

GEETANJALI ESTATE PVT. LTD.

- INDEPENDENT AUDITOR'S REPORT
- BOARD REPORT
- DIRECTOR'S REPORT
- STATEMENT OF ACCOUNTS
- BALANCE SHEET
- P/L STATEMENT

FINANCIAL YEAR : - 2019-2020

ASSESSMENT YEAR : - 2020-2021

Audited By :-

KUMAR ABHAY & CO.
CA (FRN. NO. - 025759C)

Geetandi Estate Pvt. Ltd.

Board Report
Auditor's Report

F.Y. 2019-20

BOARD REPORT


Dear Members,

Your Directors have pleasure in presenting this 14th Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2020.

1. Financial Summary or performance of the company:

| PARTICULARS | YEAR ENDED | YEAR ENDED |
|--|--------------|------------|
| | 31.03.2020 | 31.03.2019 |
| Sales for the year | 62,280,490 | 24,659,425 |
| Other Income | 0 | 0 |
| Total Income | 62,280,490 | 24,659,425 |
| Profit before Financial Expenses, Preliminary expenses, and Taxation | 2,904,250 | 806,601.59 |
| less: Financial expenses | 0 | 0 |
| Operating profit before Preliminary expenses & Taxation | 2,904,250 | 806,601.59 |
| Less: Preliminary expenses written off | 0 | 0 |
| Profit before Taxation | 2,904,250 | 806,601.59 |
| Less : Provision for Taxation | | |
| Current Tax | 879,987.87 | 244,400.28 |
| Deferred Tax | (5,552.64) | (5,178.05) |
| Profit after Taxation | 2,029,815.17 | 557,023.26 |

Geetanjali Estate Pvt. Ltd.



Director

| | | |
|---|--------------|------------|
| Add: Charge pursuant to the adoption of revised Schedule II | 0 | 0 |
| Add: Charge on account of transitional provisions under AS 15 | 0 | 0 |
| Add: Balance brought forward | 0 | 0 |
| Profit available for appropriation | 2,029,815.17 | 557,023.26 |

2. Operations

The Company has reported total profit of Rs. 2,029,815.17/- for the current year as compared to the total profit of Rs. 557,023.26/- for the previous year.

3. Transfer to reserves

The company has transferred its Profit of Rs. 2,029,815.17/- to its reserve & surplus for the financial year 2019-20.

4. Dividend

The Directors do not recommend the payment of dividend for the year under review.

5. Material Changes between the date of the Board report and end of financial year.

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

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

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

Geetanjali Estate Pvt. Ltd.



Director

7. Subsidiary Company:

As on March 31, 2020, the Company does not have any subsidiary.

8. Statutory Auditor & Audit Report:

M/S KUMAR ABHAY & CO., Chartered Accountants, statutory auditors of the Company hold office for the financial year 2020-21 to 2021-23 subject to the ratification of the members at every general meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed. The statutory auditors have also confirmed that they hold a valid certificate issued by the "Peer Review Board" of The Institute of Chartered Accountants of India.

There are some qualifications or observations or remarks made by the Auditors in their Report.

9. Change in the nature of business :

There is no change in the nature of the business of the company.

10. Details of directors or key managerial personnel;

During the Financial Year 2019-20 Company has Following Directors:

1. Mr. DHIRENDRA KUMAR SINGH
2. Smt. KUMARI GITA
3. Mr. JITENDRA KUMAR SINGH

No person was appointed as Director during the financial year 2019-20.

11. Deposits:

During the period under review, the Company has not accepted any public deposits as defined under section 73 and 76 of the Companies Act 2013

Geetanjali Estate Pvt. Ltd.



Director

12. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

The Company continued to give major emphasis for conservation of Energy, and the measures taken during the previous years were continued. The Efficiency of Energy Utilization in the company is monitored at the corporate level every year, in order to achieve effective conservation of energy. Also, during the year company has not imported any technology.

13. Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

14. Number of meeting of the Board:

During the year 2019-20, the Board of Directors conducted 4 Board Meeting as per the provisions of the Companies Act 2013.

15. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) In the preparation of the annual accounts for the financial year ended 31st March, 2016, the applicable accounting standards had been followed along with proper explanation relating to material departures;

Geetanjali Estate Pvt. Ltd.



Director

(ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2016 and of the profit and loss of the company for that period;

(iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) the directors had prepared the annual accounts on a going concern basis; and

(v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

17. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

Geetanjali Estate Pvt. Ltd.



Director

18. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not invested in the shares of other body corporate.

19. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

EXTRACT OF THE ANNUAL RETURN IN FORM MGT-9:

Company has prepared Extract of Annual return in form MGT-9 Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014.

Geetanjali Estate Pvt. Ltd.



Director

Related Party Transactions:

Related party transactions that were entered into during the financial year.

20. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Bihar, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors
For **GEETANJALI ESTATE PRIVATE LIMITED**

Chairman

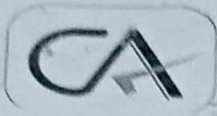
Place:

Dated:

Geetanjali Estate Pvt. Ltd.



Director



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S GEETANJALI ESTATE PRIVATE LIMITED

Report on the Financial Statements

We are audited the accompanying financial statement of **GEETANJALI ESTATE PRIVATE LIMITED** (The Company), which comprise the Balance Sheet as on **31 March, 2020** and the statement of profit and loss for the period then ended, and a statement of the signification accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Boards of Directors is responsibility 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 and financial performance of the Company in accordance with the accounting principals generally accepted in India, including the Accounting Standard Specified Under Section 133 of the Act, read With Rule 7 of the Companies (Accounts) Rule, 2014. This Responsibility Also includes mantanance 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; section and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implamentation and maintanance of adequate intarnal financial controls, that ware operating effectively for ensuring the accurance and completeness of the accounting records , relevent to the preparation and parsantation of the fiancial statements that give a true and fair view and are free from material misstetment, whather due to fraud or error.

Auditor's Responsibility

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

We have taken into account the provisions of the Act, the accounting and auditing standards and amtters wich are required to be included in the audit report under the provisions of the Act and the Rule made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Saction 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 mateeial nisstatement.



ADD - RAMDAYALU NAGAR, (NEAR RDS. COLLEGE) INFRONT OF MUKTINATH MANDIR, MUZAFFARPUR-842002

An audit involves performing procedures to obtain evidence about the amount and the disclosed in the financial statements. The procedures selected depend on the auditor's judgments, including the assessment of the risk of material misstatement of the financial statement, whether due to 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. An Audit also included evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimated 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.

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:

- a) In the case of Balance Sheet, of the state of affairs of the Company as at **31st March, 2020**.
- b) In the case of the Statement of profit and Loss, of the Profit of the company for the period ended on that date.

Report on Other Legal and Regulatory Requirements

1. Since the Company's is a Private Limited Company With a paid up Capital and Reserve not exceeding INR 1Crore and does not have outstanding loan from any bank or financial institution exceeding INR 1Crore and does not have revenue exceeding INR 10Crore, Hence the provisions of Companies (Auditor's Report) Order, 2016 are **not applicable** to the Company.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanation which to the best of knowledge and belief were necessary for the purposes of our audit:
 - b) In our opinion, proper books of account as required by law have not been kept by the company so far as it appears from our examination of those books.
 - c) The balance Sheet and the Statements of Profit & loss dealt with by this Report are in agreement with the books of accounts.
 - 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) Rule, 2014.
 - e) On the basis of the written representations received from the directors as on **31 March 2020** taken on record by the board of Directors, None of the directors is disqualified as on **31 March 2020** from being appointed as a director in terms of Section 164 (2) of Act.



- f) With respect to the adequacy of the internal financial control over financial reporting of company and the operating effectiveness of such control, refer to our separate report Annexure.
- g) With respect to the other matter to include in the Auditor's Report in accordance with rule 11 of the Companies (Audit & Auditors) Rule, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- I. The Company does not have any pending litigations which impact its financial position.
 - II. The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.
 - III. There were no amounts which were required to be transferred to the investors education and protection fund by the company

For KUMAR ABHAY & CO
Chartered Accountant

Abhay Kumar



CA ABHAY KUMAR
(Proprietor)
MEM No: - 541717
FRN No:-025759C

Place :- Muzaffarpur
Date :- 30-12-2020

ANNEXURE TO THE AUDITORS' REPORT

(This is the Annexure referred to in our Report of even date)

Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial control over financial reporting of **GEETANJALI ESTATE PRIVATE LIMITED** ("the Company) as of 31st March, 2020 in conjunction with our audit of the financial statements of the company for the period ended on that date.

Management's Responsibility for internal financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by

the Institute of Chartered Accountant of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business. Including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the according records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial control over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing. Issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent application to an audit of internal financial control, both application to an audit of internal financial controls and, both issued by the Institute of Chartered Accountant of India. Those Standards and the Guidance Note required that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and there operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting. Assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk the procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We Believe that the audit evidence we have obtain is sufficient and appropriate to provide a basic for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of financial statements for external proposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that.

- (1) Pertain to the maintenance of records that, in reasonable details, accurately and fairly reflect the transaction and dispositions of the assets of the company:
- (2) provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accountings principles, and that receipts and expenditures of company are being made only in accordance with authorizations of managements and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition. Use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls, over financial reporting, including the possibility of collusion or improper managements override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls over financial reporting to future periods are subjects to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls systems over financial reporting and such internal financial controls over financials reporting were operating effectively as at 31st March, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the guidance note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KUMAR ABHAY & CO
Chartered Accountant

Abhay Kumar



Place:- Muzaffarpur
Date :- 30-12-2020

CA ABHAY KUMAR
(Proprietor)
MEM No:- 541717
FRN No:- 025759C

GEETANJALI ESTATE PRIVATE LIMITED
PATNA(BIHAR)
BALANCE SHEET AS ON 31ST MARCH 2020

(Rupees)

| Particulars | Note No. | Figures as at the end of Current Year | Figures as at the end of previous Year |
|--|----------|--|---|
| I. EQUITY AND LIABILITIES | | | |
| 1 Shareholders' Funds | | | |
| (a) Capital | 1 | 4,120,000.00 | 4,120,000.00 |
| (b) Reserves and Surplus | 2 | 8,221,762.34 | 6,191,947.17 |
| (c) Money Received against share warrants | - | | |
| 2 Share Application Money Pending Allotments | | | |
| 3 Non-current liabilities | | | |
| (a) Long-term borrowings | | | |
| (b) Deferred Tax Liabilities | - | | |
| (c) Other Long-term Liabilities | - | | |
| (d) Long-term provisions | - | | |
| 4 Current Liabilities | | | |
| (a) Short-term borrowings | 6 | 333,974.00 | 333,974.00 |
| (b) Trade payables | 3 | 29,172,473.01 | 4,894,785.00 |
| (c) Other current liabilities | 4 | 32,124,230.96 | 45,516,451.96 |
| (d) Short-term provisions | 5 | 1,619,987.87 | 864,400.28 |
| TOTAL | | 75,592,428.18 | 61,921,558.41 |
| II. ASSETS | | | |
| 1 Non-current assets | | | |
| (a) Fixed assets | | | |
| (i) Tangible assets | 11 | 51,675.79 | 71,240.94 |
| (ii) Intangible assets | | | |
| (iii) Capital Work In Progress | - | | |
| (iv) Intangible assets under development | - | | |
| (b) Non-current investments | - | | |
| (c) Deferred tax assets (net) | 12 | 82,266.04 | 87,818.67 |
| (d) Long-term loans and advances | - | | |
| (e) Other non-current assets | - | | |
| 2 Current assets | | | |
| (a) Construction Work in Progress | 13 | 53,673,267.00 | 57,639,501.45 |
| (b) Inventories | - | | |
| (c) Trade receivables | | | |
| (d) Cash and cash equivalents | 7 | 21,778,854.35 | 4,116,632.35 |
| (e) Short-term loans and advances | 8 | | |
| (f) Other current assets | 9 | 6,365.00 | 6,365.00 |
| TOTAL | | 75,592,428.18 | 61,921,558.41 |

For Kumar Abhay & co.
Chartered Accountants

For and on Behalf of the Board of Director

CA Abhay Kumar
M. NO.: 541717
Frm.: 025759C



Place: Muzaffarpur
Date: 30/12/2020

Geetanjali Estate Pvt. Ltd.

(Handwritten Signature)

Director

GEETANJALI ESTATE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020
(Rupees)

| Particulars | Note No. | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|----------|--|---|
| I. Revenue from operations | 10 | 62,280,490.00 | 24,659,425.00 |
| II. Other income | | | |
| Total Revenue (I+II) | | 62,280,490.00 | 24,659,425.00 |
| III. Expenses: | | | |
| Cost of Material Consumed | 14 | 56,422,633.45 | 22,267,724.00 |
| Administrative & Establishment Expenses | 15 | 2,934,041.00 | 1,557,738.00 |
| Depreciation | 11 | 19,565.15 | 27,361.41 |
| Total expenses | | 59,376,239.60 | 23,852,823.41 |
| IV. Profit before extraordinary items and tax | | 2,904,250.40 | 806,601.59 |
| V. Extraordinary Items | | - | - |
| VI. Profit before tax | | 2,904,250.40 | 806,601.59 |
| VII. Tax expense: - | | | |
| (1) Current tax | | 879,987.87 | 244,400.28 |
| (2) deferred tax | | (5,552.64) | (5,178.05) |
| VIII. Profit After Tax | | 2,029,815.17 | 557,023.26 |
| IX. Earning per equity share: | | | |
| (1) Basic | | | |
| (2) Diluted | | | |

For Kumar Abhay & co.
Chartered Accountants

Abhay K



CA Abhay Kumar
M. NO.: 541717
Frn.: 025759C

Place: Muzaffarpur
30-12-2020

For and on Behalf of the Board of Director

Geetanjali Estate Pvt. Ltd.

(Signature)

Director

Note no:-1

| Particulars | Authorised Capital | |
|---|---|--|
| | Figures at the end of the Current reporting Period(Rs.) | Figures at the end of the previous reporting Period(Rs.) |
| <u>Authorised Capital</u> | | |
| 50000 Equity Shares of Rs. 100 Each | 5,000,000.00 | 5,000,000.00 |
| <u>Issued, Subscribed & Paid-up</u> | | |
| 41200 Equity Shares of Rs. 100 Each (Fully Paid in Cash) | 4,120,000.00 | 4,120,000.00 |
| Total(Rs.) | 4,120,000.00 | 4,120,000.00 |

Note No:-2

| Particulars | Reserve & Surplus | |
|---------------------------------|---|--|
| | Figures at the end of the Current reporting Period(Rs.) | Figures at the end of the previous reporting Period(Rs.) |
| As per last A/C | 6,191,947.17 | 5,624,567.81 |
| Add: Net Profit during the Year | 2,029,815.17 | 567,379.36 |
| Total(Rs.) | 8,221,762.34 | 6,191,947.17 |

Note No:-3

| Particulars | Trade Payable | |
|------------------------------------|---|--|
| | Figures at the end of the Current reporting Period(Rs.) | Figures at the end of the previous reporting Period(Rs.) |
| Supply of Material & Others | | |
| Fully Secured considered unsecured | 29,172,473.01 | 4,894,785.00 |
| Guarantee given | | |
| Total(Rs.) | 29,172,473.01 | 4,894,785.00 |

Geetanjali Estate Pvt. Ltd.



Director



Note No:-4**Other Current Liabilities**

| | | |
|--------------------------------------|----------------------|----------------------|
| Advance against Flats, shop & Office | 30,626,230.96 | 44,018,451.96 |
| Director Salary | 1,498,000.00 | 1,498,000.00 |
| Service Tax Payable | | |
| Total(Rs.) | 32,124,230.96 | 45,516,451.96 |

Note No:-5**Short term Provisions**

| | | |
|-------------------|---------------------|-------------------|
| Director Salary | 720,000.00 | 600,000.00 |
| Staff Salary | | |
| Audit Fee | 12,000.00 | 12,000.00 |
| Legal Fee | 8,000.00 | 8,000.00 |
| Income Tax | 879,987.87 | 244,400.28 |
| Total(Rs.) | 1,619,987.87 | 864,400.28 |

Note No:-6**Short term Borrowings**

| | | |
|--------------------------------------|-------------------|-------------------|
| Loan & Advances from related Parties | 333,974.00 | 333,974.00 |
| Total(Rs.) | 333,974.00 | 333,974.00 |

Note no:7**CASH AND CASH EQUIVALENTS**

| | | |
|---------------------------|----------------------|---------------------|
| Cash-in-Hand | | 4,850.00 |
| Cash With Bank | | |
| S.B.I Rajabazar | | |
| CD A/c No-03014087888 | 11,328,854.35 | 1,011,285.35 |
| Andhara Bank | | |
| CD A/c No-041811100001237 | 4,193,412.00 | 550,381.00 |
| ICICI Bank | | |
| CD A/c No- 061605001482 | 6,256,588.00 | 2,550,116.00 |
| TOTAL(Rs.) | 21,778,854.35 | 4,116,632.35 |

Geetanjali Estate Pvt. Ltd.



Director



Note no: 8

SHORT TERM LOANS & ADVANCES

| Particulars | Figures at the end of the Current reporting Period | Figures at the end of the Previous reporting Period |
|------------------------------|--|---|
| Advance to Director | - | - |
| TOTAL(Rs.) | - | - |
| i) Secured Considered good | | Nil |
| ii) Unsecured Considerd good | | Nil |
| iii) Doubtful | | |

Note no:9

Other Current Assets

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



Geetanjali Estate Pvt. Ltd.

Director

Note no: 10

REVENUE FROM OPERATION

| Particulars | Figures at the end of the Current reporting Period | Figures at the end of the Previous reporting Period |
|--------------------------|--|---|
| INDRAPRASTHA CITY | | |
| G01C | 2,467,000.00 | |
| G02C | 2,495,000.00 | |
| G05C | 1,231,000.00 | |
| 303C | 2,800,000.00 | |
| 304C | 1,838,750.00 | |
| 401C | 2,290,000.00 | |
| 402C | 2,500,000.00 | |
| 403C | 2,800,000.00 | |
| 404A | 2,301,000.00 | |
| 201A | 2,200,000.00 | |
| G01B | 2,500,000.00 | |
| G02B | 3,001,000.00 | |
| G03B | 1,350,000.00 | |
| G04B | 2,500,000.00 | |
| G05B | 2,001,000.00 | |
| 101B | 3,030,000.00 | |
| 102B | 2,884,000.00 | |
| 103B | 1,308,985.00 | |
| 104B | 2,361,605.00 | |
| 105B | 3,501,000.00 | |
| 201B | 3,076,150.00 | |
| 202B | 2,414,000.00 | |
| 203B | 1,473,000.00 | |
| 204B | 2,400,000.00 | |
| 205B | 3,057,000.00 | |
| PAL MARKET | | |
| B-06 | 2,500,000.00 | |
| B04 | | 3,202,500.00 |
| G12 | | 2,151,000.00 |
| G-09 | | 892,500.00 |
| G-10 | | 5,097,750.00 |
| G-15 | | 2,370,000.00 |
| 01/2ND FLOOR | | 3,086,425.00 |
| B-03 | | 1,800,000.00 |
| INDRAPRASTHA CITY | | |
| 305A | | 2,160,000.00 |
| 202A | | 2,499,250.00 |
| 303A | | 1,400,000.00 |
| TOTAL(Rs.) | 62,280,490.00 | 24,659,425.00 |

Geetanjali Estate Pvt. Ltd.



Director



Note No: 11

M/S Geetanjali Estate Pvt. Ltd.

Details of Fixed Assets & Depreciation for the Year ended 31-03-2020

(As Per Companies Act)

| Particulars | Gross Block | | Depreciation | | Net Block | | | |
|---------------------|-------------------|----------|--------------|-------------------|--------------------|------------|-------------------|-------------------|
| | As on 01.04.19 | Addition | Total | As on 31.03.20 | During the Year | Total | As on 31.03.20 | As on 31.03.19 |
| Furniture & Fixture | 54,200.00 | - | 54,200.00 | 39,536.98 | 2,654.01 | 42,190.99 | 12,009.01 | 14,663.02 |
| Vehicle | 937,716.00 | - | 937,716.00 | 881,138.08 | 16,911.14 | 898,049.22 | 39,666.78 | 56,577.92 |
| Total(Rs.) | 991,916.00 | | 991,916.00 | 920,675.06 | 19,565.15 | 940,240.21 | 51,675.79 | 71,240.94 |



Geetanjali Estate Pvt. Ltd.

Director

M/S Geetanjali Estate Pvt. Ltd. Patna
Details of Fixed Assets & Depreciation for the Year ended 31-03-2020

| Particulars | Rate of Depreciation | Opening W.D.V As On 01-04-2019 | Addition | Total | (As Per Income Tax Act) | |
|---------------------|----------------------|--------------------------------|----------|------------|------------------------------|------------|
| | | | | | Depreciation During the Year | Net W.D.V |
| Furniture & Fixture | 10.00% | 26,207.47 | - | 26,207.47 | 2,620.75 | 23,586.72 |
| Vehicle | 15.00% | 236,354.70 | - | 236,354.70 | 35,453.21 | 200,901.50 |
| Total(Rs.) | | 262,562.17 | | 262,562.17 | 38,073.95 | 224,488.22 |

Depreciation

| | |
|-------------------------|-------------------|
| As Per Companies Act :- | 19,565.15 |
| As Per Income Tax Act:- | 38,073.95 |
| | <u>-18,508.81</u> |
| Income Tax | -5,552.64 |

Note No:-12

Deffered Tax Assets

| Particulars | Figures at the end of the Current reporting Period(Rs.) | Figures at the end of the previous reporting Period(Rs.) |
|---|---|--|
| Deffered Tax Assets as Per last Account | 87,818.67 | 92,996.72 |
| Add: During the Year (As Per Note no:-21) | -5,552.64 | -5,178.05 |
| Total(Rs.) | <u>82,266.04</u> | <u>87,818.67</u> |



Geetanjali Estate Pvt. Ltd.

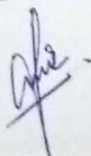
(Signature)

Director

Construction Work-In-Progress

| Particulars | Figures at the end of the Current reporting Period | | Figures at the end of the Previous reporting Period |
|--|--|--------------|---|
| 1) Pal Market Plaza | | | |
| As at the Beginning of the year | 503,251.00 | | 7,886,266.00 |
| Add: Construction expenses During the year | 2,066,834.00 | | 9,569,859.00 |
| | <u>2,570,085.00</u> | | <u>17,456,125.00</u> |
| Value Addition | | | |
| | <u>2,570,085.00</u> | | <u>17,456,125.00</u> |
| Less: Cost of Sale | <u>2,570,085.00</u> | - | <u>16,952,874.00</u> |
| | | | 503,251.00 |
| 2) Geetanjali Estate | | | |
| As at the Beginning of the year | 912,340.00 | | 912,340.00 |
| Add: Construction expenses During the year | | | |
| | <u>912,340.00</u> | | <u>912,340.00</u> |
| Value Addition | | | |
| | <u>912,340.00</u> | | <u>912,340.00</u> |
| Less: Cost of Sale | | 912,340.00 | |
| | | | 912,340.00 |
| 3.) Geetanjali Vihar | | | |
| As at the Beginning of the year | 2,837,371.00 | | 2,746,171.00 |
| Add: Construction expenses During the year | - | | 91,200.00 |
| | <u>2,837,371.00</u> | | <u>2,837,371.00</u> |
| Value Addition | | | |
| | <u>2,837,371.00</u> | | <u>2,837,371.00</u> |
| Less: Cost of Sale | | 2,837,371.00 | |
| | | | 2,837,371.00 |
| 4.) Bisaka Tower | | | |
| Development Agreement | | 300,579.00 | |
| | | | 300,579.00 |
| 5.) Super Kashi Tower | | | |
| Development Agreement | | 435,904.00 | |
| | | | 435,904.00 |
| 6.) Jai Kunwar Enclave | | | |
| Development Agreement | | 359,479.00 | |
| | | | 359,479.00 |
| 7.) Babby Singh Complex | | | |
| Development Agreement | | 385,000.00 | |
| | | | 385,000.00 |
| 8.) Indraprastha City | | | |
| As at the Beginning of the year | 31,425,482.45 | | 21,169,499.00 |
| Add: Construction expenses During the year | 31,779,066.00 | | 15,570,833.45 |
| | <u>63,204,548.45</u> | | <u>36,740,332.45</u> |
| Value Addition | | | |
| | <u>63,204,548.45</u> | | <u>36,740,332.45</u> |
| Less: Cost of Sale | <u>53,852,548.45</u> | 9,352,000.00 | <u>5,314,850.00</u> |
| | | | 31,425,482.45 |

Geetanjali Estate Pvt. Ltd.



Director



9.) Uhirendra Shree Apartment (Bodh Gaya)

As Per Seperate Sheet 5,835,471.00 3,633,818.00

10.) Pragati Tower (Khagaul Road)

As Per Seperate Sheet 14,165,199.00 8,475,940.00

11.) Geetanjali Apartment R K Puram

As Per Seperate Sheet 17,438,924.00 8,212,737.00

Other direct expenses 157,600.00

12.) New Project Ranchi 1,651,000.00

Development Aggrement

TOTAL(Rs.) 53,673,267.00 57,639,501.45

Note no:17**INCREASE & DECREASE IN WORK-IN-PROGRESS**

Construction work in Progress

at the end of the year at estimated

Value (Vide Note no-11) 53,673,267.00 57,639,501.45

Less: Construction Work-in-Progress

at the beginning of the Year

(At estimated value)(Vide note no-11) 57,639,501.45 42,574,119.00

TOTAL(Rs.) -3,966,234.45 15,065,382.45

Note No-14**Cost of Sales**

Pal Market Shop 2,570,085.00

ChandraKanta Enclave -

Rajpati Complex -

Geetanjali Vihar Flat -

Indraprasha City 53,852,548.45

Cost of Material Consumed 56,422,633.45



Geetanjali Estate Pvt. Ltd.

Director

Note No-15

Establishment & Administrative Expenses

| Particulars | Figures at the end of the Current reporting Period | Figures at the end of the Previous reporting Period |
|-------------------------|--|---|
| Salary to Staff | 1,580,000.00 | 580,000.00 |
| Director's Remuneration | 720,000.00 | 600,000.00 |
| Printing & Stationery | 72,985.00 | 1,857.00 |
| Office Rent | 140,000.00 | 140,000.00 |
| Fee & Other Charges | 48,950.00 | 15,487.00 |
| Audit Fee | 12,000.00 | 12,000.00 |
| Legal Charges | 8,000.00 | 8,000.00 |
| Mobile Expenses | 35,800.00 | 32,874.00 |
| Repair & Maintenance | 117,850.00 | 48,956.00 |
| Car Running Expenses | 198,456.00 | 118,564.00 |
| TOTAL(Rs.) | 2,934,041.00 | 1,557,738.00 |



Geetanjali Estate Pvt. Ltd.

A handwritten signature in blue ink, appearing to be "A. K. Singh" or similar, written over a horizontal line.

Director

GEETANJALI ESTATE PRIVATE LIMITED

NOTE :1

Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2020.

AS-1 Method of Accounting

The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

AS-2 Inventories

Inventories have been valued on Cost or NRV whichever is lower.

AS-3 Cash Flow Statements

Accounting Standard-3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date

As there is no such transaction Accounting Standard -4 relating to contingencies and events after the Balance Sheet date not applicable.

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to Accounting Standard -5.

AS-6 Depreciation

Depreciation is charged on WDV and as per AS-6.

AS-7 Construction Contract

Company not follow AS-7

AS-9 Revenue Recognition

Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Fixed Assets

Fixed Assets is valued at cost less depreciation.

AS-11 Foreign Exchange

No foreign exchange transaction has been made during the year.

AS-12 Government Grant

Government Grant of Rs. NIL has been received during the year.

AS-13 Investment

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

Geetanjali Estate Pvt. Ltd.



Director



AS-14 Amalgamation

The company has not made any such arrangement of amalgamation during accounting year hence Accounting Standard -14 is not applicable.

AS-15 Retirement Benefit

No employee is retiring from the service. Hence provision relating to accounting for retirement benefits in financial statements of employer is not applicable.

AS-16 Borrowing Costs

Borrowing cost born by Company during the year Rs. NIL.

AS-17 Segment Reporting

As the turnover for the accounting period does not exceeds Rs.50 crores. Segment Reporting requirements laid down in Accounting Standard -17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

AS-18 Related Party Disclosures:

During the year Company has related party transaction as director's remuneration and loan from Director.

AS-19 Leasing:

There are no such leasing agreements.

AS-20 Earning per Share:

As per Financial Statement.

AS- 21 Consolidated Financial Statement:

There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

AS-22 Accounting for taxes on income:

Deferred tax is recognized, subject to consideration of prudence, on timing difference, representing the difference between taxable incomes and accounting income that originated in one period and is capable of reversal in one or more subsequent period s. Deferred tax assets and liabilities are measured using tax rates and laws that have enacted or substantially enacted by the balance date.

AS - 23 Accounting for investment in Associates in consolidated Financial Statements:-
NIL.**AS - 24 Discontinuing operations**

None of the operation during the year is discontinued.

Geetanjali Estate Pvt. Ltd.



Director



AS - 25 Interim Financial Reporting

Since the provisions regarding internal financial reporting are not applicable. Such reports are Not prepared.

AS – 26 Intangible Assets:-

During The year Company has not been purchase any intangible Assets.

AS - 27 Financial Reporting of interest in joint venture:-

The company does not have any such interest in joint ventures.

AS - 28 Impairment of assets:- NOT APPLICABLE

AS -29 Provision, contingent liabilities and Contingent Assets:-

The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

Other Notes:-

1. Current Assets & Current Liabilities:

The balance of current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

2. Figure in bracket represent negative figures.

For Kumar Abhay & Co.
Chartered Accountants

For and On Behalf of the Board of Directors

Abhay Kumar



CA ABHAY KUMAR
(Proprietor)
MRN - 541717
FRN. - 025759C

Geetanjali Estate Pvt. Ltd.

[Signature]

Director

Place: Muzaffarpur

Date: 20-12-2020

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 GEETANJALI ESTATE PRIVATE LIMITED PAL MARKET, RAJA BAZAR,, BAHILEY ROAD, BIHAR, 800014 AACCG9198A was conducted by Us ABHAY KUMAR in pursuance of the provisions of the INCOME TAX Act, and We annex here to a copy of Our audit report dated 30/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
 (b) the audited balance sheet as at, 31/03/2020 ; and
 (c) documents declared by the said act to be part of, or annexed to, the 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 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 | Proper stock records are not maintained by the assessee. | VALUATION OF STOCK AND DETAILS OF STOCK NOT MADE AVAILABLE TO US. |
| 2 | Others. | WIP IS NOT VALUED BY US.IT IS ACCORDING TO MANAGEMENT CLARIFICATION. |
| 3 | 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. | ALL THE RELEVANT INFORMATION NOT PROVIDED TO US. |
| 4 | Others. | CREDITORS DETAIL NOT PROVIDED TO US. |
| 5 | Others. | MANY RELATED PARTY TRANSACTION IS FOUND. |

Place PATNA
 Date 15/01/2021

Name ABHAY KUMAR
 Membership Number 541717
 FRN (Firm Registration Number) 0025759C
 Address AT- BACH, PO- SARSAUNA, PS- BANGRA VIA TAJPUR, SAMASTIPUR, BIHAR, 848130

Geetanjali Estate Pvt. Ltd.



Director

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 | | GEETANJALI ESTATE PRIVATE LIMITED | | | |
| 2 | Address | | PAL MARKET , RAJA BAZAR , , BAILEY ROAD , BIHAR , 8 00014 | | | |
| 3 | Permanent Account Number (PAN) | | AACCG9198A | | | |
| 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 BIHAR | 10AACCG9198A1ZW | | | |
| 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 | CONSTRUCTION | | Building completion | | 06004 |
| 10 b | If there is any change in the nature of business or profession, the particulars of such change | | | | | No |
| | S.No. | Business | Sector | SubSector | | Code |
| 11 a | Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed | | | | | Yes |
| | S.No. | Books prescribed | | | | |
| | 1 | CASH BOOK LEDGER BANK STATEMENT JOURNAL ETC | | | | |
| 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 account 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 BOOK LEDGER BANK STATEMENT JOURNAL ETC | PL MARKET PLAZA | | PATNA | BIHAR 800014 |
| 11 c | List of books of account and nature of relevant documents examined. Same as 11(b) above | | | | | |
| | Books Examined | | | | | |
| | CASH BOOK LEDGER BANK STATEMENT JOURNAL ETC | | | | | |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). | | | | | No |
| | S.No. | Section | | | | Amount |

Geetanjali Estate Pvt. Ltd.

Director

| | | |
|------|--|---|
| 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 (F.S.) have been prepared in accordance with the GAAP in India. The entity follows mercantile system of accounting, accrual basis and recognizes income and expenditure on an accrual basis. 2.Estimates and assumptions used in the preparation of the F.S. & disclosures are based upon management's evaluation of the relevant facts & circumstances as of the date of the F.S. which may differ from the actual results at a subsequent date. 3.Tangible assets are carried at WDV. |
| | 2 ICDS II - Valuation of Inventories | 1. Method of valuation of Inventory employed is FIFO. 2. Inventory is valued at lower of Cost or Net Realizable Value. 3. 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. |
| | 3 ICDS III - Construction Contracts | Stage of completion has been determined by the Management based on Contract costs incurred as a percentage of total estimated contract costs estimated and also considering current technical data, forecasts and estimates of net expenditure to be incurred in future including for contingencies, etc. |
| | 4 ICDS IV - Revenue Recognition | Revenue from the construction contracts has been recognized on the Percent of completion Method. |

| | | |
|------|--|---|
| 14 a | Method of valuation of closing stock employed in the previous year. | AT COST OR NRV WHICH EVER IS LOWER |
| 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.) |

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

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

Geetanjali Estate Pvt. Ltd.

[Signature]
Director

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% | 26207 | | 26207 | 0 | 0 | 0 | 0 | 0 | 0 | 2912 | 23295 |
| 2 | Plant & Machinery @ 15% | 15% | 236354 | | 236354 | 0 | 0 | 0 | 0 | 0 | 0 | 41709 | 194645 |

* 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 Act, 1961 or 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 dividend. [Section 36(1)(ii)]

| S.No. | Description | Amount |
|-------|-------------|--------|
| Nil | | |

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 |
|-------|----------------|-----------------------------|----------------------|------------------------|---|
| Nil | | | | | |

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. |
| 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) | | | | | | | | | |

Geetanjali Estate Pvt. Ltd.

Director

| 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

Geetanjali Estate Pvt. Ltd.



Director

| | | | | | | | | | |
|----|--|---|---------------------------------|--|----------------------------------|---|------------------------------|---------------------------------|--|
| 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 | Payment Made(Amount) | | | |
| 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 | | |
| | Nil | | | | | | | | |
| 26 | (i)(B)(b) | not paid on or before the aforesaid date | | | | | | | |
| | | S.No. | Section | Nature of liability | | | Amount | | |
| | Nil | | | | | | | | |
| | (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 previous year credited or debited to the profit and loss account :- | | | | | | | |
| | | S.No. | Type | Particulars | Amount | Prior period to which it relates (Year in yyyy-yy format) | | | |
| | 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)(vii a) | | | | | | | | |
| | 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)(vii b). If yes, please furnish the details of the same | | | | | | | | |
| | 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 | | | | | | | | |
| 30 | Whether any amount is to be included as income chargeable to tax under section 115B(1)(ii) in respect of income from other sources or not. | | | | | | | | |

Geetanjali Estate Pvt. Ltd.

Director

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|------|---|--|---|--|--|--|--|--|--|-------------------|-------------------------------|---------------|-------------------|
| | 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) - | | | | | | | | | | | | No |
| | S.No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | State | Pin code | Amount borrowed | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |
| | Nil | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | |
| A(b) | If yes, please furnish the following details: | | | | | | | | | | | | |
| | S.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 | | | | | | |
| 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 | | | | | | | | | | | | |
| B(b) | If yes, please furnish the following details: | | | | | | | | | | | | |
| | S.No. | Amount (in Rs.) of expenditure by way of interest or of similar nature incurred | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) | Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. | Details of interest expenditure brought forward as per sub-section (4) of section 94B. | Details of interest expenditure carried forward as per sub-section (4) of section 94B: | | | | | | | |
| | | | | | Assessment Year | Amount (in Rs.) | Assessment Year | Amount (in Rs.) | | | | | |
| | Nil | | | | | | | | | | | | |
| C(a) | Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021) | | | | | | | | | | | | |
| C(b) | If yes, please furnish the following details: | | | | | | | | | | | | |
| | S.No. | Nature of the impermissible avoidance arrangement | | | | | | | Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement | | | | |
| | Nil | | | | | | | | | | | | |
| 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 :- | | | | | | | | | | | | |
| | S.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 the depositor | Amount of loan or deposit taken or accepted | Whether the loan or 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 | | | | |

Geetanjali Estate Pvt. Ltd.

Director

Nil

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

| S.No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | 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. |
|-------|--|---|---|---|---|--|
| 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 |
|---|-------------------|----------------------|--|-----------------------|-------------------|-----------------|
| 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 :- | | | | | | |

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 |
|---|-------------------|----------------------|--|-------------------|
| 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 :- | | | | |

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 |
|---|-------------------|----------------------|--|-----------------------|-------------------|-----------------|
| 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 :- | | | | | | |

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

(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 | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |
|--|-------------------|----------------------|--|-------------------------|--|---|--|
| <p style="text-align: center;">Geetanjali Estate Pvt. Ltd.</p> <p style="text-align: center;"> Director</p> | | | | | | | |

| | | | | | |
|------|--|-------------------|----------------------|--|--|
| 31 a | 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 clearing system through a bank account during the previous year |
| | Nil | | | | |

| | | | | | |
|------|--|-------------------|----------------------|--|---|
| 31 e | Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— | | | | |
| | 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 by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year. |
| | Nil | | | | |

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any 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 extent available | | | | | | | | |
| | S.No. | Assessment Year | Nature of loss/allowance | Amount as returned | All losses/allowances not allowed under section 115BAA | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only) | Amount as assessed (give reference to relevant order) | Amount Order U/S and Date | Remarks |
| | Nil | | | | | | | | |

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 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 below

32 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 details

Geetanjali Estate Pvt. Ltd.



Director

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

If yes, please furnish the details of speculation loss if any incurred during the previous year

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

| S.No. | Section | Amount |
|-------|---------|--------|
| Nil | | |

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

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

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: No

| 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 |
|-------|---|--------------|-------------------------|----------------------------------|--|--|
| Nil | | | | | | |

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Not Applicable

| S.No. | Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) along with date of payment. |
|-------|---|---|---|
| | | | Amount Dates of payment |
| Nil | | | |

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 | *Percent- age 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 | | | | | | | | |

Geetanjali Estate Pvt. Ltd.



Director

| 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 | | | | | | | | |

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

| 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 (c) 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 **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

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

| No | Particulars | Previous Year | | Preceding previous Year | | |
|----|--|---------------|------------------|-------------------------|----------|----------|
| a | Total turnover of the assessee | 62280490 | | 24659425 | | |
| b | Gross profit / Turnover | | % | | | % |
| c | Net profit / Turnover | 2904250 | 62280490 4.66 % | 806602 | 24659425 | 3.27 % |
| d | Stock-in-Trade / Turnover | 53673267 | 62280490 86.18 % | 57639501 | 24659425 | 233.74 % |
| 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 |
|-------|--|--------------|-------------------------|----------------------------------|---|---|
| | | | | | | |

Geetanjali Estate Pvt. Ltd.



Director

| 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 | | | 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 | | |

Place **PATNA**
Date **15/01/2021**

Name **ABHAY KUMAR**
Membership Number **541717**
FRN (Firm Registration Number) **0025759C**
Address **AT- BACH, PO- SARSAUNA, PS- BANGRA VIA TAJPUR, SAMASTIPUR, BIHAR, 848130,**

| Form Filing Details | |
|---------------------|----------|
| Revision/Original | Original |

| 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% | | | | | | | | |
| Total of Furnitures & Fittings @ 10% | | | | | | | | 0 |
| Plant & Machinery @ 15% | | | | | | | | |
| Total of Plant & Machinery @ 15% | | | | | | | | 0 |

| 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 @ 15% | | | |
| Total of Plant & Machinery @ 15% | | | 0 |

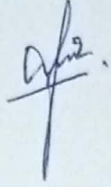
Geetanjali Estate Pvt. Ltd.

[Signature]

Director

This form has been digitally signed by ABHAY KUMAR having PAN CQIPK7235D from IP Address 45.118.167.137 on 2021-01-15 21:45:41.0 .
Dsc SI No and issuer 8793105268000041813CN=PantaSign CA
2014.2.5.4.51=#132a4f6666696365204e6f2e203130372c2031737420666c6f6f722c2053617261737761746920506c617a61,5
Road, Meerut,ST=Uttar Pradesh,2.5.4.17=#1306323530303032,OU=Certifying Authority,O=Pantagon Sign
Securities Pvt. Ltd.,C=IN

Geetanjali Estate Pvt. Ltd.

 Director



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 | AACCG9198A | | |
| Name | GEETANJALI ESTATE PRIVATE LIMITED | | |
| Address | PAL MARKET , RAJA BAZAR, , BAILEY ROAD, PATNA, BIHAR, 800014 | | |
| Status | Pvt Company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 249156811100221 |
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 2904250 |
| | Book Profit under MAT, where applicable | 2 | 0 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 755113 |
| | Interest and Fee Payable | 5 | 151395 |
| | Total tax, interest and Fee payable | 6 | 906508 |
| | Taxes Paid | 7 | 906510 |
| | (+)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 10-02-2021 16:56:33 from IP address 103.206.11.15 and verified by

JITENDRA KUMAR SINGH

having PAN CFQPS6705H on 10-02-2021 16:56:33 from IP address 103.206.11.15 using

Digital Signature Certificate (DSC).

128409839442390CN=Verasys CA

DSC details: 2014.2.5.4.51=#13294f6666696365204e6f2e2032312c203226e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S GEETANJALI ESTATE PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.03.2020

| | | 2019-20 |
|----|---|----------------------|
| A) | CASH FLOW FROM OPERATING ACTIVITIES | |
| | Net profit/loss before Tax & extra ordinary items | 2,020,015.00 |
| | Adjustment for - | |
| | Add:- Depreciation | 10,505.00 |
| | Less:- Deffered Tax | 5,553.00 |
| | Add:- Adjustment for Interest Expenses | - |
| | Extraordinary Items/Adjustment for Govt Subsidy | - |
| | Exchange gain/loss on restatement of forex | - |
| | Operating profit before working capital changes | 2,004,933.00 |
| | Movements in working capital | |
| | (Decrease) / Increase in trade Payables | 24,277,688.00 |
| | (Increase)/Decrease in Receivables | - |
| | (Increase) /Decrease in Other Current Assets | - |
| | (Increase) /Decrease in Long term loans & Advances | - |
| | (Increase) /Decrease in Short term loans & Advances | - |
| | (Increase)/Decrease in Inventories | 3,960,234.00 |
| | (Decrease) / Increase in current liabilities | (13,392,221.00) |
| | (Decrease) / Increase in Long term Provisions | - |
| | (Decrease) / Increase in Short term Provisions | 755,600.00 |
| | (Increase) /Decrease in other Non-Current Assets | - |
| | (Decrease) / Increase in Short term Borrowings | - |
| | Less:- Income tax paid | - |
| | Net cash from operating activities (A) | 15,607,289.00 |
| B) | CASH FLOW FROM INVESTMENT ACTIVITIES | |
| | Purchase of Fixed Assets including CWIP | - |
| | Increase / (Decrease) in Non-current Investments | - |
| | Increase / (Decrease) in Receivables | - |
| | Investment (Increased)/Decreased | - |
| | Increase in Advances | - |
| | Increase / (decrease) in Deposits | - |
| | Increase in Statutory Receivables | - |
| | Interest Received | - |
| | Decrease / Increase in Misc Expenditure | - |
| | Net cash from in Investing activities (B) | - |
| C) | CASH FLOW FROM FINANCING ACTIVITIES | |
| | Proceeds from short term loans | - |
| | Proceeds from /(repayments of) Short Term loans | - |
| | Interest Paid | - |
| | Increase/Decrease in Cash Credit | - |
| | Net Cash from Financing Activities (C) | - |
| D) | Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C) | 17,662,222.00 |
| | Opening Cash and Cash Equivalent | 4,116,632.00 |
| | Closing Cash and Cash Equivalent (Note 16) | 21,778,854.00 |
| E) | Increase/(Decrease) in Cash & Cash Equivalents | 17,662,222.00 |
| | Difference | - |

The cash flow is prepared under indirect method as set out in Accounting Standard-3
 For and on behalf of Board of Directors

For, Kumar Abhay & Co.
 Chartered Accountants
 Abhay Kumar
 Proprietor
 M.No.- 541717

