

## **9. CHANGE IN THE NATURE OF BUSINESS**

There has been no change in the Business of the Company during the financial year ended March 31, 2025.

## **10. EXTRACT OF ANNUAL RETURN**

The requirement of providing the Extract of the Annual Report in Form MGT-9 has been done away by way of amendment in Rule 12 of The Companies (Management and Administration) Rules, 2014.

## **11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act.

## **12. RELATED PARTY TRANSACTIONS**

During the financial year ended March 31, 2025, all transactions with the Related Parties as defined under section 188 of the Act read with rules framed there-under were in the 'ordinary course of business' and 'at arm's length' basis.

During the year under review, the Company did not enter into any Related Party Transactions which require prior approval of the Members. Form AOC-2 is annexed herewith as "Annexure-A".

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## **13. DEPOSITS**

During the financial year under review, the Company has neither invited nor accepted or renewed any deposit from public, shareholders or employees and no amount of principal or interest on deposits from public is outstanding as at the Balance Sheet date in terms of provisions of section 73 to 76 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

## **14. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

Shri Madhusudan Goenka (DIN:- 00146365) is the Director of the Company;  
Shri Praveen Kumar Goenka (DIN:- 00156943) is the Director of the Company;  
Shri Dipankar Naskar (DIN:- 06917768) is the Director of the Company.  
Shri Lakshya Goenka (DIN:- 10180234) is the Director of the Company.

In accordance with the provisions of The Companies Act, 2013 and in terms of the Memorandum and Articles of Association of the Company, Mr. Madhusudan Goenka (DIN:- 00146365) retires by rotation and being eligible, offers himself for re-appointment.

## **15. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES**

During the year under review, Company does not have any Holding company, Subsidiary company, Associate company and joint ventures.

## **16. MEETINGS**

During the year under review 6 (Six) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

These meetings were held on 8<sup>th</sup> April, 2024, 8<sup>th</sup> June, 2024, 12<sup>th</sup> August, 2024, 30<sup>TH</sup> September, 2024, 15<sup>th</sup> November 2024, 15<sup>th</sup> February, 2025.

## **17. DIRECTOR'S RESPONSIBILITY STATEMENT**

pursuant to Section 134(5) of the Act, the Directors hereby confirm that –:

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- ii. the directors have selected such accounting policies and applied them consistently and made judgments and estimates that they are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit of the Company for that period;

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- iii. the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 and for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the directors have prepared the annual accounts on a going concern basis; and
- v. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **18. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)**

There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the financial year under review.

## **19. PARTICULARS OF EMPLOYEES**

Provisions of Section 197(12) of The Companies Act, 2013 read Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

## **20. AUDITORS**

### **19.1. STATUTORY AUDITORS**

Messrs. NST & Associates, Chartered Accountants were appointed as Statutory Auditor of the Company for a term of five financial years starting from 2024-25 to 2028-29.

### **19.2 AUDITOR'S REPORT**

The Auditors' report along with Notes on Accounts is self-explanatory and therefore, does not call for any further comment under section 134(3) of the Companies Act, 2013. There are no qualifications, reservations or adverse remarks made by Statutory Auditors in the Auditor's report.

## **21. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT**

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder during the current Financial Year.

## **22. SECRETARIAL STANDARDS**

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and General Meetings. The Directors have devised proper systems to ensure

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compliance with the provisions of all Applicable Secretarial Standards and that such system are adequate and operating effectively.

## **23. PROVISION RELATED TO CORPORATE SOCIAL RESPONSIBILITY**

Pursuant to the provisions of Section 135 of the Companies Act, 2013 the Company is not falling within the purview of the threshold of the aforesaid section, and therefore the Company has neither constituted the Corporate Social Responsibility Committee nor incurred any expenditure on Corporate Social Responsibility activities.

## **24. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

During the Financial Year 2024-25, your company does not have any activity relating to conservation of energy or technology absorption. Foreign exchange earnings and Outgo is Nil.

## **25. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the company.

## **26. RISK MANAGEMENT POLICY**

The Board of Directors of the Company has formulated and adopted Risk Management Policy. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, continuous risk monitoring, and its measurement and mitigation measures. The policy emphasizes on enhancing shareholders value on overall basis.

The Company has identified the potential risk and required mitigation measures. The risk management policy is being reviewed to enhance the control mechanism for risk evaluation and mitigation and the risk management process.

## **27. COST RECORDS**

The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.

## **28. INDUSTRIAL RELATIONS**

During the financial year under review, industrial relations within the Company remained cordial.

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## **29. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY & BANKRUPTCY CODE, 2016**

During the financial year under review, no such incident took place.

## **30. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS**

During the financial year under review, no such instances took place.

## **31. ACKNOWLEDGEMENTS**

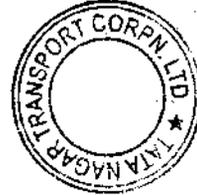
Your Board is grateful for the continuous patronage of our valued customers and remains committed to serving their needs by delivering more style and comfort at every step. Our Board acknowledges and appreciates the relentless efforts by the Management who have all worked together as a team in achieving a commendable business performance year on year. Our Board also wish to thank its customers and bankers, for their continued support and faith reposed in the Company.

On behalf of the Board of Directors of  
Tatanagar Transport Corporation Ltd

*M. S. Goenka*

**MADHUSUDAN GOENKA**  
DIN: 00146365  
Director

*Praveen Kumar Goenka*  
**PRAVEEN KUMAR GOENKA**  
DIN: 00156943  
Director



Dated: - 02.09.2025

Place: - Kolkata

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## ANNEXURE – A TO THE BOARD’S REPORT

Form No. AOC-2

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

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

### Details of contracts or arrangements or transactions at arm’s length basis.

(a)	Name of Related Party and Nature of Relationship	:	Auro Impex & Chemicals Ltd. (Common Directors))
(b)	Nature of Contracts / Arrangements/ Transactions	:	Transportation Service Charges Received
(c)	Durations of Contracts / Arrangements/ Transactions	:	Yearly Basis
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	:	Rs. 24,000
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	:	The contract is entered into on an arm’s length basis.
(f)	Date(s) of approval by the Board	:	08.04.2024
(g)	Amount paid as advances, if any	:	NIL
(h)	Date on which the resolution was passed in general meeting as required under first proviso to Section 188	:	Shareholders resolution is not required to be passed as transactions were at arm’s length.

On behalf of the Board of Directors of  
Tatanagar Transport Corporation Ltd

*M. S. Goenka*

MADHUSUDAN GOENKA

DIN: 00146365

Director

*P. K. Goenka*

PRAVEEN KUMAR GOENKA

DIN: 00156943

Director



Dated:-02.09.2025

Place: - Kolkata

# NST & ASSOCIATES CHARTERED ACCOUNTANTS

"JABAKUSUM HOUSE" 1ST FLOOR, 34, CHITTARANJAN AVENUE  
KOLKATA - 700 012, PHONE : 2212-0600, 2212-0601  
E-mail : audit.nst@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To the Members of

**Tatanagar Transport Corporation Ltd.**

### Report on the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of Tatanagar Transport Corporation Ltd. (*the Company*) which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and the Cash Flow Statement 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 Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), of the state of affairs of the Company as at March 31, 2025, 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, 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 those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of Key Audit Matters as per SA 701, key audit matters are not applicable to the Company as it is an unlisted company.

#### Information other than the Financial Statements and Auditor's Report thereon

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

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



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

#### **Responsibilities of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of 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 Standards on Auditing 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 Standards on Auditing, 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 control 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 section 143(11) of the Act, 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, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 it appears from our examination of those books;
  - c. The standalone financial statements dealt with by this Report are in agreement with the books of account;
  - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended);
  - e. On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
  - f. In our opinion and to the best of our information and according to the explanations given to us, the Company has not paid or provided any remuneration to its directors during the year.
  - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure-B**;
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position;
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - iv. Based on the written representation received from the management that to the best of its knowledge and belief,
      - i) no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- ii) no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. During the year the Company has not declared any dividend.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31<sup>st</sup> March 2025, which have a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the respective software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Place :Kolkata  
Date : 02/09/2025



For NST & ASSOCIATES  
Chartered Accountants  
Firm's Registration No.:314198E

(Naresh Kumar Tharad)  
Proprietor

Membership No.: 051867

Udin : 25051867BMDWJS8240

## **ANNEXURE- A TO THE AUDIT REPORT**

With reference to Annexure referred to in paragraph 1 in Report on other Legal and Regulatory Requirements of the Independent Auditors' Report to the Members of M/s Tatanagar Transport Corporation Ltd. on the Financial Statements for the Year ended 31st March, 2025, We report that :

### **i) Property, Plant & Equipment**

- (a) (A) The Company does not have any Property, Plant and Equipment. Hence, clause 3(i)(a)(A) of the Order is not applicable.  
(B) The Company does not have any Intangible Assets. Hence, clause 3(i)(a)(B) of the Order is not applicable.
- (b) The Company does not have any Property, Plant and Equipment. Hence, clause 3(i)(b) of the Order is not applicable.
- (c) The Company does not have any immovable property at the end of the financial year.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

### **ii) Inventories**

The Company does not have any inventory and no working capital limits in excess of five crores rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

### **iii) Investments, Guarantee, Security and Loan Given**

According to information and explanations given to us, during the year the company has not made any investments in, provided any guarantee or security or granted or provided any loans or advances in the nature of loan to any Company, Firms, Limited Liability Partnerships or Other Parties hence other matters related thereto referred to in clause iii of The Companies (Auditor's Report) Order, 2020 are not applicable.

- iv) The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act. Therefore, clause (iv) of paragraph 3 of the Order is not applicable to the Company.
- v) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the year. Therefore, the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.
- vi) The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.



**vii) Statutory Dues**

(a) According to information and explanations given to us The Company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues, as applicable to the Company, with the appropriate authorities.

(b) According to the information and explanation given to us, There are no statutory dues, as referred to in sub-clause (a), as applicable to the Company, which have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the information and explanations given to us and so far as appears from our examination of books of account and other records as applicable, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

**ix) Loans & Other Borrowings**

The Company has no borrowings, including debt securities during the year.

**x) Issue of Securities**

(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).

(b) The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.

**xi) Fraud**

(a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government is required to be filed during the year.

(c) No whistle-blower complaint has been received by the Company during the year.

xii) The Company is not a Nidhi Company. Hence clause (xii) of paragraph 3 of the Order is not applicable to the Company.

xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

**xiv) Internal Audit**

According to the information and explanations given to us, the Company has no internal audit system.

xv) Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to in Section 192 of the Act with Directors or persons connected with them. Hence, clause (xv) of paragraph 3 of the Order is not applicable to the Company.

**xvi) Registration as NBFC with RBI**

According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.



- xvii) The company has not incurred cash losses during the financial year covered by the audit and in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors of the Company during the year. Hence, the clause (xviii) of paragraph 3 of the Order is not applicable to the Company.
- six) According to the information and explanations given to us and based on our examination of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and that the company is 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 upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx) The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, the clause (xx) of paragraph 3 of the Order is not applicable to the Company.
- xxi) This being Companies (Auditor's Report) Order (CARO) report on the Standalone Financial Statements of the Company, the clause (xxi) of paragraph 3 of the Order is not applicable.

Place: Kolkata

Dated: 02/09/2025



For N S T & Associates  
Chartered Accountants  
FRN. 314198E

(Naresh Kumar Tharad)  
Proprietor  
M. No. 051867

## **Annexure – B to the Auditors' Report**

### **Report on the Internal Financial Controls under Paragraph (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 **Tatanagar Transport Corporation Ltd.** ("the Company") as of 31<sup>st</sup> 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 (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's 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 authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

**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, 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<sup>st</sup> 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.

For N S T & Associates  
Chartered Accountants  
FRN. 314198E



Place: Kolkata

Dated: 02/09/2025

A handwritten signature in black ink, appearing to read "Naresh Kumar Tharad".

(Naresh Kumar Tharad)  
Proprietor  
M. No. 051867

**TATANAGAR TRANSPORT CORPORATION LIMITED**

CIN NO. U60231OR1978PLC000794

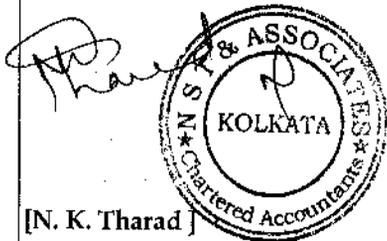
**Balance Sheet as at 31st March, 2025**

(Rs. in Hundreds)

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
		Rs.	Rs.
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>SHARE HOLDERS' FUND</u></b>			
(a) Share Capital	2	5,200.00	5,200.00
(b) Reserves and Surplus	3	1,251.16	1,225.77
<b>Total Shareholder' Fund</b>		<b>6,451.16</b>	<b>6,425.77</b>
<b><u>CURRENT LIABILITIES</u></b>			
(a) Other Current Liabilities	4	100.00	145.00
(b) Short-term Provisions	5	8.56	4.63
<b>Total Current Liabilities</b>		<b>108.56</b>	<b>149.63</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,559.72</b>	<b>6,575.40</b>
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS</u></b>			
(a) Cash and Cash Equivalents	6	5,769.72	5,785.40
(b) Short term Loans & Advances	7	690.00	690.00
(c) Other Current Assets	8	100.00	100.00
<b>Total Current Assets</b>		<b>6,559.72</b>	<b>6,575.40</b>
<b>TOTAL ASSETS</b>		<b>6,559.72</b>	<b>6,575.40</b>
Significant Accounting Policies	1		
The Accompanying notes forming part of the financial statements			

In terms of our attached report of even date  
For N S T & Associates.  
Chartered Accountants

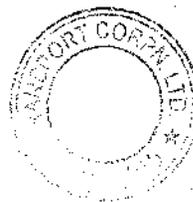
For and on behalf of the Board of Directors



[N. K. Tharad]  
Proprietor

M. No. 051867  
Firm Regn No. - 314198E  
Place : Kolkata  
Date : 02/09/2025

*M. S. Goenka*  
Director  
Madhusudan Goenka  
Din : 00146365



*Praveen Kumar Goenka*  
Director  
Praveen Kumar Goenka  
Din : 00156943

*Dipankar Naskar*  
Director  
Dipankar Naskar  
Din : 06917768

**TATANAGAR TRANSPORT CORPORATION LIMITED**

CIN NO. U60231OR1978PLC000794

Statement of Profit and Loss for the year ended 31-03-2025

(Rs. in Hundreds)

Particulars	Note No.	For the Year ended 31.03.2025	For the Year ended 31.03.2024
		Rs.	Rs.
<b>INCOME</b>			
Revenue from Operation	9	240.00	360.00
Others Income	10	308.20	292.61
<b>Total Revenue</b>		<b>548.20</b>	<b>652.61</b>
<b>EXPENSES</b>			
Others Expenses	11	514.25	634.78
<b>Total Expenses</b>		<b>514.25</b>	<b>634.78</b>
<b>Profit before tax</b>		<b>33.95</b>	<b>17.83</b>
<b>Less : Tax Expenses</b>			
Current Tax		8.56	4.63
<b>Profit after Tax</b>		<b>25.39</b>	<b>13.20</b>
<b>Earnings per share (F.V. of Rs.10/- each):</b>	14		
(a) Basic		0.05	0.03
(b) Diluted		0.05	0.03
<b>Significant Accounting Policies</b>	1		
The Accompanying notes forming part of the financial statements			

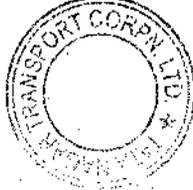
In terms of our attached report of even date  
For N S T & Associates.  
Chartered Accountants

For and on behalf of the Board of Directors



[N. K. Tharad ]  
Proprietor  
M. No. 051867  
Firm Regn No. - 314198E  
Place : Kolkata  
Date : 02/09/2025

*A S Goenka*  
Director  
Madhusudan Goenka  
Din : 00146365



*Praveen Kumar Goenka*  
Director  
Praveen Kumar Goenka  
Din : 00156943

*Dipankar Naskar*  
Director  
Dipankar Naskar  
Din : 06917768

**TATANAGAR TRANSPORT CORPORATION LIMITED**  
**CIN NO. U60231OR1978PLC000794**

Cash Flow Statement for the year ended 31st March, 2025

(Rs. in Hundreds)

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
	Rs.	Rs.	Rs.	Rs.
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		33.95		17.83
<b>Adjustments for:</b>				
Interest Received	(308.20)	(308.20)	(292.61)	(292.61)
Operating profit / (loss) before working capital changes		(274.25)		(274.78)
<b>Changes in working capital:</b>				
<b>Adjustments for (increase) / decrease in operating assets:</b>				
Short-term loans and advances	-	-	-	-
Other Current Assets	-	-	-	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>				
Other current liabilities	(45.00)	(45.00)	45.00	45.00
Cash generated from operations		(319.25)		(229.78)
Net income tax (paid) / refunds		(4.63)		(10.45)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>(323.88)</b>		<b>(240.23)</b>
<b>B. Cash flow from investing activities</b>				
(Increase)/Decrease in Fixed Deposit	(369.44)		(291.31)	
Interest Received	308.20	(61.24)	292.61	1.30
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(61.24)</b>		<b>1.30</b>
<b>C. Cash flow from financing activities</b>				
Net cash flow from / (used in) financing activities (C)		-		-
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(385.12)</b>		<b>(238.93)</b>
Cash and cash equivalents at the beginning of the year		1,448.83		1,687.76
Cash and cash equivalents at the end of the year		<b>1,063.71</b>		<b>1,448.83</b>
<b>Components of Cash and Cash Equivalent.</b>		<b>As at March 31,2025</b>		<b>As at March 31,2024</b>
(a) Cash in hand		54.14		204.14
(b) Balances with banks		1,009.57		1,244.69
In current accounts		<b>1,063.71</b>		<b>1,448.83</b>

The Cash Flow Statement has been prepared under the indirect method as given in the Accounting Standard on Cash Flow Statement (AS-3).

In terms of our attached report of even date

For and on behalf of the Board of Directors

For N S T & Associates

Chartered Accountant



[N. K. Tharad ]  
Proprietor  
M. No. 051867  
Firm Regn No. - 314198E  
Place : Kolkata  
Date : 02/09/2025

*M. S. Goenka*  
Director  
Madhusudan Goenka  
Din : 00146365



*Praveen Kumar Goenka*  
Director  
Praveen Kumar Goenka  
Din : 00156943

*Dipankar Naskar*  
Director  
Dipankar Naskar  
Din : 06917768

**TATANAGAR TRANSPORT CORPORATION LIMITED**

CIN NO. U60231OR1978PLC000794

Notes forming part of the financial statements as on 31-03-2025

(Rs. in Hundreds)

Note	Particulars	No. of Shares	As at 31st March 2025	No. of Shares	As at 31st March 2024
			Rs.		Rs.
2	<b>Share Capital</b>				
	<b>Authorised, Issued, Subscribed &amp; Paid-up Share Capital</b>				
	<b>Authorised Capital</b>				
	Equity shares of Rs.10/- each with voting rights	1,000,000	100,000.00	1,000,000	100,000.00
	<b>Total Authorised Capital</b>	<b>1,000,000</b>	<b>100,000.00</b>	<b>1,000,000</b>	<b>100,000.00</b>
	<b>Issued Capital</b>				
	Equity shares of Rs.10/- each with voting rights	52,000	5,200.00	52,000	5,200.00
<b>Subscribed and fully Paid-up</b>					
Equity shares of Rs.10/- each with voting rights	52,000	5,200.00	52,000	5,200.00	
<b>Total Issued &amp; Subscribed Capital</b>	<b>52,000</b>	<b>5,200.00</b>	<b>52,000</b>	<b>5,200.00</b>	
	<b>Particulars</b>		<b>Opening Balance</b>	<b>Fresh issue</b>	<b>Closing Balance</b>
	Equity shares with voting rights				
	Year ended 31 March, 2025				
	- Number of shares		52,000	-	52,000
	- Amount (Rs.)		5,200.00	-	5,200.00
	Year ended 31 March, 2024				
	- Number of shares		52,000	-	52,000
	- Amount (Rs.)		5,200.00	-	5,200.00
<p>The Company has only class of Equity shares having a par value of Rs.10/= per share. Each holder of the equity shares is entitled to one vote per shares.</p> <p>In the event of liquidation of the company, the holders of equity shares are entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.</p> <p>The Company does not have any Holding Company or Ultimate Holding Company.</p> <p>The Company has not allotted any shares as fully paid up pursuant to contract(s) without payment being received in cash or by way of fully paid bonus shares nor has bought back any shares during the period of five years immediately preceding the date at which the Balance Sheet is prepared.</p>					
<p>Details of shares held by each shareholder holding more than 5% shares:</p>					
			<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>	
<b>Name of Equity Shareholders</b>		<b>Number of shares held</b>	<b>% holding in that class of shares</b>	<b>Number of shares held</b>	<b>% holding in that class of shares</b>
<b>Equity Shares with voting rights</b>					
Madhusudan Goenka		20,000	38.46%	20,000	38.46%
Praveen Kumar Goenka		4,000	7.69%	4,000	7.69%
Praveen Kumar Goenka(HUF)		6,500	12.50%	6,500	12.50%
Krishna Kumar Goenka		5,000	9.62%	5,000	9.62%
Rajani Goenka		9,000	17.31%	9,000	17.31%
Vanshika Goenka		5,000	9.62%	5,000	9.62%
<b>Shareholding of Promoters</b>					
Shares held by Promoters at the end of the year					
	<b>Name of the Promoter</b>	<b>No. of shares</b>	<b>% of total Shares</b>	<b>% change during the year</b>	
	Madhusudan Goenka	20,000	38.46%	Nil	
	Madhusudan Goenka (HUF)	2,500	4.81%	Nil	
	Praveen Kumar Goenka	4,000	7.69%	Nil	
	Praveen Kumar Goenka(HUF)	6,500	12.50%	Nil	
	Krishna Kumar Goenka	5,000	9.62%	Nil	
	Rajani Goenka	9,000	17.31%	Nil	
	Vanshika Goenka	5,000	9.62%	Nil	



**TATANAGAR TRANSPORT CORPORATION LIMITED**  
CIN NO. U60231OR1978PLC000794  
Notes forming part of the financial statements as on 31-03-2025

(Rs. in Hundreds)

Note	Particulars	As at 31st	As at 31st
		March 2025	March 2024
		Rs.	Rs.
3	<b>Reserves and Surplus</b>		
	Surplus / (Deficit) in Statement of Profit and Loss		
	Opening Balance	1,225.77	1,212.57
	Add: Profit / (Loss) for the year	25.39	13.20
	Closing Balance	<b>1,251.16</b>	<b>1,225.77</b>
	<b>Total Reserve &amp; Surplus</b>	<b>1,251.16</b>	<b>1,225.77</b>
4	<b>Other Current Liabilities</b>		
	<b>Others Payable</b>		
	Liabilities for Expenses	100.00	145.00
		<b>100.00</b>	<b>145.00</b>
5	<b>Short-term provisions</b>		
	Provision for Income Tax	8.56	4.63
		<b>8.56</b>	<b>4.63</b>
6	<b>Cash and Cash Equivalents</b>		
	<b>(As certified by the management)</b>		
	Cash in hand	54.14	204.14
	Balance with Bank		
	- In Current Account	1,009.57	1,244.69
	In Fixed Deposit Account (Maturity more than 12 months)	4,706.01	4,336.57
		<b>5,769.72</b>	<b>5,785.40</b>
7	<b>Short-term Loans and Advances (Unsecured, considered good)</b>		
	<b>(Balances with Government Authorities)</b>		
	- Others	690.00	690.00
		<b>690.00</b>	<b>690.00</b>
8	<b>Other Current Assets</b>		
	Security Deposits	100.00	100.00
		<b>100.00</b>	<b>100.00</b>
9	<b>Revenue from Operation</b>		
	Rent Received	-	360.00
	Service Charges	240.00	-
		<b>240.00</b>	<b>360.00</b>
10	<b>Other Income</b>		
	Interest on Fixed Deposit	308.20	291.31
	Interest on IT Refund	-	1.30
		<b>308.20</b>	<b>292.61</b>
11	<b>Other Expenses</b>		
	Legal & Professional Charges	109.90	145.30
	Annual Depository Charges	59.00	59.00
	Misc Exp.	0.25	0.07
	Filing Fees	48.60	69.69
	Rent , Rates & Taxes	46.50	230.72
	Auditors Remuneration	100.00	100.00
	Accounting Charges	150.00	30.00
		<b>514.25</b>	<b>634.78</b>



*H. S. Goenka*

Director  
Madhusudan Goenka  
Din : 00146365

*Praveen Kumar Goenka*

Director  
Praveen Kumar Goenka  
Din : 00156943

*Dipankar Naskar*

Director  
Dipankar Naskar  
Din : 06917768



**TATANAGAR TRANSPORT CORPORATION LIMITED**

CIN NO. U60231OR1978PLC000794

Notes forming part of the financial statements as on 31-03-2025

(Rs. in Hundreds)

Note	Particulars	As at 31 March, 2025	As at 31 March, 2024						
12	<p><b>Related Party Transation</b></p> <p>As Per Accounting Standard- 18 on "Related party Disclosures" related parties of the company are discused below</p> <p><b>(a) List of the Related Parties with whome transactions made during the year</b></p> <p><u>Enterprises owned or significantly influenced by the KMP or their relative</u></p> <p>Auro Impex &amp; Chemicals Ltd.</p> <p><b>(b) Transaction with Related Parties</b></p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th rowspan="3" style="width: 60%;">Particulars</th> <th style="width: 40%;">Enterprises owned or significantly</th> </tr> <tr> <th>Amount</th> </tr> <tr> <th>(Rs.)</th> </tr> </thead> <tbody> <tr> <td>Service Charges Received</td> <td align="right">240.00</td> </tr> </tbody> </table>	Particulars	Enterprises owned or significantly	Amount	(Rs.)	Service Charges Received	240.00		
Particulars	Enterprises owned or significantly								
	Amount								
	(Rs.)								
Service Charges Received	240.00								

*M. S. Goenka*

Director  
Madhusudan Goenka  
Din : 00146365



*Praveen Kumar Goenka*

Director  
Praveen Kumar Goenka  
Din : 00156943



*Dipankar Naskar*

Director  
Dipankar Naskar  
Din : 06917768

**TATANAGAR TRANSPORT CORPORATION LIMITED**  
**CIN NO. U60231OR1978PLC000794**  
**Notes forming part of the financial statements as on 31-03-2025**

13. Accounting Ratios						
Ratios	Numerator	Denominator	2024-25	2023-24	Percentage of Variance	Reason if Variance is >25%
Current Ratio	Current Assets	Current Liabilities	60.42	43.94	37.50%	Decrease in Current Liabilities
Debt - Equity Ratio	Total Debt	Total Equity	N.A.	N.A.	N.A.	
Debt - Service Coverage Ratio	Earning before interest and taxes less non cash expenses	Interest Payments+ Principal Repayments made during the year for long term Loans	N.A.	N.A.	N.A.	
Return on Equity Ratio	Net Profit after Taxes	Average Shareholders Equity	0.39%	0.21%	91.82%	Better Profitability due to lower expenses
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	N.A.	N.A.	N.A.	
Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	N.A.	N.A.	N.A.	
Trade Payables Turnover Ratio	Net Credit purchases	Average Accounts Payable	N.A.	N.A.	N.A.	
Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	0.09	0.10	-16.25%	
Net Profit Ratio	Net Profit	Net Sales	4.63	2.02	129.04%	Better Profitability due to lower expenses
Return on Capital Employed	Earning before interest and taxes	Capital Employed	0.53	0.28	89.69%	Better Profitability due to lower expenses
Return on Investment	Net Profit	Total Assets- Defferd Tax Asset- Intangible assets	0.39	0.20	92.85%	Better Profitability due to lower expenses

*A sloer*  
 Director  
 Madhusudan Goenka  
 Din : 00146365

*Praveen Kumar Goenka*  
 Director  
 Praveen Kumar Goenka  
 Din : 00156943

*Dipankar Naskar*  
 Director  
 Dipankar Naskar  
 Din : 06917768



**TATANAGAR TRANSPORT CORPORATION LIMITED**  
CIN NO. U60231OR1978PLC000794  
Notes forming part of the financial statements as on 31-03-2025

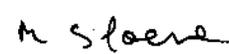
(Rs. in Hundreds)

Note	Particulars	As at 31 March, 2025	As at 31 March, 2024
14	<b>Earnings per share</b>		
	Net Profit / (Loss) for the year from continuing operations	25.39	13.20
	Less: Preference dividend and tax thereon	-	-
	Net Profit / (Loss) for the year from continuing operations attributable to	25.39	13.20
	Weighted average number of equity shares	52000	52000
	Par value per share	10	10
	Earnings per share - Basic	0.05	0.03
	Earnings per share - Diluted	0.05	0.03
15	The Company does not have any outstandings to Micro, Small & Medium Enterprises based on available information provided by the management.		
16	<b>Contingent Liability</b> The company does not have any liability of contingent nature as defined in AS-29 issued by the Institute of Chartered Accountants of India.		
17	<b>Foreign Currency Transaction</b> Expenditure in Foreign Currency		
		NIL	NIL
18	The Company has not taken any borrowings from banks or financial institutions on the basis of security of current assets during the financial year ended 31.03.2025		
19	During the year, the Company has not granted any Loans or Advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.		
20	The Company does not have any immovable property during the year.		
21	No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company for the financial year 2024-25.		
22	The Company is not declared as willful defaulter by any bank or financial Institution or other lender.		
23	The company has any not entered into any transactions with companies which are struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the financial year ended on 31 03 2025.		
24	During the year, 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 (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company.		
25	During the year 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 (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.		
26	The Company does not have any transaction relating to earlier years that has been surrendered or disclosed as income during the year in the tax assessments under the Income tax Act, 1961 and also there are no such previously unrecorded income and related assets relating to earlier years which have been recorded in the books of account during the year.		
27	The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.		
28	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.		
29	The Company has not revalued its Property, Plant & Equipments and Intangible assets during the year.		
30	Previous Year's figures has been regrouped/ reclassified wherever necessary with the current year's classification/ disclosure.		

In terms of our attached report of even date  
For N S T & Associates,  
Chartered Accountants

For and on behalf of the Board of Directors



  
Director  
Madhusudan Goenka  
Din: 00146365

  
Director  
Praveen kumar Goenka  
Din: 00156943

[N. K. Tharad]  
Proprietor  
M. No. 051867  
Firm Regn No. - 314198E  
Place : Kolkata  
Date : 02/09/2025



  
Director  
Dipankar Naskar  
Din : 06917768

