

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
626948290071022

Date of e-Filing
07-Oct-2022

Name	:	GEETANJALI ESTATE PRIVATE LIMITED
PAN/TAN	:	AACCG9198A
Address	:	PAL MARKET, Phulwari, PATNA, B.V. College S.O, 05, 800014
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	541717

(This is a computer generated Acknowledgement Receipt and needs no signature)

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

Name	GEETANJALI ESTATE PRIVATE LIMITED
Address	PAL MARKET , B.V. College S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800014
PAN	AACCG9198A
Aadhaar Number of the assessee, if available	

was conducted by us **abhay kumar** in pursuance of the provisions of the **Income-tax Act, 1961**, and We annex hereto a copy of our audit report dated **30-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** 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 subject to the following observations/qualifications, if any.

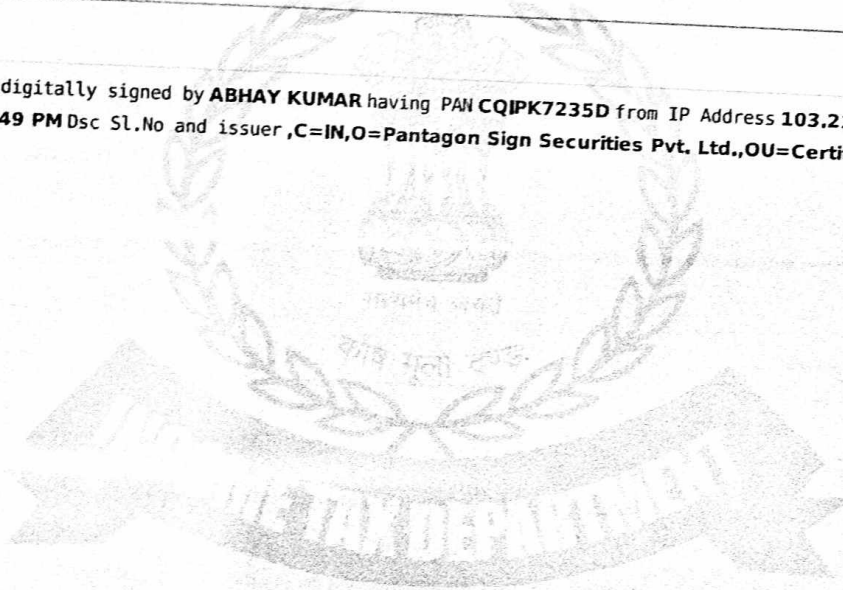
Sl. No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	Closing Stock & Cash Balance is not physically verified by us and is taken as certified by the management.
2	Others	Information regarding sundary debtors sundary creditors and other payable is not provided by assessee
3	Others	We have been informed by the assessee that the information required under the clause 44 Of form 3CD has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause

Accountant Details

nowledgement Number:626948290071022

Name	abhay kumar
Membership Number	541717
FRN (Firm Registration Number)	
Address	RAMDYALU NAGAR IN FRONT OF MUK TINATH MANDIR , , NEAR RDS COLLEGE , , Ramna S.O (Muzaffarpur) , Aghoriya bazar , MUZAFFARPUR , 05-Bihar , 91-India , Pincode - 842002
Date of signing Tax Audit Report	30-Sep-2022
Place	103.214.118.96
Date	07-Oct-2022

This form has been digitally signed by **ABHAY KUMAR** having PAN **CQIPK7235D** from IP Address **103.214.118.96** on **07/10/2022 11:02:49 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



PART - A

1. Name of the Assessee	GEETANJALI ESTATE PRIVATE LIMITED
2. Address of the Assessee	PAL MARKET , B.V. College S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800014
3. Permanent Account Number (PAN)	AACCG9198A
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 05-Bihar	10AACCG9198A1ZW

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

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?

Sl. No.	Name	Profit Sharing Ratio (%)

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, BAnk book, ledger, etc

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BAnk book, ledger, etc	pal amrket	raja bazar	patna	800014	91-India	05-Bihar

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined

1 CASH BOOK, BAnk book, ledger, etc

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

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(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

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for 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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market rate

(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: No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to sub-section (2) of section 56 applicable?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No. of Assets/Class of Assets	Description of the Block of Assets	Rate of Depreciation (%)	Opening WDV/ Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also 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.
			No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

No records added

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Acknowledgement Number: 626948290071022

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vi. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

vii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g) Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
	No records added					

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
	No records added		

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs 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/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.

Type

Particulars

Amount Prior period to which it relates (Year in yyyy-yy format)

No records added

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)(viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
---------	---	---------------------------------	---	---	--------------------	------------------------	------------------------------	---------------------------------

No records added

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)(viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
---------	---	---------------------------------	---	----------------------	----------------------------------	---------------------------------

No records added

A.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. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

B.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 ? **No**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

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] **No**

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
---------	---	---------------------------------	--	----------------	----------------	--------------------------	---------------------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

1										₹ 0		₹ 0	₹ 0	
---	--	--	--	--	--	--	--	--	--	-----	--	-----	-----	--

A.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. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
---------	--	------------------------------	---	--	--	--

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? **No**

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0	₹ 0			₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
---------	---	---

No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	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.
					₹ 0		₹ 0		

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum 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.
							No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
							No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (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 the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	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.
---------	-------------------	----------------------	--	---	---------------------	--	---	--

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
---------	-------------------	----------------------	--	---	--

No records added

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 an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
---------	-------------------	----------------------	--	---	--

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a 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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

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 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Not Applicable

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	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.
		No records added

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was collected or specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? **No**

Please furnish the details:

Sl. No.	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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? **Na**

Please furnish:

Sl. No. (1)	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

0 0 0 0 0

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--------------------------------------	--------------------------------	---------------	----------------------------	---------------------	-------------------------

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	17295500		41522000	
(b)	Gross profit / Turnover	17295500		41522000	
(c)	Net profit / Turnover	1378600	7.97	1789060	4.31
(d)	Stock-in-Trade / Turnover	17295500		41522000	
(e)	Material consumed / Finished goods produced				

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.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42. a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
---------	--	--------------	-------------------------	----------------------------------	---	---

No records added

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 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	

Total payment to registered entities

No records added

Accountant Details

Accountant Details

Name	abhay kumar
Membership Number	541717
FRN (Firm Registration Number)	

Address

RAMDYALU NAGAR IN FRONT OF MUK
TINATH MANDIR
, NEAR RDS COLLEGE ,,
Ramna S.O (Muzaffarpur),
Aghoriya bazar, MUZAFFARPUR,
05-Bihar, 91-India, Pincode - 842002

Place

103.214.118.96

Date

07-Oct-2022

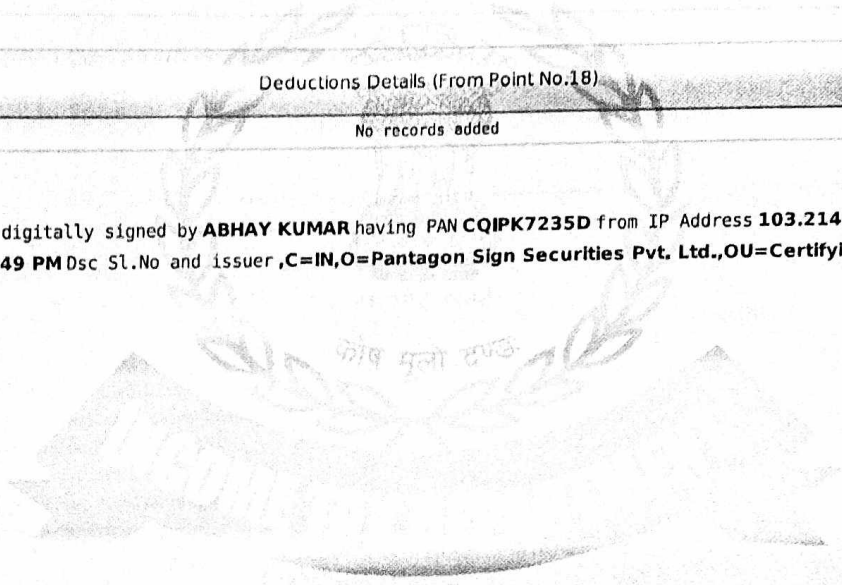
Additons Details (From Point No.18)

No records added

Deductions Details (From Point No.18)

No records added

This form has been digitally signed by **ABHAY KUMAR** having PAN **CQIPK7235D** from IP Address **103.214.118.96** on **07/10/2022 11:02:49 PM** Dsc Sl.No and issuer ,**C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**



Geetanjali Estate Private Limited
CIN: U45200BR2006PTC012753
Reg. Office- PAL MARKET , RAJA BAZAR BAILEY ROAD PATNA BR 800014 IN

DIRECTORS' REPORT

To,
The Members,
Geetanjali Estate Private Limited

Your directors have pleasure in presenting the Annual Report of the Company along with Audited Statement of Accounts of the Company for the year ended 31st March 2022.

1. Financial Performance

The summarized financial result of the Company is given in the table below:

<u>Particulars</u>	<u>Financial Year ended (Amount in Rs.)</u>	
	<u>31/03/2022</u>	<u>31/03/2021</u>
Total Revenue	1,72,95,500	4,15,22,000
Total Expenses	1,59,16,900	3,97,32,940
Profit/(loss) before tax	13,78,600	17,89,060
Current Tax	4,25,987	4,65,156
Deferred Tax	0	-
Net Profit/(Loss) After tax	9,52,612	13,23,904

2. Business Review/State of the company's affairs/Change in Name

During the year under review, the Company has not changed its nature of business also, the company has not ceased to carry any continued business and not commenced any new business.

3. Dividend

In order to conserve the resources of the company, it is proposed not to declare any dividend on the equity shares of the company.

4. Capital Structure/ Update on Capital

The Capital Structure of your Company is given as under:

<u>Authorized Share Capital</u>	<u>Issued, Subscribed and Paid-up Share Capital</u>
50,000 Equity Shares of INR 100.00 each aggregating to INR 50,00,000	41200 Equity Shares of INR 100.00 each aggregating to INR 41,20,000

Further, there is no change in the share capital of the Company during the FY 2021-222.

5. Directors or Key Managerial Personnel and Changes among them

The provisions of the Companies Act, 2013 (the Act), govern the composition of the Board of Directors. The Board of the Company consists of 2 Directors and there has been no change in the composition of the Board of Directors of the Company during the Financial Year 2021-22.

Further, Mr. Pankaj Kumar Sinha was appointed as Director on the Board of the Company w.e.f 08th April 2022 and Mrs. Pratibha Singh resigned as Director w.e.f 08th April 2022.

6. Formal annual evaluation by the Board of its own performance and its committees and individual directors:

As per the sub-rule 4 of Rule 8 of the Companies (Accounts) Rules, 2014, the provisions are applicable only to the listed companies and public limited companies having capital of Rupees Twenty Five Crores or more calculated at the end of the preceding financial year. Thus provisions related to formal annual evaluation by the Board of its own performance and its committees and individual directors are not applicable to the company.

7. Declaration by Independent Directors

The Company was not required to appoint ID under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2016 hence no declaration has been obtained.

8. Statement on declaration given by Independent Directors u/s 149(6) of the Companies Act, 2013.

The provisions related to Independent Directors are not applicable to the Company.

9. Company's policy on appointment and remuneration as per section 178(3) of the Companies Act, 2013

Since the company is not covered under sub-section (1) of section 178 of the Companies Act, 2013, there is no Nomination and Remuneration Committee constituted by the Board of Directors. Thus the section 178(3) is not applicable to us.

10. Details of Board Meeting

During the financial year under review, 06 (six) meetings of Board of Directors of the Company were held as under:

S.No.	Date of Board Meeting	Directors present in the Board Meeting
1.	30 th June 2021	02
2.	26 th August 2021	02
3.	26 th October 2021	02
4.	16 th November 2021	02
5.	25 th February 2022	02
6.	31 st March 2022	02

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S.No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	Dhirendra Kumar Singh	06	06
2.	Jitendra Kumar Singh	06	06

11. Particulars of Contracts or Arrangements with Related Parties

There were no related party transactions during the financial year 2021-22. Therefore, Form AOC-2 has not been attached with this report.

12. Web link of Annual Return, if any

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

13. Corporate Social Responsibility

The provisions related to Corporate Social Responsibility (CSR) as stipulated u/s 135 of the Companies Act, 2013 is not applicable upon the Company in the financial year 2021-22.

14. Public Deposits

During the year, the Company has not accepted any deposits from its members in terms of Section 73 of the Companies Act, 2013

15. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

In the preparation of the annual accounts for the year ended March 31, 2022 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

16. Particulars of loans, Guarantees or Investments under Section 186

During the period under review, the Company has not provided and Loans, gave any guarantees or made any investment pursuant to the provisions of Section 186 of the Companies Act, 2013.

17. Statement indicating development and implementation of a risk management policy and identification of element of risk

There exist no such risk factors or elements of risk which may threaten the existence of the Company.

18. Instances of fraud, if any reported by the Auditor pursuant to section 143 (12) of the companies Act 2013

During the year under review, the Statutory Auditors has not reported any instances of frauds committed in the Company by its Officers or Employees to the Board under section 143(12) of the Companies Act, 2013, details of which need to be mentioned in this Report.

16. Particulars of loans, Guarantees or Investments under Section 186

19. Subsidiaries/Joint Venture/Associate

Your Company does not have any subsidiary/ joint venture/associate company.

20. Statutory Auditors & Auditor's Report

M/s Kumar Abhay & Co., Chartered Accountants, having Firm Registration No. 025759C was appointed as Statutory Auditor of the Company in the AGM held on 22nd November 2021 till the 06th Annual General Meeting of the Company.

The report of the Auditors along with its notes & Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

There are no such adverse remarks or qualifications made by the Auditors of the Company.

21. Cost Auditor

Pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the Company.

22. Secretarial Auditor and Secretarial Audit Report

The Secretarial Audit is not applicable on the Company as it is not covered under the provision of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

23. Composition of Audit Committee

The Provision of Section 177 relating to Audit Committee is not applicable on the Company.

24. Stakeholder Relationship Committee

This clause is not applicable on the Company during the period covered under this report.

25. Vigil Mechanism/Whistle Blower Policy

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

26. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company's premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

The policy on prevention of sexual harassment at workplace aims at prevention of harassment of employees (whether permanent, temporary, ad-hoc, consultants, interns or contract workers irrespective of gender) and lays down the guidelines for identification, reporting and prevention of undesired behavior. The Company has duly constituted internal complaints committee as per the said Act.

During the year ended March 31, 2022, there will nil complaints recorded pertaining to sexual harassment.

27. Details of conservation of energy, technology absorption, foreign exchange earnings and outgo.

Information pursuant to section 134(3)(m) of Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are given as below:

(a) Conservation of Energy

There was no conservation of energy during the financial year 2021-22.

(b) Technology Absorption

The company has not incurred any expenditure on Research & Development during the year.

(c) Foreign Exchange Earnings and Outgo

There were no transactions in foreign currency during the year.

28. Compliance with Secretarial Standards

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

29. Material changes and commitments affecting the financial position of the Company which have occurred between the end of the Financial Year and the date of the Board Report

There have been no such material changes or events which may affect the financial position of the company.

30. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

31. Transfer of unclaimed/unpaid amount to investor education and protection fund

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ("Rules"), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable upon the company.

32. Particulars of Employees

The Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company as there is no such employee who is in receipt of remuneration not less than Rs. 1,02,00,000/- p.a. if employed throughout the financial year and not less than Rs. 8,50,000/- p.m., if employed for a part of financial year.

33. Details of Application/Any Proceeding Pending Under the Insolvency and Bankruptcy Code, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

34. Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

35. Acknowledgement

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For and on behalf of the Board of Directors
Geetanjali Estate Private Limited**

**Place: Patna
Date: 30/09/2022**

**Dhirendra Kumar Singh
(Director)
DIN: 00632026**

**Jitendra Kumar Singh
(Director)
DIN: 03364892**

KUMAR ABHAY & CO. CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To

The Members of Geetanjali Estate Private Limited

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Geetanjali Estate Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, and the Statement of Profit and Loss for the year ended on that date, 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 ("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, 2022, its Profit/Loss, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

- The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report (including Annexure(s) to Board'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 the other information is and we have fulfilled our other ethical responsibilities in accordance with these

KUMAR ABHAY & CO.

CHARTERED ACCOUNTANTS

materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

- If based on the work we have performed, we conclude that is a material misstatement of this other information, we are required to report this fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are 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, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 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 statement 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 Responsibility 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.

KUMAR ABHAY & CO.

CHARTERED ACCOUNTANTS

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of

KUMAR ABHAY & CO. CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, Companies (Auditor's Report) Order, 2020 is Note applicable.

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 Flows Statement dealt with by this report are in agreement with the books of account.

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

(e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification no. G.S.R. 583(E) dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014; 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; and

section 197(16) is not required

KUMAR ABHAY & CO. CHARTERED ACCOUNTANTS

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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

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

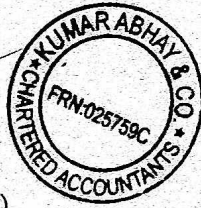
c) Based on audit procedures which we considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under subclause (a) and (b) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Abhay Kumar & Co.
Chartered Accountants

Abhay Kumar

Abhay Kumar
Proprietor
(Membership No.:541717)
Place: Muzaffarpur
Date : 30/09/2022
UDIN: 22541717AYWXIN3490



For Abhay Kumar & Co.

GEETANJALI ESTATE PRIVATE LIMITED
PATNA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH 2022

(Rupees)

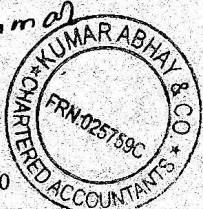
Particulars	Note No.	Figures as at the end of Current Year 31st March 2018	Figures as at the end of previous Year 31st March 2017
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Capital	1	41,20,000.00	41,20,000.00
(b) Reserves and Surplus	2	1,04,98,279.34	95,45,666.74
(c) Money Received against share warrants	-		
2 Share Application Money Pending Allotments			
3 Non-current liabilities			
(a) Long-term borrowings	-		
(b) Deferred Tax Liabilities	-		
(c) Other Long-term Liabilities	-		
(d) Long-term provisions	-		
4 Current Liabilities			
(a) Short-term borrowings	6	6,74,850.00	3,33,974.00
(b) Trade payables	3	28,94,850.00	2,98,47,323.00
(c) Other current liabilities	4	5,48,75,000.00	6,21,09,231.96
(d) Short-term provisions	5	1,38,05,700.00	12,40,000.00
TOTAL		8,68,68,679.34	10,71,96,195.70
II. ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	51,675.79	51,675.79
(ii) Intangible assets	-		
(iii) Capital Work In Progress	-		
(iv) Intangible assets under development	-		
(b) Non-current investments	-		
(c) Deferred tax assets (net)	12	82,266.04	82,266.04
(d) Long-term loans and advances	-		
(e) Other non-current assets	-		
2 Current assets			
(a) Construction Work in Progress	13	7,85,61,627.51	7,98,96,439.87
(b) Inventories	-		
(c) Trade receivables	-		
(d) Cash and cash equivalents	7	81,66,745.00	12,71,59,448.00
(e) Short-term loans and advances	8	-	-
(f) Other current assets	9	6,365.00	6,365.00
TOTAL		8,68,68,679.34	10,71,96,194.70

KUMAR ABHAY & CO.
 CHARTERED ACCOUNTANTS

Abhay Kumar

ABHAY KUMAR
 PROPRIETOR
 MNO-541717

UDIN: 22541717AYWXIN3490



For, and on behalf of the Company

DHIRENDRA KUMAR SINGH Director DIN: 00632026	JITENDRA KUMAR SINGH Director DIN: 03364892
--	---

GEETANALI ESTATE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022

(Rupees)

Particulars	Note No.	Figures as at the end of	
		current reporting period	previous reporting period
I Revenue from operations	10	1,72,95,500.00	4,15,22,000.00
II Other income			
Total Revenue (I+II)		1,72,95,500.00	4,15,22,000.00
III Expenses:			
Cost of Material Consumed	14	1,38,55,400.00	3,73,69,800.00
Administrative & Establishment Expenses	15	20,80,500.00	25,63,140.00
Depreciation			
Total expenses		1,59,35,900.00	3,99,32,940.00
IV Profit before extraordinary items and tax		13,78,600.00	17,89,060.00
V Extraordinary Items		-	-
VI Profit before tax		13,78,600.00	17,89,060.00
VII Tax expense: -			
(1) Current tax		4,25,987.50	4,65,255.60
(2) deferred tax		-	-
VIII Profit After Tax		9,52,612.50	13,23,804.40
IX Earning per equity share:			
(1) Basic			
(2) Diluted			

For, and on behalf of the Company

KUMAR ABHAY & CO.

CHARTERED ACCOUNTANTS

Abhay Kumar

ABHAY KUMAR

PROPRIETOR

INDO-54177



DEBENDRA KUMAR SINGH

Director

DEN: 0632025

JIENDRA KUMAR SINGH

Director

DEN: 45364892

Note no:-1

Particulars	Authorised Capital	
	Figures at the end of the Current reporting Period(Rs.)	Figures at the end of the previous reporting Period(Rs.)
Authorised Capital		
50000 Equity Shares of Rs. 100 Each	50,00,000.00	50,00,000.00
Issued, Subscribed & Paid-up		
41200 Equity Shares of Rs. 100 Each (Fully Paid in Cash)	41,20,000.00	41,20,000.00
Total(Rs.)	41,20,000.00	41,20,000.00

Note No:-2

Particulars	Reserve & Surplus	
	Figures at the end of the Current reporting Period(Rs.)	Figures at the end of the previous reporting Period(Rs.)
As per last A/C	95,45,666.74	82,21,762.34
Add: Net Profit during the Year	9,52,612.60	13,23,904.40
Total(Rs.)	1,04,98,279.34	95,45,666.74

Note No:-3

Particulars	Trade Payable	
	Figures at the end of the Current reporting Period(Rs.)	Figures at the end of the previous reporting Period(Rs.)
Supply of Material & Others		
Fully Secured considered		
unsecured	28,94,850.00	2,98,47,323.00
Guarantee given		
Total(Rs.)	28,94,850.00	2,98,47,323.00

Note No:-4

Particulars	Other Current Liabilities	
	Figures at the end of the Current reporting Period(Rs.)	Figures at the end of the previous reporting Period(Rs.)
Advance against Flats, shop & Office	5,41,55,000.00	6,13,89,231.96
Director Salary	7,20,000.00	7,20,000.00
Service Tax Payable		
Total(Rs.)	5,48,75,000.00	6,21,09,231.96



Note No:-5

Short term Provisions

Director Salary	7,20,000.00	7,20,000.00
Other Provision	1,26,39,712.60	-
Audit Fee	12,000.00	12,000.00
Legal Fee	8,000.00	8,000.00
Income Tax	4,25,987.40	5,00,000.00
Total(Rs.)	1,38,05,700.00	12,40,000.00

Note No:-6

Short term Borrowings

Loan & Advances from related Parties	6,74,850.00	3,33,974.00
Total(Rs.)	6,74,850.00	3,33,974.00

Note no:7

CASH AND CASH EQUIVALENTS

Audit Fee	12,000.00	12,000.00
Legal Fee	8,000.00	8,000.00
Cash-in-Hand	15,97,498.25	-
Cash With Bank		
S.B.I Rajabazar		
CD A/c No-030140878888	31,97,085.95	90,89,139.35
Andhara Bank		
CD A/c No-041811100001237	28,59,251.80	1,17,88,721.00
ICICI Bank		
CD A/c No- 061605001482	5,12,909.00	65,90,186.00
TOTAL(Rs.)	81,66,745.00	2,71,59,448.00

Note no: 8

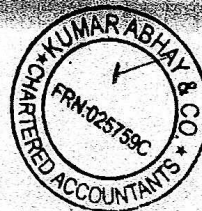
SHORT TERM LOANS & ADVANCES

Particulars	Figures at the end of the Current reporting Period	Figures at the end of the Previous reporting Period
Advance to Director		
TOTAL(Rs.)		

Secured Considered good
Unsecured Considered good
Doubtful

Nil

Nil



Note no:9

Other Current Assets

Development Expenditure B/F	6,365.00	6,365.00
TOTAL(Rs.)	6,365.00	6,365.00

Note no: 10

REVENUE FROM OPERATION

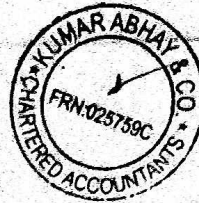
Particulars	Figures at the end of the Current reporting Period	Figures at the end of the Previous reporting Period
Sale of Flats etc.	1,72,95,500.00	4,15,22,000.00
	1,72,95,500.00	4,15,22,000.00



Note No-15

Establishment & Administrative Expenses

Particulars	Figures at the end of the Current reporting Period	Figures at the end of the Previous reporting Period
Salary to Staff	5,80,000.00	5,80,000.00
Director's Remuneration	7,20,000.00	7,20,000.00
Printing & Stationery	48,500.00	58,500.00
Office Rent	2,40,000.00	2,40,000.00
Fee & Other Charges	55,800.00	78,500.00
Audit Fee	12,000.00	12,000.00
Legal Charges	8,000.00	8,000.00
Mobile Expenses	32,874.00	48,950.00
Repair & Maintenance	89,750.00	1,17,456.00
Car Running Expenses	2,93,576.00	4,99,734.00
TOTAL(Rs.)	20,80,500.00	23,63,140.00



Note no:17

INCREASE & DECREASE IN WORK-IN-PROGRESS

Construction work in Progress

at the end of the year at estimated

Value (Vide Note no-11)

7,85,61,627.51

7,98,96,439.87

Less: Construction Work-in-Progress

at the beginning of the Year

(At estimated value)(Vide note no-11)

7,98,96,439.87

5,36,73,267.00

TOTAL(Rs.)

-13,34,812.36

2,62,23,172.87

Note No-14

Cost of Sales

Cost of Sales of Flats

1,38,36,400.00

at the end of the year at estimated

Value (Vide Note no-11)

1,38,36,400.00

7,98,96,439.87

