

**SHAKSHI PROMOTERS &
DEVELOPERS PRIVATE LIMITED**

4D/A, GANGAJAL VALLEY APARTMENT NEAR SAI
HOSPITAL, P.O. & P.S.: BARIATU RANCHI Ranchi JH 834009 IN

**Financial Statement
(F.Y.2022-23)**

**MOHINDRA & ASSOCIATES
CHARTERED ACCOUNTANTS
506, 5TH FLOOR, PANTALOONS
NEAR DANGRATOLI CHOWK, LALPUR,
RANCHI-834001**

Phone : 6205544761(O)

Mobile No: 9431701141

Mail ID:-rkbittu@yahoo.com



Mohindra & Associates

Chartered Accountants

Independent Auditor's Report

To the Members of,
SHAKSHI PROMOTERS & DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **SHAKSHI PROMOTERS & DEVELOPERS PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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



Jharkhand B.O. : 506, Fifth Floor, Eastern Mall, Pantaloons, Near Dangra Toli Chowk, Lalpur, Ranchi - 834001, Jharkhand
Mob. : 94317 01141, E-mail ID : rkbittu@yahoo.com, Tel. : 0651-2531044

HEAD OFFICE : 23, AB Block, Dalipur Towers, 6, Sapru Marg, Lucknow - 226001 (UP)

Other Offices : • Auckland, NZ • New Delhi • Jodhpur • Bihar • Punjab

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the 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 the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- 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, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of

MOHINDRA & ASSOCIATES

Chartered Accountants

FRN NO. - 001406N


RAJEEV KAMAL BITTU

Partner

Membership No.: 402994

Place: Ranchi

Date: 06/09/2023

UDIN: 23402994BGXBOU6368



FORM 3CA [See rule 6C(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

| | |
|--|---|
| Name | SHAKSHI PROMOTERS & DEVELOPERS PRIVATE LIMITED |
| Address | 4D,GANGAJAL VALLEY APARTMENT,NEAR SAI HOSPITAL,BARIATU , 35-Jharkhand , 91-India , Pincode - 834009 |
| PAN | AARCS9992F |
| Aadhaar Number of the assessee, if available | |

was conducted by m/s MOHINDRA & ASSOCIATES in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of their audit report dated 29-Sep-2023 along with a copy each of

- a. the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023
- b. the audited balance sheet as at 31-Mar-2023 ; and
- c. 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 |
|---------|--------------------|-----------------------------|
| | | No records added |

Accountant Details

| | |
|----------------------------------|--|
| Name | RAJEEV KAMAL BITTU |
| Membership Number | 402994 |
| FRN(Firm Registration Number) | 0001406N |
| Address | 506 EASTERN MALL DANGRA TOLI CHOWK LAPUR . Ranchi G.P.O. , Ranchi sadar , 35-Jharkhand , 91-India , Pincode - 834001 |
| Date of signing Tax Audit Report | 29-Sep-2023 |
| Place | 119.226.175.9 |
| Date | 29-Sep-2023 |

This form has been digitally signed by RAJEEV KAMAL BITTU having PAN AFTP82750A from IP Address 119.226.175.9 on 29/09/2023 02:51:09 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee **SHAKSHI PROMOTERS & DEVELOPERS PRIVATE LIMITED**2. Address of the Assessee **4D,GANGAJAL VALLEY APARTMENT,NEAR SAI HOSPITAL,BARIATU , 35-Jharkhand , 91-India , Pincode - 834009**3. Permanent Account Number (PAN) **AARCS9992F**

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 35-Jharkhand | 20AARCS9992F1ZS |

5. Status **Company**6. Previous year **01-Apr-2022 to 31-Mar-2023**7. Assessment year **2023-24**

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?

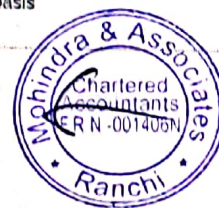
| Sl. No. | Name | Profit Sharing Ratio (%) |
|---------|------|--------------------------|
| | | No records added |

(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 | REAL ESTATE AND RENTING SERVICES | Real estate activities on a fee or contract basis | 07004 |

(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 |
|------------------|----------|--------|------------|------|
| No records added | | | | |

11 (a). Whether books of accounts are prescribed under section 44AA. If yes, list of books so prescribed ? No

| Sl. No. | Books prescribed |
|------------------|------------------|
| No records added | |

(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.)

| 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,BILLS ,VOUCHERS, JOURNAL | 4D/A, GANGAJAL VALLEY APARTMENT, NEAR SAI HOSPITAL, BARIATU | | RANCHI | 834009 | 91-India | 35-Jharkhand |

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

| Sl. No. | Books examined |
|---------|--|
| 1 | CASH BOOK , BANK BOOK, LEDGER,BILLS ,VOUCHERS, JOURNAL |

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 |
|------------------|-------------|--------------------|--------------------|
| No records added | | | |

(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 |
|------------------|------|--------------------|--------------------|------------|
| No records added | | | | |



No records added

(f). Disclosure as per ICDS:

| Sl. No. | ICDS | Disclosure |
|---------|------|------------|
|---------|------|------------|

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 |
|---------|-------------|------------------|
| | | No records added |

(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 |
|---------|-------------|--------|
| | | ₹ 0 |

(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. | 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 clause (x) of sub-section (2) of section 56 applicable ? |
|------------------|---------------------|---------------------|----------------|--------------------------|--------------------|---------|-------|-----------------------------------|---|---|
| | | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code /Pin Code | Country | State | | | |
| No records added | | | | | | | | | | |

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. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAC/115B AD (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 | WDV | Furnitures & Fittings @ 10% | 10 | ₹3,07,429 | ₹0 | ₹0 | ₹3,07,428 | ₹26,550 | ₹26,550 | ₹0 | ₹0 | ₹33,398 | ₹ 3,00,520 |
| 2 | WDV | Plant and Machinery @ 15% | 15 | ₹1,63,128 | ₹0 | ₹0 | ₹1,63,128 | ₹20,82,936 | ₹20,82,836 | ₹0 | ₹0 | ₹3,36,895 | ₹ 15,09,669 |
| 3 | WDV | Plant and Machinery @ 40% | 40 | ₹2,12,970 | ₹0 | ₹0 | ₹2,12,970 | ₹35,000 | ₹35,000 | ₹0 | ₹0 | ₹99,191 | ₹ 1,43,737 |

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 |
|---------|------------------|--------|
| | No records added | |

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 | |

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);

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

c). 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 | Andhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|------------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | No records added | | | | | | | | | | | |



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 |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|
| No records added | | | | | | | | | | | | | |

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

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 |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| No records added | | | | | | | | | | | | |

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" |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
| No records added | | | | | | | | | | | | | | |

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 |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| No records added | | | | | | | | | | | | |

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" |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|---|
| No records added | | | | | | | | | | | | | | |

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

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

| 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 |
|------------------|-----------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| No records added | | | | | | | | | | | |

viii. 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. If not, 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. If not, 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 |
|------------------|---------------------|--------|
| No records added | | |

(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 |
|------------------------------|--------|-------------------------------------|
| Opening Balance | ₹ 0 | |
| Credit Availed | ₹ 0 | |
| Credit Utilized | ₹ 0 | |
| Closing /Outstanding Balance | ₹ 0 | |

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) (viiia) ? 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) (viiib) ? 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 |
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|

No records added

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 (in Rs.) 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 ? | If yes, whether the excess money has been repatriated within the prescribed time ? | If no, the amount (in Rs.) 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.(iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) | |
|---------|---|--|--|--|--------|---|--------|
| | | | | Assessment Year | Amount | Assessment Year | Amount |

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

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 |
|---------|---------------------------------|------------------------------------|--|---|---|--|--|---|---|
|---------|---------------------------------|------------------------------------|--|---|---|--|--|---|---|

No records added

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 | Address of the person from whom specified | 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 | 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. |
|---------|--|---|---|---|---|---|--|
|---------|--|---|---|---|---|---|--|



sum Is received sum Is received received, If available

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, 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 209T 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 | |

No records added

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 ? No
If yes, 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
If yes, 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. No
If yes, please furnish the details of the same. ₹ 0

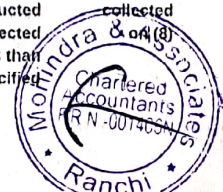
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

| 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

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

| Sl. No. | (1) Tax deduction and collection Account Number (TAN) | (2) Section | (3) Nature of payment | (4) Total amount of payment or receipt of the nature specified in column (3) | (5) Total amount on which tax was required to be deducted or | (6) Total amount on which tax was deducted or collected at specified | (7) Amount of tax deducted or collected out of (6) | (8) Total amount on which tax was deducted or collected at less than specified | (9) Amount of tax deducted or collected | (10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---------|---|-------------|-----------------------|--|--|--|--|--|---|--|
|---------|---|-------------|-----------------------|--|--|--|--|--|---|--|



collected out of (4) rate out of (5) rate out of (7)

No records added

(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. |
|---------|---|--------------|-------------------------|----------------------------------|--|---|
|---------|---|--------------|-------------------------|----------------------------------|--|---|

No records added

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

| Sl. No. | Tax deduction and collection Account Number (TAN)(1) | 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

No records added

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 |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|

No records added

(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 ?
Please furnish the following details:-

No

| 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

38. 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 | 18971891 | | 32548720 | |
| b) | Gross profit / Turnover | | 0.00 | 9152179 | 28.12 |
| c) | Net profit / Turnover | 842197 | 18971891 | 552653 | 1.70 |
| d) | Stock-in-Trade / Turnover | | 0.00 | | 0.00 |
| e) | Material consumed / Finished goods produced | | 0.00 | | 0.00 |

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 ? | If not, 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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

| Sl. No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | Total payment to registered entities | 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 | | |

No records added

Accountant Details

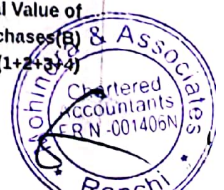
Accountant Details

| | |
|-------------------------------|--|
| Name | RAJEEV KAMAL BITTU |
| Membership Number | 402994 |
| FRN(Firm Registration Number) | 0001406N |
| Address | 506 EASTERN MALL DANGRA TOLI CHOWK LAPUR , Ranchi G.P.O. , Ranchi sadar , 35-Jharkhand , 91-India , Pincode - 834001 |
| Place | 119.226.175.9 |
| Date | 29-Sep-2023 |

Additions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|--|---------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|---------------------------------------|
| | | | | | CENVAT(2) | Change In Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Furnitures & Fittings @ 10% | 1 | 10-Aug-2022 | 10-Aug-2022 | ₹ 26,550 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 26,550 |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|--|---------|------------------|-----------------|-------------------|---------------------------|--------------------------------|---------------------------------------|---------------------------------------|
| | | | | | CENVAT(2) | Change In Rate of Exchange (3) | subsidy or grant or reimbursement, by | |



| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|--|---------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|--|
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 15% | 1 | 28-Jul-2022 | 28-Jul-2022 | ₹ 20,82,836 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 20,82,836 |
| Plant and Machinery @ 40% | 1 | 15-Aug-2022 | 15-Aug-2022 | ₹ 35,000 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 35,000 |

Deductions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|--|---------|--------------|--------|--|
| Furnitures & Fittings @ 10% | | | | No records added |
| Plant and Machinery @ 15% | | | | No records added |
| Plant and Machinery @ 40% | | | | No records added |

This form has been digitally signed by RAJEEV KAMAL BITTU having PAN AFTP2750A from IP Address 119.226.175.9 on 29/09/2023 02:51:09 PM Dsc Sl.No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



Shakshi promoters & Developers pvt. Ltd.
(4d/a, Gangajal Valley Apartment, Near Sai Hospital, Barlatu, Ranchi -834009)

BALANCE SHEET
AS ON 31ST MARCH 2023

(Amount in Rs)

| Particulars | Note No. | Figures for the current reporting period as at 31/03/2023 | Figures for the previous reporting period as at 31/03/2022 |
|---------------------------------------|----------|---|--|
| <u>EQUITY AND LIABILITIES</u> | | | |
| (i) Shareholder's Fund | | | |
| (a) Share Capital | 2.1 | 38,00,000.00 | 38,00,000.00 |
| (b) Reserves and Surplus | 2.2 | 1,37,51,162.27 | 1,30,93,664.93 |
| (c) Money received against Share | | | |
| (ii) Share Application Money Pending | 2.3 | | - |
| (iii) Non Current Liabilities | | | |
| (a) Long Term Borrowings | 2.4 | 85,95,761.00 | - |
| (b) Deferred Tax Liabilities (Net) | 2.5 | | - |
| (c) Other Long Term Liabilities | 2.6 | | 63,63,900.00 |
| (d) Long Term Provisions | 2.7 | | - |
| (iv) Current Liabilities | | | |
| (a) Short Term Borrowings | 2.8 | | - |
| (b) Trade Payables | 2.9 | 2,02,66,938.06 | 2,55,46,514.06 |
| (c) Other Current Liabilities | 2.10 | 30,56,867.80 | - |
| (d) Short Term Provisions | 2.11 | | - |
| TOTAL | | 4,94,70,729.13 | 4,88,04,078.99 |
| <u>ASSETS</u> | | | |
| (i) Non Current Assets | | | |
| (a) Fixed Assets | 2.12 | | |
| - Tangible Assets | | 16,57,508.74 | 3,00,237.67 |
| - Intangible Assets | | | - |
| - Capital Work In Progress | | | - |
| - Intangible Assets Under Development | | | - |
| (b) Non Current Investments | 2.13 | 68,95,474.00 | 10,00,000.00 |
| (c) Deferred Tax Assets (Net) | 2.14 | | - |
| (d) Long Term Loans and Advances | 2.15 | | - |
| (e) Other Non Current Assets | 2.16 | | - |
| (ii) Current Assets | | | |
| (a) Current Investments | 2.17 | | - |
| (b) Inventories | 2.18 | | - |
| (c) Trade Receivables | 2.19 | 39,56,890.00 | 1,89,53,085.83 |
| (d) Cash and Cash Equivalents | 2.20 | 8,20,479.59 | 15,65,890.60 |
| (e) Short Term Loans and Advances | 2.21 | 3,61,40,376.80 | 2,69,84,864.89 |
| (f) Other Current Assets | 2.22 | | - |
| TOTAL | | 4,94,70,729.13 | 4,88,04,078.99 |

Significant Accounting Policies and Notes to Accounts 1 to 7

As per our report of even date.

FOR MOHINDRA & ASSOCIATES
Chartered Accountants
(F.R.N.-001406N)

(Rajeev Kunal Bittu)
Partner
Mem. No. 402094



For, Shakshi promoters & Developers pvt. Ltd.
DIRECTOR DIRECTOR

SUMAN SINGH

SUNIL KUMAR SINGH

Place: Ranchi
Date: 06/09/2023
UDIN: 23402994BGXBOU6368

Shakshi promoters & Developers pvt. Ltd.
(4d/a, Gangajal Valley Apartment, Near Sai Hospital, Bariatu, Ranchi -834009)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2023

(Amount in Rs)

| Particulars | Note No. | Figures for the current reporting period ended on 31/03/2023 | Figures for the previous reporting period ended on 31/03/2022 |
|---|----------|--|---|
| I Revenue from Operations | 3.1 | 1,89,71,891.00 | 3,25,48,720.00 |
| II Other Income | 3.2 | 5,178.00 | - |
| III Total Revenue (I+II) | | 1,89,77,069.00 | 3,25,48,720.00 |
| IV <u>Expenses</u> | | | |
| (a) Cost of Materials Consumed | 3.3 | - | - |
| (b) Purchase of Stock in Trade | | - | - |
| (c) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade | 3.4 | - | - |
| (d) Manufacturing and Other Direct Expenses | 3.5 | 90,89,295.00 | 2,33,96,541.00 |
| (e) Employee Benefit Expenses | 3.6 | 17,82,446.00 | 10,00,490.00 |
| (f) Finance Costs | 3.7 | 1,61,533.71 | 40,311.21 |
| (g) Depreciation and Amortization Expenses | 3.8 | 7,87,114.94 | 2,43,654.43 |
| (h) Administrative and Other Expenses | 3.9 | 63,14,482.01 | 73,15,071.00 |
| Total Expenses | | 1,81,34,871.66 | 3,19,96,067.64 |
| V Profit before Exceptional and Extraordinary items and Tax (III-IV) | | 8,42,197.34 | 5,52,652.36 |
| VI Exceptional Items | | | |
| VII Profit before Extraordinary items and Tax (V-VI) | | 8,42,197.34 | 5,52,652.36 |
| VIII Extraordinary Items | | - | - |
| IX Profit Before Tax (VII-VIII) | | 8,42,197.34 | 5,52,652.36 |
| X <u>Tax Expense</u> | | | |
| (a) Current Tax | | - | - |
| (b) Deferred Tax | 3.10 | | |
| XI Profit / (Loss) for the period from Continuing Operations (IX-X) | | 8,42,197.34 | 5,52,652.36 |
| XII Profit / (Loss) from Discontinuing Operations | | | |
| XIII Tax Expense of Discontinuing Operations | | | |
| XIV Profit / (Loss) from Discontinuing Operations after Tax (XII-XIII) | | - | - |
| XV Profit / (Loss) for the period (XI+XIV) | | 8,42,197.34 | 5,52,652.36 |
| XVI <u>Earnings Per Equity Share</u> | | | |
| (a) Basic | | | |
| (b) Diluted | | | |

Significant Accounting Policies and Notes to Accounts 1 to 7

As per our report of even date.

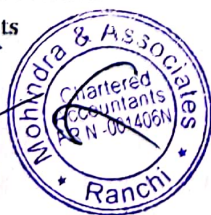
FOR MOHINDRA & ASSOCIATES

Chartered Accountants
(F.R.N.-001406N)

(Rajeev Kamal Bittu)

Partner

Mem. No. 402994



For, Shakshi promoters & Developers pvt. Ltd.

DIRECTOR

DIRECTOR

SUMAN SINGH

SUNIL KUMAR SINGH

Place: Ranchi

Date: 06/09/2023

UDIN: 23402994BGXBOU6368

Shakshi promoters & Developers pvt. Ltd.
(4d/a, Gangajal Valley Apartment, Near Sal Hospital, Barlatu, Ranchi -834009)

NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

1. Significant Accounting Policies:

1.1 General

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and mandatory accounting standards issued by the Institute of Chartered Accountants of India.

1.2 Basis of Accounting

The financial statements are prepared in accordance with the relevant presentation requirements of the Revised Schedule III of the Companies Act, 2014 under the Historical cost convention on the basis of going concern and accrual unless otherwise stated.

1.3 Tax on Income

Current tax is determined as the amount of tax payable in respect of taxable income for the period.

2. Notes referred to in the Balance Sheet are as follows:

2.1 Share Capital

| Particulars | (Amount in `) | |
|--|---------------------|---------------------|
| | As at 31/03/2023 | As at 31/03/2022 |
| (i) <u>Authorized Capital</u> 50000 Equity shares of 100 Each | 50,00,000.00 | 50,00,000.00 |
| (ii) <u>Issued, Subscribed and Paid Up Capital</u> 38000 Equity shares of 100 Each, fully paid up | 38,00,000.00 | 38,00,000.00 |
| Total | 38,00,000.00 | 38,00,000.00 |

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|--|------------------|------------------|
| (i) <u>Equity Shares</u> | | |
| No. of Equity Shares at the beginning of reporting | 38,000 | 38,000 |
| Add: No. of Equity Shares issued during the period | - | - |
| Less: No. of Equity Shares bought back during the period | - | - |
| No. of Equity Shares at the end of the reporting | 38,000 | 38,000 |

List of the shareholders holding more than five percent of shares in the company as at the Balance

| Names of the shareholder | As at 31/03/2023 | | As at 31/03/2022 | |
|--------------------------|------------------|----------------|------------------|----------------|
| | No. of Shares | in %age | No. of Shares | in %age |
| Sunil kumar singh | 37,000 | 97.37% | 37,000 | 97.37% |
| Suman singh | 1,000 | 2.63% | 1,000 | 2.63% |
| | 38,000 | 100.00% | 38,000 | 100.00% |

2.2 Reserves and Surplus

| Particulars | (Amount in `) | |
|--|-----------------------|-----------------------|
| | As at 31/03/2023 | As at 31/03/2022 |
| (i) <u>Capital Reserve/General Reserve/Other Reserve</u> | | |
| Opening Balance | - | - |
| Add: Appropriation during the period | - | - |
| Less: Written back during the period | - | - |
| Closing Balance | - | - |
| (ii) <u>Securities Premium Reserve</u> | | |
| Opening Balance | - | - |
| Add: Appropriation during the period | - | - |
| Less: Written back during the period | - | - |
| Closing Balance | - | - |
| (iii) <u>Surplus</u> | | |
| Opening Balance | 1,30,93,664.93 | 1,32,63,985.56 |
| Add: Profit for the year as per Statement of Profit | 8,42,197.34 | 5,52,652.36 |
| Total Profit available for Appropriation | 1,39,35,862.27 | 1,38,16,637.92 |



| | | |
|----------------------------|----------------|----------------|
| Add: Adjustments | | (7,22,972.99) |
| Less: Transfer to Reserves | 1,84,700.00 | - |
| Less: Drawings | | - |
| Closing Balance | 1,37,51,162.27 | 1,30,93,664.93 |
| Grand Total | 1,37,51,162.27 | 1,30,93,664.93 |

| | | |
|--|--|---|
| 2.3 Share Application Money Pending Allotment | | - |
|--|--|---|

| | | |
|---------------------------------|------------------|------------------|
| 2.4 Long Term Borrowings | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| (i) Term Loans | 16,31,861.00 | |
| (ii) Other Long Term Loans | 69,63,900.00 | |
| Total | 85,95,761.00 | - |

| | | |
|---|------------------|------------------|
| 2.5 Deferred Tax Liabilities (Net) | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Timing Difference | - | - |
| Deferred Tax Asset @ 30.90% | - | - |
| Deferred Tax Liabilities (Net) | - | - |

| | | |
|--|------------------|------------------|
| 2.6 Other Long Term Liabilities | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Loans & advances | | 63,63,900.00 |
| Total | - | 63,63,900.00 |

| | | |
|---------------------------------------|------------------|------------------|
| 2.7 Long Term Provisions | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Provision for Gratuity | - | - |
| Provision for Other Employee Benefits | - | - |
| Other Long Term Provisions | - | - |
| Total | - | - |

| | | |
|----------------------------------|------------------|------------------|
| 2.8 Short Term Borrowings | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| (i) Advance from flat booking | - | - |
| Total | - | - |

| | | |
|---------------------------|------------------|------------------|
| 2.9 Trade Payables | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Sundry creditors | 2,02,66,938.06 | 2,55,46,514.06 |
| Total | 2,02,66,938.06 | 2,55,46,514.06 |

| | | |
|---------------------------------------|------------------|------------------|
| 2.10 Other Current Liabilities | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Short term loan | - | - |
| Audit fee payable | 1,18,000.00 | - |
| Director Remuneration Payable | 28,62,522.00 | - |
| GST Payable | - | - |
| TDS 2020-21 | - | - |
| TDS 2022-23 | 76,345.80 | - |
| Other Current Liabilities | - | - |
| Total | 30,56,867.80 | - |

| | | |
|-----------------------------------|------------------|------------------|
| 2.11 Short Term Provisions | (Amount in `) | |
| Particulars | As at 31/03/2023 | As at 31/03/2022 |
| Provision for Tax | - | - |
| Other Provision | - | - |
| Total | - | - |



Fixed Assets

Schedule A: Fixed Assets as per Companies Act

| Particulars | Opening Balance | Addition | Deletion | Total | Rate | Depreciation | Closing Balance |
|--|--------------------|---------------------|----------|---------------------|--------|--------------------|---------------------|
| 1 Air Conditioner | 4,445.21 | 35,000.00 | | 39,445.21 | 31.23% | 12,318.74 | 27,126.47 |
| 2 CCTV Camera | 27,159.23 | | | 27,159.23 | 31.23% | 8,481.83 | 18,677.40 |
| 3 Computer | 96,066.10 | | | 96,066.10 | 63.16% | 60,675.35 | 35,390.75 |
| 4 Fan | 907.67 | | | 907.67 | 31.23% | 283.47 | 624.20 |
| 5 Furniture and Fixture | 1,31,365.94 | | | 1,31,365.94 | 25.89% | 34,010.64 | 97,355.30 |
| 5 Inverter Battery | 4,884.82 | | | 4,884.82 | 31.23% | 1,525.53 | 3,359.29 |
| 7 Inverter, Stabilizer & Other Office Equipments | 9,756.15 | | | 9,756.15 | 31.23% | 3,046.85 | 6,709.30 |
| 3 Motor Car (Creta) | - | 20,82,836.00 | | 20,82,836.00 | 31.23% | 6,50,469.68 | 14,32,366.32 |
| 3 Mobile Set | 934.71 | | | 934.71 | 31.23% | 291.91 | 642.80 |
| 3 Office Equipments | 24,717.85 | 26,550.00 | | 26,550.00 | 31.23% | 8,291.57 | 18,258.44 |
| 1 Motorcycle | | | | 24,717.85 | 31.23% | 7,719.38 | 16,998.47 |
| Grand Total | 3,00,237.68 | 21,44,386.00 | - | 24,44,623.30 | | 7,87,114.94 | 16,57,508.74 |

Business Name :BUS-1

| Description/Block of asset | Opening WDV | Rate | --ADDITIONS-- | | --DEDUCTIONS-- | | Total | Depreciation | Closing WDV Depreciation |
|---|--------------------|------|---------------------|--------------------|------------------|--------------------|---------------------|--------------------|--------------------------|
| | | | 180 Days OR more | Less Than 180 Days | 180 Days OR more | Less Than 180 Days | | | |
| Furniture and fittings 10% - Furniture and fittings | 3,07,428.93 | 10 % | 26,550.00 | 0.00 | 0.00 | 0.00 | 3,33,978.93 | 33,397.89 | 3,00,581.04 |
| Machinery and plant 15% - Machinery and plant | 1,63,128.94 | 15 % | 20,82,836.00 | 0.00 | 0.00 | 0.00 | 22,45,964.94 | 3,36,894.74 | 19,09,070.20 |
| Machinery And plant 40% - Machinery and plant | 2,12,978.24 | 40 % | | | | | | | |
| Total | 6,83,536.11 | | 21,44,386.00 | 0.00 | 0.00 | 0.00 | 28,27,922.11 | 4,69,483.93 | 23,58,438.18 |



Shakshi promoters & Developers pvt. Ltd.
(4d/a, Gangajal Valley Apartment, Near Sai Hospital, Bariatu, Ranchi -834009)

2.12 Non Current assets

| Particulars | (Amount in `) | (Amount in `) |
|--|------------------|------------------|
| | As at 31/03/2023 | As at 31/03/2022 |
| I <u>Fixed assets</u> | | |
| (a) <u>Tangible assets</u> | | |
| Add:- Assets purchased during the year | | |
| <u>Less :- Depreciation</u> | | - |
| Land | | - |
| Sub-Total | | |

2.13 Non Current Investments

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|-----------------------------|------------------|------------------|
| I <u>Trade Investments</u> | - | - |
| II <u>Other Investments</u> | 68,95,474.00 | 10,00,000.00 |
| Grand Total | 68,95,474.00 | 10,00,000.00 |

2.14 Deferred Tax Assets (Net)

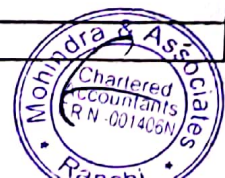
| | (Amount In `) | |
|---------------------------|---------------|---|
| Deferred Tax Assets (Net) | - | - |

2.15 Long Term Loans and Advances

| Particulars | (Amount In `) | |
|---------------------------------|------------------|------------------|
| | As at 31/03/2023 | As at 31/03/2022 |
| (i) <u>Loans & Advances</u> | | |
| Total | - | - |

2.16 Other Non Current Assets

| Particulars | (Amount In `) | |
|---|------------------|------------------|
| | As at 31/03/2023 | As at 31/03/2022 |
| (i) <u>Preliminary Expenses</u> | | |
| Opening Balance | - | - |
| Less: Amortization during the period | | - |
| Closing Balance | | - |
| (ii) <u>Pre Operative Expenses</u> | | |
| Opening Balance | | |
| Add: Pre Operative Expenses incurred during the period | | |
| Less: Amortization during the period | | |
| Closing Balance | - | - |
| (iii) <u>Other Miscellaneous Expenses to the extent</u> | | |
| (iv) <u>Other Non Current Assets (Specify Nature)</u> | | |
| Total | | |



2.17 Current Investments

(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|---------------------|------------------|------------------|
| I Trade Investments | | |
| II Other investment | | |
| Grand Total | - | - |



2.18 Inventories

(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|------------------|------------------|------------------|
| Raw Materials | - | - |
| Work in Progress | - | - |
| Finished Goods | - | - |
| Total | - | - |

2.19 Trade Receivables

(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|------------------------------------|------------------|------------------|
| Trade Receivables due | | |
| (i) Sundry Receivable | | |
| (a) Secured | 39,56,890.00 | 1,89,53,085.83 |
| (b) Unsecured, Considered Good | - | - |
| (c) Unsecured, Considered Doubtful | - | - |
| Less: Provision for Doubtful | - | - |
| (a) Secured | - | - |
| (b) Unsecured, Considered Good | - | - |
| (c) Unsecured, Considered Doubtful | - | - |
| Less: Provision for Doubtful | - | - |
| Total | 39,56,890.00 | 1,89,53,085.83 |

2.20 Cash and Cash Equivalents

(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|--------------|------------------|------------------|
| Bank Balance | 8,02,557.60 | 15,60,111.60 |
| Cash in Hand | 17,921.99 | 5,779.00 |
| Total | 8,20,479.59 | 15,65,890.60 |

2.21 Short Term Loans and Advances

(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|---------------------------------------|------------------|------------------|
| (i) Short term loans & advances | | |
| Baba Baidhnath Construction | - | - |
| Ajay kumar singh | - | - |
| Other loans & advances | - | - |
| (ii) Balance with Revenue Authorities | 3,61,40,376.80 | 2,69,84,864.89 |
| (a) VAT Credit Receivable | - | - |
| (b) CENVAT Credit Receivable | - | - |
| (c) Advance Tax | - | - |
| (d) TDS Receivable | - | - |
| (e) Income Tax Refundable | - | - |
| Total | 3,61,40,376.80 | 2,69,84,864.89 |

2.22 Other Current Assets

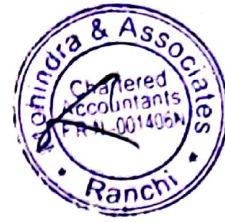
(Amount in `)

| Particulars | As at 31/03/2023 | As at 31/03/2022 |
|-----------------------------|------------------|------------------|
| Accrued Income | | |
| Other Receivables (Current) | | |



Total

| | | |
|--|---|---|
| | - | - |
|--|---|---|



3. Notes referred to in the Statement of Profit and Loss are as follows:

3.1 **Revenue from Operations**

| Particulars | (Amount in `) | |
|--------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Sale of Products | 1,89,71,891.00 | 3,25,48,720.00 |
| Sale of Services | - | - |
| Sale of Scrap | - | - |
| Other Operating Revenues | - | - |
| Sub-Total | 1,89,71,891.00 | 3,25,48,720.00 |
| Less: Excise Duty | - | - |
| Total | 1,89,71,891.00 | 3,25,48,720.00 |

3.2 **Other Income**

| Particulars | (Amount in `) | |
|---|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Other income | 5,178.00 | - |
| Rent Income | - | - |
| Dividend Income | - | - |
| Profit / (Loss) on sale of Fixed Assets / Investments | - | - |
| Net Gain / (Loss) on Foreign Exchange | - | - |
| Other Indirect Income (Net of expenses directly | - | - |
| Total | 5,178.00 | - |

3.3 **Cost of Materials Consumed**

| Particulars | (Amount in `) | |
|----------------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| (i) Raw Materials | | |
| Opening Stock | - | - |
| Add: Purchase during the period | - | - |
| Less: Closing Stock | - | - |
| Raw Materials Consumed | - | - |
| (ii) Packing Materials | | |
| Opening Stock | - | - |
| Add: Purchase during the period | - | - |
| Less: Closing Stock | - | - |
| Packing Materials Consumed | - | - |
| Total Cost of Materials Consumed | - | - |

3.4 **Changes in inventories of Finished Goods, Work in Progress and Stock in Trade**

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| (i) Raw Materials | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| (ii) Work in Progress | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| (iii) Stock in Trade | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| Total (Increase) / Decrease in Inventory | - | - |

3.5 **Manufacturing and Other Direct Expenses**

| Particulars | (Amount in `) | |
|---------------------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Labour Charges | 23,95,264.00 | 59,68,116.00 |
| Consumption of stores and spare parts | 10,15,327.00 | 53,60,519.00 |
| Material Purchase | 54,08,704.00 | 83,40,556.00 |
| Site Development | 2,70,000.00 | 37,27,350.00 |
| Total | 90,89,295.00 | 2,33,96,541.00 |

3.6 **Employee Benefit Expenses**

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Salaries and Wages | 17,82,446.00 | 10,00,490.00 |
| Bonus | - | - |
| Contributions to Provident and Other Funds | - | - |



3. Notes referred to in the Statement of Profit and Loss are as follows:

3.1 Revenue from Operations

| Particulars | (Amount in `) | |
|--------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Sale of Products | 1,89,71,891.00 | 3,25,48,720.00 |
| Sale of Services | - | - |
| Sale of Scrap | - | - |
| Other Operating Revenues | - | - |
| Sub-Total | 1,89,71,891.00 | 3,25,48,720.00 |
| Less: Excise Duty | - | - |
| Total | 1,89,71,891.00 | 3,25,48,720.00 |

3.2 Other Income

| Particulars | (Amount in `) | |
|---|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Other income | 5,178.00 | - |
| Rent Income | - | - |
| Dividend Income | - | - |
| Profit / (Loss) on sale of Fixed Assets / Investments | - | - |
| Net Gain / (Loss) on Foreign Exchange | - | - |
| Other Indirect Income (Net of expenses directly | - | - |
| Total | 5,178.00 | - |

3.3 Cost of Materials Consumed

| Particulars | (Amount in `) | |
|----------------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| (i) <u>Raw Materials</u> | | |
| Opening Stock | - | - |
| Add: Purchase during the period | - | - |
| Less: Closing Stock | - | - |
| Raw Materials Consumed | - | - |
| (ii) <u>Packing Materials</u> | | |
| Opening Stock | - | - |
| Add: Purchase during the period | - | - |
| Less: Closing Stock | - | - |
| Packing Materials Consumed | - | - |
| Total Cost of Materials Consumed | - | - |

3.4 Changes in inventories of Finished Goods, Work in Progress and Stock in Trade

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| (i) <u>Raw Materials</u> | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| (ii) <u>Work in Progress</u> | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| (iii) <u>Stock in Trade</u> | | |
| Opening Stock | - | - |
| Less: Closing Stock | - | - |
| (Increase) / Decrease in Inventory | - | - |
| Total (Increase) / Decrease in Inventory | - | - |

3.5 Manufacturing and Other Direct Expenses

| Particulars | (Amount in `) | |
|---------------------------------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Labour Charges | 23,95,264.00 | 59,68,116.00 |
| Consumption of stores and spare parts | 10,15,327.00 | 53,60,519.00 |
| Material Purchase | 54,08,704.00 | 83,40,556.00 |
| Site Development | 2,70,000.00 | 37,27,350.00 |
| Total | 90,89,295.00 | 2,33,96,541.00 |

3.6 Employee Benefit Expenses

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Salaries and Wages | 17,82,446.00 | 10,00,490.00 |
| Bonus | - | - |
| Contributions to Provident and Other Funds | - | - |



| | | |
|-------------------------------|--------------|--------------|
| Staff Welfare Expenses | - | - |
| Other Allowances to Employees | - | - |
| Total | 17,82,446.00 | 10,00,490.00 |

3.7 Finance Costs

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Interest on OD A/C | 1,48,260.00 | |
| Interest on TDS | | |
| Bank Charges | | |
| Other Borrowing Costs | 13,273.71 | 40,311.21 |
| Net Loss on Foreign currency loans to the extent treated as Borrowing Cost | | |
| Total | 1,61,533.71 | 40,311.21 |

3.8 Depreciation and Amortization Expenses

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Depreciation on Fixed Assets | 7,87,114.94 | 2,43,654.43 |
| Preliminary Expenses amortized during the period | | |
| Pre Operative Expenses amortized during the period | | |
| Other amortization expenses | | |
| Total | 7,87,114.94 | 2,43,654.43 |

3.9 Administrative and Other Expenses

| Particulars | (Amount in `) | |
|--|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| Accounting Fees | | 2,40,000.00 |
| Power and Fuel | | |
| Professional Fee | 16,900.00 | 15,600.00 |
| Rent | | |
| Freight & Cartage | 1,80,000.00 | 1,80,000.00 |
| Legal Fees | 39,280.00 | 66,380.00 |
| Printing & Stationary | | 8,10,824.00 |
| Refreshment Expenses | 42,616.00 | 62,028.00 |
| Commission | 23,113.00 | 23,287.00 |
| Goods and Service tax | | 3,11,010.00 |
| Repairs to Maintenances | 1,49,546.00 | 2,75,798.00 |
| Payment for Land | 1,24,150.00 | 46,823.00 |
| Other Administrative Expenses | | |
| Rates and Taxes, excluding Taxes on Income | | |
| Electricity charges | | |
| Travelling Expenses | 1,20,000.00 | 2,08,742.00 |
| Telephone and Communication Expenses | 58,205.00 | 29,710.00 |
| Office Expenses | 6,368.00 | 25,943.00 |
| Director's Remuneration | 1,13,179.00 | 11,876.00 |
| Site Expenses | 51,75,061.00 | 48,00,000.00 |
| Audit Fees | | 8,900.00 |
| Miscellaneous Expenses | 1,18,000.00 | 1,18,000.00 |
| Total | 1,48,064.01 | 80,150.00 |
| | 63,14,482.01 | 73,15,071.00 |

3.10 Deferred Tax

| Particulars | (Amount in `) | |
|---|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| (i) <u>Deferred Tax Liability</u> | | |
| Closing Balance | | |
| Less: Opening Balance | | |
| Increase / (Decrease) in Deferred Tax Liability | | |
| (ii) <u>Deferred Tax Asset</u> | | |
| Opening Balance | | |
| Less: Closing Balance | | |
| (Increase) / Decrease in Deferred Tax Asset | | |
| Deferred Tax to be charged / (credited) to Statement of Profit and Loss | | |

4. Payment to Auditors:

| Particulars | (Amount in `) | |
|-------------|-------------------------------------|-------------------------------------|
| | For the year ended on 31/03/2023 | For the year ended on 31/03/2022 |
| | | |



| | | |
|-------------------------------|---|-------------|
| (i) As Auditor | - | 1,18,000.00 |
| (ii) For Taxation Matters | | |
| (iii) For Company Law Matters | | |
| (iv) For Others | | |
| Total | - | 1,18,000.00 |

5. Additional information to disclose as required by Revised Schedule VI is as under: Nil

| Manufacturing Company | | (Amount in `) |
|---|-------------|-------------------|
| (i) <u>Raw Materials Consumed</u> | | Consumption |
| (a) Raw Material A | | () |
| (b) Raw Material B | | () |
| (ii) <u>Purchase of Stock in Trade / Traded</u> | | Purchases |
| (a) Traded Goods A | | () |
| (b) Traded Goods B | | () |
| (iii) <u>Stock of Work in Progress</u> | | Stock / Inventory |
| (a) WIP A | | () |
| (b) WIP B | | () |
| (iv) Finished Goods | | Stock / Inventory |
| (a) Finished Goods A | Sales Value | () |
| (b) Finished Goods B | () | () |
| (iv) Stock in Trade / Traded Goods | | Stock / Inventory |
| (a) Traded Goods A | Sales Value | () |
| (b) Traded Goods B | () | () |
| | () | () |

| Trading Company | | (Amount in `) |
|---------------------|----------------|---------------|
| (i) Traded Goods A | Purchase Value | Sales Value |
| (ii) Traded Goods B | () | () |
| | () | () |

| Service Company | | (Amount in `) |
|-----------------|--|-------------------|
| (i) Service A | | Services Rendered |
| (ii) Service B | | () |
| | | () |

Note: Figures shown in Brackets represent previous year figures.

6. Balances of personal accounts like Unsecured Loans, Receivables, Payables and Loans & Advances are subject to their respective confirmations and reconciliations.
7. Figures of the previous year have been regrouped or rearranged, wherever considered necessary, to suit the current year's presentation.

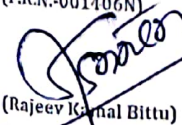
Notes to Accounts 1 to 7 form an integral part of financial statements.

As per our report of even date.

FOR MOHINDRA & ASSOCIATES

Chartered Accountants

(F.R.N.-001406N)


(Rajeev K. Bittu)
Partner

Mem. No. 402994



For, Shakshi promoters & Developers Pvt. Ltd.
DIRECTOR DIRECTOR

SUMAN SINGH SUNIL KUMAR SINGH

Place: Ranchi

Date: 06/09/2023

UDIN : 23402994BGXB0U6368

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

| | | | |
|--------------------------------|---|---------------------------------|-----------------|
| PAN | AARCS9992F | | |
| Name | SHAKSHI PROMOTERS & DEVELOPERS PRIVATE LIMITED | | |
| Address | 4D, GANGAJAL VALLEY APARTMENT, NEAR SAI HOSPITAL, BARIATU , RANCHI , 35-Jharkhand, 91-INDIA, 834009 | | |
| Status | 7-Private company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 341131941290923 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 11,59,830 |
| | Book Profit under MAT, where applicable | 3 | 8,42,198 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 3,01,556 |
| | Interest and Fee Payable | 6 | 31,306 |
| | Total tax, interest and Fee payable | 7 | 3,32,862 |
| | Taxes Paid | 8 | 3,32,860 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | 0 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

This return has been digitally signed by SUNIL KUMAR SINGH In the capacity of
Director having PAN BCPP56446A from IP address 119.226.175.9 on 29-
Sep-2023 14:54:07 at RANCHI (Place) DSC SI.No & Issuer 4828886 &
5820326283912183209CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt.
Ltd.,C=IN

System Generated

Barcode/QR Code



AARCS9992F06341131941290923b4d82d38e28b8c9a6eb9841598027d31a7bdb9c7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU