

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), 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  
2020-21**

PAN	AARCS5541C		
Name	SRINATH HOMES INDIA PRIVATE LIMITED		
Address	SRINATH HOMES INDIA PVT LTD., 112, ASHIANA TRADE CENTER, MAIN ROAD, ADITYAPUR, ADITYAPUR, JAMSHEDPUR, Jharkhand, 831013		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	231222641290121

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		40796810
	Book Profit under MAT, where applicable	2	36423248
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	11349673
	Interest and Fee Payable	5	800182
	Total tax, interest and Fee payable	6	12149855
	Taxes Paid	7	12149856
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

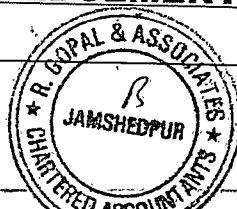
Income Tax Return submitted electronically on 29-01-2021 11:22:05 from IP address 103.74.111.64 and verified by SUDHDEO MAHATO

having PAN AHTPM2433R on 29-01-2021 11:22:05 from IP address 103.74.111.64 using Digital Signature Certificate (DSC).

DSC details: 2584988125097587513CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

04 JUL 2023



**SRINATH HOMES INDIA PRIVATE LIMITED**  
**COMPUTATION OF TAXABLE INCOME FOR THE A/Y 2020-21**

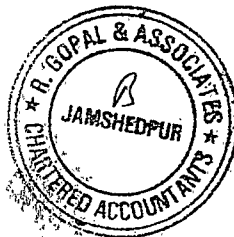
PAN No:- AARCS5541C  
D.O.I. :- 30.03.2012

<b>Profit as per Profit &amp; Loss A/c</b>			
Add: Income u/s 43CA			36,423,249
<u>Add: Expenses Disallowed u/s 36</u>			4,264,731
Gst Not Paid		130,476	
Employees Contribution to PF		258,464	
Employees Contribution to ESI		42,312	431,252
			<u>41,119,232</u>
<u>Less: Expenses Allowable u/s 43B</u>			
Employees Contribution to PF		258,464	
Employees Contribution to ESI		42,312	300,776
			<u>40,818,456</u>
Less: Income Considered Separately (Interest incomes)			911,215
Add: Depreciation as per Co. Act			39,907,241
			2,499,744
			<u>42,406,985</u>
Less: Depreciation As per I.t Act			2,683,806
			<u>39,723,179</u>
Add: Interest on TDS			
Interest on Income tax		37,540	
Late fine TDS		120,874	
		4,000	162,414
			<u>39,885,593</u>
<b>INCOME FROM OTHER SOURCES</b>			
Interest On Bank F.D & Security Deposit		911,215	911,215
			<u>40,796,808</u>
			<u>40,796,808</u>
<b>Taxable Income</b>			
Rounded off U/s 288A			40,796,810
Tax @ 25%		10,199,203	
Add: Surcharge		713,944	
		10,913,147	
Add: E.Cess @ 4%		436,526	
		11,349,673	
Less:TDS			
Advance Tax	2,207,296		
	5,000,000	7,207,296	
		4,142,376	
Add: Interest U/s 234A		124,269	
Interest U/s 234B		414,230	
Interest U/s 234C		261,683	
<b>Tax Payable</b>		800,182	
		<u>4,942,558</u>	

**COMPUTATION OF TAXABLE INCOME U/S 115JB**

Net Profit as per Profit & Loss a/c			36,423,249
Tax @15%			5,463,487
Add: Surcharge			382,444
Add: E.Cess @ 4%			233,837
			<u>6,079,768</u>

04 JUL 2023



*(Handwritten Signature)*

FORM NO. 3CA

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

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

1. We report that the statutory audit of SRINATH HOMES INDIA PRIVATE LIMITED 1ST FLOOR, ASHIANA TRADE CENTER, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013 AARCS5541C was conducted by Us M/s. R Gopal & Associates in pursuance of the provisions of the COMPANIES ACT Act, and We annex here to a copy of Our audit report dated 01/12/2020 along with a copy each of

- the audited Income and expenditure account for the period beginning from 01/04/2019 to ending on 31/03/2020
- the audited balance sheet as at, 31/03/2020 ; and
- documents declared by the said act to be part of, or annexed to, the Income and expenditure 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 and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	As explained and informed by the assessee, no expenses of personal nature have been debited to the profit and loss account during the previous year.
2	Others.	It has been reported that there is no expenditure by way of penalty or fine for violation of any law for the time being in force.
3	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for us to verify whether the payment in excess of Rs 10,000 have been made otherwise than by a cross cheque or demand draft. As the necessary evidence is not in the possession of the assessee.
4	Others.	Total amount of payment/ Receipt of the nature specified in column (3) as appearing in column (4) of the annexure forming part of form No 3CD point no. 34 (a) could not be ascertained due to complexity in accounting entries. As such the figures provided are as per TDS returns filed. However the expenditure disallowed U/s 40(a) (ia) on the basis of test check has been included in the above figure.
5	Others.	It is informed by the assessee that there is no 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).
6	Others.	Reconciliation of GST is yet to be received.
7	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	The assessee is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the assessee in accordance with the accounting standards issued by the institute of chartered Accountants of India. These responsibilities includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.
8	Others.	The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-Tax Act , 1961 annexed herewith in From No. 3CD read with Rule 6G(1) (b) of Income-Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-Tax Act, 1961 read with Rules, Notification, circulars etc that are to be included in the statement.
9	Others.	Our responsibility is to express an opinion on these financial statements based on our audit. We conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable about whether the financial statements are free from material misstatement.
10	Others.	An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or e

		error in making those risk assessments, the auditors considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
11	Others.	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
12	Others.	We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-Tax Act, 1961 annexed herewith in form No. 3CD read with Rule 6G (1) (b) of Income Tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-Tax Act, 1961, issued by the institute of Chartered Accountants of India.

Place  
Date

**JAMSHEDPUR**  
**11/01/2021**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**CA BISHWANATH AGARWAL**  
**072919**  
**000846C**  
**M/s R. Gopal & Associates , 6 , RUSTOMJI MANSION , 1st FLOOR , MAIN ROAD , BISTUPUR , JAMSHEDPUR , JHARKHAND , 831001**



## FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		SRINATH HOMES INDIA PRIVATE LIMITED				
2	Address		1ST FLOOR, ASHIANA TRADE CENTER, ADITYAPUR, JAMSHEDPUR, JHARKHAND, 831013				
3	Permanent Account Number (PAN)		AARCS5541C				
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 Number				
	1	Goods and Services tax JHARKHAND	20AARCS5541C1ZL				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	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						No
	Section under which option exercised						
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						
	S.No.	Name				Profit Sharing Ratio (%)	
	1						
9 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						
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing Ratio	Remarks
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).						
	S.No.	Sector	Sub Sector			Code	
	1	REAL ESTATE AND RENTING SERVICES (R)	Operating of real estate of self-owned buildings (residential and non-residential)			07002	
10 b	If there is any change in the nature of business or profession, the particulars of such change						No
	S.No.	Business	Sector	Sub Sector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						No
	S.No.	Books prescribed					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	CASH & BANK BOOK	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
	2	PURCHASE AND SALES REGISTER	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
	3	JOURNAL	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
	4	LEDGER	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
	5	BANK BOOK	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
	6	Bills Voucher etc	1st Floor, Ashiana Trade Centre	Adityapur	Jamshedpur	JHARKHAND	831013
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						

Books Examined					
CASH & BANK BOOK					
PURCHASE AND SALES REGISTER					
JOURNAL					
LEDGER					
BANK STATEMENTS					
SUPPORTING BILLS & VOUCHERS					
SERVICE TAX RETURNS					
PARTY STATEMENTS					
CONTRACT NOTES					
GST Returns					
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			
S.No.	Section	Amount			
Nil					
13 a	Method of accounting employed in the previous year	Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)		
13 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			
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.				
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total				
13 f	Disclosure as per ICDS.				
S.No.	ICDS	Disclosure			
1	ICDS I - Accounting Policies	1. The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Materially comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. 2. In conformity with Accounting Standards management requires to make estimates for the preparation of financial statements and assumptions that affects the reported amounts of assets and liabilities at the date of financial statements. 3. Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date 4. The assessee has followed fundamental accounting policies of going concern, consistency and accrual. 5. The assessee has followed method of Accounting prescribed u/s 145 of Income Tax Act, 1961 were followed in preparing the books of accounts 6. No change in an accounting policies during the previous year. 7. Tangible assets are carried at cost of acquisition or construction, less accumulated depreciation based on written down value method			
2	ICDS II - Valuation of Inventories	1. Finished products are valued at cost. Cost comprises all direct and indirect costs and is computed on FIFO (First In First Out) basis. Raw materials, Stores, Spare and loose tools are valued at cost comprising of purchase price, freight and handling, taxes, duties and other attributable cost and is computed on FIFO basis. In terms Section 145A the purchases, sales and inventory is valued inclusive of taxes the net impact of the same on profit and loss account is Nil. 2. Carrying cost of inventory as on Balance Sheet date is as follows: SI No Inventories Amount (Rs.) 1 Work in progress 1,25,48,790/- Total 3,40,53,100/- 3. No change in the method of valuation of closing stock Employed in the previous year. net impact of the same on profit and loss account is Nil.			
3	ICDS III - Construction Contracts	The assessee mainline of business is Promoters, Builders & Developers, therefore not applicable to ICDS-3.			
4	ICDS IV - Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. Sale of goods is recognized on transfer of significant risks and rewards of ownership			

which is generally on the dispatch of goods and are recognized net of discounts, rebates and sales tax. 2. During the year the following transactions of sale of goods have not been recognized as revenue due to lack of reasonably certainty of its ultimate collection. Details of Transaction Amount Nature of Uncertainty Note: In normal circumstances there would not be any case covered under this point 3. Details of Revenue recognized during the year: a. Sale of Goods 33,76,88,498 /-

5	ICDS V - Tangible Fixed Assets	Refer to Clause no. 18 of form 3CD
6	ICDS VII - Governments Grants	Options -1 The assessee has not recognised any government grants during the previous year.
7	ICDS IX - Borrowing Costs	1. Accounting policy: Capitalization of borrowing costs shall cease when asset is first to put to use in case of qualifying assets other than inventory. 2. Amount of borrowing costs capitalized during the previous year: Rs Nil
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL

14 a	Method of valuation of closing stock employed in the previous year.	Raw materials, Stores & WIP at cost
14 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

	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
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15	Give the following particulars of the capital asset converted into stock-in-trade				
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
		Nil			

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

16 a	The items falling within the scope of section 28		
	S.No.	Description	Amount
		Nil	

16 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 and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned

	S.No.	Description	Amount
		Nil	

16 c Escalation claims accepted during the previous year

	S.No.	Description	Amount
		Nil	

16 d Any other item of income

	S.No.	Description	Amount
		Nil	

16 e Capital receipt, if any

	S.No.	Description	Amount
		Nil	

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:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
1	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7690000	8146600
2	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7787000	8146600
3	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7787000	8146600
4	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	4855400	5521840
5	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	5680000	5704000
6	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7787000	8949760
7	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7981000	8146600
8	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7737000	8146600

9	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	7787000	8146600
10	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	2494702	2562460
11	LAND AND BUILDING	ADITYAPUR		JAMSHEDPUR	JHARKHAND	831013	6534997	6768170

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:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions					Deduct ions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purcha ses (B) (1+2+ 3+4)			
1	Furnitures & Fittings @ 10%	10%	336480		336480	0	0	0	0	0	0	33648	302832
2	Plant & Machinery @ 40%	40%	176007		176007	310990	0	0	0	310990	0	194799	292198
3	Plant & Machinery @ 15%	15%	915125.5		915125.5	6518358	0	0	0	6518358	0	2455359	13214254

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.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 Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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 dividends [Section 36(1)(ii)]

S.No.	Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.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
1	Provident Fund	17751	15/05/2019	17751	20/07/2019
2	Provident Fund	17751	15/06/2019	17751	20/07/2019
3	Provident Fund	17751	15/07/2019	17751	15/07/2019
4	Provident Fund	20287	15/08/2019	20287	15/08/2019
5	Provident Fund	20287	15/09/2019	20287	08/11/2019
6	Provident Fund	20287	15/10/2019	20287	08/11/2019
7	Provident Fund	22634	15/11/2019	22634	15/11/2019
8	Provident Fund	23570	15/12/2019	23570	20/01/2020
9	Provident Fund	23570	15/01/2020	23570	21/08/2020
10	Provident Fund	23570	15/02/2020	23570	21/08/2020
11	Provident Fund	24945	15/03/2020	24945	20/08/2020
12	Provident Fund	26061	15/06/2020	26061	20/08/2020
13	Any Fund set up under the provisions of ESI Act, 1948	5717	15/05/2019	5717	29/07/2019
14	Any Fund set up under the provisions of ESI Act, 1948	5717	15/06/2019	5717	29/07/2019
15	Any Fund set up under the provisions of ESI Act, 1948	5717	15/07/2019	5717	29/07/2019
16	Any Fund set up under the provisions of ESI Act, 1948	2695	15/08/2019	2695	16/08/2019
17	Any Fund set up under the provisions of ESI Act, 1948	2879	15/09/2019	2879	08/11/2019



18	Any Fund set up under the provisions of ESI Act,1948	2752	15/10/2019	2752	08/11/2019						
19	Any Fund set up under the provisions of ESI Act,1948	2752	15/11/2019	2752	13/12/2019						
20	Any Fund set up under the provisions of ESI Act,1948	2752	15/12/2019	2752	20/01/2020						
21	Any Fund set up under the provisions of ESI Act,1948	2752	15/01/2020	2752	20/08/2020						
22	Any Fund set up under the provisions of ESI Act,1948	2831	15/02/2020	2831	20/08/2020						
23	Any Fund set up under the provisions of ESI Act,1948	2846	15/03/2020	2846	20/08/2020						
24	Any Fund set up under the provisions of ESI Act,1948	2902	15/06/2020	2902	20/08/2020						
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											
S.No.		Particulars			Amount in Rs.						
Personal expenditure											
S.No.		Particulars			Amount in Rs.						
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
S.No.		Particulars			Amount in Rs.						
Expenditure incurred at clubs being entrance fees and subscriptions											
S.No.		Particulars			Amount in Rs.						
Expenditure incurred at clubs being cost for club services and facilities used.											
S.No.		Particulars			Amount in Rs.						
Expenditure by way of penalty or fine for violation of any law for the time being force											
S.No.		Particulars			Amount in Rs.						
Expenditure by way of any other penalty or fine not covered above											
S.No.		Particulars			Amount in Rs.						
1	INTEREST ON TDS				37540						
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No.		Particulars			Amount in Rs.						
(b) Amounts inadmissible under section 40(a):											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		

(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.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(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;											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(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
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature.											
S.No.	Nature Of Liability	Amount in Rs.									
(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											
S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount of Payment Made						
1	GURUDEV MAHATO	AJRPM6911A	DIRECTOR	SALARY	1475486						
2	SUKHDEO MAHATO	AHTPM2433R	DIRECTOR	SALARY	1475486						
3	SANDHYA SHAMBHU EDUCATIONAL TRUST	AAMTS2573E	DIRECTORS TRUST	LOAN	3224189						
4	SRINATH SERVICES	AHTPM2433R	Proprietorship concern of Director	LOAN	11262724						
5	Alfot Resorts Pvt Ltd	AALCA6442Q	Director's Company	LOAN	527110						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.											
S.No.	Section	Description	Amount								
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
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:-											
26 (i)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 :-											
26 (i)(A)(a) Paid during the previous year											

	S.No.	Section	Nature of liability							Amount				
	Nil													
26	(i)(A)(b)	Not paid during the previous year												
	S.No.	Section	Nature of liability							Amount				
26	(i)B	was incurred in the previous year and was												
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)												
	S.No.	Section	Nature of liability							Amount				
	1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS							258991				
	2	Sec 43B(b)-provident,superannuation,gratuity/ other fund	EPF							205858				
	3	Sec 43B(b)-provident,superannuation,gratuity/ other fund	ESIC							63198				
	4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GST							2879006				
26	(i)(B)(b)	not paid on or before the aforesaid date												
	S.No.	Section	Nature of liability							Amount				
	5	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GST							130476				
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)														
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 and Loss/Accounts				
		Opening Balance												
		Credit Availed												
		Credit Utilized												
		Closing/Outstanding Balance												
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars				Amount	Prior period to which itrelates(Year in yyyy-yyformat)					
		Nil												
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)								No				
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil												
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same								No				
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil												
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				
A(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:					Amount (in Rs.)						
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(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:					Amount (in Rs.)						
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)												
		S.No.	Name of the person	PAN of the person,	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due	Amount repaid	Date of Repayment



				from whom specified sum is received		clearing system through a bank account	an account payee cheque or an account payee bank draft.
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Nil

(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.)

31 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E), dated 3rd July, 2017)

31 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:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the 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.
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Nil

31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic
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	and collection Account Number (TAN)			payment or receipt of the nature specified in column (3)	on which tax was required to be deducted or collected out of (4)	on which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	on which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	RCHS03612A	194C	Payments to contractors	25746481	25746481	25746481	348357	0	0	0
2	RCHS03612A	194H	Commission or brokerage	200000	200000	200000	10000	0	0	0
3	RCHS03612A	194J	Fees for professional or technical services	1564351	1564351	1564351	158698	0	0	0
4	RCHS03612A	192	Salary	2950972	2950972	2950972	324000	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **Yes**

S.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	If not, please furnish list of details/transactions which are not reported
1	RCHS03612A	24Q	31/07/2019	20/08/2019	Yes	
2	RCHS03612A	24Q	31/10/2019	28/11/2019	Yes	
3	RCHS03612A	24Q	31/01/2020	22/02/2020	Yes	
4	RCHS03612A	24Q	31/07/2020	11/11/2020	Yes	
5	RCHS03612A	26Q	31/07/2019	20/08/2019	Yes	
6	RCHS03612A	26Q	31/10/2019	28/11/2019	Yes	
7	RCHS03612A	26Q	31/01/2020	22/02/2020	Yes	
8	RCHS03612A	26Q	31/07/2020	11/11/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) payable	Amount paid out of column (2) along with date of payment.	Dates of payment
1	RCHS03612A	6290	6290	17/04/2019
2	RCHS03612A	9458	9458	03/08/2019
3	RCHS03612A	13648	13648	11/11/2019
4	RCHS03612A	8144	8144	10/01/2020

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

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
Nil										

35 bB Finished products :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil								

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil								

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Dates of payment
Nil						

A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2						No
A(b)	If yes, please furnish the following details:						
	S.No.	Amount received (in Rs.)				Date of receipt	
Nil							

37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
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						No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee			337688498			233696453
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	36423249	337688498	10.79 %	15475545	233696453	6.62 %
d	Stock-in-Trade / Turnover	34053100	337688498	10.08 %	12548790	233696453	5.37 %
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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								
	S.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	
Nil								
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No
	A(b)	If yes, please furnish the following details:						



	S.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/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(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
	A(b)	If yes, please furnish the following details:						
	S.No.	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			
	A(c)	If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place  
Date

**JAMSHEDPUR**  
**11/01/2021**



Name  
Membership Number  
PAN (Firm Registration Number)  
Address

**CA BISHWANATH AGARWAL**  
**072919**  
**000846C**

**M/s R. Gopal & Associates, 6, RUSTOMJI MANSION, 1st FLOOR, MAIN ROAD, BISTUPUR, JAMSHEDPUR, JHARKH AND-831001.**

Form Filing Details	
Revision/Original	Revised
Reason I	Others
Description	WRONG UDIN WAS USED EARLIER

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 40%	1	08/05/2019	08/04/2019	92000	0	0	0	92000
	2	15/06/2019	15/06/2019	142373	0	0	0	142373
	3	24/05/2019	24/05/2019	43990	0	0	0	43990
	4	06/04/2019	06/04/2019	32627	0	0	0	32627
Total of Plant & Machinery @ 40%								310990
Plant & Machinery @ 15%	1	03/04/2019	03/04/2019	296610	0	0	0	296610
	2	15/02/2020	15/02/2020	60000	00	0	0	60000
	3	03/04/2019	03/04/2019	37030	0	0	0	37030
	4	18/04/2019	18/04/2019	37214	0	0	0	37214
	5	29/07/2019	29/07/2019	52130	0	0	0	52130
	6	08/05/2019	08/05/2019	341475	0	0	0	341475
	7	28/05/2019	28/05/2019	186667	0	0	0	186667

8	08/01/2020	08/01/2020	515350	0	0	0	515350
9	26/02/2020	26/02/2020	302100	0	00	0	302100
10	04/03/2020	04/03/2020	209551	0	0	0	209551
11	06/03/2020	06/03/2020	668482	0	0	0	668482
12	19/03/2020	19/03/2020	245850	0	0	0	245850
13	12/04/2019	12/04/2019	68321	0	0	0	68321
14	24/09/2019	24/09/2019	2173407	0	0	0	2173407
15	06/04/2019	06/04/2019	3210	0	0	0	3210
16	08/04/2019	08/04/2019	6000	0	0	0	6000
17	11/04/2019	11/04/2019	14000	0	0	0	14000
18	27/04/2019	27/04/2019	75000	0	0	0	75000
19	28/05/2019	28/05/2019	91953	0	00	0	91953
20	03/06/2019	03/06/2019	7627	0	00	0	7627
21	13/06/2019	13/06/2019	28098	0	0	0	28098
22	18/06/2019	18/06/2019	56250	0	0	0	56250
23	22/06/2019	22/06/2019	20000	0	0	0	20000
24	24/06/2019	24/06/2019	51296	0	0	0	51296
25	26/06/2019	26/06/2019	20137	0	0	0	20137
26	27/06/2019	27/06/2019	4000	0	00	0	4000
27	04/10/2019	04/10/2019	1740	0	0	0	1740
28	10/10/2019	10/10/2019	69602	0	00	0	69602
29	14/10/2019	14/10/2019	27684	0	0	0	27684
30	11/11/2019	11/11/2019	47936	0	0	0	47936
31	20/11/2019	20/11/2019	14453	0	0	0	14453
32	28/11/2019	28/11/2019	22627	0	0	0	22627
33	29/11/2019	29/11/2019	25768	0	0	0	25768
34	06/12/2019	06/12/2019	7490	0	0	0	7490
35	13/12/2019	13/12/2019	34212	0	00	0	34212
36	21/12/2019	21/12/2019	45746	0	0	0	45746
37	04/01/2020	04/01/2020	33033	0	0	0	33033
38	05/01/2020	05/01/2020	7627	0	0	0	7627
39	08/01/2020	08/01/2020	746	0	0	0	746
40	11/01/2020	11/01/2020	21347	0	0	0	21347
41	13/01/2020	13/01/2020	130576	0	0	0	130576
42	15/01/2020	15/01/2020	12400	0	0	0	12400
43	22/01/2020	22/01/2020	5254	0	0	0	5254
44	23/01/2020	23/01/2020	85744	0	0	0	85744
45	29/01/2020	29/01/2020	60144	0	0	0	60144
46	31/01/2020	31/01/2020	46924	0	00	0	46924
47	12/02/2020	12/02/2020	55915	0	0	0	55915
48	15/02/2020	15/02/2020	13326	0	0	0	13326
49	22/02/2020	22/02/2020	16780	0	0	0	16780
50	26/02/2020	26/02/2020	11441	0	0	0	11441
51	07/03/2020	07/03/2020	35585	0	0	0	35585
52	18/03/2020	18/03/2020	55469	0	0	0	55469
53	21/03/2020	21/03/2020	57031	0	0	0	57031
Total of Plant & Machinery @ 15%							6518358

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

This form has been digitally signed by BISHWANATH AGARWAL having PAN ABQPA8172L from IP Address 103.76.211.13 on 2021-01-18 17:11:21.0 .  
Dsc SI No and issuer 122024766084543CN=Verasys CA  
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Ltd.,C=IN



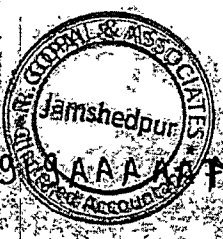
**SRINATH HOMES INDIA PRIVATE LIMITED**  
**Profit and Loss statement for the year ended 31st March, 2020**

(Amount in Rs.)

Particulars		Note No	Figures for the current reporting period	Figures for the previous reporting period
I.	Revenue from operations			
II.	Other Income	16	33,76,88,498	23,36,96,453
III.		17	21,78,540	29,01,356
<b>Total Revenue (I + II)</b>			<b>33,98,67,038</b>	<b>23,65,97,809</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed	18	15,15,40,849	16,14,15,356
	Employee benefit expense	19	1,49,18,011	87,88,580
	Financial costs	20	2,51,215	2,18,125
	Depreciation and amortization expense	21	24,99,744	20,38,453
	Other expenses	22	13,42,33,972	4,86,61,750
<b>Total Expenses</b>			<b>30,34,43,790</b>	<b>22,11,22,264</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>		<b>3,64,23,249</b>	<b>1,54,75,545</b>
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		3,64,23,249	1,54,75,545
VIII.	Extraordinary Items			
IX.	<b>Profit before tax (VII - VIII)</b>		<b>3,64,23,249</b>	<b>1,54,75,545</b>
X.	Tax expense:			
	(1) Current tax		1,13,49,673	51,83,395
	(2) Deferred tax		47,857	(1,01,708)
	(3) Earlier Years			21,79,001
XI.	<b>Profit/(Loss) for the period (IX - X)</b>		<b>2,50,25,719</b>	<b>82,14,858</b>
XII.	Earning per equity share:			
	(1) Basic		54	18
	(2) Diluted		54	18

As per our report of even date  
**For R. Gopal & Associates**  
**Chartered Accountants**

*R. Gopal*  
**CA B. N. Agarwal**  
**Partner**  
**M. No. - 072919**  
**FRN - 000846C**



**UOIN - 21072988 AAAA M7832**

Place: Jamshedpur  
 Date: 01.12.2020

**SRINATH HOMES (I) PVT. LTD**  
*[Signature]*  
**Director**  
**SRINATH HOMES (I) PVT. LTD**  
*[Signature]*  
**DIRECTORS**  
**Director**

**SRINATH HOMES INDIA PRIVATE LIMITED**  
Balance Sheet as at 31st March, 2020

(Amount in Rs.)

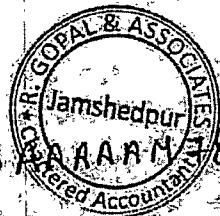
Particulars	Note No	Figures at the end of current reporting period	Figures at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	46,33,200	46,33,200
(b) Reserves and Surplus	2	5,71,20,455	3,20,94,736
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	3,31,72,178	23,75,533
(b) Deferred tax liability (net)			
(c) Other Non-current liabilities	4	-	4,40,478
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings			
(b) Trade payables	5	30,16,962	1,02,89,848
(c) Other current liabilities	6	12,86,42,264	14,19,40,233
(d) Short-term provisions	7	41,42,376	10,11,795
<b>Total</b>		<b>23,07,27,435</b>	<b>19,27,85,823</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	8	1,07,05,433	63,75,829
(ii) Intangible assets	9		
(b) Non-current investments	10	2,13,53,463	1,72,00,337
(c) Deferred tax assets (net)		8,07,000	8,54,857
(d) Long Term Loans and advances	11	11,00,37,694	11,83,94,832
<b>(2) Current assets</b>			
(a) Current investments			
(b) Inventories	12	3,40,53,100	1,25,48,790
(c) Trade receivables	13	6,64,051	
(d) Cash and cash equivalents	14	13,87,867	81,77,469
(e) Short-term loans and advances	15	5,17,08,826	2,92,33,709
<b>Total</b>		<b>23,07,17,435</b>	<b>19,27,85,823</b>

As per our report of even date  
For R. Gopal & Associates  
Chartered Accountants

CA B. N. Agarwal  
Partner  
M. No. 072919  
FRN 000846C

UDIN - 21072919

Place: Jamshedpur  
Date: 01.12.2020



SRINATH HOMES (I) PVT. LTD.

Director

SRINATH HOMES (I) PVT. LTD.  
DIRECTORS

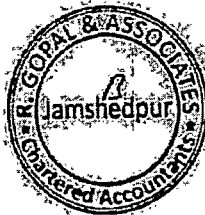
Director

**SRINATH HOMES INDIA PRIVATE LIMITED**

Notes annexed to and forming part of the financial statement for the year ended 31st March, 2020.  
(Amount in Rs.)

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period	
1	2	3	4	
1	<b>Share Capital</b>			
	Equity Share Capital	1,00,00,000	1,00,00,000	
	Authorised Share capital 1,00,000 Equity shares of Rs. 10/- each	46,33,200	46,33,200	
	Issued, subscribed & fully paid share capital 463,320 Equity shares of Rs. 10/- each fully paid	46,33,200	46,33,200	
	<b>Total</b>	<b>46,33,200</b>	<b>46,33,200</b>	
	<b>Reconciliation of Issued share capital</b>			
	Share capital at the beginning of the year	no. of Shares Amount	4,63,320 46,33,200	4,63,320 46,33,200
	Issued during the year	no. of Shares Amount	- -	- -
	Brought back during the year	no. of Shares Amount	- -	- -
	Share capital at the end of the year	no. of Shares Amount	4,63,320 46,33,200	4,63,320 46,33,200
	<b>Shareholders holding more than 5% of shares capital</b>			
	(a) Sukhdeo Mahato	No. of Shares % of Share holding Amount	2,38,800 51.54% 23,88,000	2,38,800 1 23,88,000
(b) Gurudev Mahato	No. of Shares % of Share holding Amount	96,520 20.83% 9,65,200	96,520 0 9,65,200	
(c) Shambhu Mahato	No. of Shares % of Share holding Amount	64,000 13.81% 6,40,000	64,000 0 6,40,000	
(d) Sandhya Mahato	No. of Shares % of Share holding Amount	64,000 13.81% 6,40,000	64,000 0 6,40,000	
2	<b>Reserves and Surplus</b>			
	Security Premium	54,49,800	54,49,800	
	Other Reserve/Fund	2,66,44,936	1,84,30,078	
	Add: Surplus	2,50,25,719	1,82,14,858	
	<b>Total</b>	<b>5,71,20,455</b>	<b>3,20,94,736</b>	
	Less: Preliminary Expenses to the extent not written off			
3	<b>Long-term borrowings</b>			
	Term Loans			
	From Banks			
	Secured Loans from financial institutions	34,06,705	23,75,533	
Bank OD:				
HDFC CA	2,07,66,040			
PNB	89,99,432			
<b>Total</b>	<b>3,31,72,178</b>	<b>23,75,533</b>		
4	<b>Other non-current liabilities</b>			
	Trade Payable		4,40,478	
	Other Payable			
<b>Total</b>		<b>4,40,478</b>		

01 DEC 2020



SRINATH HOMES (PVT) LTD.

Director

SRINATH HOMES (PVT) LTD.

Director

**SRINATH HOMES INDIA PRIVATE LIMITED**

Notes annexed to and forming part of the financial statement for the year ended 31st March, 2020

(Amount in Rs.)

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting period
1	2	3	4
<b>5</b>	<b>Trade Payables</b>		
	Sundry Creditors	30,16,962	1,02,89,848
	<b>Total</b>	<b>30,16,962</b>	<b>1,02,89,848</b>
<b>6</b>	<b>Other current liabilities</b>		
	Statutory remittances	1,00,000	63,000
	Audit Fees Payable	-	-
	Duties and Taxes	-	-
	State Cheque	2,13,000	1,41,944
	Directors Remuneration Payable	12,21,42,949	13,99,01,995
	Advance From Customers	8,67,511	4,44,143
	Retention Money	30,09,482	2,04,880
	GST Payable	7,37,491	1,66,114
	TDS Payable	63,198	56,400
	ESIC Payable	2,05,858	96,197
	PF Payable	13,02,775	8,65,560
	Other Payable	-	-
	<b>Total</b>	<b>12,86,42,264</b>	<b>14,19,40,233</b>
<b>7</b>	<b>Short Term Provisions</b>		
	Provision For Income Tax	41,42,376	10,11,795
	Other Provision	-	-
	<b>Total</b>	<b>41,42,376</b>	<b>10,11,795</b>
<b>8</b>	<b>Intangible Assets</b>		
	Patents	-	-
	Less: W/off	-	-
	<b>Total</b>		
<b>9</b>	<b>Tangible Assets</b>		
	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)		
	Opening Balance	2,25,99,847	2,14,71,517
	Add: Acquisition of Assets During the year	68,29,347	11,28,330
	Other Adjustments	-	-
	<b>Sub total</b>	<b>2,94,29,194</b>	<b>2,25,99,847</b>
	Less: Disposals	-	-
	Gross Block at year end (a)	2,94,29,194	2,25,99,847
	Less: Depreciation		
	Opening Depreciation	1,62,24,017	1,41,85,564
	Depreciation for the year	24,99,744	20,38,453
	Total accumulated depreciation (b)	1,87,23,761	1,62,24,018
	Net carrying value (a) - (b)	1,07,05,433	63,75,829
	<b>Total</b>	<b>1,07,05,433</b>	<b>63,75,829</b>

01 DEC 2020



SRINATH HOMES INDIA PVT. LTD.

Director

SRINATH HOMES INDIA PVT. LTD.

Director

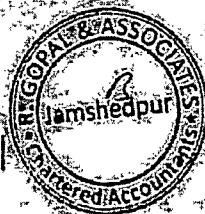




**SRINATH HOMES INDIA PRIVATE LIMITED**

Notes annexed to and forming part of the financial statement for the year ended 31st March, 2020  
(Amount in Rs.)

Note No	Particulars	Figures for the current reporting period	Figures for the previous reporting
1	2	3	4
<b>17</b>	<b>Other Income</b>		
	Interest Income	9,11,215	27,01,355
	Other non-operating income (net of expenses directly attributable to such income)	12,67,325	2,00,000
	<b>Total</b>	<b>21,78,540</b>	<b>29,01,356</b>
<b>18</b>	<b>Cost Of Materials Consumed</b>		
	Opening Stock	1,25,48,790	2,88,94,944
	Add: Purchases During The Year	17,30,45,159	14,50,69,202
		18,55,93,949	17,39,64,146
	Less: Closing Stock	3,40,53,100	1,25,48,790
	<b>Total</b>	<b>15,15,40,849</b>	<b>16,14,15,356</b>
<b>19</b>	<b>Employee Benefits Expense</b>		
	Salaries and wages	1,08,74,322	62,90,522
	Bonus	4,41,946	3,15,772
	Salary to Directors	29,50,972	19,20,000
	Employer's Cont. to Esic	1,55,102	41,994
	Employer's Cont. to PF	2,83,716	53,004
	Staff welfare expenses	2,11,953	1,67,288
	<b>Total</b>	<b>1,49,18,011</b>	<b>87,88,580</b>
<b>20</b>	<b>Finance Costs</b>		
	Interest expenses	2,51,215	2,18,125
	<b>Total</b>	<b>2,51,215</b>	<b>2,18,125</b>
<b>21</b>	<b>Depreciation &amp; Ammortisation Expenses</b>		
	Depreciation During the Year	24,99,744	20,38,453
	<b>Total</b>	<b>24,99,744</b>	<b>20,38,453</b>
<b>22</b>	<b>Other Expenses</b>		
	Advertisement Exp	10,27,790.00	22,01,227
	Audit Fees	90,000	70,000
	Rates & Taxes	25,770	1,03,083
	Bank Charges	10,935	16,082
	Consultancy Charges	17,88,881	7,51,498
	Conveyance Expenses	2,17,497	19,140
	Diesel & Petrol	21,30,388	21,46,670
	Brokerage & Commission		4,10,000
	Insurance Expenses	2,19,936	2,07,474
	Office Expenses	1,43,807	29,697
	Telephone Expenses	3,69,219	2,04,781
	Construction/ Site Expense	12,38,16,124	4,04,87,764
	Electricity Expenses	1,14,634	52,449
	Printing and Stationery	2,69,918	4,26,413
	Medical Expenses	19,230	
	Other Expenses	8,520	49,216
	Interest on TDS	37,540	19,160
	Interest on GST	37,000	
	Late fine TDS	4,000	
	Interest on Income Tax	1,20,874	
	Service Tax Previous Year (2013-2016)	16,90,263	
	Repairs & Maintenance	8,30,366	3,90,951
	Security Expenses	3,07,649	65,507
	Puja Expenses & Donation	4,62,390	1,23,122
	GST Expenses	4,91,240	8,87,516
	<b>Total</b>	<b>13,42,33,972</b>	<b>4,86,61,750</b>



SRINATH HOMES (I) PVT. LTD.

Director

SRINATH HOMES (I) PVT. LTD.

Director

01 DEC 2020

**SRINATH HOMES INDIA PVT LTD.**

**NOTE '9' ANNEXED TO AND FORMING PART OF THE BALANCE SHEET  
AS AT 31ST MARCH 2020**

**TANGIBLE ASSETS**

PARTICULARS	Gross Block		DEPRECIATION		NET BLOCK	
	As on 01.04.2019	Addition during the Year	As on 31.03.2020	For the Year	As on 31.03.2020	As on 31.03.2019
Computer	689,591	3,10,990	10,00,581	2,70,517	2,17,133	1,76,560
Plant & Machinery	1,01,61,202	43,44,950	1,45,06,152	9,90,155	66,86,021	33,31,226
Electrical Appliance	1,29,531	-	1,29,531	6,079	30,050	36,129
Furniture & Fixture	5,29,858	-	5,29,858	52,634	1,48,054	2,00,588
Vehicles	1,10,89,665	21,73,407	1,32,63,072	11,80,359	36,24,175	26,31,127
Previous years' figures:	2,25,99,347	68,29,347	2,94,29,194	24,99,744	1,07,05,433	63,75,830
	2,17,73,517	11,28,330	2,25,99,847	20,38,453	63,75,829	



**JAMSHEDPUR**  
Date: 01.12.2020

SRINATH HOMES (I) PVT. LTD.  
 DIRECTORS

SRINATH HOMES (I) PVT. LTD.  
 DIRECTOR

**SRINATH HOMES INDIA PRIVATE LIMITED**

**Notes annexed to and forming part of Balance Sheet as at 31st March, 2020**

**Note-23**

**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019**

**1. Significant Accounting Policies:**

**A. System of Accounting:**

The financial statements have been prepared under the historical cost convention on accrual basis and materially comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

In conformity with Accounting Standards management requires to make estimates for the preparation of financial statements and assumptions that effects the reported amounts of assets and liabilities at the date of financial statements.

**B. Fixed Assets:**

All assets are valued at cost. The cost of fixed assets comprises of purchase price and all other attributable cost in bringing the assets to working condition for intended use and include interest on funds borrowed specifically for the purpose for the period upto commencement of commercial production / installation of the assets. Further more Fixed assets have been stated at cost less accumulated depreciation.

**C. Depreciation:**

Depreciation on Fixed Assets is provided on Written down Value using Useful Life Method in the manner prescribed in the Schedule-II of the Companies Act, 2013.

**D. Inventories:**

Finished products are valued at lower of cost or net realisable value. Cost comprises all direct and indirect costs and is computed on FIFO (First In First Out) basis. Raw materials, Stores, Spare and loose tools are valued at cost comprising of purchase price, freight and handling, taxes, duties and other attributable cost and is computed on FIFO basis.

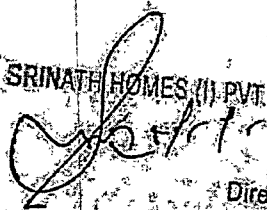
**E. Income:**

Sales Income from sales is accounted for on the accrual basis.

**F. Expenditure:**

Expenditure are accounted for on accrual basis.

SRINATH HOMES (I) PVT. LTD.



Director

SRINATH HOMES (I) PVT. LTD.



Director

01 DEC 2020



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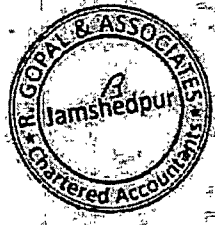
**Deferred Tax**

Deferred Tax is accounted for by computing the tax effect of timing difference arise up to beginning the year and during the year and reversed in subsequent period.

Particulars	Current Year	Previous Year
Opn Assets	8,54,857	7,53,149
Add: Asset during the year	(47,857)	1,01,708
Cls: Assets	8,07,000	8,54,857

	Current Year	Previous Year
2 C.I.F. VALUE OF IMPORTS	NIL	NIL
3 Expenditure in Foreign Currency	NIL	NIL
4 Earning in Foreign Currency	NIL	NIL
5 Other Expenses Included:		
a. Auditors' Remuneration		
(includes service tax wherever applicable)		
For Audit Fee	90,000	70,000
6 Previous Year's figures have been regrouped & rearranged for the sake of comparison.		
7 Paise have been rounded off to the nearest rupee.		

Place : Jamshedpur  
Date : 01.12.2020



SRINATH HOMES (I) PVT. LTD.  
*[Signature]*  
Director

SRINATH HOMES (I) PVT. LTD.  
*[Signature]*  
Director

**SRINATH HOMES INDIA PRIVATE LIMITED**

**Calculation of Accounting Standard 22**

Opening Deferred Tax (Asset) On 01-04-2019

8,54,857

WDV As Per The Companies Act

1,07,05,433

WDV As Per The Income Tax Act

1,38,09,282

Difference - Liability / (Asset)

(31,03,850)

Income Tax

(7,75,962)

Add: Education Cess

(31,038)

Liability / (Asset)

(8,07,000)

Adjustment

47,857

Closing Liability / (Asset)

(8,07,000)

01 DEC 2020



SRINATH HOMES (I) PVT. LTD.

Director

SRINATH HOMES (I) PVT. LTD.

Director