

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

SHORTER NOTICE OF MEETING

Shorter notice is hereby given that the 6th Annual General Meeting of the Share Holders of **SHARDA SHELTERS PRIVATE LIMITED**, will be held on **25.12.2020** (extended date due to COVID-19 as per notification of Ministry of Corporate Affairs) at 10:00 A.M. at its Registered Office situated at P.O. Barajamda, Pashchini Singhbhum- 833221, Jharkhand to transact the following business :

ORDINARY BUSINESS

- 1 To receive, consider and adopt the Audited Financial Statement of the Company as at **31st March, 2020** together with the report of the Board of Directors and the Auditors Report thereon.
- 2 **"RESOLVED THAT** pursuant to the provisions of Section 139 read with The Companies[Audit and Auditors] Rules, 2014 and other applicable provisions [including any modification or re-enactment thereof] if any, of the Companies Act, 2013, M/s N.K.D. & Co, Firm Registration No. 323664E be and is hereby re-appointed as the Statutory Auditors of the Company to hold the office for the term of five years beginning from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting held for the F.Y. 2024-25 of the Company on such terms and remuneration as may be mutually agreed upon between the said Auditors and Board of Directors of the Company".

Regd Office:

P.O. Barajamda

Pashchim Singhbhum,

Jharkhand- 833221

By Order of the Board

Sharda Shelters Pvt. Ltd. **Sharda Shelters Pvt. Ltd.**

Date : 19.12.2020

Place: Ranchi

Director
(Director)

Saurabh
Director
(Director)

Notes :

- 1 A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.
- 2 Explanatory Statement pursuant to Section 102 (1) of the Companies Act, 2013 in respect of the Special business is annexed hereto.

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RANCHI-834001, JHARKHAND

DIRECTOR'S REPORT

To,
The Members,
SHARDA SHELTERS PRIVATE LIMITED

Your Directors have pleasure in presenting the **6th Annual Report** on the business and operations of the Company and the accounts for the financial year ended **March 31st, 2020**.

1 Financial highlights/Performance of the Company :

The performance of company's financial results are as follows:

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Revenue From Operations	2544,02,896.25	2720,33,016.08
Increase in Work in Progress	192,25,186.30	(339,98,778.02)
Less: Expenses	(2570,55,964.52)	(2005,59,362.61)
Less: Depreciation	(9,50,549.08)	(7,55,696.00)
Profit after depreciation and expenses	156,21,568.95	367,19,179.45
Less: Current Income Tax	47,10,546.00	107,68,736.00
Less: Deferred Tax	(39,537.00)	(20,912.00)
Net Profit after Tax	109,50,559.95	259,71,355.45
Earnings per share (Basic)	3.19	6.42
Earnings per Share(Diluted)	3.19	6.42

In the last month of FY 2019 - 20, the COVID-19 pandemic developed rapidly into a global crisis, forcing governments to enforce lock-downs of all economic activity. For the Company, the focus immediately shifted to ensuring the health and well-being of all employees, and on minimizing disruption to services for all our customers globally. Your directors are optimistic about Company's business and hopeful of better performance with increased revenue in next year.

2 Dividend :

Keeping in view the need to conserve the Company's resources and to meet the Company's requirement of funds in the wake of projects in hand, your Directors are constrained not to recommend any dividend for the year under report.

3 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.

- 4 Review of business operations and future prospects :
Your directors are optimistic about Company's business and hopeful of better performance with increased revenue in next year.
- 5 Change in the nature of business :
No Change has been observed in the nature of the business of the Company done during the year. There was no change in the nature of business of Company.
- 6 Material Changes and commitments, if any, affecting the Financial Position of the Company which have occurred between the end of the Financial Year of the Company to which the financial statements relate and the date of the report :
No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.
- 7 Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo :
The requirement of Section 134(3)(m) of the Companies Act, 2013 are not applicable since there was no energy consumption, technology absorption or Foreign exchange earnings and out go.
- 8 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.
- 9 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.
- 10 Particulars of loans, guarantees or investments made under section 186 of the Companies Act' 2013 :
There were no loans given, 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 .
- 11 Particulars of contracts or arrangements with related parties :
As informed by the management, no contract or arrangements has been entered into by the Company with related parties as defined under section 188 of the Companies Act, 2013 during the year under review.
- 12 Explanation or comments on Qualifications, Reservations or adverse remarks or disclaimers made by the Auditors and the Practising 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.

13 Nomination and Remuneration Committee :

As the company is not required to form such committee as per the provisions of 178(1), the company has not formed any specific committee for such purposes. The BOD together performs such activities for and on behalf of the company.

14 Extract of Annual Return :

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Form No MGT-9 has been attached with this Report.

15 Number of meetings of the Board of Directors :

The Company has conducted 5 Board Meetings as on 25.06.2019, 30.08.2019, 01.09.2019, 13.11.2019 and 10.02.2020 during the financial year under review.

16 Directors' Responsibility Statement :

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that :

- (a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (b) The directors have selected such accounting policies and applied them consistently and made judgements 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;
- (c) The directors have 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;
- (d) The directors have prepared the annual accounts on a going concern basis;
- (e) The Company being unlisted, sub clause(e) of Section 134(3) of the Companies Act'2013 pertaining to laying down financial control is not applicable to the Company.
- (f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

17 Subsidiary/Joint Ventures/Associate Companies :

The Company does not have any subsidiary, joint venture or associate Company during the year under review.

18 Deposits :

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

19 Directors :

(A) Changes in Directors and Key Managerial Personnel

No new directors have been appointed and none of the directors resigned during the year. None of the directors are liable to be retired by rotation in the ensuing Annual General Meeting.

(B) Declaration by Independent Director(s) and re- appointment, if any

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

(C) Formal Annual Evaluation

The requirement of Section 134 (1) (p) is not applicable to the company.

20 Statutory Auditors :

M/s N. K. D. & Co. , Chartered Accountants, 2nd Floor, "Radha Gouri", Goshala Chowk, North Market Road, Upper Bazar, Ranchi-834001 was recommended by the board to re-appoint as Statutory Auditors for a period of 5 years from the conclusion of this Annual General Meeting till the conclusion of the AGM held for F.Y. 2024.2025 and are eligible for re-appointment.

21 Disclosure of composition of Audit Committee and providing Vigil Mechanism :

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

22 Share Capital :

(A) Issue of equity shares with differential rights

No equity shares with differential rights has been issued during the financial year.

(B) Buy Back of securities

The Company has not bought back any of its securities during the year under review.

(C) Issue of sweat equity shares

No sweat equity shares has been issued during the financial year.

(D) Bonus Shares

No Bonus Shares were issued during the year under review.

(E) Issue of employee stock options

No employees stock options has been issued during the financial year under review.

23 Significant & material orders passed by the Regulators, Courts or Tribunal :

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

24 Particulars of Employees

The provisions of Rules 5(2)(i) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the company.

25 Constitution of Committee: Sexual Harassment at Workplace

The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013 and However, company has complied with the provisions of the same.

26 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 Company's activities during the year under review. Your Directors also acknowledges gratefully the shareholders, customers, employees and all stakeholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors

Sharda Shelters Pvt. Ltd

Sharda Shelters Pvt. Ltd.

(Director) Director

Saurabh
(Director) Director

Date : 19.12.2020

Place : Ranchi



"FORM NO. 3CA"

[See rule 6G (1) (a)]

Audit Report under section 44AB of the Income-tax Act, 1961,
in a case where the accounts of the business or profession
of a person have been audited under any other law

1. We report that the Statutory Audit of SHARDA SHELTERS PRIVATE LIMITED, P.O. BARAJAMDA, PASHCHIM SINGHBHUM, JHARKHAND, 833221 (PAN No.: AAUCS-8444-B) was conducted by us, N.K.D. & Co. in pursuance of the provisions of the Companies Act, and we annex hereto a copy of our Audit Report dated 19.12.2020 along with a copy each of :-
 - (a) The audited Statement of Profit & Loss for the year beginning from 01/04/2019 to ending on 31/03/2020.
 - (b) The audited Balance Sheet as at 31/03/2020; and
 - (c) Documents declared by the said Act to be part of, or annexed to, the Statement of Profit & Loss and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct.

In Terms of our report on even date

For N. K. D. & Co.

Chartered Accountants

FRN - 323664E



Punit

CA Punit Tulsyan

(Partner)

Mem. No. : 538394

UDIN : 20558894AAAAEB3325

Date : 26.12.2020

Place : Ranchi

FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961

PART - A

1	Name of the assessee	SHARDA SHELTERS PRIVATE LIMITED	
2	Address	P.O. BARAJAMDA, PASHCHIM SINGHBHUM, JHARKHAND - 833221	
3	Permanent Account Number (PAN)	AAUCS-8444-B	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same		
	Serial No.	Type	Registration/Identification Number
	1	Goods and Service Tax	20-AAUCS-8444-B-1-Z-C
5	Status	Private Limited Company	
6	Previous year from	01.04.2019 to 31.03.2020	
7	Assessment year	2020-21	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Section 44AB Clause(a)	
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB.	Yes (115BAA)	

PART - B

9	(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown	N.A.	
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	N.A.	
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Building and Developing of Real Estate Properties and Contractual Services (Code: 06002, 06010, 07003 and 07004)	
	(b) If there is any change in the nature of business or profession, the particulars of such change.	No Change	
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No Books of Accounts are specified under section 44AA	
	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Books of Accounts maintained in Computer system. The books of accounts generated by Computer System are Cash Book, Ledger, Journal and Bank Book (All books are computer generated and Maintained at Head Office).	
	(c) List of books of account and nature of relevant documents examined.	Same as referred to in clause 11 (b)	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No	
13	(a) Method of accounting employed in the previous year.	Mercantile System of Accounting	
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No Change	
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	N.A.	
	Serial number	Particulars	Increase in profit (Rs.)
			Decrease in profit (Rs.)
	(d) Whether any adjustment is required to be made to the profits and loss from complying with the provisions of income computation and disclosure standards notified under section 145(2)	No	
	(e) If answer to (d) above is in the affirmative, give details of such adjustments :	Not Applicable	
	(f) Disclosure as per ICDS :	As per Annexure 'A'	
14	(a) Method of valuation of closing stock employed in the previous year.	Lower of cost or Net Realisable Value (As valued and certified by the Directors of the Company)	
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		



Expenditure incurred for any purpose which is an offence or which is prohibited by law							Nil
(b) Amounts inadmissible under section 40(a):-							
(i) as payment to non-resident referred to in sub-clause (i)					Nil		
(A) Details of payment on which tax is not deducted:							
(I) date of payment :							
(II) amount of payment:					N.A.		
(III) nature of payment:							
(IV) name, address and PAN (if available) of the payee:							
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)					N.A.		
(I) date of payment :							
(II) amount of payment:							
(III) nature of payment :							
(IV) name, address and PAN (if available) of the payee:							
(V) amount of tax deducted :							
(ii) as payment referred to in sub-clause (ia)					Nil		
(A) Details of payment on which tax is not deducted:							
(I) date of payment :							
(II) amount of payment:					N.A.		
(III) nature of payment :							
(IV) name, address and PAN (if available) of the payee:							
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139							
(I) date of payment							
(II) amount of payment							
(III) nature of payment							
(IV) name, address and PAN (if available) of the payer:					N.A.		
(V) amount of tax deducted							
(VI) amount out of (V) deposited, if any							
(iii) as payment referred to in sub-clause (ib)							
(A) Details of payment on which levy is not deducted:							
(I) date of payment :							
(II) amount of payment:							
(III) nature of payment :							
(IV) name, address and PAN (if available) of the payee:							
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139					Nil		
(I) date of payment							
(II) amount of payment							
(III) nature of payment							
(IV) name, address and PAN (if available) of the payer:							
(V) amount of tax deducted							
(VI) amount out of (V) deposited, if any							
(iv) fringe benefit tax under sub-clause (ic)					Nil		
(v) wealth tax under sub-clause (iia)					Nil		
(vi) royalty, license fee, service fee etc. under sub clause (iib)					Nil		
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)					Nil		
(A) date of payment							
(B) amount of payment							
(C) name and address of the payee							
(viii) payment to PF / other fund etc. under sub-clause (iv)					Nil		
(ix) tax paid by employer for perquisites under sub-clause (v)					Nil		
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/ 40(ba) and computation thereof:					Nil		
(d) Disallowance/deemed income under section 40A(3):							
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes, Payments exceeding Rs. 10,000/- have been made by cheques/ Draft and the assessee has certified that the cheques/ drafts were Account payee		
Serial number	Date of payment	Nature Of payment	Amount	Name and Permanent Account Number of the payee, if available			



(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);

Yes, Payments exceeding Rs. 10,000/- have been made by cheques/ Draft and the assessee has certified that the cheques/drafts were Account payee

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available		
		(e) provision for payment of gratuity not allowable under section 40A(7);			Nil	
		(f) any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil	
		(g) particulars of any liability of a contingent nature;			Nil	
		(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil	
		(i) amount inadmissible under the proviso to section 36(1)(iii).			Nil	
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			No	
23		Particulars of payments made to persons specified under section 40A(2)(b).			As per Annexure 'D' annexed.	
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil	
25		Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil	
	Sr. No.	Name of person	Amount of Income	Section	Discription of Transaction	Computation, if any
26		In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-			Nil	
		(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was				
		(a) paid during the previous year;			Nil	
		(b) not paid during the previous year;			Nil	
		(B) was incurred in the previous year and was				
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			As per Annexure 'E' annexed.	
		(b) not paid on or before the aforesaid date.			Nil	
		(State whether Sales Tax, Custom Duty, Excise Duty or any other indirect tax. Levy, cess, impost, etc., is passed through the profit and loss account.)				No
27		(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.		Opening Balance	-	
				CENVAT Availed	-	
				CENVAT Utilized	-	
				Closing / Outst-anding Balance	-	
		(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			Nil	
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.			Nil	
		(i) Name, PAN (if available) of the person from which shares received				
		(i) Name of the company whose shares are received				
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib), if yes, please furnish the details of the same.				
		(i) Name, PAN (if available) of the person from whom consideration received for issue of shares				
		(ii) No. of Shares issued				
		(iii) Amount of consideration issued.				
		(iv) Fair Market value of the shares.				
29A		(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub section (2) of section 56?				No
		(b) If yes, please furnish the following details				
		Nature of Income	Amount			



29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (b) If yes, please furnish the following details	No								
<table border="1" style="width:100%"> <thead> <tr> <th style="width:50%">Nature of Income</th> <th style="width:50%">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>			Nature of Income	Amount						
Nature of Income	Amount									
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	Nil								
30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	No								
(b) If yes, please furnish the following details (i) Under which clause of sub-section (1) of section 92CE primary adjustment is made ? (ii) Amount (in Rs.) of primary adjustment. (iii) Whether excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE. (iv) If yes, whether the excess money has been repatriated within the prescribed time. (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time. (v) Expected date of repatriation of money		Not Applicable								
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No								
(b) If yes, please furnish the following details (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred. (ii) Earning before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30 % of EBITDA as per (ii) above. (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B. <table border="1" style="width:100%"> <thead> <tr> <th style="width:50%">Assessment Year</th> <th style="width:50%">Amount (in Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table> (iv) Details of interest expenditure carried forward as per sub-section (4) of section 94B. <table border="1" style="width:100%"> <thead> <tr> <th style="width:50%">Assessment Year</th> <th style="width:50%">Amount (in Rs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>		Assessment Year	Amount (in Rs.)			Assessment Year	Amount (in Rs.)			Not Applicable
Assessment Year	Amount (in Rs.)									
Assessment Year	Amount (in Rs.)									
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (b) If yes, please furnish the following details (i) Nature of the impermissible avoidance arrangement (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement	N/A								
31	(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	As per Annexure 'F' annexed.								
(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- (i) name, address and permanent account number (if available with the assessee) of the person from whom specified sum is received; (ii) amount of specified sum taken or accepted; (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system. (iv) In case specified sum was accepted or taken by cheque or bank draft, whether the specified sum was taken or accepted by an account payee cheque or an account payee bank draft or use of electronic clearing system.		NIL								



(Particulars of (a) and (b) need not be given in the case of a Government company, a banking company or corporation established by a central, State, or Provincial Act.)	
<p>b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.</p> <p>(i) Name, address and permanent account number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt;</p> <p>(iv) Date of receipt;</p>	NIL
<p>b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.</p> <p>(i) Name, address and permanent account number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt;</p>	NIL
<p>b(c) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.</p> <p>(i) Name, address and permanent account number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment;</p> <p>(iv) Date of payment;</p>	NIL
<p>b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.</p> <p>(i) Name, address and permanent account number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment;</p>	NIL
(Particulars of (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in case of persons referred to in Notification No. S.O 2065(E) dated 3rd July, 2017.)	
<p>(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p> <p>(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.</p> <p>(v) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.</p>	As per Annexure 'F' annexed.
<p>(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-</p> <p>(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.</p>	NIL
<p>(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not</p>	



an account payee cheque or account payee bank draft during the previous year :-						
(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;				NIL		
(ii) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.						
(Particulars of (c), (d) and (e) need not be given in the case of a repayment of a loan or deposit or specified advance taken or accepted from Government, Government company, a banking company or corporation established by a central, State, or Provincial Act.)						
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			Nil		
	Serial Number	Assess-ment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order) - Amount, Order u/s & Date	Remarks
	(b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.			No		
	(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.			No		
	(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.			No		
	(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.			N.A.		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).			NIL		
	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.				
	NIL					
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:			As per Annexure 'G' annexed.		
	(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:			As per Annexure 'G' annexed.		
	(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			Yes		
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.		
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded :			Not Applicable		
	(i) Item Name ;					
	(ii) Unit Name ;					
	(iii) Opening Stock;					
	(iv) Purchases during the previous year;					
	(v) Sales during the previous year;					
	(vi) closing stock;					
	(vii) shortage/excess, if any					
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:			Not Applicable		
	(A). Raw Materials :					
	(i) Item Name ;					
	(ii) Unit Name ;					
	(iii) Opening stock;					
	(iv) Purchases during the previous year;					
	(v) Consumption during the previous year;					
	(vi) Sales during the previous year;					
	(vii) Closing stock;					
	(viii) Yield of finished products;					
	(ix) Percentage of yield;					
	(x) Shortage/excess, if any.					



	(B) Finished products: (i) Item Name ; (ii) Unit Name ; (iii) Opening stock; (iv) Purchases during the previous year; (v) Quantity manufactured during the previous year; (vi) Sales during the previous year; (vii) Closing stock; (viii) Shortage/ excess, if any					
	(C) By- products : (i) Item Name ; (ii) Unit Name ; (iii) Opening stock; (iv) Purchases during the previous year; (v) Quantity manufactured during the previous year; (vi) Sales during the previous year; (vii) Closing stock; (viii) Shortage/ excess, if any (viii) Shortage/ excess, if any					
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i); (c) amount of reduction as referred to in section 115-O(1A)(ii); (d) total tax paid thereon; (e) dates of payment with amounts.	N.A.				
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause of clause (22) of section 2 (ii) If yes, please furnish the following details :- <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Amount Received(In Rs.)</th> <th style="width: 50%;">Date of receipt</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Amount Received(In Rs.)	Date of receipt			No
Amount Received(In Rs.)	Date of receipt					
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	Not Applicable				
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable				
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, as may be reported/identified by the auditor. If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable				
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: Gross Loss (Profit) Ratio Net Profit Ratio Stock in Trade/ Turnover Materials Consumed/ Finished Goods	As per Annexure 'H' annexed.				
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	Nil				
42	(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B (b) If yes, please furnish (i) Income Tax Department Reporting Entity Identification Number (ii) Type of Form (iii) Due Date of furnishing (iv) Date of furnishing, if furnished (v) Whether the Form contains information about all details/furnished transactions which are required to be reported.	NO N/A				
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (b) If yes, please furnish the following details :- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity. (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report	N/A N/A				



	(c) If not due, please enter expected date of furnishing the report.	
44	Break-up of total expenditure of entities registered or not registered under the GST:	
	(i) Total amount of expenditure incurred during the year. (i) Expenditure in respect of entities registered under GST - Relating to goods and services exempt form GST. - Relating to entities falling under composition scheme. - Relating to other registered entities. - Total payment to registered entities.	N/A
	(ii) Expenditure relating to entities not registered under GST	

Date : 26.12.2020
Place : Ranchi

In Terms of our report on even date
For N. K. D. & Co.
Chartered Accountants
ERN - 323664E



Punit
CA Punit Tulsyan
(Partner)
Mem. No. : 538894
UDIN : 20538894AAAAEB3325

SHARDA SUDHAKERS PRIVATE LIMITED

CIN: U452017MH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM - 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHAND

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

Annexure 'A'

Forming Part of Annexure in Form 3 CD

Disclosure as per ICDS

Sl. No.	ICDS	ICDS Heading	Disclosures
1	ICDS I	Accounting Policies	a The assessee follows the merchantile System of accounting and recognizes Income and Expenditure on accrual basis.
2	ICDS II	Valuation of Inventories	b The accounts are prepared on the basis of historical cost convention. a At cost or Net realisable value whichever is lower and certified by the mangement.
3	ICDS III	Construction Contracts	b The total carrying amount of the inventories is INR 1228,93,690.00 a Project Revenue Recognised in books of accounts during the current reporting period is INR 870,13,143.00 and total project revenue recognised till year end is INR 31,64,13,694.00 b Proportionate Project Cost incurred in respect of revenue recognised in books of accounts during the current reporting period is INR 8,86,44,231.00 and aggregate project cost incurred in respect of revenue recognised till the year end is INR 30,04,86,747 c Loss Recognised under percentage of completion method during the current reporting period is INR -16,31,088.00 and total profit recognised till year end is INR 1,59,26,946.92 d Total amount of advances (net of Taxes) received during the year against Project revenue is INR 461,64,215.00 and total advances received till year end is INR 25,75,94,147.64 e The method used to determine the stage of completion of service is Estimated Cost Method. f Amount of retention in respect of the Contract is NIL.
4	ICDS IV	Revenue Recognition	a Sale of Goods: Revenue not recognised from Sale of Goods is NIL. b Sale of Services: Revenue recognised through Rendering of Services is INR 257,12,975.25 c Construction Contract: Proportion of Contract cost incurred with respect to Estimated Contract Cost is used to determine the Contract revenue to be recognised.
5	ICDS V	Tangible Fixed Assets	a Fixed Assets are stated at the written down value. b Depreciation on Fixed Assets is provided on written down value method at the rates specified from time to time in Income Tax Rules, 1962. c The assets acquired during the year are stated at actual cost according to the ICDS-V.
6	ICDS VI	Effects of Changes in Foreign Exchange Rates	a Not Applicable
7	ICDS VII	Government Grants	a Not Applicable
8	ICDS VIII	Securities	a Not Applicable
9	ICDS IX	Borrowing Costs	a There is no borrowing cost directly attributable to an asset and the amount of Borrowing Cost capitalized during the previous year is NIL.
10	ICDS X	Provisions, Contingent Liabilities & Contingent Assets	a Contingent Assets and Contingent Liabilities has not been recognised.



SHARDA SHELLERS PRIVATE LIMITED

CIN: U43201JH2014PTC002233

REG. OFFICE: P.O. BARAJANDA, PASHCHIM SINGHBHUMI- 83221, JHARKHAND
CORPORATE OFFICE: 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHINAD

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

Annexure-'B'

Forming Part of Annexure in Form 3 CD

DETAILS OF FIXED ASSETS AS ON 31.03.2020 AS PER INCOME TAX ACT, 1961

Description(s)	Rate of Dep.	W D V as on 01.04.2019		Additions				Ded.		Total		Depreciation		W D V As on 31.03.2020	
		Rs.	P.	More than 180		Less than 180		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
				Rs.	P.	Rs.	P.								
COMPUTER & PERIPHERALS															
Canon Printer & Scanner & Others	40%	1,38,422.93		3,600.00		1,00,605.48							76,930.00		1,65,698.41
		1,38,422.93		3,600.00		1,00,605.48							76,930.00		1,65,698.41
FURNITURE & FIXTURES															
Bed & Chair & Others	10%	1,47,947.00		-		-							14,795.00		1,33,152.00
		1,47,947.00		-		-							14,795.00		1,33,152.00
Plant & Machinery															
Air Condition & Others	15%	35,46,626.57		7,83,312.61		4,34,358.03							6,82,068.00		40,82,229.21
		35,46,626.57		7,83,312.61		4,34,358.03							6,82,068.00		40,82,229.21
Land															
Land at Chowka	0%	-		486,13,802.00		-							-		486,13,802.00
Land at Birla Bagan (Plot 1)	0%	-		443,10,227.00		-							-		443,10,227.00
Land at Birla Bagan (Plot 2)	0%	-		-		443,06,000.00							-		443,06,000.00
		-		929,24,029.00		443,06,000.00							-		1372,30,029.00
TOTAL		38,32,996.50		937,10,941.61		448,40,963.51							7,73,793.00		1416,11,108.62



DETAILS OF ADDITIONS/(DEDUCTION) DURING THE YEAR

Sl. No.	Category of Assets	Description of Assets	Date of Addition	Addition		Date put to use	Rate of Depreciation	Depreciation Amount
				(More than 180 Days)	(Less than 180 Days)			
1	Computer & Peripherals	Desktop Computers	13/11/2019	-	38,135.64	13/11/2019	40%	7,627.00
2	Computer & Peripherals	Computer Accessories	03/12/2019	-	1,330.00	03/12/2019	40%	266.00
3	Computer & Peripherals	Computer Accessories	06/12/2019	-	7,600.00	06/12/2019	40%	1,520.00
4	Computer & Peripherals	Computer Accessories	03/01/2020	-	150.00	03/01/2020	40%	30.00
5	Computer & Peripherals	CCTV Camera	14/01/2020	-	-	14/01/2020	40%	-
6	Computer & Peripherals	CCTV Camera	01/03/2020	-	-	01/03/2020	40%	-
7	Computer & Peripherals	CCTV Camera	21/03/2020	-	-	21/03/2020	40%	-
8	Computer & Peripherals	Desktop Computers	24/02/2020	-	53,389.84	24/02/2020	40%	10,678.00
9	Computer & Peripherals	Computer Accessories	09/05/2019	400.00	-	09/05/2019	40%	160.00
10	Computer & Peripherals	Computer Accessories	23/07/2019	3,200.00	-	23/07/2019	40%	1,280.00
11	Plant & Machinery	Computer Accessories	11/01/2020	-	10,714.29	11/01/2020	15%	804.00
12	Plant & Machinery	Samsung A50s	25/02/2020	-	11,071.42	25/02/2020	15%	830.00
13	Plant & Machinery	Real Me CZ	04/10/2019	-	2,70,331.25	05/10/2019	15%	20,275.00
14	Plant & Machinery	Air Conditioner	06/12/2019	-	7,000.00	06/12/2019	15%	525.00
15	Plant & Machinery	Biometric Machine	16/01/2020	-	400.00	16/01/2020	15%	30.00
16	Plant & Machinery	Biometric Machine	15/10/2019	-	7,578.13	15/10/2019	15%	568.00
17	Plant & Machinery	Exide Battery	17/10/2019	-	3,220.34	17/10/2019	15%	242.00
18	Plant & Machinery	Stabilizer-VWR 400	19/10/2019	-	1,04,379.47	19/10/2019	15%	7,828.00
19	Plant & Machinery	Steam Generator 9Kw	21/01/2020	-	12,288.13	21/01/2020	15%	922.00
20	Plant & Machinery	EPBX TELEPHONE	01/02/2020	-	7,375.00	01/02/2020	15%	553.00
21	Plant & Machinery	14" Chop Saw	26/09/2019	22,265.62	-	26/09/2019	15%	3,340.00
22	Plant & Machinery	Air Conditioner	04/04/2019	1,30,468.74	-	04/04/2019	15%	19,570.00
23	Plant & Machinery	Air Conditioner	23/05/2019	5,35,632.00	-	23/05/2019	15%	80,345.00
24	Plant & Machinery	Lift	11/06/2019	9,781.25	-	11/06/2019	15%	1,467.00
25	Plant & Machinery	Motor Pump Set	04/09/2019	85,165.00	-	04/09/2019	15%	12,775.00
26	Land	Land at Birla Bagan (Plot 2)	15/10/2019	-	443,06,000.00	15/10/2019	0%	-
27	Land	Land at Chowka	20/05/2019	486,13,802.00	-	20/05/2019	0%	-
28	Land	Land at Birla Bagan (Plot 1)	17/08/2019	443,10,227.00	-	17/08/2019	0%	-
				937,10,941.61	448,40,963.51			1,71,635.00



Note: Depreciation on assets put to use for less than 180 days during the year has been provided for half of the year only

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
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RANCHI-834001, JHARKHNAD

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

ANNEXURE 'C'

Forming Part of Annexure in Form 3 CD

PARTICULARS OF CONTRIBUTION TO EMPLOYEE'S PROVIDENT FUND

RELEVANT MONTH	AMOUNT	DUE DATE	AMOUNT	PAYMENT
			PAID	DATE
Apr-19	34,964.00	15/05/2019	34,964.00	13/05/2019
May-19	35,651.00	15/06/2019	35,651.00	14/06/2019
Jun-19	37,812.00	15/07/2019	37,812.00	15/07/2019
Jul-19	38,314.00	15/08/2019	38,314.00	13/08/2019
Aug-19	37,196.00	15/09/2019	37,196.00	12/09/2019
Sep-19	40,148.00	15/10/2019	40,148.00	15/10/2019
Oct-19	33,162.00	15/11/2019	33,162.00	13/11/2019
Nov-19	31,464.00	15/12/2019	31,464.00	13/12/2019
Dec-19	32,207.00	15/01/2020	32,207.00	13/01/2020
Jan-20	36,534.00	15/02/2020	36,534.00	17/02/2020
Feb-20	35,756.00	15/04/2020	35,756.00	12/03/2020
Mar-20	32,837.00	15/05/2020	32,837.00	14/04/2020
TOTAL	4,26,045.00	TOTAL	4,26,045.00	

PARTICULARS OF CONTRIBUTION TO EMPLOYEE'S STATE INSURANCE

RELEVANT MONTH	AMOUNT	DUE DATE	AMOUNT	PAYMENT
			PAID	DATE
Apr-19	6,777.00	15/05/2019	6,777.00	15/05/2019
May-19	7,065.00	15/06/2019	7,065.00	15/06/2019
Jun-19	7,190.00	15/07/2019	7,190.00	15/07/2019
Jul-19	3,266.00	15/08/2019	3,266.00	14/08/2019
Aug-19	8,338.00	15/09/2019	3,338.00	14/09/2019
Sep-19	3,451.00	15/10/2019	3,451.00	22/10/2019
Oct-19	2,823.00	15/11/2019	2,823.00	15/11/2019
Nov-19	2,677.00	15/12/2019	2,677.00	12/12/2019
Dec-19	2,744.00	15/01/2020	2,744.00	13/01/2020
Jan-20	3,109.00	15/02/2020	3,109.00	17/02/2020
Feb-20	3,057.00	15/05/2020	3,057.00	13/03/2020
Mar-20	2,807.00	15/05/2020	2,807.00	15/04/2020
TOTAL	48,304.00	TOTAL	48,304.00	



SHARDA SHELTERS PRIVATE LIMITED

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RANCHI-834001, JHARKHNAD

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

Annexure-'D'

Forming Part of Annexure in Form 3 CD
Payment To Person Specified in Section 40 'A'(2)(B)

Sl. No.	Name	Nature	Relation	Amount
1	Ashok Kumar Agarwal	Director Remuneration	Director	12,00,000.00
2	Leena Sharda	Rent	Wife of Director	48,00,000.00
3	Sanjay Kumar Sharda	Director Remuneration	Director	360,00,000.00
4	Sanjay Kumar Sharda	Office Rent	Director	6,00,000.00
5	Sanjay Kumar Sharda	Contract Hiring	Director	7,20,000.00
6	Sharda Resources Limited	Contractual Work	Common Director	30,00,000.00
7	Shivang Infratech (P) Ltd	Contractual Work	Common Director	108,43,673.05
				571,63,673.05



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RANCHI-834001, JHARKHAND

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

ANNEXURE "E"

Forming Part of Annexure in Form 3 CD

DETAILS OF PAYMENTS U/S 43B FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	EPF	ESIC	TDS
Outstanding as on 31.03.2020	31,997.00	2,807.00	1,39,475.00
Paid	31,997.00	2,807.00	1,39,475.00
Date of payment/ setoff	14/04/2020	15/04/2020	30/05/2020 & 07/07/2020
Not paid till the date of Audit report	-	-	



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RANCHI-834001, JHARKHNADASSESSMENT YEAR : 2020-21FINANCIAL YEAR : 2019-20ANNEXURE - 'F'Forming Part of Annexure in Form 3 CDParticulars of each Loan or Deposit in an amount exceeding
the limit specified section 269SS taken or accepted during the previous year

Name, Address And Pan No.	Amount Of Deposit	Whether Loan Or Deposit Was Squared Up During The Previous Year	Maximum Amount Outstanding In The A/C. At Any Time During The Previous Year	Whether The Loans Or Deposits Was Taken Or Accepted By A/C. Payee Cheque Or A/C. Payee Bank Draft	In Case The Loan Or Deposit Was Taken Or Accepted By Cheque Or Bank Draft, Whether The Same Was Taken Or Accepted By An Account Payee Cheque Or An Account Payee Bank Draft
Esskay Concast & Minerals Pvt Ltd(Loan)	320,00,000.00	No	500,00,000.00 (31/03/2020)	Electronic Clearing System	Not Applicable
Malinath Trading Pvt. Ltd	450,00,000.00	No	491,74,057.00 (31/03/2020)	A/C Payee Cheque	Yes
Shriram Ozone Housing Development Pvt. Ltd.	147,00,000.00	No	209,34,346.00 (31/03/2020)	A/C Payee Cheque and Electronic Clearing System	Yes
A K Transport	100,00,000.00	No	100,00,000.00 (31/03/2020)	Electronic Clearing System	Not Applicable
R.J.Infrareality Private Limited	30,00,000.00	No	30,00,000.00 (31/03/2020)	Electronic Clearing System	Not Applicable
Shiv Shankar Foundation	20,00,000.00	No	20,00,000.00 (31/03/2020)	A/C Payee Cheque	Yes
Vayshma Tie UP LLP	10,00,000.00	No	10,00,000.00 (31/03/2020)	A/C Payee Cheque	Yes
Vibhakar Trading Pvt. Ltd	400,00,000.00	No	400,00,000.00 (31/03/2020)	Electronic Clearing System	Not Applicable
Shiv Shankar Sponge Pvt. Ltd.	15,00,000.00	Yes	15,00,000.00 (20/05/2020)	Electronic Clearing System	Not Applicable
Vrajesh Marketing Pvt. Ltd.	65,00,000.00	Yes	65,00,000.00 (18/10/2019)	Electronic Clearing System	Not Applicable
Sharda Global Preparatory School	11,00,000.00	Yes	11,00,000.00 (14/12/2019)	Electronic Clearing System	Not Applicable
R.S Education Foundation Pvt Ltd	2,00,000.00	No	64,05,000.00 (04/10/2019)	Electronic Clearing System	Not Applicable



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNADASSESSMENT YEAR : 2020-21FINANCIAL YEAR : 2019-20**ANNEXURE - 'F'****Forming Part of Annexure in Form 3 CD**Particulars of each Repayment of loan or Deposit in an amount exceeding
the limit specified section 269T made during the previous year

Name, Address And Pan No.	Amount Of Repayment	Maximum Amount Outstanding In The A/C. At Any Time During The Previous Year	Whether The Repayment was Made By A/C. Payee Cheque Or A/C. Payee Bank Draft Or Use Of Electronic Clearing System	In Case The Repayment Was Made By Cheque Or Bank Draft, Whether The Same Was Taken Or Accepted By An Account Payee Cheque Or An Account Payee Bank Draft
Shriram Ozone Housing Development Pvt. Ltd.	40,000.00	209,34,346.00 31/03/2020	Electronic Clearing System	Not Applicable
Jaishree Realty Private Limited	50,00,000.00	50,00,000.00 (01/04/2019)	Electronic Clearing System	Not Applicable
Shriram Multicom Agency Pvt. Ltd.	6,99,948.00	462,91,721.00 (01/04/2019)	Electronic Clearing System	Not Applicable
Shiv Shankar Sponge Pvt. Ltd.	15,00,000.00	15,00,000.00 (20/05/2020)	Electronic Clearing System	Not Applicable
Vrajesh Marketing Pvt. Ltd.	65,00,000.00	65,00,000.00 (18/10/2019)	Electronic Clearing System	Not Applicable
Sharda Global Preparatory School	11,00,000.00	11,00,000.00 (14/12/2019)	Electronic Clearing System	Not Applicable
R.S Education Foundation Pvt Ltd	2,00,000.00	2,00,000.00 (04/10/2019)	Electronic Clearing System	Not Applicable
Richvid Food & Beverages Pvt Ltd	3,00,000.00	3,00,000.00 (10/06/2019)	Electronic Clearing System	Not Applicable



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

ASSESSMENT YEAR : 2020-21
FINANCIAL YEAR : 2019-20

ANNEXURE 'G'

Forming Part of Annexure in Form 3 CD

Clause 34 (a) - Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1) CALS33537A	(2) 194IA	(3) Purchase of Immovable Property	(4) 1220,00,000.00	(5) 1220,00,000.00	(6) 1220,00,000.00	(7) 12,20,000.00	(8) NIL	(9) NIL	(10) NIL
CALS33537A	194C	Contractor	793,00,356.76	793,00,356.76	793,00,356.76	9,10,844.00	NIL	NIL	NIL
CALS33537A	194I	Rent	67,97,000.00	67,97,000.00	67,97,000.00	5,96,740.00	NIL	NIL	NIL
CALS33537A	194J	Professional Fees	6,78,000.00	6,78,000.00	6,78,000.00	67,800.00	NIL	NIL	NIL
CALS33537A	192	Director Remuneration	372,00,000.00	372,00,000.00	372,00,000.00	108,32,000.00	NIL	NIL	NIL



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 303, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNADASSESSMENT YEAR : 2020-21FINANCIAL YEAR : 2019-20ANNEXURE 'G'Forming Part of Annexure in Form 3 CD

Clause 34 (b)

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	Filed within Due date
CALS33537A	26Q Q1	31/07/2019	29/07/2019	Yes	Yes
CALS33537A	26Q Q2	31/10/2019	30/10/2019	Yes	Yes
CALS33537A	26Q Q3	31/01/2020	21/01/2020	Yes	Yes
CALS33537A	26Q Q4	31/07/2020	24/06/2020	Yes	Yes
CALS33537A	24Q Q1	31/07/2019	29/07/2019	Yes	Yes
CALS33537A	24Q Q2	31/10/2019	30/10/2019	Yes	Yes
CALS33537A	24Q Q3	31/01/2020	21/01/2020	Yes	Yes
CALS33537A	24Q Q4	31/07/2020	10/07/2020	Yes	Yes
CALS33537A	26QB	30/06/2019	18/05/2019	Yes	Yes
CALS33537A	26QB	31/08/2019	25/07/2019	Yes	Yes
CALS33537A	26QB	31/10/2019	09/09/2019	Yes	Yes



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

ASSESSMENT YEAR : 2020-21

FINANCIAL YEAR : 2019-20

ANNEXURE 'H'

Forming Part of Annexure in Form 3 CD

Sr No	Particulars	Previous Year		Preceding previous year	
		Amount (Rs)	Ratio - (%)	Amount (Rs)	Ratio - (%)
1	Turnover	2544,02,896.25		2720,33,016.08	
2	Gross Profit Ratio	261,21,091.17	10.27%	572,49,757.08	21.05%
3	Net Profit Ratio :-	185,39,651.81	7.29%	386,33,175.35	14.20%
4	Stock in Trade / Turnover		48.31%		38.11%
	Closing Stock in Trade (WIP)	1228,93,690.00		1036,68,503.70	
	Sales	2544,02,896.25		2720,33,016.08	
5	Material Consumed / Finished Goods	N.A	N.A.	N.A	N.A.
	Material Consumed	-		-	
	Finished Goods	-		-	





INDEPENDENT AUDITOR'S REPORT

To the Members of SHARDA SHELTERS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of SHARDA SHELTERS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including 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 financial statements give the information required by the Companies Act, 2013, as amended ("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 March 31, 2020, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as 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 audit opinion on the financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's 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 such 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.



Responsibility of Management for the 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 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 Companies (Accounting Standards) Rules, 2006 (as amended) specified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure I 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 purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with Companies (Accounting Standards) Rules, 2006 (as amended) specified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on **March 31, 2020** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2020** from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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.

For N.K.D & Co.
Chartered Accountants
ICAI Firm Registration Number: 323664E

Punit

per CA Punit Tulsyan
Partner
Membership Number: 538894
UDIN: 20538894AAAAEA5128
Place: Ranchi
Date: 19/12/2020



Annexure 1 referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory requirements" of our report of even date

Re: SHARDA SHELTERS PRIVATE LIMITED ('the Company')

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) As explained to us, all fixed assets have been physically verified by the management during the year. Also there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given by the management, the title deeds of immovable properties included in property, plant and equipment/fixed assets are held in the name of the company.
- (ii) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification. In case of inventories lying with third parties, certificates of stocks holding have been received.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, 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 and hence not commented upon.
- (v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.
- (vii)(a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases.
 - (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
 - (c) According to the information and explanations given to us, there are no dues of income tax, sales-tax, service tax, customs duty, excise duty, value added tax, goods and service tax and cess which have not been deposited on account of any dispute.



- (viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowing to a bank. The Company did not have any outstanding debentures during the year.
- (ix) According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no material fraud on the company by the officers and employees of the Company has been noticed or reported during the year.
- (xi) According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act is not applicable to the company and hence reporting under clause 3(xi) are not applicable and hence not commented upon.
- (xii) In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.
- (xiv) According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.
- (xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- (xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For N.K.D. & CO.

Chartered Accountants

ICAI Firm Registration Number: 323664E

Punit

per CA Punit Tulsyan

Partner

Membership Number: 538894

UDIN: 20538894AAAAEA5128

Place: Ranchi

Date: 19/12/2020



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

BALANCE SHEET AS AT 31ST MARCH, 2020

	PARTICULARS	Note No.	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
			Rs.	P.	Rs.	P.
I	<u>EQUITY & LIABILITIES</u>					
1.	<u>SHAREHOLDER'S FUND</u>					
	(a) Share Capital	2	434,60,000.00		434,60,000.00	
	(b) Reserves & Surplus	3	495,84,223.85		357,15,581.04	
			930,44,223.85		791,75,581.04	
2.	<u>NON-CURRENT LIABILITIES</u>					
	(a) Long Term Borrowings	4	2479,37,476.00		1060,85,424.00	
3.	<u>CURRENT LIABILITIES</u>					
	(a) Short Term Borrowings	5	52,20,101.33		311,23,187.33	
	(b) Sundry Creditors	6	689,59,783.91		292,17,419.89	
	(c) Advance from Customers	7	2575,94,147.64		2114,29,932.64	
	(d) Other Current Liabilities	8	126,77,866.76		115,06,690.00	
	(e) Short-Term Provisions	9	48,56,021.23		108,35,789.00	
	TOTAL		6902,89,620.72		4793,74,023.90	
II.	<u>ASSETS</u>					
1.	<u>NON-CURRENT ASSETS</u>					
	(a) Fixed Assets	10	1408,39,538.54		32,38,182.50	
	(b) Deferred Tax Assets		1,94,189.00		1,54,652.00	
	(c) Long Term Loans & Advances	11	100,00,000.00		5,00,000.00	
2.	<u>CURRENT ASSETS LOANS & ADVANCES</u>					
	(a) Inventories	12	1228,93,690.00		1036,68,503.70	
	(b) Sundry Debtors	13	3316,14,469.80		2587,59,902.00	
	(c) Cash & Cash Equivalents	14	370,69,945.52		327,63,265.30	
	(d) Short Term Loan, Advance & Deposits	15	476,77,787.86		802,89,518.40	
	TOTAL		6902,89,620.72		4793,74,023.90	

Notes to accounts & Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements

In Terms of our report on even date

For N. K. D. & Co.

Chartered Accountants

FRN - 323664E

For SHARDA SHELTERS PRIVATE LIMITED

Sharda Shelters Pvt. Ltd. Sharda Shelters Pvt. Ltd.

(Director) Director

Saurabh
(Director) Director



Punit

CA Punit Tulsyan
(Partner)

Mem. No. : 538894

UDIN : 20538894AAAAEA5128

Date : 19.12.2020

Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	PARTICULARS	Note No.	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
			Rs.	P.	Rs.	P.
			I	REVENUE FROM OPERATION		
	Revenue from Operations	16	2544,02,896.25		2720,33,016.08	
	Other Income	17	29,18,082.86		19,13,995.90	
	Total Revenue	TOTAL	2573,20,979.11		2739,47,011.98	
II	EXPENSES					
	Changes In Inventories of Work-In Progress	18	(192,25,186.30)		339,98,778.02	
	Purchases & Direct Expenses	19	2475,06,991.38		1807,84,480.98	
	Finance Cost	20	18,22,246.59		58,55,006.10	
	Depreciation & Amortization Cost	21	9,50,549.08		7,55,696.00	
	Administrative & Other Expenses	22	77,26,726.55		139,19,875.53	
	Total Expenses	TOTAL	2387,81,327.30		2353,13,836.63	
III	Profit/(Loss) before exceptional and extraordinary items and tax (I-II)		185,39,651.81		386,33,175.35	
IV	Exceptional Items/Prior Period Items		-		-	
V	Profit/(Loss) before extraordinary items and tax		185,39,651.81		386,33,175.35	
VI	Extraordinary Items		-		-	
VII	Profit/(Loss) before tax (V - VI)		185,39,651.81		386,33,175.35	
VIII	Tax Expense :					
	Current Tax		47,10,546.00		107,68,736.00	
	Deferred tax Liability/(Assets)		(39,537.00)		(20,912.00)	
IX	Profit/(Loss) for the period (VII-VIII)		138,68,642.81		278,85,351.35	
X	Appropriation of Profit / Loss		-		-	
XI	Profit/(Loss) transferred to Reserves & Surplus		138,68,642.81		278,85,351.35	
XII	Earnings per equity share :					
	Basic			3.19	6.42	
	Diluted			3.19	6.42	

Notes to accounts & Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements

In Terms of our report on even date

For N. K. D. & Co.
Chartered Accountants
FRN - 323664E

For SHARDA SHELTERS PRIVATE LIMITED

Sharda Shelters Pvt. Ltd Sharda Shelters Pvt. Ltd.

Director
(Director)

Saurabh
(Director) Director

Date : 19.12.2020
Place : Ranchi



Prudh

(Partner)

Mem. No. : 538894

UDIN : 20538894AAAAEA5128

SHARDA SHELTERS PRIVATE LIMITED.

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31/03/2020

Sl. No.	Particulars	Figures for the current reporting period		Figures for the current reporting period	
		Rs.	P.	Rs.	P.
1	Cash flow from Operating activities				
	(a) Net Profit (Loss) as per Profit & Loss Account		138,68,642.81		278,85,351.35
	Adjusted for:				
	Provision for Deferred Tax	(39,537.00)		(20,912.00)	
	Provision for Income Tax	47,10,546.00	46,71,009.00	107,68,736.00	107,47,824.00
	(b) Net Profit before tax & extraordinary items		185,39,651.81		386,33,175.35
	Adjustments:				
	Depreciation and Amortization	9,50,549.08		7,55,696.00	
	Financing Cost (Interest)	18,22,246.59	27,72,795.67	58,55,006.10	66,10,702.10
	(c) Operating Profit before Working capital changes:		213,12,447.48		452,43,877.45
	(d) Working capital changes:				
	- (Increase)/Decrease in Inventories	(192,25,186.30)		339,98,778.02	
	- (Increase)/Decrease in Sundry debtors	(728,54,567.80)		(1277,79,503.70)	
	- (Increase)/Decrease Short-term loans and advances	326,11,730.54		(417,93,994.42)	
	- Increase/(Decrease) in Advances from Customers	461,64,215.00		476,49,111.00	
	- Increase/(Decrease) in Sundry Creditors	397,42,364.02		128,73,701.30	
	- Increase/(Decrease) in Short Term Borrowings	(259,03,086.00)		130,63,314.30	
	- Increase/(Decrease) in Other-Current Liabilities	11,71,176.76		96,50,429.00	
	- Increase/(Decrease) in Short-Term Provisions	78,422.23	17,85,068.45	34,953.00	(523,03,211.50)
	Less: Tax Paid		230,97,515.93		(70,59,334.05)
	Net Cash from/ (used in) Operating activities		(107,68,736.00)		(30,43,061.00)
			123,28,779.93		(101,02,395.05)
2	Cash flow from Investing Activities				
	(a) Proceeds from sale of fixed assets		-		-
	(b) Increase/(Decrease) in investments		-		-
	(c) Purchase of fixed Assets	(1385,51,905.12)	(1385,51,905.12)	(10,96,157.45)	(10,96,157.45)
	Net Cash from/ (used in) Investing activities		(1385,51,905.12)		(10,96,157.45)
3	Cash flow from Financing activities				
	(a) Issue of Share Capital		-		-
	(b) Finance Cost	(18,22,246.59)		(58,55,006.10)	
	(c) Proceeds from long-term borrowings	1418,52,052.00		182,47,227.00	
	(d) Loans & Advances given	(95,00,000.00)	1305,29,805.41	-	123,92,220.90
	Net Cash from/ (used in) Financing activities		1305,29,805.41		123,92,220.90
	TOTAL CASH GENERATED/ (USED) (1+2+3)		43,06,680.22		11,93,668.40
4	Net (decrease)/increase in cash and cash equivalents		43,06,680.22		11,93,668.40
5	Add: Cash and cash equivalents at the beginning of the period		327,63,265.30		315,69,596.90
6	Cash and cash equivalents at the end of the period		370,69,945.52		327,63,265.30

In Terms of our report on even date

For N. K. D. & Co.

Chartered Accountants

FRN - 323664E

For SHARDA SHELTERS PRIVATE LIMITED

Sharda Shelters Pvt. Ltd. Sharda Shelters Pvt. Ltd.

(Director) Director

(Director) Director

Director

Date : 19.12.2020

Place : Ranchi



CA Punit Tulsyan

(Partner)

Mem. No. : 538894

UDIN : 20538894AAAAEA5128

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

NOTES FORMING PART OF THE ACCOUNTS

1.1 Corporate Information

SHARDA SHELTERS PRIVATE LIMITED ('the Company') was incorporated on July 21, 2014. The company is in the business of building and developing of Real Estate Properties and Contractual Services.

1.2 Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared to comply in all material respects in accordance with the Accounting Standards notified under section 133 of the Companies Act 2013, read with Companies (Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared under the historical cost convention on an accrual basis.

The accounting policies have been consistently applied by the Company and are consistent with those applied in the previous year.

1.3 Summary of significant accounting policies

a. Use of estimates

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

b. Property, Plant and Equipment

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Property, plant and equipment held for sale is valued at lower of their carrying amount and net realizable value. Any write-down is recognized in the statement of profit and loss.

c. Depreciation on property, plant and equipment

Depreciation on property, plant & equipment is provided using the Written Down Value Method on the basis using the rates arrived on useful lives estimated by the management. The residual value of plant, property and equipment is considered to be 5% of the gross amount. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.



d. **Inventories**

Inventories are valued as under:

Raw materials, components, stores and spares	Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a moving average basis. Stores and spares which do not meet the definition of property, plant and equipment are accounted as inventories.
Work-in-progress and finished goods	Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on moving weighted average basis.
Scraps	Scraps are valued at net realisable value.

e. **Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from Construction Contracts

Revenue from construction contracts is recognised on percentage of completion method. The percentage of completion is determined by the proportion that total contract costs incurred for work performed upto the Balance Sheet date bear to the estimated total contract costs. However, profit is not recognised unless there is reasonable progress of the contract.

Interest

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

f. **Provisions**

A provision is recognized when the Company has a present obligation as a result of 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. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

g. **Contingent liabilities**

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

h. **Earnings per Share**

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

i. **Cash and Cash equivalents**

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of three months or less



1.4 Notes on Accounts

- a. Contingent Liabilities not provided for.
- b. Previous year figures have been regrouped / reclassified, wherever necessary, to conform to current year's classification.
- c. Prior period expenses/income are disclosed separately, wherever necessary.
- d. In the opinion of the Board and to the best of their knowledge and belief the realizable value of Debtors, Loans and other Current Assets are not less than the value stated in the Balance Sheet.
- e. Balance of Sundry Debtor and Sundry Creditor has been are subject to party reconciliation.
- f. Where external vouchers are not available, internal vouchers have been relied upon.
- g. Disclosures regarding Related Party and the transactions in which directors are interested has been separately disclosed annexed with this statement.
- h. The whole amount of Deferred Tax Liability/ Assets as shown in Balance Sheet is the effect on taxation due to timing difference arising on account of depreciation on fixed assets.
- i. Disclosure as per AS 7

Particulars	Opening	Current Year	Closing
Project Revenue Recognised	2294,00,551.00	870,13,143.00	3164,13,694.00
Total Cost incurred	3145,47,519.78	972,97,432.79	4118,44,952.57
Proportionate Cost	2118,42,516.08	886,44,231.00	3004,86,747.08
Profit Recognised	175,58,034.92	(16,31,088.00)	159,26,946.92
Advances Received	2114,29,932.64	461,64,215.00	2575,94,147.64

In Terms of our report on even date

For N. K. D. & Co.

Chartered Accountants

ERN - 323664E

CA Punit Tulsyan

(Partner)

Mem. No. : 538894

UDIN : 20538894AAAAEA5128



Punit

For SHARDA SHELTERS PRIVATE LIMITED

Sharda Shelters Pvt. Ltd. Sharda Shelters Pvt. Ltd.

Saurabh

(Director)

Director

(Director)

Director

Date : 19.12.2020

Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND
CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR
RANCHI-834001, JHARKHNAD

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2020

Note No.	PARTICULARS	Figures as at the end of the current reporting period		Figures as at the beginning of the current reporting period	
		Rs.	P.	Rs.	P.
2	SHARE CAPITAL AUTHORISED: 50,00,000 Equity Shares of Rs.10 each ISSUED, SUBSCRIBED & PAID UP: 43,46,000 Equity Shares of Rs.10 each fully paid up	500,00,000.00		500,00,000.00	
		434,60,000.00		434,60,000.00	
	Total	434,60,000.00		434,60,000.00	
3	RESERVES & SURPLUS PROFIT & LOSS ACCOUNT Opening Balance Add: Current Year Profit transfer from Profit & Loss A/c	357,15,581.04		78,30,229.69	
		138,68,642.81		278,85,351.35	
	Total	495,84,223.85		357,15,581.04	
4	LONG TERM BORROWINGS Long Term Borrowings	2479,37,476.00		1060,85,424.00	
	Total	2479,37,476.00		1060,85,424.00	
5	SHORT TERM BORROWINGS Secured Loans Axis Bank (O/d A/c No. 918030091739224) HDFC Bank (C/ A No. 50200006917274) Kotak Mahindra Bank (O/ d A/ c No. 1611597811)	5,981.00		100,72,572.00	
		18,31,793.33		39,56,775.33	
		33,82,327.00		170,93,840.00	
	Total	52,20,101.33		311,23,187.33	
6	SUNDRY CREDITORS & OTHERS Creditors for Expenses Creditors for Material Supply Creditors for Professional Consultancy Creditors for Supply and Others	72,08,353.19		68,35,142.65	
		158,04,386.17		140,18,695.79	
		12,06,041.00		31,47,098.00	
		447,41,003.55		52,16,483.45	
	Total	689,59,783.91		292,17,419.89	
7	ADVANCE FROM CUSTOMERS Advance from Customers	2575,94,147.64		2114,29,932.64	
	Total	2575,94,147.64		2114,29,932.64	



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RANCHI-834001, JHARKHNAD

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2020

Note No.	PARTICULARS	Figures as at the end of the current reporting period		Figures as at the beginning of the current reporting period	
		Rs.	P.	Rs.	P.
8	OTHER CURRENT LIABILITIES				
	TDS Payable	1,44,586.92		16,10,607.00	
	TDS Payable(On behalf of customer)	4,20,360.00		-	
	Rent Payable	59,35,293.84		45,66,562.00	
	Salary Payable	2,27,636.00		1,13,242.00	
	Employee's contribution to PF Payable	31,997.00		34,641.00	
	Employer's contribution to PF Payable	34,638.00		37,527.00	
	Employee's contribution to ESIC Payable	2,807.00		6,698.00	
	Employer's contribution to ESIC Payable	12,113.00		18,149.00	
	Security Deposits against Work	58,68,435.00		51,19,264.00	
	Total	126,77,866.76		115,06,690.00	
9	SHORT TERM PROVISION				
	Audit Fees Payable	53,000.00		25,000.00	
	Electricity Charges Payable	77,375.23		34,953.00	
	ROC Filing Fees Payable	15,100.00		7,100.00	
	Provision for Income Tax	47,10,546.00		107,68,736.00	
	Total	48,56,021.23		108,35,789.00	
11	LONG TERM LOANS & ADVANCES				
	Advance for Capital Goods	100,00,000.00		5,00,000.00	
	Total	100,00,000.00		5,00,000.00	
12	INVENTORIES				
	Work- In-Progress	1228,93,690.00		1036,68,503.70	
	Total	1228,93,690.00		1036,68,503.70	
13	SUNDRY DEBTORS				
	Gross Debtors against Revenue Recognition	3164,13,694.00		2294,00,551.00	
	GST Receivable from Debtors	24,07,278.00		-	
	Agrity Enterprises	-		49,58,536.00	
	Ramgarh Sponge Iron Pvt Ltd	-		25,00,000.00	
	Sarla Birla University (Receivable)	52,68,783.00		219,00,815.00	
	Anusandhan Commotrade Pvt. Ltd.	29,52,966.62		-	
	Rajani Vincom Pvt. Ltd.	45,71,748.18		-	
	Total	3316,14,469.80		2587,59,902.00	



SHARDA SHELTERS PRIVATE LIMITED

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CORPORATE OFFICE : 305, 3rd FLOOR, SUNRISE FORUM BURDWAN COMPOUND, LALPUR

RANCHI-834001, JHARKHNAD

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2020

Note No.	PARTICULARS	Figures as at the end of the current reporting period		Figures as at the beginning of the current reporting period	
		Rs.	P.	Rs.	P.
14	CASH & BANK BALANCES				
	Cash				
	Cash in Hand (As Certified by Management)		73,338.91		7,72,162.50
		(A)	73,338.91	(A)	7,72,162.50
	Bank Balances				
	Axis Bank (C/ A A/c No. 918020068405120)		6,28,910.90		6,53,494.60
	Indusind Bank (C/ A-201002367447)		13,56,341.20		77,065.20
	ICICI Bank Ltd. -115005001438		18,850.51		-
		(B)	20,04,102.61	(B)	7,30,559.80
	Fixed Deposits with Bank (Including Accrued interest)				
	FD with Kotak Mahindra Bank		216,09,000.00		200,00,000.00
	Accrued Interest on FD with Kotak Mahindra Bank		23,29,524.00		8,88,948.00
	FD with Axis Bank		100,00,000.00		100,00,000.00
	Accrued Interest on FD with Axis Bank		10,53,980.00		3,71,595.00
		(C)	349,92,504.00	(C)	312,60,543.00
		Total (A+B+C)	370,69,945.52	Total (A+B+C)	327,63,265.30
15	SHORT TERM LOANS, ADVANCES & DEPOSITS				
	Advances (Others)		264,49,159.00		684,49,159.00
	Advances to Government for Taxes & other		188,42,686.86		110,24,912.40
	Advance to Employees		23,85,942.00		8,15,447.00
		Total	476,77,787.86	Total	802,89,518.40
16	INCOME FROM OPERATIONS				
	Receipts from Contractual Work		1373,86,178.00		1091,42,332.00
	Receipts from Sale		42,90,600.00		33,89,844.20
	Receipts from Services		257,12,975.25		610,80,687.18
	Gross Revenue Recognised		870,13,143.00		984,20,152.70
		Total	2544,02,896.25	Total	2720,33,016.08
17	OTHER INCOME				
	Interest on Fixed Deposit		23,58,892.00		18,71,363.80
	Discounts & Sundry Balances Written off		5,58,937.37		39,712.50
	R/off		253.49		2,919.60
		Total	29,18,082.86	Total	19,13,995.90



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RANCHI-834001, JHARKHNAD

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2020

Note No.	PARTICULARS	Figures as at the end of the current reporting period		Figures as at the beginning of the current reporting period	
		Rs.	P.	Rs.	P.
		18	CHANGES IN INVENTORIES OF WORK-IN-PROGRESS		
	a) Inventories at the end of the Year				
	Work-In-Progress	1228,93,690.00		1036,68,503.70	
	b) Inventories at the beginning of the Year				
	Work-In-Progress	1036,68,503.70		1376,67,281.72	
	Increase/ (Decrease) in Inventories				
			Total	192,25,186.30	(339,98,778.02)
19	PURCHASES & DIRECT EXPENSES				
	Administrative Cost	24,79,288.47		21,31,143.10	
	Architecture/Design Layout	4,09,604.40		18,52,490.00	
	Building Material	1523,84,046.57		1392,54,239.39	
	Fuel & Lubricants	24,50,252.92		49,09,789.45	
	Civil Work and Contractual Expenses	442,65,945.00		238,52,246.80	
	Marketing, Professional & Promotion Expenses	80,193.00		25,60,347.50	
	Repairs & Maintenance	4,50,583.02		1,30,576.74	
	Salary & Employee Cost (including PF, ESIC and Bonus)	75,67,078.00		60,93,648.00	
	Director Remuneration	372,00,000.00		-	
	Rates & Taxes	2,20,000.00		-	
			Total	2475,06,991.38	1807,84,480.98
20	FINANCE COST				
	Interest on Unsecured Loan	-		43,30,253.00	
	Interest and Other Charges on Bank O/d	14,46,873.29		14,56,129.10	
	Interest on Others	3,75,373.30		68,624.00	
			Total	18,22,246.59	58,55,006.10
21	DEPRECIATION & AMORTIZATION COST				
	Depreciation	9,50,549.08		7,50,363.00	
	Preliminary Expenses w/ off	-		4,333.00	
	Pre-operative Expenses w/ off	-		1,000.00	
			Total	9,50,549.08	7,55,696.00
22	ADMINISTRATIVE & OTHER EXPENSES				
	Audit Fees	28,000.00		25,000.00	
	Company Matter Expenses	8,000.00		7,100.00	
	Computer Repairs & Software Exp.	40,121.59		1,569.80	
	Legal Charges & Registration Fees	6,48,558.96		34,712.00	



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DEPRECIATION AS PER COMPANIES ACT

NOTE : 10 : FIXED ASSETS

Particulars	Land	Plant & Machinery	Office Equipments	Computer & Peripherals	Furniture & Fixtures	Mobile & Vehicles	Total Fixed Assets
Gross Block							
As at April 1, 2018	-	45,16,328.05	3,16,669.00	4,70,746.00	2,22,643.00	35,280.00	55,61,666.05
Additions	-	5,28,554.35	1,61,390.60	1,32,445.93	-	2,73,766.57	10,96,157.45
Disposal	-	-	-	-	-	-	-
As at March 31, 2019	-	50,44,882.40	4,78,059.60	6,03,191.93	2,22,643.00	3,09,046.57	66,57,823.50
Additions	1372,30,029.00	7,65,419.32	4,30,465.61	1,04,205.48	-	21,785.71	1385,51,905.12
Disposal	-	-	-	-	-	-	-
As at March 31, 2020	1372,30,029.00	58,10,301.72	9,08,525.21	7,07,397.41	2,22,643.00	3,30,832.28	1452,09,728.62
Depreciation/ Amortization							
As at April 1, 2018	-	19,38,577.00	1,63,449.00	4,30,112.00	1,21,894.00	15,246.00	26,69,278.00
Additions	-	5,46,600.00	1,30,993.00	20,067.00	26,084.00	26,619.00	7,50,363.00
Disposal	-	-	-	-	-	-	-
As at March 31, 2019	-	24,85,177.00	2,94,442.00	4,50,179.00	1,47,978.00	41,865.00	34,19,641.00
Additions	-	5,76,691.23	2,07,016.28	98,526.49	19,328.20	48,986.89	9,50,549.08
Disposal	-	-	-	-	-	-	-
As at March 31, 2020	-	30,61,868.23	5,01,458.28	5,48,705.49	1,67,306.20	90,851.89	43,70,190.08
Net Block							
As at March 31, 2020	1372,30,029.00	27,48,433.49	4,07,066.93	1,58,691.92	55,336.80	2,39,980.39	1408,39,538.54
As at March 31, 2019	-	25,59,705.40	1,83,617.60	1,53,012.93	74,665.00	2,67,181.57	32,38,182.50



DETAILS OF ADDITIONS/(DEDUCTION) DURING THE YEAR

Sl. No.	Category of Assets	Description of Assets	Date of Addition	Addition			Date put to use	Rate of Depreciation	Depreciation Amount
				(More than 180 Days	(Less than 180 Days				
1	Computer & Peripherals	Desktop Computers	13/11/2019	-	38,135.64		13/11/2019	40%	7,627.00
2	Computer & Peripherals	Computer Accessories	03/12/2019	-	1,330.00		03/12/2019	40%	266.00
3	Computer & Peripherals	Computer Accessories	06/12/2019	-	7,600.00		06/12/2019	40%	1,520.00
4	Computer & Peripherals	Computer Accessories	03/01/2020	-	150.00		03/01/2020	40%	30.00
5	Computer & Peripherals	CCITV Camera	14/01/2020	-	-		14/01/2020	40%	-
6	Computer & Peripherals	CCITV Camera	01/03/2020	-	-		01/03/2020	40%	-
7	Computer & Peripherals	CCITV Camera	21/03/2020	-	-		21/03/2020	40%	-
8	Computer & Peripherals	Desktop Computers	24/02/2020	-	-		24/02/2020	40%	10,678.00
9	Computer & Peripherals	Computer Accessories	09/05/2019	400.00	-	53,389.84	09/05/2019	40%	160.00
10	Computer & Peripherals	Computer Accessories	23/07/2019	3,200.00	-	-	23/07/2019	40%	1,280.00
11	Plant & Machinery	Samsung A50s	11/01/2020	-	10,714.29		11/01/2020	15%	804.00
12	Plant & Machinery	Real Me C2	25/02/2020	-	11,071.42		25/02/2020	15%	850.00
13	Plant & Machinery	Air Conditioner	04/10/2019	-	2,70,331.25		05/10/2019	15%	20,275.00
14	Plant & Machinery	Biometric Machine	06/12/2019	-	7,000.00		06/12/2019	15%	525.00
15	Plant & Machinery	Biometric Machine	16/01/2020	400.00	-		16/01/2020	15%	30.00
16	Plant & Machinery	Exide Battery	15/10/2019	-	7,578.13		15/10/2019	15%	568.00
17	Plant & Machinery	Stabilizer-VWR 400	17/10/2019	-	3,220.34		17/10/2019	15%	242.00
18	Plant & Machinery	Steam Generator 9Kw	19/10/2019	-	1,04,379.47		19/10/2019	15%	7,828.00
19	Plant & Machinery	EPBX TELEPHONE	21/01/2020	-	12,288.13		21/01/2020	15%	922.00
20	Plant & Machinery	14" Chop Saw	01/02/2020	-	7,375.00		01/02/2020	15%	553.00
21	Plant & Machinery	Air Conditioner	26/09/2019	22,265.62	-		26/09/2019	15%	3,340.00
22	Plant & Machinery	Air Conditioner	04/04/2019	1,30,468.74	-		04/04/2019	15%	19,570.00
23	Plant & Machinery	Lift	23/05/2019	5,35,632.00	-		23/05/2019	15%	80,345.00
24	Plant & Machinery	Motor Pump Set	11/06/2019	9,781.25	-		11/06/2019	15%	1,467.00
25	Plant & Machinery	Lift	04/09/2019	85,165.00	-		04/09/2019	15%	12,775.00
26	Land	Land at Birla Bagan (Plot 2)	15/10/2019	486,13,802.00	-	443,06,000.00	15/10/2019	0%	-
27	Land	Land at Chowka	20/05/2019	443,10,227.00	-	-	20/05/2019	0%	-
28	Land	Land at Birla Bagan (Plot 1)	17/08/2019	937,10,941.61	-	448,40,963.51	17/08/2019	0%	-
									1,71,635.00



Note : Depreciation on assets put to use for less than 180 days during the year has been provided for half of the year only