COMPUTATION OF TAX FOR THE ASSESSMENT YEAR 2019-20 RELATING TO THE PREVIOUS YEAR 2018-19

PROFIT AS PER P/L A/C			9,43,584.46
Add: Expenses Disallowed			
Add: Depreciation as per Companies' Act		60,343.00	60,343.00
Less: Expenses Allowed U/s 43B			
Less: Depreciation as per IT Act		 9,27,593.00	9,27,593.00
NET TAXABLE PROFIT			76,334.46
TAX ON ABOVE	(A)·		19,084.00
TAX AS PER MAT U/S 115JB	(B)		1,74,563.00
HIGHER OF (A) OR (B) SURCHARGE			1,74,563.00
EDUCATION CESS			6,983.00
TOTAL TAX PAYBLE INTEREST U/S 234B/C			1,81,546.00
TAX DEDUCTED AT SOURCE			2,17,806.00
ADVANCE TAX			-
Self assesment Tax to be paid			•
Refund Due			36,260.00

Calculation of Deferred Tax Assets for the year ended 31st March, 2019:

WDV as per Companies' Act	1,25,10,595.38
WDV as per IT Act	1,17,27,152.83
Difference	(7,83,443.00)
Asset as on 31/03/2019	(2,03,695.00)
Asset as on 31/03/2018	25,526.00
Charged to P/L	(2,29,221.00)

Rama Cucha

Shree Baidyanath Steel Bihar P.V.T. Ltd.
Sansay Ryman Tha
Directer.

Annexure "A":

Depreciation as per Income Tax Act, 1961 for the year ended 31st March, 2019

	ROD	WDV as on 1-04-2017	Additions	Deductions	Total as on	Depreciation for	WDV as on
					7107-00-10	me year	31-03-2018
Computer	%09						
Air Conditioner	7 0 1		•	•			•
	15%						
Furniture & Fixtures	10%	247.65	3,09,891,69	,	3 10 139 37	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Land	%0				בייייייייייייייייייייייייייייייייייייי	00.816,61	2,94,620.34
Building	70%	09 500 30 5			•		
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	S.O.T.	00.655,95,2		DE.	2,96,993.80	29,699.00	2.67.294.80
right & Machinery	15%		58,29,605.69		58 29 605 69	8 77 444 00	20 11 10 00
Water Filter	10%	,			60.000,000	00.144,447,0	49,55,164.69
MotorCar					1	1	
	15%	Ē	52,893.10	•	52,893.10	7 934 00	11 050 10
dous	%0	ı	•	32		00:100	OT.606,44
					i	1	ï
		2,97,241.45	61,92,390.48	•	64,89,631,93	9.27 593 00	55 62 039 03

Shree Baidyanath Steel Bihar P.V.T.Ltd.

Directer.

Sansay Kumers The Birecter.

Shree Baidyanath Steel Bihar P,V.T.Ltd.

			Figures at the end of Previous
PARTICULARS	Note No	Figures at the end of Current Year	Year
EQUITY AND LIABILITIES			
1. Shareholders Fund			
(a) Share Capital	1	1181100	118110
(b) Reserves	2	852862	
(c) Surplus		-157354.18	-690171.64
2. Share Application Money Pending Allotment			
3. Non Current Liabilities			
(a) Long Term Borrowings	3	14250000	750000
(b) Deferred Tax Liabilities	4	203695	
(c) Other Long Term Liabilities	5		
(d) Long Term Provisions	6	C	
4. Current Liabilities			
(a) Short Term Borrowings	7	185220	278800
	8	235842.36	
(b) Trade Payables		227537	
(c) Other Current Liabilities	9		
(d) Short Term Provisions	10	274693	93147
n displayed in the state of the state of	TOTAL	17253595.18	2814538.82
			1
ASSETS			
1. Non Current Assets			
(a) FIXED ASSETS	11		
(i) Tangible Fixed Assets		12510595.38	214634.00
(ii) Intangible Fixed Assets			
(iii) Capital Work in Progress			12347
(iv) Intangible Assets under Development			
(b) NON CURRENT INVESTMENTS	12	d	
(c) DEFERRED TAX ASSETS	13		25526
(d) LONG TERM LOANS & ADVANCES	14		
(e) OTHER NON CURRENT ASSETS	15	C	
2. Current Assets			
(a) Current Investments	16		
(b) Inventories	17		
1. • • • • • • • • • • • • • • • • • • •	18	205775	Was and a second of the second
(c) Trade Receivables (d) Cash and Cash Equivalents	19	1737171.69	
	20	1/3/1/1.03	1
(e) Short Term Loans & Advances (f) Other Current Assets	20	2800053.11	1
Adversaries suggested as a			
	TOTAL	17253595.18	2814538.82
NOTES TO ACCOUNTS	and part of Polan	- Shoot	1
Notes referred to above and notes attached there to form an inte	egral part of balar	ice Sheer	
As per our report of even date attached.			
For Beriwal & Associates	For	Shree Baidyanath Steel (Bihar) P I	_td.
Chartered Accountants			
	(Director)	
(CA Sunil Beriwal)			
Partner Marsharship No. 055303			
Membership No 055302 Firm Registration No 327762E	(Director)	
Place : Kolkata	€ 1900 append 700	15017	
15.75%			
Dated: 03-09-2019			

Shree Baidyanath Steel Bihar P.V.T. Ltd.

Rammonic Cherry

Director,

Shree Baidyanath Steel Bihar P.V.T.Ltd.
Sanjay Kumay Tia Director.

		Figures at the end of	Figures at the end of
PARTICULARS	Note No	Current Year	Previous Year
. Revenue From Operations			
(a) Turn Over Net of Returns and Discounts	22		
. Other Income		98 (80 may 20 may 2	898 L W
. Other income	23	57,64,036.50	56,06,621.0
TOTAL REVENUE		57.54.025.50	
TOTAL REVENUE		57,64,036.50	56,06,621.0
. EXPENSES			
(a) Direct Expenses			
(i) Cost of Material Consumed	24		2
(ii) Changes in Inventories of Stock in Trade	25		
(iii) Purchase of Stock in Trade	26		
(iv) Duties and Taxes in respect of purchases	27		
(v) Other Direct Expenses	28		
(b) Indirect Expenses			
(i) Employment Benefit Expenses	29	17,49,194.00	20,67,100.0
(ii) Other Indirect Expenses	30	27,72,048.04	31,44,696.68
TOTAL EXPENSES		45,21,242.04	52,11,796.68
rofit Before Interest, Depreciation and Tax		12,42,794.46	3,94,824.32
(1) 51 1 - 1 - 1			
(i) Financial Costs	31	2,38,867.00	44.00
(ii) Depreciation and Amortization	32	60,343.00	
rofit Before Exceptional and Extraordinary Items and Tax			
Total Delote Exceptional and Exclaorantally Items and Tax		9,43,584.46	3,94,780.32
Exceptional Items			
Extraordinary Items			
			5
rofit Before Tax		9,43,584.46	3,94,780.32
			5,5 1,1 20102
. Tax Expenses		3	
(a) Current tax		1,81,546.00	93,147.00
(b) Deferred Tax		2,29,221.00	10,210.00
rofit For the Period			
(a) From Continuing Operations (b) From Discontinuing Operations (Net of Taxes)		5,32,817.46	2,91,423.32
(b) From Discontinuing Operations (Net of Taxes)	33	5 22 247 45	
Transfer To Reserves		5,32,817.46	2,91,423.32
(a) Statutory Reserve			
(b) Other Reserves		5,32,817.46	2 01 422 22
• • • • • • • • • • • • • • • • • • •	ŀ	5,32,817.46	2,91,423.32 2,91,423.32
	1	0,02,027.10	2,31,723.32
ırplus			
Opening Balance		-6,90,171.64	-9,81,594.96
Add: Profit for the Year		5,32,817.46	2,91,423.32
Less: Adjustments			-
Closing Balance	[-1,57,354.18	-6,90,171.64
Earning Per Share			
Average and the second		1	
(a) Basic		45.11	24.67
(b) Diluted		45.11	24.67
IOTES TO ACCOUNTS			
lotes referred to above and notes attached there to form an integral part of Profit & Loss A	ccount		
s per our report of even date attached.			

(Director)

(Director)

Shree Baidyanath Steel Bihar P, V.T. Ltd.

Ram Directer.

(CA Sunil Beriwal) Partner

Place : Kolkata

Dated : 03-09-2019

Membership No. - 055302 Firm Registration No. - 327762E

Shree Baidyanath Steel Bihar P, V.T. Ltd.

Sansay Kumar The Directer.

Notes Forming Part of the Balance Sheet

Note	: 1	Share	Capital

Particulars	C.Y	P.Y
AUTHORIZED CAPITAL 20,000 Equity Shares @ Rs.100 each	20,00,000.00	20,00,000.00
56 V352-08-03-04-04-04-04-04-04-04-04-04-04-04-04-04-	20,00,000.00	20,00,000.00
ISSUED CAPITAL 11811 Equity Shares @ Rs. 100 each issued	11,81,100.00	11,81,100.00
	11,81,100.00	11,81,100.00
SUBSCRIBED & FULLY PAID UP CAPITAL 11811 Equity Shares @ Rs. 100 each subscribed & fully paid up	11,81,100.00	11,81,100.00
	11,81,100.00	11,81,100.00
SUBSCRIBED & NOT FULLY PAID UP CAPITAL		
	-	
Fotal State of the	11,81,100.00	11,81,100.00

Reconcilation of Nos. Of Shares:

Number of Equity Shares at the beginning Add:- Number of Shares Issued Number of Equity Shares at the end

Below are the name of the shareholders holding more than 5% of Shares :

Name	Class of Share	No. of Share Holding	Percentage of Holding(C,Y)
Ramavatar Khetan Ravi Khetan	Rs 100	5991	50.72%
Ravi Khetan HUF	Rs 100	4920	41.66%
NAVI KIJELIN HUF	Rs 100	900	7 6296

Note: 2 Reserves

Particulars	C.Y	P.Y
Capital Reserve		1.1
Share Option Outstanding Account		
Other Reserve	8,52,862.00	8,52,862,00
Capital Redemption Reserve	0,02,002.00	0,52,862.00
Securities Premium reserve		
Opening Balance	_	
Add: Transferred During the Year		250
Closing Balance	-	
Debenture Redemption Reserve		•
Revaluation Reserve		
Total	8,52,862.00	8,52,862.00

Note: 3 Long Term Borrowings

Particulars	C.Y	P.Y
Bonds / Debentures		1.1
Term Loan		
- From Bank		
- From Other Parties	3000	-
Deferred Payment Liabilities		
Deposit		
Loans & Advances From Related Parties	1	
- From Body Corporates		
- From Other		7,50,000.00
Long Term Maturities of Finane Lease Obligation		7,00,000.00
Loans From Directors		
Other Loans & Advances	1	
- From Body Corporates		
- From Other	1,42,50,000.00	
Total	1,42,50,000.00	7,50,000.00

Shree Baidyanath Steel Bihar P.V.T.Ltd.

Ramarkar

D! .

Director.

Shree Baidyanath Steel Bihar P,V.T. Ltd.

Sangay (rymers Tha Director.

Note . 4	Deferred	Tavi	Inhilitian	(Nat)

Particulars	C.Y	P.Y
Deferred Tax Liabilities	2,03,695.00	
Total	2,03,695.00	-

Note: 5 Other Long Term Liabilities

	Particulars	C.Y	P.Y
		19-12-45	
otal			

Note: 6 Long Term Provisions

	Particulars	C.Y	P.Y
otal			- 1

Note: 7 Short Term Borrowings

Particulars	C.Y	P.Y
Loan Repayable on Demand		
- From Bank		
- From Other Parties		
Loans & Advances From Related Parties		20
Deposits	1,85,220.00	2,78,800.00
Others		
•		
Total	1,85,220.00	2,78,800.00

Note: 8 Trades Payable

Particulars	C.Y	P.Y
Sundry Creditors	2,35,842.36	1,91,461.90
Total	2,35,842.36	1,91,461.90

Note: 9 Other Current Liabilities

Particulars	C.Y	P.Y
Audit Fees Payable	11,500.00	11,500.00
Ram Avtar Khetan-salary	1,75,000.00	
Salary Payable	14,242.00	1,25,000.00
Duties & Taxes	26,795.00	20,839.56
Total	2,27,537.00	1,57,339.56

Note: 10 Short Term Provisions

Particulars	C.Y	P.Y
Provision for Taxation	2,74,693.00	93,147.00
Total	2,74,693.00	93.147.00

Shree Baidyanath Steel Bihar P.V.T. Ltd.

Directer.

Shree Baidyanath Steel Bihar P, V.T. Ltd. Sangay Kumar Tha Birecter

Kolkata-700001 Note : 11 Fixed Assets

			Gross	Gross Block								
Particulars	Rafe	yalue at the	Addition during the	Deduction during the		Value of the		Depreciation			Net Black	o o o
Tangible Assets		-	year		Value at the end	beginning	Addition during the year	Deduction during the year	Adjustment with retained earning	Value at the end	WDV as on 31.03.2019	WDV as on 31.03.2018
Land Development	y.∵	1,00,000.00			1,00,000.00							
Factory Civil Structures Main Office Building	>	79 56 749 87	20000								1,00,000.00	
Furnitures & Fixtures		1001			77,25,777.97	21,43,905.87	39,087.00			21,82,992.87	55,42,785.10	
Furnitures & Fixtures	Ç.Y	5,949.00	3.09.891.69		9 15 840 60							
Vehicles		8				,	00'082''			13,445.00	3,02,395,69	
Motor Car	Ç.Y	30,000.00	52,893,10		02.003.10	00 600 00						
Other (Specify)							0,555,00		•	31,832.00	51,061.10	
BATTERY	C.Y		27,656.25		27,656,25		00000					
ELECTRICAL INSTALLATION	۲.۵		2,30,995.89		2.30.995.89		00.260,1			1,092.00	26,564.25	- W.
ELECTRICAL KITCHEN CHIMNEY	C.Y	•	12,076.12		12.076.12	. 2	00.808,7			7,808.00	2,23,187.89	
INVERTER	>		600		N	•	566.00			566.00	11,510.12	
	į	•	5,042.38		5,042.38		236.00			236.00	4,806.38	
	C.Y	•	10,338.98		10,338.98	•	70.00			70.00	10.268.98	
PRESSURE PUMP	C.Y		73,260.97		73,260.97	•	359.00			359.00	72 801 87	
SUB TOTAL (A)		23,92,691.87	61,91,190.48		85.83.882.35	21.78.057.87	00 070					
Intangible Assets							2000		+	22,38,400.87	63,45,481.48	2,14,634,00
SUB TOTAL (B)				1.				,				
Capital Work-in-progress			61 65 113 90					-				
17. 17. 17. 17. 17. 17. 17. 17. 17. 17.			00:01:00:10		61,65,113.90						61,65,113.90	3043
SUB TOTAL (C)			01,65,113.90		61,65,113.90						00 01 10 00	
Intangible Assets Under Development											06:511,59(10	
SUB TOTAL (D)				ŀ								
70.00									-			
Total [A + B + C + D] (Current Year)	H	23,92,691.87	1,23,56,304.38		1,47,48,996,25	21.78.057.87	00.141.09					
							700000000					

Shree Baidyanath Steel Bihar P.V.T.Ltd.

Director.

Shree Baidyanath Steel Bihar P.V.T. Ltd Sam Jay Kyman Jac

Schedules Forming Part of the Balance Sheet

Note: 12 Non Current Investments

Particulars	C.Y.	P.Y.
Total	-	_

Note: 13 Deferred Tax Assets (Net)

Particulars	C.Y.	P.Y.
Deferred Tax Assets	-	25,526.00
Total	-	25,526.00

Note:14 Long Term Loans and Advances

Particulars	C.Y.	P.Y.
Capital Assets		
a) Secured, Considered Good:		
b) Unsecured, Considered Good:		
c) Doubtful		
Security Deposit		
a) Secured, Considered Good:		
b) Unsecured, Considered Good:	-	-
c) Doubtful		
Loans & Advances to Related Parties		
- From Body Corporates		6,00,000.00
Other Loans & Advances		
Market Forces		
Total	-	6,00,000.00

Note:15 Other Non Current Assests

Particulars	C.Y.	P.Y.
Unamortised Expenses		
Preliminary Expenses	1 4 2 1	
Trade mark	7,569-77	

Shree Baidyanath Steel Bihar P, V.T. Ltd.

Shree Baidyanath Steel Bihar P.V.T. Ltd.

Sanjay Kymer Tha

Directer.

Note:16 Current Investment

Particulars	C.Y.	P.Y.
Investment in Equity		
Investment in Prefrence Shares		
Investment in Govt Securities		
Investment in Debentures & Bonds		
Investment in Mutual Fund		
Investment in Partnership Firm	- 1 10	
Others		
	1, 1602	
Total	_	

Note: 17 Inventories

Particulars	C.Y.	P.Y.
Raw Material		
Work-in-Progress		
Finished Goods		
Stock-in-Trade	_	_
Stores & Spares		
Loose Tools		
Other (Specify the nature)		
Goods-in-transit		
Total		

Note: 18 Trade Receivables

	Particulars	C.Y.	P.Y.
Outstanding f	for more than six months		
	a) Secured, Considered Good:		
	b) Unsecured, Considered Good :		8,00,742.00
	c) Doubtful		
Others			
	a) Secured, Considered Good:	-	
	b) Unsecured, Considered Good :	2,05,775.00	3,25,214.00
	c) Doubtful		
Total		2,05,775.00	11,25,956.00

Shree Baidyanath Steel Bihar P, V.T. Ltd.

Rumo Ichan

Directer.

Shree Baidyanath Steel Bihar P.V.T. Ltd.

San Jay kumur Tha
Directer.

Note: 19 Cash & Cash Equivalent

Particulars	C.Y.	P.Y.
Cash-in-Hand (As Certified by the Management)	76,843.20	82,965.00
	76,843.20	82,965.00
Bank Balance		
Bank of India	22,322.24	22,322.24
State Bank of India		,
Axis Bank	16,38,006.25	1,49,181.10
Fixed Deposit	-	-
	16,60,328.49	1,71,503.34
Cheques on Hand (C)		
Total [A + B+C]	17,37,171.69	2,54,468.34

Note: 20 Short Terms Loans and Advances

C.Y.	P.Y.
	C.Y.

Note: 21 Other Current Assets

Particulars	C.Y.	P.Y.
Tax Deducted At Source	6,89,733.48	4,66,255.48
Advance Tax	7,27,699.00	7,27,699.00
Duties and taxes	13,82,620.63	-
Total	28,00,053.11	11,93,954.48

Shree Baidyanath Steel Bihar P.V.T. Ltd. Rums-leyely

Directer.

Shree Baidyanath Steel Bihar P.V.T. Ltd.

San Jay Rumar Tha

Directer.

Notes Forming Part of the Profit & Loss Account

Note: 22 Revenue From Operations

Particulars	C.Y	P.Y
CST Sales	_	
VAT Sales	_	5000 (1880)
Others		
Less : Sales Returns	•	
Less : Discount Allowed		
Total	-	•

Note: 23 Other Income

Particulars	C.Y	P.Y
Interest Income		5,357,00
Interest on IT Refund		0,00.100
Rental income	57,57,097.50	56,01,264.00
Discount	6,939.00	-
Total	57,64,036.50	56,06,621.00

Note 24 Cost of Material Consumed

Particulars	C.Y	P.Y
Raw Materials		
Finished Goods		
Stores & Spares		
Total		-

Note: 25 Change in Inventories of Stock in trade

Particulars	C.Y	P.Y
Opening Stock Add: Job Expenses (Net) Add: Purchase Less: Closing Stock		-
Total		

Note: 26 Purchase of Trading Goods

Particulars	C.Y	P.Y
Total Purchase		

Shree Baidyanath Steel Bihar P.V.T. Ltd. Ruminaluers

Directer.

Shree Baidyanath Steel Bihar P.V.T. Ltd.

Sanjay Kumur The

Birecter.

Note: 27 Duties and Taxes in respect of purchases

Particulars	C.Y	P.Y
Total Purchase		

Note: 28 Other Direct Expenses

Particulars	C.Y	P.Y
	(h)-1	-

Note: 29 Employment Benefit Expenses

Particulars	C.Y	P.Y
Salaries and Wages		
 Salary , Bonus & other Benefits Wages 	14,49,194.00	14,13,500.00
- Director's Remunaration	3,00,000.00	6,00,000.00
Staff Welfare		53,600.00
Total	17,49,194.00	20,67,100.00

Note: 30 Other Indirect Expenses

Particulars	C.Y	P.Y
Audit Fees	11,500.00	11,500.00
Bank Charges	861.20	2,245.39
Filing Fees	5,850.00	5,289.00
Legal Expenses	20,480.00	3,269.00
Office Expenses	4,01,146.28	4,44,379.16
Postage & Courier	2,987.68	
Printing & Stationery	3,563.00	2,140.00
Professional Fees	10,000.00	148.00
Donation and subscription	34,904.00	8,600.00
Property Tax	34,904.00	22 22 4 22
Rates and Taxes	36,945.00	88,984.00
Repair & Maintenance	A400-0-4-2-3-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	27 12 22 22
Power &Fuel	16,53,145.12	21,12,972.00
Security Service Charges	16,103.00	
Telephone Expenses	5,53,470.74	4,50,000.00
Transportation Expenses	9,722.02	10,934.13
Travelling & Conveyance	3,894.00	
	7,476.00	7,505.00
Total	27,72,048.04	31,44,696.68

Shree Baidyanath Steel Bihar P,V.T. Ltd. Raminoland

Directer.

Shree Baidyanath Steel Bihar P.V.T. Ltd.

San Jay Kumar The

Directer.

Note:31 Financial Cost

Particulars	C.Y	P.Y	
Interest Paid			
- on Loan	2,38,767.00	-	
- on O/D	1		
- on other	100.00	44.00	
Loan Processing Fees			
Total	2,38,867.00	44.00	

Note: 32 Depreciation & Amortised Cost

Particulars	C.Y	P.Y
Depreciation Preliminary Expenses W/O Trademark W/O	60,343.00	-
Total	60,343.00	-

Note: 33 Profit From Discountinuing Operations

Particulars	C.Y	P.Y
Profit for the Year		83888
Less: Taxes Paid		
Total	 	-

Shree Baidyanath Steel Bihar P, V.T. Ltd Rummilluan

Shree Baidyanath Steel Bihar P.V.T. Ltd.
San Jay Kumar Tha
Directer.