



"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 SHARDA SHELTERS PRIVATE LIMITED, P.O. BARAJAMDA, PASHCHIM SINGHBHUM - 833221, JHARKHAND (PAN : AAUCS8444B) was conducted by us M/s. N.K.D. & Co. in pursuance of the provisions of the Companies Act, 2013, and we annex hereto a copy of our Audit Report dated 27-11-2021 along with a copy of each of :-
 - (a) the audited statement of Profit & Loss for the period beginning from 1st April 2020 to ending on 31st March 2021.
 - (b) the audited Balance Sheet as at 31st March, 2021; and
 - (c) documents declared by the said Act to be part of, or annexed to, the statement of Profit & Loss 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 accounts including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD and annexures thereto are true and correct.

For N.K.D. & Co.
Chartered Accountants
Firm Registration No.: 323664E



Vishal Sharma

CA Vishal Kumar Sharma
(Partner)

Mem. No.: 452518

UDIN : 22452518ABYFHJ8459

Date : 22-12-2021

Place : Ranchi

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

1	Name of the assessee	SHARDA SHELTERS PRIVATE LIMITED												
2	Address	P.O. BARAJAMDA, PASHCHIM SINGHBHUM, JHARKHAND (PINCODE : 833221)												
3	Permanent Account Number (PAN)	AAUCS8444B												
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes												
	Serial No.	Type	Registration/Identification Number											
	1	Goods and Service Tax - Jharkhand	20AAUCS8444B1ZC											
	2	Goods and Service Tax - Jharkhand	20AAUCS8444B2ZB											
5	Status	PRIVATE LIMITED COMPANY												
6	Previous year from	01-04-2020 to 31-03-2021												
7	Assessment year	2021-22												
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Section 44AB Clause (a)												
8(a)	Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB?	Yes - Section 115BAA												
PART - B														
9	(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown	N/A												
	(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.	N/A												
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).	Building and Developing of Real Estate Properties and Contractual Services (Code: 06002, 06010, 07003 and 07004)												
	(b) If there is any change in the nature of business or profession, the particulars of such change.	No Change												
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. (b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	No Books of Accounts are specified under section 44AA Books of Accounts maintained in Computer system. The books of accounts generated by Computer System are Cash Book, Ledger, Journal, Bank Book, Sales Register and Purchase Register (All books are computer generated and Maintained at Head Office).												
	(c) List of books of account and nature of relevant documents examined.	Same as referred to in clause 11 (b)												
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												
13	(a) Method of accounting employed in the previous year.	Mercantile System of Accounting												
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No Change												
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	N/A												
	(d) Whether any adjustment is required to be made to the profits and loss from complying with the provisions of income computation and disclosure standards notified under section 145(2)	No												
	(e) If answer to (d) above is in the affirmative, give details of such adjustments :													
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>ICDS</th> <th>Increase in profit (Rs.)</th> <th>Decrease in profit (Rs.)</th> <th>Net Effect</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Serial number	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect								
Serial number	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect										
	(f) Disclosure as per ICDS :													
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>ICDS</th> <th>Disclosure</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Serial number	ICDS	Disclosure				As per Annexure 'A' annexed.						
Serial number	ICDS	Disclosure												
14	(a) Method of valuation of closing stock employed in the previous year.	Lower of cost or Net Realisable Value (As valued and certified by the Directors of the Company)												
	(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 Deviation												
	<table border="1"> <thead> <tr> <th>Serial number</th> <th>Particulars</th> <th>Increase in profit (Rs.)</th> <th>Decrease in profit (Rs.)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)									
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)											

15	Give the following particulars of the capital asset converted into stock-in trade: -		
	(a) Description of capital asset;		NIL
	(b) Date of acquisition;		
	(c) Cost of acquisition;		
	(d) Amount at which the asset is converted into stock-in-trade.		
16	Amounts not credited to the profit and loss account, being :-		
	(a) the items falling within in the scope of section 28;		NIL
	(b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		NIL
	(c) escalation claims accepted during the previous year;		N/A
	(d) any other item of income;		NIL
	(e) capital receipt, if any.		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:		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
			No
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 :-		
	(a) Description of asset/block of assets.		As per Annexure 'B' annexed.
	(b) Rate of depreciation.		
	(c) Actual cost of written down value, as the case may be.		
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -		
	i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,		
	ii) change in rate of exchange of currency, and		
	iii) subsidy or grant or reimbursement, by whatever name called.		
	(e) Depreciation allowable.		
	(f) Written down value at the end of the year.		
19	Amounts admissible under sections:		
	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 the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
	32AC	NIL	
	33AB	NIL	
	33ABA	NIL	
	35(1)(i)	NIL	
	35(1)(ii)	NIL	
	35(1)(iia)	NIL	
	35(1)(iii)	NIL	
	35(1)(iv)	NIL	
	35(2AA)	NIL	
	35(2AB)	NIL	
	35ABB	NIL	
	35AC	NIL	
	35AD	NIL	
	35CCA	NIL	
	35CCB	NIL	
	35CCC	NIL	
	35CCD	NIL	
	35D	NIL	
	35DD	NIL	
	35DDA	NIL	
	35E	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)]		NIL
	(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):		As per Annexure - 'C' Annexed.
	Serial number		
	Nature of fund		
	Sum received from employees		
	Due date for payment		
	The actual amount paid		
	The actual date of payment to the concerned authorities		
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		NIL
	Nature	Sr No.	Particulars
	Capital Expenditure	-	-
	Personal Expenditure	-	-
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by political party	-	-



Expenditure incurred at clubs being entrance fees and subscriptions	-	-	NIL
Expenditure incurred at clubs being cost for club services and facilities used	-	-	NIL
Expenditure by way of penalty or fine for violation of any law for the time being force	-	-	NIL
Expenditure by way of any other penalty or fine not covered above	-	-	NIL
Expenditure incurred for any purpose which is an offence or which is prohibited by law	-	-	NIL

(b) Amounts inadmissible under section 40(a):-				
(i) as payment to nonresident referred to in sub-clause (i)		NIL		
(A) Details of payment on which tax is not deducted:				
(I) date of payment :		N/A		
(II) amount of payment:				
(III) nature of payment:				
(IV) name, address and PAN (if available) of the payee:				
(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)				
(I) date of payment :		N/A		
(II) amount of payment:				
(III) nature of payment :				
(IV) name, address and PAN (if available) of the payee:				
(V) amount of tax deducted :				
(ii) as payment referred to in sub-clause (ia)		NIL		
(A) Details of payment on which tax is not deducted:				
(I) date of payment :		N/A		
(II) amount of payment:				
(III) nature of payment :				
(IV) name, address and PAN (if available) of the payee:				
(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 section139				
(I) date of payment		N/A		
(II) amount of payment				
(III) nature of payment				
(IV) name, address and PAN (if available) of the payer:				
(V) amount of tax deducted				
(VI) amount out of (V) deposited, if any				
(iii) as payment referred to in sub-clause (ib)		NIL		
(A) Details of payment on which levy is not deducted:				
(I) date of payment :		N/A		
(II) amount of payment:				
(III) nature of payment :				
(IV) name, address and PAN (if available) of the payee:				
(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 section139				
(I) date of payment		N/A		
(II) amount of payment				
(III) nature of payment				
(IV) name, address and PAN (if available) of the payer:				
(V) amount of tax deducted				
(VI) amount out of (V) deposited, if any				
(iv) fringe benefit tax under sub-clause (ic)		NIL		
(v) wealth tax under sub-clause (iia)		NIL		
(vi) royalty, license fee, service fee etc. under sub clause (iib)		NIL		
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		NIL		
(A) date of payment				
(B) amount of payment				
(C) name and address of the payee				
(viii) payment to PF / other fund etc. under sub-clause (iv)		NIL		
(ix) tax paid by employer for perquisites under sub-clause (v)		NIL		
(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;		N/A		
(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, Payments exceeding Rs. 10,000/- have been made by cheques/ Draft and the assessee has certified that the cheques/ drafts were Account payee		
Serial number	Date of payment	Nature of payment	Amount	Name and 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, Payments exceeding Rs. 10,000/- have been made by cheques/ Draft and the assessee has certified that the cheques/ drafts were Account payee		
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available



	(e) provision for payment of gratuity not allowable under section 40A(7);	NIL				
	(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL				
	(g) particulars of any liability of a contingent nature;	NIL				
	(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;	NIL				
	(i) amount inadmissible under the proviso to section 36(1)(iii).	NIL				
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	N/A				
23	Particulars of payments made to persons specified under section 40A(2)(b).	As per Annexure 'D' annexed.				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL				
	Sr. No.	Name of person	Amount of Income	Section	Description of	Computation, if any
26	In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-	NIL				
	(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was					
	(a) paid during the previous year;	NIL				
	(b) not paid during the previous year;	NIL				
	(B) was incurred in the previous year and was					
	(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					
	Sr No.	Section	Nature of Liability	Amount		
	1	43B(a)	TDS Payable	65,496.50		
	2	43B(a)	GST Payable	6,11,744.00		
	3	43B(b)	Employer's Contribution to EPF Payable	36,635.00		
	4	43B(b)	Employer's Contribution to ESIC Payable	11,534.00		
	(b) not paid on or before the aforesaid date.	NIL				
	(State whether Sales Tax, Custom Duty, Excise Duty or any other indirect tax. Levy, cess, impost, etc., is passed through the profit and loss account.)	No				
27	(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	Opening Balance	-			
		CENVAT Availed	-			
		CENVAT Utilized	-			
		Closing / Outst-	-			
	(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.					
	Sl. No.	Type	Particulars	Amount	Period to Which it relates	
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	No				
	(i) Name, PAN (if available) of the person from which shares received					
	(i) Name of the company whose shares are received					
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)(viib), if yes, please furnish the details of the same.	No				
	(i) Name, PAN (if available) of the person from whom consideration received for issue of shares.					
	(ii) No. of Shares issued.					
	(iii) Amount of consideration issued.					
	(iv) Fair Market value of the shares.					
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub section (2) of section 56?	No				
	(b) If yes, please furnish the following details					
	Nature of Income	Amount				
29B	(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) If yes, please furnish the following details					
	Nature of Income	Amount				
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]	NIL				
30A	(a) Whether primary adjustment to transfer price, as referred to is sub-section (1) of section 92CE, has been made during the previous year.	NIL				
	(b) If yes, please furnish the following details					
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made ?					
	(ii) Amount (in Rs.) of primary adjustment.					
	(iii) Whether 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.	NIL				



	(iv) If yes, whether the excess money has been repatriated within the prescribed time. (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time. (v) Expected date of repatriation of money.	
30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	NIL
	(b) If yes, please furnish the following details (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred. (ii) Earning before interest, tax, depreciation and amortization (EBITDA) during the previous (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B.	NIL
	Assessment Year	Amount (in Rs.)
	(iv) Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
	Assessment Year	Amount (in Rs.)
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (b) If yes, please furnish the following details (i) Nature of the impermissible avoidance arrangement (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement	N/A
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 :- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	As per Annexure 'E' annexed.
	(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- (i) name, address and permanent account number (if available with the assessee) of the person from whom specified sum is received; (ii) amount of specified sum taken or accepted; (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system. (iv) In case specified sum was accepted or taken by cheque or bank draft, whether the specified sum was taken or accepted by an account payee cheque or an account payee bank draft or use of electronic clearing system.	NIL
	(Particulars of (a) and (b) need not be given in the case of a Government company, a banking company or corporation established by a central, State or Provincial Act.)	
	b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.	NIL
	(i) Name, address and permanent account number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt;	
	(iv) Date of receipt;	
	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.	NIL
	(i) Name, address and permanent account number (if available with the assessee) of the payer;	
	(ii) Amount of receipt;	
	b(c) 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, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	NIL
	(i) Name, address and permanent account number (if available with the assessee) of the payee;	
	(ii) Nature of transaction;	
	(iii) Amount of payment;	
	(iv) Date of payment;	
	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.	NIL
	(i) Name, address and permanent account number (if available with the assessee) of the	



payee;									
(ii) Amount of payment;									
(Particulars of (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 case of persons referred to in Notification No. S.O 2065(E) dated 3rd July, 2017.)									
(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-						As per Annexure 'E' annexed.			
(i) name, address and Permanent Account Number (if available with the assessee) of the payee;									
(ii) amount of the repayment;									
(iii) maximum amount outstanding in the account at any time during the previous year;									
(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;									
(v) 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.									
(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-						NIL			
(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;									
(ii) 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.									
(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 :-						NIL			
(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;									
(ii) 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.									
(Particulars of (c), (d) and (e) need not be given in the case of a repayment of a loan or deposit or specified advance taken or accepted from Government, Government company, a banking company or corporation established by a central, State, or Provincial Act.)									
32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :-						NIL			
Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order) - Amount, Order u/s & Date	Remarks				
(b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						No			
(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.						No			
(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.						No			
(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.						N/A			
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						NIL			
Section under which deduction is claimed		Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.							
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:						YES			
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)
As per Annexure 'F' annexed.									
(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If						Yes			



yes, please furnish the details:				Whether the statement of tax deducted or collected contains	If not, please furnish list of
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished		
As per Annexure 'F' annexed.					
(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				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	Date of Payment
As per Annexure 'F' annexed.					
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded :			Not Applicable	
	(i) Item Name ;				
	(ii) Unit Name ;				
	(iii) Opening Stock;				
	(iv) Purchases during the previous year;				
	(v) Sales during the previous year;				
	(vi) closing stock;				
	(vii) shortage/ excess, if any				
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:			Not Applicable	
	(A). Raw Materials :				
	(i) Item Name ;				
	(ii) Unit Name ;				
	(iii) Opening stock;				
	(iv) Purchases during the previous year;				
	(v) Consumption during the previous year;				
	(vi) Sales during the previous year;				
	(vii) Closing stock;				
	(viii) Yield of finished products;				
	(ix) Percentage of yield;				
	(x) Shortage/ excess, if any.				
	(B). Finished products:				
	(i) Item Name ;				
	(ii) Unit Name ;				
	(iii) Opening stock;				
	(iv) Purchases during the previous year;				
	(v) Quantity manufactured during the previous year;				
	(vi) Sales during the previous year;				
	(vii) Closing stock;				
	(viii) Shortage/ excess, if any				
	(C). By- products :				
	(i) Item Name ;				
	(ii) Unit Name ;				
	(iii) Opening stock;				
	(iv) Purchases during the previous year;				
	(v) Quantity manufactured during the previous year;				
	(vi) Sales during the previous year;				
	(vii) Closing stock;				
	(viii) Shortage/ excess, if any				
	(viii) Shortage/ excess, if any				
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub clause (e) of clause of clause (22) of section 2			NIL	
	(b) If yes, please furnish the following details :-				
	Amount Received (In Rs.)		Date of receipt		
37	Whether any cost audit was carried out, 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.			N/A	
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.			N/A	
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. 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.			N/A	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:			As per Annexure 'G' annexed.	
	Gross Loss (Profit) Ratio				
	Net Profit Ratio				
	Stock in Trade/ Turnover				
	Materials Consumed/ Finished Goods				
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.			NIL	
42	(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B			NO	



<p>(b) If yes, please furnish :- (i) Income Tax Department Reporting Entity Identification Number (ii) Type of Form (iii) Due Date of furnishing (iv) Date of furnishing, if furnished (v) Whether the Form contains information about all details/furnished transactions which are required to be reported.</p>	N/A
<p>43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (b) If yes, please furnish the following details :- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity. (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report (c) If not due, please enter expected date of furnishing the report.</p>	N/A
<p>44 Break-up of total expenditure of entities registered or not registered under the GST: (i) Total amount of expenditure incurred during the year. (ii) Expenditure in respect of entities registered under GST - Relating to goods and services exempt form GST. - Relating to entities falling under composition scheme. - Relating to other registered entities. - Total payment to registered entities. (iii) Expenditure relating to entities not registered under GST</p>	N/A

Date : 22-12-2021
Place : Ranchi



For N.K.D. & Co.
Chartered Accountants
Firm Registration No.: 323664E

Vishal Sharma

CA Vishal Kumar Sharma
(Partner)
Mem. No.: 452518
UDIN : 22452518.ABYFHJ8459

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

Annexure-'A' ANNEXED TO CLAUSE 13(F) FORM NO. 3CD

Disclosure as per ICDS

Sl. No.	ICDS	ICDS Heading	Disclosures
1	ICDS I	Accounting Policies	(a) The assessee follows the merchantile System of accounting and recognizes Income and Expenditure on accrual basis. (b) The accounts are prepared on the basis of historical cost convention.
2	ICDS II	Valuation of Inventories	(a) At cost or net realisable value whichever is lower and certified by the management. (b) The total carrying amount of the inventories is INR 1787,93,080.93
3	ICDS III	Construction Contracts	(a) Project revenue recognised in books of accounts during the current reporting period is INR 308,75,082.00 and total project revenue recognised till year end is INR 3472,88,776.00 (b) Proportionate Project Cost incurred in respect of revenue recognised in books of accounts during the current reporting period is INR 13,74,935.00 and aggregate project cost incurred in respect of revenue recognised till the year end is INR 30,18,61,682.00 (c) Profit Recognised under percentage of completion method during the current reporting period is INR 295,00,147.00 and total profit recognised till the year end is INR 454,27,094.00 (d) Total amount of advances (net of taxes) received during the year against Project Revenue is INR 750,86,127.20 and total amount of advances standing as at year end is INR 27,19,94,874.84 (e) The method used to determine the stage of completion of service is Estimated Cost Method. (f) Amount of retention in respect of the Contract is NIL (g) Total amount of gross debtors related during the previous year is INR 606,85,400.00 as the ownership of the property was passed on to the such buyers during the previous year.
4	ICDS IV	Revenue Recognition	(a) Sale of Goods: Revenue not recognised from Sale of Goods is Rs. NIL (b) Sale of Services: Revenue recognised from Rendering of Service is INR 708,82,089.00
5	ICDS V	Tangible Fixed Assets	(a) Fixed Assets are stated at the written down value. (b) Depreciation on Fixed Assets is provided on written down value method at the rates specified from time to time in Income Tax Rules, 1962. (c) The assets acquired during the year are stated at actual cost according to the ICDS-V.
6	ICDS VII	Government Grants	(a) Not Applicable
7	ICDS IX	Borrowing Costs	(a) There is no borrowing cost directly attributable to an asset and the amount of Borrowing Cost capitalized during the previous year is NIL .
8	ICDS X	Provisions, Contingent Liabilities & Contingent Assets	(a) Contingent Assets and Contingent Liabilities has not been recognised.



SHARDA SHELTERS PRIVATE LIMITED

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ANNEXURE 'B' ANNEXED TO CLAUSE 18 OF FORM NO. 3CD

FIXED ASSETS (Calculation of Depreciation as per the provisions of Income Tax Act, 1961)

Description of Asset(s) or Block of Assets	Rate of Depn. (%)	WDV as on 01-04-2020	Additions during the year		Deductions during the year	Total	Depreciation for the year	WDV as on 31-03-2021
			Put to use for more than 180 days	Put to use for less than 180 days				
BLOCK - 0%								
Land at Chowka	0.00%	486,13,802.00	-	-	-	486,13,802.00	-	486,13,802.00
Land at Birla Bagan (Plot 1)	0.00%	443,10,227.00	-	-	-	443,10,227.00	-	443,10,227.00
Land at Birla Bagan (Plot 2)	0.00%	443,06,000.00	-	-	-	443,06,000.00	-	443,06,000.00
		1372,30,029.00	-	-	-	1372,30,029.00	-	1372,30,029.00
BLOCK - 10%								
Furniture & Fixtures	10.00%	1,33,152.00	25,000.00	-	-	1,58,152.00	15,815.20	1,42,336.80
		1,33,152.00	25,000.00	-	-	1,58,152.00	15,815.20	1,42,336.80
BLOCK - 15%								
Plant & Machinery	15.00%	40,82,229.21	-	-	-	40,82,229.21	6,12,334.38	34,69,894.83
		40,82,229.21	-	-	-	40,82,229.21	6,12,334.38	34,69,894.83
BLOCK - 40%								
Computer & Peripherals	40.00%	1,65,698.41	-	31,700.00	-	1,97,398.41	72,619.36	1,24,779.05
		1,65,698.41	-	31,700.00	-	1,97,398.41	72,619.36	1,24,779.05
TOTAL		1416,11,108.62	25,000.00	31,700.00	-	1416,67,808.62	7,00,768.94	1409,67,039.68

Note:-

1. Details of additions during the year in Fixed Assets - As per Annexure '9(a)' of Balance Sheet.
2. Date of put to use of Assets acquired during the year :-

As stated by the Directors the assets acquired during the year were put to use immediately after acquisition.

The date of acquisition is given in Annexure '9(a)' of Balance Sheet. In case of assets put to use for less than 180 days, claim for depreciation is restricted to 50% of amount of allowable depreciation.



SHARDA SHELTERS PRIVATE LIMITED

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ANNEXURE 'C' ANNEXED TO CLAUSE 20(b) OF FORM NO. 3CD**PARTICULARS OF EMPLOYEE'S CONTRIBUTION TO PROVIDENT FUND,
DUE DATE AND ACTUAL DATE OF PAYMENT.****NATURE OF LIABILITY - EMPLOYEES PROVIDENT FUND**

RELEVANT MONTH	AMOUNT	DUE DATE	AMOUNT PAID	PAYMENT DATE	PAID WITHIN DUE DATE
Apr-2020	33,840.00	15-05-2020	33,840.00	15-05-2020	YES
May-2020	27,777.00	15-06-2020	27,777.00	15-06-2020	YES
Jun-2020	32,024.00	15-07-2020	32,024.00	15-07-2020	YES
Jul-2020	33,807.00	15-08-2020	33,807.00	14-08-2020	YES
Aug-2020	41,845.00	15-09-2020	41,845.00	15-09-2020	YES
Sep-2020	38,824.00	15-10-2020	38,824.00	21-10-2020	NO
Oct-2020	34,107.00	15-11-2020	34,107.00	23-11-2020	NO
Nov-2020	32,452.00	15-12-2020	32,452.00	19-12-2022	NO
Dec-2020	27,856.00	15-01-2021	27,856.00	15-01-2021	YES
Jan-2021	33,092.00	15-02-2021	33,092.00	16-02-2021	NO
Feb-2021	33,292.00	15-03-2021	33,292.00	24-03-2021	NO
Mar-2021	33,840.00	15-04-2021	33,840.00	20-04-2021	NO
	4,02,756.00		4,02,756.00		

NATURE OF LIABILITY - EMPLOYEES STATE INSURANCE

RELEVANT MONTH	AMOUNT	DUE DATE	AMOUNT PAID	PAYMENT DATE	PAID WITHIN DUE DATE
Apr-2020	2,902.00	15-01-2021	2,902.00	15-05-2020	YES
May-2020	2,654.00	15-01-2021	2,654.00	15-06-2020	YES
Jun-2020	2,443.00	15-01-2021	2,443.00	15-07-2020	YES
Jul-2020	2,577.00	15-01-2021	2,577.00	21-10-2020	YES
Aug-2020	3,592.00	15-01-2021	3,592.00	15-09-2020	YES
Sep-2020	3,215.00	15-01-2021	3,215.00	27-10-2020	YES
Oct-2020	3,639.00	15-11-2020	3,639.00	23-11-2020	NO
Nov-2020	2,615.00	15-12-2020	2,615.00	19-12-2021	NO
Dec-2020	2,445.00	15-01-2021	2,445.00	15-01-2021	YES
Jan-2021	2,365.00	15-02-2021	2,365.00	16-02-2021	NO
Feb-2021	2,517.00	15-03-2021	2,517.00	24-03-2021	NO
Mar-2021	2,668.00	15-04-2021	2,668.00	20-04-2021	NO
	33,632.00		33,632.00		



SHARDA SHELTERS PRIVATE LIMITED

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ANNEXURE 'D' ANNEXED TO CLAUSE 23 OF FORM NO. 3CD**PARTICULARS OF PAYMENTS MADE TO PERSONS SPECIFIED UNDER SECTION 40A(2)(b)****Payment for Contractual Work**

1 Sanjay Kumar Sharda (Director)	23,72,700.00	
2 Sharda Resources Limited (Common Director)	5,80,000.00	29,52,700.00

Payment for Purchase of Goods

1 Shivang Infratech Private Limited (Common Director)	42,33,455.00	42,33,455.00
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Payment of Director Remuneration

1 Ashok Kumar Agarwal (Director)	5,34,000.00	
2 Saurabh Sharda (Director)	1,60,000.00	6,94,000.00

Payment of Salary

1 Saurabh Sharda (Director)	4,35,236.00	4,35,236.00
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Payment of Rent

1 Leena Sharda (Wife of Director)	9,71,224.00	
2 Sanjay Kumar Sharda (Director)	14,42,061.00	24,13,285.00

107,28,676.00

SHARDA SHELTERS PRIVATE LIMITED

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ANNEXURE 'E' ANNEXED TO CLAUSE 31 OF FORM NO. 3CD

Particulars of each loan or deposit of an amount exceeding the limit specified in section 269SS taken or accepted during the previous year ended 31-03-2021

Sl. No.	Name of Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor, if available	Amount of Loan or Deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum Amount outstanding in the account at any time during the Previous Year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or bank draft or use of electronic clearing system through a bank account
1	Naman Barter Pvt. Ltd.	Kolkata, West Bengal	AAACN8749C	25,00,000.00	No	25,35,342.00	Yes - ECS
2	Shriram Ozone Housing Development Private Limited	Kolkata, West Bengal	AAOCS5381H	230,00,000.00	No	437,26,346.00	Yes - ECS
3	Srijan Infrastructure Co. Private Limited	Ranchi, Jharkhand	AALCS2936F	30,00,000.00	No	30,00,000.00	Yes - ECS

Particulars of each repayment of loan or deposits in an amount exceeding the limit specified in section 269T made during the previous year ended 31-03-2021

Sl. No.	Name of the Payee	Address of the Payee	PAN of the Payee, if available	Amount of the repayment	Maximum Amount outstanding in the account at any time during the Previous Year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or bank draft or use of electronic clearing system through a bank account
1	Shiv Shankar Foundation	Ranchi, Jharkhand	AABCE4097R	20,00,000.00	20,00,000.00	Yes - ECS
2	Shriram Ozone Housing Development Private Limited	Kolkata, West Bengal	AAOCS5381H	1,58,995.00	437,26,346.00	Yes - ECS
3	NMA Alliance Limited Liability Partnership	Ranchi, Jharkhand	AASFV3964E	10,00,000.00	10,00,000.00	Yes - ECS



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ANNEXURE 'F' ANNEXED TO CLAUSE 34 OF FORM NO. 3CD

DETAILS OF TAX DEDUCTED AT SOURCE & PAID THE AMOUNT SO DEDUCTED TO THE CREDIT OF CENTRAL GOVT. IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER XVII B.

Clause 34(a)

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)
CALS33537A	192	TDS on Salary	8,00,000.00	8,00,000.00	8,00,000.00	1,06,000.00	Nil	Nil	Nil
CALS33537A	194A	TDS on Interest	35,342.00	35,342.00	35,342.00	2,651.00	Nil	Nil	Nil
CALS33537A	194C	Contractual Obligations u/s 194C	290,65,004.74	290,65,004.74	290,65,004.74	3,03,116.50	Nil	Nil	Nil
CALS33537A	194I	Rent	62,03,748.35	62,03,748.35	62,03,748.35	4,56,125.00	Nil	Nil	Nil
CALS33537A	194J	Professional	3,43,235.00	3,43,235.00	3,43,235.00	26,055.00	Nil	Nil	Nil

Clause 34(b)

Tax deduction and collection Account Number (TAN)	Type of Form	Quarter	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	Filed within Due date
CALS33537A	26Q	Q1	31-03-2021	11-07-2020	Yes	Yes
	26Q	Q2	31-03-2021	30-10-2020	Yes	Yes
	26Q	Q3	31-01-2021	28-01-2021	Yes	Yes
	26Q	Q4	15-07-2021	11-06-2021	Yes	Yes
	24Q	Q1	31-03-2021	11-07-2020	Yes	Yes
	24Q	Q2	31-03-2021	30-10-2020	Yes	Yes
	24Q	Q3	31-01-2021	28-01-2021	Yes	Yes
	24Q	Q4	15-07-2021	11-06-2021	Yes	Yes

Clause 34(c)

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.
CALS33537A	1,980.00 u/s 201 (1A)	1,980.00 07-07-2020
CALS33537A	30.00 u/s 201 (1A)	30.00 07-09-2020



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ANNEXURE - 'G' ANNEXED TO CLAUSE 40 OF FORM NO. 3CD

Sl. No.	Particulars	2020-21		2019-20	
		Amount (Rs.)	Ratio (%)	Amount (Rs.)	Ratio (%)
1	Turnover	749,73,132.50		2544,02,896.25	
2	Gross Profit Ratio	274,87,917.83	36.66%	261,21,091.17	10.27%
3	Net Profit Ratio :-	210,97,478.17	28.14%	185,39,651.81	7.29%
4	Stock in Trade / Turn Over		238.48%		48.31%
	Closing Stock in Trade	1787,93,080.93		1228,93,690.00	
	Sales	749,73,132.50		2544,02,896.25	
5	Material Consumed / Finished Goods	N.A	N.A.	N.A	N.A.
	Material Consumed	-		-	
	Finished Goods	-		-	



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

SHORTER NOTICE OF MEETING

Shorter Notice is hereby given that the **7th** Annual General Meeting of the shareholders of **SHARDA SHELTERS PRIVATE LIMITED**, will be held on **30-11-2021** (extended date due to COVID-19 as per notification of Ministry of Corporate Affairs) at 10am at its Registered Office situated at P.O. Barajamda, Pashchim Singhbhum - 833221, Jharkhand to transact the following business :

ORDINARY BUSINESS

- 1 To receive, consider and adopt the Audited Financial Statement of the Company as at **31st March, 2021** together with the report of the Board of Directors and the Auditors Report thereon.
- 2 **"RESOLVED THAT** pursuant to the provisions of Section 139 read with The Companies[Audit and Auditors] Rules, 2014 and other applicable provisions [including any modification or re-enactment thereof] if any, of the Companies Act, 2013, **M/s N.K.D. & Co.,** Firm Registration No. 323664E be and is hereby appointed as the Statutory Auditors of the Company to hold the office for the term of five years from the Annual General Meeting dated 31-12-2020, till the conclusion of the Annual General Meeting held for the F.Y. 2024-25 of the Company on such terms and remuneration as may be mutually agreed upon between the said Auditors and Board of Directors of the Company".

Regd. Office :
P.O. Barajamda
Pashchim Singhbhum,
Jharkhand- 833221

Date : 27-11-2021
Place : Ranchi

By Order of the Board

Sharda Shelters Pvt. Ltd.

Sanjay Director
Sanjay Kumar Sharda
Director
DIN : 00944752

Sharda Shelters Pvt. Ltd.

Saurabh Director
Saurabh Sharda
Director
DIN : 08912346

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

DIRECTOR'S REPORT

To,
The Members,
SHARDA SHELTERS PRIVATE LIMITED

Your Directors have pleasure in presenting the **7th Annual Report** on the business and operations of the Company and the accounts for the financial year ended **March 31st, 2021**.

1 Financial highlights/Performance of the Company :

The performance of company's financial results are as follows:

Particulars	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Revenue From Operations	749,73,132.50	2544,02,896.25
Other Income	18,74,023.16	29,18,082.86
Total Revenue	768,47,155.66	2573,20,979.11
Increase in Work-in-Progress	558,99,390.93	192,25,186.30
Less: Purchases	(531,04,672.00)	-
Less: Expenses	(576,37,342.76)	(2570,55,964.52)
Less: Depreciation	(9,07,053.66)	(9,50,549.08)
Profit after depreciation and expenses	210,97,478.17	185,39,651.81
Less: Current Income Tax	(53,61,730.00)	(47,10,546.00)
Less: Deferred Tax	51,917.00	39,537.00
Net Profit after Tax	157,87,665.17	138,68,642.81
Earnings per Share (Basic)	3.63	3.19
Earnings per Share (Diluted)	3.63	3.19

In the last Financial Year 2019 - 20 and in continuation, the COVID-19 pandemic developed rapidly into a global crisis, forcing governments to enforce lock-downs of all economic activity. For the Company, the focus immediately shifted to ensuring the health and well-being of all employees, and on minimizing disruption to services for all our customers globally. Your directors are optimistic about Company's business and hopeful of better performance with increased revenue in next year.

2 Dividend :

Keeping in view the need to conserve the Company's resources and to meet the Company's requirement of funds in the wake of projects in hand, your Directors are constrained not to recommend any dividend for the year under report.

3 Transfer of Unclaimed Dividend to Investor Education and Protection Fund :

The provisions of Section 125 (2) of the Companies Act'2013 do not apply as there was no dividend declared and paid last year.

4 Review of business operations and future prospects :

Your directors are optimistic about Company's business and hopeful of better performance with increased revenue in next year.

5 Change in the nature of business :

No Change has been observed in the nature of the business of the Company done during the year. There was no change in the nature of business of Company.

6 Material Changes and commitments, if any, 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 :

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

- 7 Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo :
The requirement of Section 134(3)(m) of the Companies Act, 2013 are not applicable since there was no energy consumption, technology absorption or Foreign exchange earnings and out go.
- 8 Statement concerning development and implementation of risk management policy of the Company :
The Company does not have any risk management policy as the elements of risk threatening the Company's existence are very minimal.
- 9 Details of policy developed and implemented by the Company on its Corporate Social Responsibility Initiatives :
The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
- 10 Particulars of loans, guarantees or investments made under section 186 of the Companies Act' 2013 :
The Company has under the provisions of Section 186 of the Companies Act, 2013 during the year extended loan to other Company(s), particulars of which have been disclosed in the notes attached to and forming part of the Financial Statement
- 11 Particulars of contracts or arrangements with related parties :
As informed by the management, no contract or arrangements has been entered into by the Company with related parties as defined under section 188 of the Companies Act, 2013 during the year under review.
- 12 Explanation or comments on Qualifications, Reservations or adverse remarks or disclaimers made by the Auditors and the Practising Company Secretary in their reports :
There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.
- 13 Nomination and Remuneration Committee :
As the company is not required to form such committee as per the provisions of 178(1), the company has not formed any specific committee for such purposes. The BOD together performs such activities for and on behalf of the company.
- 14 Extract of Annual Return :
The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Form No MGT-9 has been attached with this Report.
- 15 Number of meetings of the Board of Directors :
The Company has conducted 6 Board Meetings as on 26.06.2020, 15.09.2020, 09.10.2020, 19.12.2020, 31.12.2020 and 10.02.2021 during the financial year under review.
- 16 Directors' Responsibility Statement :
In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that :
- (a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
 - (b) The directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
 - (c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - (d) The directors have prepared the annual accounts on a going concern basis;
 - (e) The Company being unlisted, sub clause(e) of Section 134(3) of the Companies Act'2013 pertaining to laying down financial control is not applicable to the Company.

- (f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

17 Subsidiary/ Joint Ventures/ Associate Companies :

The Company does not have any subsidiary, joint venture or associate Company during the year under review.

18 Deposits :

The Company has neither accepted nor renewed any deposits during the year under review.

19 Directors :

(A) Changes in Directors and Key Managerial Personnel

New director being appointed due to the untimely demise of one of the Directors, Shri Ashok Kumar Agarwal during the year in concern. None of the directors are liable to be retired by rotation in the ensuing Annual General

1. SOURABH SARDA appointment date 09.10.2020

2. ASHOK KUMAR AGARWAL cessation date 28.09.2020

(B) Declaration by Independent Director(s) and re- appointment, if any

The provisions of Section 149 for appointment of Independent Directors do not apply to the Company.

(C) Formal Annual Evaluation

The requirement of Section 134 (1) (p) is not applicable to the company.

20 Statutory Auditors :

M/s N. K. D. & Co. , Chartered Accountants, 2nd Floor, "Radha Gouri", Goshala Chowk, North Market Road, Upper Bazar, Ranchi-834001 was recommended by the board to appoint as Statutory Auditors for a period of 5 years from the conclusion of the Annual General Meeting dated 31.12.2020 till the conclusion of the AGM held for F.Y. 2024.2025 and thus the above stipulated Auditors are the ongoing Statutory Auditors of the Company.

21 Disclosure of composition of Audit Committee and providing Vigil Mechanism :

The provisions of Section 177 of the Companies Act'2013 read with Rule 6 & 7 of the Companies (Meetings of the Board and its Powers) Rules'2013 is not applicable to the Company.

22 Share Capital :

(A) Issue of equity shares with differential rights

No equity shares with differential rights has been issued during the financial year.

(B) Buy Back of securities

The Company has not bought back any of its securities during the year under review.

(C) Issue of sweat equity shares

No sweat equity shares has been issued during the financial year.

(D) Bonus Shares

No Bonus Shares were issued during the year under review.

(E) Issue of employee stock options

No employees stock options has been issued during the financial year under review.

23 Significant & material orders passed by the Regulators, Courts or Tribunal :

No significant and material order has been passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

24 Particulars of Employees

The provisions of Rules 5(2)(i) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the company.

25 Constitution of Committee: Sexual Harassment at Workplace

The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013 and However, company has complied with the provisions of the same.

26 Acknowledgements :

Your directors place on record their sincere thanks to bankers, business associates, consultants and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your Directors also acknowledges gratefully the shareholders, customers, employees and all stakeholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors

Sharda Shelters Pvt. Ltd. **Sharda Shelters Pvt. Ltd.**
Sanjay

Sanjay Kumar Sharda
Director

DIN : 00944752

Saurabh
Director
Saurabh Sharda
Director

DIN : 08912346

Date : 27-11-2021

Place : Ranchi

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
SHARDA SHELTERS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SHARDA SHELTERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31, 2021**, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2021**, its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with Companies (Accounting Standards) Rules, 2006 (as amended) specified under Section 133 of the Act, read with the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on **March 31, 2021** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2021** from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;



- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Date : 27-11-2021
Place : Ranchi

For N.K.D. & Co.
Chartered Accountants
ICAI Firm Registration No.: 323664E



Vishal Kumar Sharma

CA Vishal Kumar Sharma
Partner

Membership No.: 452518
UDIN : 22452518AAAABD7426

ANNEXURE '1' TO THE AUDITOR'S REPORT

(Referred to in paragraph 1 under "Report on Other Legal & Regulatory requirements" of our report of even date to the members of **SHARDA SHELTERS PRIVATE LIMITED**, on the accounts of the company for the year ended on **31st March, 2021**).

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

1. In respect of its fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
 - (b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) As per the documents provided, it was found that all the title deeds of immovable properties are held in the name of the company.
2. The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification. In case of inventories lying with third parties, certificates of stocks holding have been received.
3. According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.
4. According to the information and explanations given to us, the Company has not given any loans, securities or guarantees to any persons and has not done investments covered under the provisions of Section 185 and 186 of the Companies Act, 2013; and therefore paragraph 3(iv) of the Order is not applicable.
5. Company has not accepted any deposit from public during the year so the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 of the Companies Act, 2013 and the rules framed there under are not applicable to it.
6. To the best of our knowledge and as informed to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013 in respect of the activities carried on by the company.
7. (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, ESI, Income Tax, Tax Deducted At Source, Sales Tax, Professional Tax, Goods & Service Tax, custom duty, excise duty cess and other statutory dues applicable to it. At the year end no undisputed statutory dues were outstanding for the period of more than six months from the date on which such amount became payable.

(b) According to the information and explanations given to us, there were no statutory dues which have not been deposited on account of any dispute pending in any forum.
8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to Banks and Financial Institutions.



9. Based upon the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
10. According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the year.
11. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.
12. Since this company is not a Nidhi Company, this para of order is not applicable.
13. According to the information and explanations given to us, no transactions were done by the company with the related parties for which company was required to maintain register containing particulars of all the contracts and arrangements entered with such related parties. Thus the said para is not applicable to the company.
14. Based upon the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Date : 27-11-2021
Place : Ranchi



For N.K.D. & Co.
Chartered Accountants

ICAI Firm Registration No.: 323664E

Vishal Sharma

CA Vishal Kumar Sharma
Partner
Membership No.: 452518
UDIN : 22452518AAAABD7426

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No.	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
		Rs.	P.	Rs.	P.
I EQUITY & LIABILITIES					
1. SHAREHOLDER'S FUND					
(a) Share Capital	2	434,60,000.00		434,60,000.00	
(b) Reserves & Surplus	3	653,71,889.02		495,84,223.85	
2. NON-CURRENT LIABILITIES					
(a) Long Term Borrowings	4	2674,59,172.00		2419,77,476.00	
3. CURRENT LIABILITIES					
(a) Short Term Borrowings	5	-		52,20,101.33	
(b) Trade Payables	6	535,20,191.83		749,19,783.91	
(c) Other Current Liabilities	7	2719,94,874.84		2575,94,147.64	
(d) Short-Term Provisions	8	204,93,385.97		175,33,887.99	
TOTAL		7222,99,513.66		6902,89,620.72	
II. ASSETS					
1. NON-CURRENT ASSETS					
(a) Property, Plant & Equipments	9	1399,89,184.88		1408,39,538.54	
(b) Deferred Tax Assets		2,46,106.00		1,94,189.00	
(c) Long term Investment	10	237,00,000.00		-	
(d) Long Term Loans & Advances	11	33,97,948.00		100,00,000.00	
2. CURRENT ASSETS LOANS & ADVANCES					
(a) Inventories	12	1787,93,080.93		1228,93,690.00	
(b) Trade Receivables	13	3033,30,462.04		3316,14,469.80	
(c) Cash & Cash Equivalents	14	249,38,114.02		370,69,945.52	
(d) Short Term Loan, Advance & Deposits	15	479,04,617.79		476,77,787.86	
TOTAL		7222,99,513.66		6902,89,620.72	

Significant Accounting Policies & Notes on Accounts 1
Notes referred to above form an integral part of the Financial Statements

In terms of our report on even date
For N.K.D. & Co,
Chartered Accountants
ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

Vishal Sharma

CA Vishal Kumar Sharma
Partner
Mem. No.: 452518
UDIN : 22452518AAAAABD7426



Sharda Shelters Pvt. Ltd. Sharda Shelters Pvt. Ltd.

Sanjay
Sanjay Kumar Sharda
Director
DIN : 00944752

Saurabh
Saurabh Sharda
Director
DIN : 08912346

Date : 27-11-2021
Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Note No.	Figures for the current reporting period		Figures for the previous reporting period	
		Rs.	P.	Rs.	P.
I REVENUE FROM OPERATION					
Revenue from Operations	16	749,73,132.50		2544,02,896.25	
Other Income	17	18,74,023.16		29,18,082.86	
Total Revenue	TOTAL	768,47,155.66		2573,20,979.11	
II EXPENSES					
Changes In Inventories of Work-In Progress	18	(558,99,390.93)		(192,25,186.30)	
Purchases	19	531,04,672.00		-	
Direct Expenses	20	502,79,933.60		2475,06,991.38	
Finance Cost	21	14,42,187.58		18,22,246.59	
Depreciation & Amortization Expenses	22	9,07,053.66		9,50,549.08	
Other Expenses	23	59,15,221.58		77,26,726.55	
Total Expenses	TOTAL	557,49,677.50		2387,81,327.30	
III Profit/(Loss) before exceptional and extraordinary items and tax (I-II)		210,97,478.17		185,39,651.81	
IV Exceptional Items/Prior Period Items		-		-	
V Profit/(Loss) before extraordinary items and tax		210,97,478.17		185,39,651.81	
VI Extraordinary Items		-		-	
VII Profit/(Loss) before tax (V - VI)		210,97,478.17		185,39,651.81	
VIII Tax Expense :					
Current Tax		53,61,730.00		47,10,546.00	
Deferred Tax Liability/(Assets)		(51,917.00)		(39,537.00)	
IX Profit/(Loss) for the period (VII-VIII)		157,87,665.17		138,68,642.81	
X Appropriation of Profit / Loss		-		-	
XI Profit/(Loss) transferred to Reserves & Surplus		157,87,665.17		138,68,642.81	
XII Earnings per equity share :					
Basic			3.63		3.19
Diluted			3.63		3.19

Significant Accounting Policies & Notes on Accounts 1
Notes referred to above form an integral part of the Financial Statements

In terms of our report on even date
For N.K.D. & Co,
Chartered Accountants

ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

Vishal Sharma



CA Vishal Kumar Sharma
Partner
Mem. No.: 452518
UDIN : 22452518AAAABD7426

Sanjay
Sharda Shelters Pvt. Ltd.

Sanjay Kumar Sharda
Director
DIN : 00944752

Saurabh
Sharda Shelters Pvt. Ltd.

Saurabh Sharda
Director
DIN : 08912346

Date : 27-11-2021
Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31-03-2021

Sl. No.	Particulars	Figures for the current reporting period				Figures for the previous reporting period			
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	Cash flow from Operating activities								
	(a) Net Profit (Loss) as per Profit & Loss Account			157,87,665.17				138,68,642.81	
	<u>Adjustments:</u>								
	Provision for Deferred Tax	(51,917.00)				(39,537.00)			
	Provision for Income Tax	53,61,730.00		53,09,813.00		47,10,546.00		46,71,009.00	
	(b) Net Profit before tax & extraordinary items			210,97,478.17				185,39,651.81	
	<u>Adjustments:</u>								
	Depreciation and Amortization	9,07,053.66				9,50,549.08			
	Financing Cost (Interest)	14,42,187.58		23,49,241.24		18,22,246.59		27,72,795.67	
	(c) Operating Profit before Working capital changes:			234,46,719.41				213,12,447.48	
	(d) Working capital changes:								
	- (Increase)/Decrease in Inventories	(558,99,390.93)				(192,25,186.30)			
	- (Increase)/Decrease in Trade Receivables	282,84,007.76				(728,54,567.80)			
	- (Increase)/Decrease Short-term loans and advances	(2,26,829.93)				326,11,730.54			
	- Increase/(Decrease) in Advances from Customers	-				461,64,215.00			
	- Increase/(Decrease) in Trade Payables	(213,99,592.08)				397,42,364.02			
	- Increase/(Decrease) in Short Term Borrowings	(52,20,101.33)				(259,03,086.00)			
	- Increase/(Decrease) in Other-Current Liabilities	144,00,727.20				11,71,176.76			
	- Increase/(Decrease) in Short-Term Provisions	23,08,313.98		(377,52,865.33)		78,422.23		17,85,068.45	
	Less: Tax Paid			(143,06,145.92)				230,97,515.93	
	Net Cash from/ (used in) Operating activities			(47,10,546.00)				(107,68,736.00)	
				(190,16,691.92)				123,28,779.93	
2	Cash flow from Investing Activities								
	(a) Proceeds from sale of property, plant & equipments	-		-		-		-	
	(b) Increase/(Decrease) in investments	(237,00,000.00)							
	(c) Purchase of property, plant & equipments	(56,700.00)		(237,56,700.00)		(1385,51,905.12)		(1385,51,905.12)	
	Net Cash from/ (used in) Investing activities			(237,56,700.00)				(1385,51,905.12)	
3	Cash flow from Financing activities								
	(a) Issue of Share Capital	-		-		-		-	
	(b) Finance Cost	(14,42,187.58)				(18,22,246.59)			
	(c) Proceeds from long-term borrowings	254,81,696.00				1418,52,052.00			
	(d) Loans & Advances given	66,02,052.00		306,41,560.42		(95,00,000.00)		1305,29,805.41	
	Net Cash from/ (used in) Financing activities			306,41,560.42				1305,29,805.41	
	TOTAL CASH GENERATED/ (USED) (1+2+3)			(121,31,831.50)				43,06,680.22	
4	Net (decrease)/increase in cash and cash equivalents			(121,31,831.50)				43,06,680.22	
5	Add: Cash and cash equivalents at the beginning of the period			370,69,945.52				327,63,265.30	
6	Cash and cash equivalents at the end of the period			249,38,114.02				370,69,945.52	

In terms of our report on even date
For N.K.D. & Co,
Chartered Accountants
ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

CA Vishal Kumar Sharma
Partner
Mem. No.: 452518
UDIN : 22452518AAAABD7426



Sharda Shelters Pvt. Ltd. Sharda Shelters Pvt. Ltd.

Sanjay Kumar Sharda
Director
DIN : 00944752

Saurabh Sharda
Director
DIN : 08912346

Date : 27-11-2021
Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31-03-2021

NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1.1 Corporate Information

Sharda Shelters Private Limited ("the Company") is a private limited company, which is domiciled and incorporated in the Republic of India with its registered office at P.O. Barajamda, West Singhbhum-833221, Jharkhand. The Company was incorporated under the Companies Act, 2013 on July 21, 2014. The company is in the business of Real Estate and Contractual Assignments.

1.2 Basis of preparation

- The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principals and the provisions of Companies Act, 2013.
- The company generally follows mercantile system of accounting and recognizes significant items of Income and Expenditures on accrual basis unless stated otherwise.
- In March 2020, the World Health Organisation declared COVID-19 to be pandemic. The actual impact of this global health pandemic may be different from that which has been estimated, as the COVID-19 situation evolves in India and globally. The company has adopted measures to curb the spread of infection in order to ensure business continuity with minimal disruption. The company has considered available internal and external information while finalising various estimates in relation to its financial statements upto the date of approval of the financial statements by the board of Directors. The Company will continue to closely monitor any material changes to future economic conditions. However, the pandemic did not have any material impact on the financial statement for the year ended March 31, 2021.

1.3 Summary of significant accounting policies

a. Use of estimates

The Preparation of Financial Statement in conformity with Indian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets & liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual result could differ from these estimates.

b. Property, Plant and Equipment

Property, Plant & Equipments are tangible assets that are held for use in production or supply of goods or services or for rentals to others or for administrative purposes and are expected to be used for more than 12 months.

These are stated at cost less depreciation. The cost of acquisition or construction is inclusive of freight, duties, taxes and other expenditure incurred till installation.

The cost of an item of Property, Plant & Equipment should be recognised as an asset if, and only if:

- It is probable that future economic benefits associated with the item will flow to the enterprise, and
- The cost of the item can be measured reliably.

c. Depreciation on Property, Plant and Equipment

Depreciation of allocation of the value of Property, Plant & Equipment over its useful life. Depreciation on Property, Plant & Equipment has been provided at the applicable rates prescribed under Schedule II of the Companies Act, 2013 under the Written Down Value method. The useful of the assets has been revised as per the Companies Act, 2013 and the depreciation is charged accordingly.

d. Inventories

Inventories are valued as under:

Raw materials, components, stores and spares	Raw materials, components, stores and spares are valued at lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a moving average basis. Stores and spares which do not meet the definition of property, plant and equipment are accounted as inventories.
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NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Work-in-progress and finished goods	Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on moving weighted average basis.
Scraps	Scraps are valued at net realisable value.

e. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

(i) Revenue from Construction Contracts

Revenue from construction contracts is recognised on percentage of completion method. The percentage of completion is determined by the proportion that total contract costs incurred for work performed upto the Balance Sheet date bear to the estimated total contract costs. However, profit is not recognised unless there is reasonable progress of the contract.

(ii) Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

f. Provisions

A provision is recognised when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

g. Contingent liabilities

Contingent liabilities are not provided for as it is NIL.

h. Earnings per Share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares. Currently, the company does not have any potential equity shares. Therefore the basic earning per share will be equal to the diluted earning per share.

i. Cash and Cash equivalents

Cash comprises cash in hand, at bank and demand deposits with bank. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.4 Notes on Accounts

- Contingent Liabilities are not provided for as it is NIL.
- Previous year figures have been regrouped / reclassified, wherever necessary, to conform to current year's classification.
- In the opinion of the Board and to the best of their knowledge and belief the realizable value of Trade Receivables, Loans and other Current Assets are not less than the value stated in the Balance Sheet.
- Balance of Trade Receivables and Trade Payables has been are subject to party reconciliation.
- Disclosures regarding Related Party and the transactions in which directors are interested has been separately disclosed annexed with this statement.
- The whole amount of Deferred Tax Liability/ Assets as shown in Balance Sheet is the effect on taxation due to timing difference arising on account of depreciation on property, plant and equipments.



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NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31-03-2021**NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS****g. Disclosure as per AS 7**

Particulars		Amount (Rs.)
(i)	<u>Total Project Revenue Recognised on "Astor Green Project"</u>	
	Total Project Revenue recognised upto 31st March, 2020 as per AS-7	3164,13,694.00
	Add: Project Revenue recognised in FY 2020-21	308,75,082.00
	Total Project Revenue recognised upto 31st March, 2021 as per AS-7	3472,88,776.00
(ii)	<u>Total Cost incurred on "Astor Green Project"</u>	
	Total Project Cost incurred upto 31st March, 2020 as per AS-7	4118,44,952.57
	Add: Project Cost incurred in FY 2020-21	486,79,004.61
	Total Project Cost incurred upto 31st March, 2021 as per AS-7	4605,23,957.18
(iii)	<u>Proportionate Cost Recognised</u>	
	Total Cost of Project Recognised upto 31st March, 2020	3004,86,747.00
	Add: Proportionate Cost Recognised in Current Year	13,74,935.00
	Total Cost of Project Recognised upto 31st March, 2021	3018,61,682.00
(iv)	<u>Advances Received from Customers</u>	
	As at 31st March, 2020	2575,94,147.64
	Add: Advances received during FY 2020-21	750,86,127.20
	Less: Debtors realised during FY 2020-21 as per AS-7	(606,85,400.00)
	As at 31st March, 2021	2719,94,874.84
(v)	<u>Gross Debtors Recognised under Completion Method</u>	
	As at 31st March, 2020	3164,13,694.00
	Add: Debtors recognised during FY 2020-21 as per AS-7	308,75,082.00
	Less: Debtors realised during FY 2020-21 as per AS-7	(606,85,400.00)
	As at 31st March, 2021	2866,03,376.00

In terms of our report on even date

For **N.K.D. & Co,**

Chartered Accountants

ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

Vishal Sharma

CA Vishal Kumar Sharma

Partner

Mem. No.: 452518

UDIN : 22452518AAAABD7426

**Sharda Shelters Pvt. Ltd.***Sanjay*

Sanjay Kumar Sharda Director

Director

DIN : 00944752

Sharda Shelters Pvt. Ltd.*Saurabh*

Saurabh Sharda Director

Director

DIN : 08912346

Date : 27-11-2021

Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

DETAILS OF RELATED PARTY DISCLOSURES

1 Name of the Related Parties:

(a) Substantial Interest

Sanjay Kumar Sharda
Leena Sharda
Sharda Excel Pvt. Ltd.
Sharda Minerals Pvt. Ltd.
Sharda Resources Ltd.
Sharda Sons Resources Pvt. Ltd.
Shivang Infratech Pvt. Ltd.
Shriram Multicom Agency Pvt. Ltd.
Shriram Ozone Housing Development Pvt. Ltd.

(b) Key Managerial Person

Sanjay Kumar Sharda
Ashok Kumar Agarwal
Saurabh Sharda

In terms of our report on even date
For N.K.D. & Co,
Chartered Accountants
ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

Vishal Sharma

CA Vishal Kumar Sharma
Partner
Mem. No.: 452518
UDIN : 22452518AAAABD7426



Sharda Shelters Pvt. Ltd.

Sanjay
Sanjay Kumar Sharda
Director
DIN : 00944752

Sharda Shelters Pvt. Ltd.

Saurabh
Saurabh Sharda
Director
DIN : 08912346

Date : 27-11-2021
Place : Ranchi

SHARDA SHELTERS PRIVATE LIMITED

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DETAILS OF RELATED PARTY DISCLOSURES

2 Transactions where Related Parties are interested:

Sl. No.	Particulars	Relation	Amount (Rs.)
(a)	<u>Director Remuneration</u>		
	Ashok Kumar Agarwal	Director	6,00,000.00
	Saurabh Sharda	Director	2,00,000.00
			8,00,000.00
(b)	<u>Salary</u>		
	Saurabh Sharda	Director	4,50,000.00
			4,50,000.00
(c)	<u>Contractual Work or Supply of Goods</u>		
	Sanjay Kumar Sharda	Director	8,49,600.00
	Sharda Resources Ltd.	Common Director	5,90,000.00
	Shivang Infratech Pvt. Ltd.	Common Director	69,61,233.00
			84,00,833.00
(d)	<u>Rent</u>		
	Leena Sharda	Wife of Director	42,48,000.00
	Sanjay Kumar Sharda	Director	7,08,000.00
			49,56,000.00
			146,06,833.00

In terms of our report on even date
For N.K.D. & Co,
Chartered Accountants
ICAI Firm Registration No.: 323664E

For Sharda Shelters Private Limited

Vishal Sharma
CA Vishal Kumar Sharma
Partner
Mem. No.: 452518
UDIN : 22452518AAAABD7426



Sharda Shelters Pvt. Ltd.

Sanjay
Sanjay Kumar Sharda
Director
DIN : 00944752

Sharda Shelters Pvt. Ltd.

Saurabh
Saurabh Sharda
Director
DIN : 08912346

Date : 27-11-2021
Place : Ranchi

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NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31-03-2021

Note No.	Particulars	Figures as at the end of current reporting period		Figures as at the beginning of current reporting period	
		Rs.	P.	Rs.	P.
2	<u>SHARE CAPITAL</u>				
(a)	<u>AUTHORISED SHARE CAPITAL</u> 50,00,000 Equity Shares of Rs.10 each	500,00,000.00		500,00,000.00	
(b)	<u>ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL</u> 43,46,000 Equity Shares of Rs.10 each fully paid up (List has been annexed herewith)	434,60,000.00		434,60,000.00	
	TOTAL	434,60,000.00		434,60,000.00	
3	<u>RESERVES & SURPLUS</u>				
(a)	<u>PROFIT & LOSS ACCOUNT</u> Opening Balance Add: Current Year Profit transfer from Profit & Loss A/c	495,84,223.85 157,87,665.17		357,15,581.04 138,68,642.81	
	TOTAL	653,71,889.02		495,84,223.85	
4	<u>LONG TERM BORROWINGS</u>				
(a)	Long Term Borrowings (As per details annexed)	2674,59,172.00		2419,77,476.00	
	TOTAL	2674,59,172.00		2419,77,476.00	
5	<u>SHORT TERM BORROWINGS</u>				
(a)	<u>Secured Loans</u> Axis Bank OD A/c - 918030091739224 HDFC Bank A/c - 50200006917274 Kotak Mahindra Bank OD A/c - 1611597811	- - -		5,981.00 18,31,793.33 33,82,327.00	
	TOTAL	-		52,20,101.33	
6	<u>TRADE PAYABLES</u> (As per details annexed)				
(a)	Trade Payables for Capital Goods	43,97,390.00		59,60,000.00	
(b)	Trade Payables for Expenses	76,80,969.36		72,08,353.19	
(c)	Trade Payables for Material Supply	54,89,489.92		158,04,386.17	
(d)	Trade Payables for Professional Consultancy	13,25,313.30		12,06,041.00	
(e)	Trade Payables for Supply and Others	346,27,029.25		447,41,003.55	
	TOTAL	535,20,191.83		749,19,783.91	
7	<u>OTHER CURRENT LIABILITIES</u>				
	<u>TRADE RELATED LIABILITY</u>				
(a)	Advance from Customers	2719,94,874.84		2575,94,147.64	
	TOTAL	2719,94,874.84		2575,94,147.64	
8	<u>SHORT TERM PROVISIONS</u>				
(a)	TDS Payable	65,603.50		1,44,586.92	
(b)	TDS Payable(On behalf of customer)	1,06,198.63		4,20,360.00	
(c)	Rent Payable	88,62,069.84		59,35,293.84	



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Note No.	Particulars	Figures as at the end of current reporting period		Figures as at the beginning of current reporting period	
		Rs.	P.	Rs.	P.
	(d) Salary Payable	1,44,831.00		2,27,636.00	
	(e) Employee's contribution to PF Payable	33,840.00		31,997.00	
	(f) Employer's contribution to PF Payable	36,635.00		34,638.00	
	(g) Employee's contribution to ESIC Payable	2,665.00		2,807.00	
	(h) Employer's contribution to ESIC Payable	11,534.00		12,113.00	
	(i) Security Deposits against Work	51,48,435.00		58,68,435.00	
	(j) GST Payable	6,11,744.00		-	
	(k) Audit Fees Payable	83,000.00		53,000.00	
	(l) Electricity Charges Payable	-		77,375.23	
	(m) ROC Filing Fees Payable	25,100.00		15,100.00	
	(n) Provision for Income Tax	53,61,730.00		47,10,546.00	
	TOTAL	204,93,385.97		175,33,887.99	
10	<u>NON CURRENT INVESTMENTS</u>				
	(a) Investment in Unlisted Companies	237,00,000.00		-	
	TOTAL	237,00,000.00		-	
11	<u>LONG TERM LOANS & ADVANCES</u>				
	(a) Advance for Capital Goods (As per details annexed)	33,97,948.00		100,00,000.00	
	TOTAL	33,97,948.00		100,00,000.00	
12	<u>INVENTORIES</u>				
	(a) <u>Work- In-Progress</u>				
	(i) Astor Green Project				
	Total Cost incurred	4605,23,957.00		4118,44,952.57	
	Less: Cost of Gross Debtor as at the beginning of the year	(3004,86,747.00)		(2118,42,516.00)	
	Less: Cost of Gross Debtor during the current year	(13,74,935.00)		(886,44,231.00)	
		1586,62,275.00		1113,58,205.57	
	(ii) Sarala Birla University	155,44,760.87		115,35,484.43	
	(iii) Jal Bhawan Site	45,86,045.06		-	
	TOTAL	1787,93,080.93		1228,93,690.00	
13	<u>TRADE RECEIVABLES</u>				
	(a) Gross Debtors against Revenue Recognition	2866,03,376.00		3164,13,694.00	
	(b) GST Receivable from Debtors	39,01,265.24		24,07,278.00	
	(c) Sarala Birla University (Receivable)	63,91,941.00		52,68,783.00	
	(d) Anusandhan Commotrade Pvt. Ltd.	29,52,966.62		29,52,966.62	
	(e) Kameshwar Alloys & Steels Pvt. Ltd.	1,25,000.00		-	
	(f) Rajani Vincom Pvt. Ltd.	45,71,748.18		45,71,748.18	
	(g) Deputy Director- Jal Bhawan	(48,20,015.00)		-	
	(h) Sharda Excel Pvt. Ltd.	36,04,180.00		-	
	TOTAL	3033,30,462.04		3316,14,469.80	



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Note No.	Particulars	Figures as at the end of current reporting period		Figures as at the beginning of current reporting period	
		Rs.	P.	Rs.	P.
14	CASH & BANK BALANCES				
	<u>Cash</u>				
(a)	Cash in Hand (As certified by Management)	12,256.38		73,338.91	
	(A)	12,256.38		73,338.91	
	<u>Bank Balances</u>				
(a)	Axis Bank A/c - 918020068405120	9,07,327.71		6,28,910.90	
(b)	Indusind Bank A/c - 201002367447	6,58,616.20		13,56,341.20	
(c)	ICICI Bank Ltd A/c - 115005001438	22,28,248.12		18,850.51	
(d)	HDFC Bank A/c - 50200006917274	41,07,622.61		-	
(e)	Kotak Mahindra Bank A/c - 1611597811	144,76,208.00		-	
	(B)	223,78,022.64		20,04,102.61	
	<u>Fixed Deposits with Bank (Including Accrued interest)</u>				
(a)	FD with Kotak Mahindra Bank	24,21,000.00		216,09,000.00	
(b)	Accrued Interest on FD with Kotak Mahindra Bank	1,26,835.00		23,29,524.00	
(c)	FD with Axis Bank	-		100,00,000.00	
(d)	Accrued Interest on FD with Axis Bank	-		10,53,980.00	
	(C)	25,47,835.00		349,92,504.00	
	TOTAL (A + B + C)	249,38,114.02		370,69,945.52	
15	SHORT TERM LOANS, ADVANCES & DEPOSITS				
(a)	Advances (Others)	281,99,159.00		264,49,159.00	
(b)	Advances to Government for Taxes & other	192,91,368.79		188,42,686.86	
(c)	Advance to Employees	4,14,090.00		23,85,942.00	
	TOTAL	479,04,617.79		476,77,787.86	
16	INCOME FROM OPERATIONS				
(a)	Receipts from Contractual Work	400,07,007.00		1373,86,178.00	
(b)	Receipts from Sale	40,91,043.50		42,90,600.00	
(c)	Receipts from Services	-		257,12,975.25	
(d)	Gross Revenue Recognised	308,75,082.00		870,13,143.00	
	TOTAL	749,73,132.50		2544,02,896.25	
17	OTHER INCOME				
(a)	Interest on Fixed Deposit	17,38,062.00		23,58,892.00	
(b)	Discounts & Sundry Balances Written off	1,35,961.16		5,58,937.37	
(c)	Round off	-		253.49	
	TOTAL	18,74,023.16		29,18,082.86	
18	CHANGES IN INVENTORIES OF WORK-IN-PROGRESS				
(a)	<u>Inventories at the end of the Year</u>				
	Work-In-Progress	1787,93,080.93		1228,93,690.00	
(b)	<u>Inventories at the beginning of the Year</u>				
	Work-In-Progress	1228,93,690.00		1036,68,503.70	
	Increase/ (Decrease) in Inventories (a - b)	558,99,390.93		192,25,186.30	



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Note No.	Particulars	Figures as at the end of current reporting period		Figures as at the beginning of current reporting period	
		Rs.	P.	Rs.	P.
19	<u>PURCHASES</u>				
(a)	Purchases	531,04,672.00			-
	TOTAL	531,04,672.00			-
20	<u>DIRECT EXPENSES</u>				
(a)	Administrative Cost	14,61,751.58		24,79,288.47	
(b)	Architecture/Design Layout	3,00,095.00		4,09,604.40	
(c)	Supply of Fire Fighting System	5,93,221.00		-	
(d)	Building Material	26,85,803.01		1523,84,046.57	
(e)	Fuel & Lubricants	3,67,102.99		24,50,252.92	
(f)	Civil Work and Contractual Expenses	322,93,322.06		442,65,945.00	
(g)	Marketing, Professional & Promotion Expenses	85,372.50		80,193.00	
(h)	Repairs & Maintenance	25,59,888.46		4,50,583.02	
(i)	Salary & Employee Cost (including PF, ESIC and Bonus)	91,33,377.00		75,67,078.00	
(j)	Director Remuneration	8,00,000.00		372,00,000.00	
(k)	Rates & Taxes	-		2,20,000.00	
	TOTAL	502,79,933.60		2475,06,991.38	
21	<u>FINANCE COST</u>				
(a)	Interest on Unsecured Loan	35,342.00		-	
(b)	Interest and Other Charges on Bank O/d	13,76,828.00		14,46,873.29	
(c)	Interest on Others	30,017.58		3,75,373.30	
	TOTAL	14,42,187.58		18,22,246.59	
22	<u>DEPRECIATION & AMORTIZATION COST</u>				
(a)	Depreciation	9,07,053.66		9,50,549.08	
	TOTAL	9,07,053.66		9,50,549.08	
23	<u>OTHER EXPENSES</u>				
(a)	Audit Fees	30,000.00		28,000.00	
(b)	Company Matter Expenses	11,300.00		8,000.00	
(c)	Computer Repairs & Software Exp.	19,300.00		40,121.59	
(d)	Legal Charges & Registration Fees	3,96,840.00		6,48,558.96	
(e)	Mobile & Telephone Charges	17,019.42		9,547.00	
(f)	Office Expenses	5,26,219.35		3,19,421.00	
(g)	Office Rent	45,60,000.00		58,21,000.00	
(h)	Postage, Courier & Newspaper	3,986.00		5,966.00	
(i)	Professional Fees	18,000.00		7,63,490.00	
(j)	Sales Promotion Expenses	1,74,702.81		34,000.00	
(k)	Tour & Travelling	1,03,340.00		48,622.00	
(l)	Late Fees and interest on GST	27,514.00		-	
(m)	GST Audit Fees	17,000.00		-	
(n)	ROC Filing Fees	10,000.00		-	
	TOTAL	59,15,221.58		77,26,726.55	



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NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31-03-2021

NOTE 9 : PROPERTY, PLANT & EQUIPMENTS (Calculation of Depreciation as per the provisions of Companies Act, 2013)

Description of Asset(s) or Block of Asset(s)	Rate of Deprn. (%)	Gross Block of Asset(s)				Depreciation / Amortisation				Net Block of Asset(s)	
		WDV as on 01-04-2020	Additions during the year	Deductions during the year	WDV as on 31-03-2021	Provided for the year	Deductions during the year	WDV as on 31-03-2021	WDV as on 31-03-2021	WDV as on 31-03-2020	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Computer & Peripherals	63.16%	7,19,685.54			7,51,385.54	88,384.67		6,37,516.80	1,13,868.74	1,70,553.41	
Furniture & Fixings	25.89%	2,22,643.00		31,700.00	2,47,643.00	19,584.09		1,86,890.29	60,752.71	55,336.80	
Laboratory Equipments	25.89%	3,28,931.00			3,28,931.00	24,289.32		2,59,390.48	69,540.52	93,829.84	
Land	0.00%	1372,30,029.00			1372,30,029.00	-		-	1372,30,029.00	1372,30,029.00	
Mobile Phones	63.16%	2,68,494.28			2,68,494.28	1,13,029.67		1,89,127.81	79,366.47	1,92,396.14	
Motorcycles	25.89%	62,338.00			62,338.00	12,317.92		27,071.67	35,266.33	47,584.25	
Office Equipments	45.07%	9,08,525.21			9,08,525.21	1,71,015.80		6,72,474.08	2,36,051.13	4,07,066.93	
Plant & Machinery	18.10%	54,69,082.59			54,69,082.59	4,78,432.19		33,04,772.63	21,64,309.96	26,42,742.15	
TOTAL		1452,09,728.62		56,700.00	1452,66,428.62	9,07,053.66		52,77,243.74	1399,89,184.88	1408,39,538.54	
PREVIOUS YEAR		66,57,823.50		1385,51,905.12	1452,09,728.62	34,19,641.00		9,50,549.08	43,70,190.08	1408,39,538.54	32,38,182.50

Notes:-

- (a) Depreciation on Property, Plant and Equipments has been provided on the basis of useful life as per Schedule II of Companies Act, 2013 and the rules made there under.
 (b) Depreciation has been provided as per the accounting policies laid down in Annexure 1 : Significant Accounting Policies.
 (c) Addition to Property, Plant and Equipments has been recognised as per the accounting policies laid down in Annexure 1 : Significant Accounting Policies.



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM-833221, JHARKHAND

NOTES TO ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31-03-2021

NOTE 9(a) : ADDITION(S) TO PROPERTY, PLANT & EQUIPMENTS (Calculation of Depreciation as per the provisions of Companies Act, 2013)

Description of Asset(s) or Block of Asset(s)	Rate of Deprn. (%)	Date of Addition	Date of put to use	Number of days used during the previous year	Amount of		Amount of	
					Addition	P.	Rs.	Depreciation
Computer & Peripherals								
CCTV Camera	63.16%	08-03-2021	08-03-2021	24	4,500.00		186.88	
CCTV Camera	63.16%	13-02-2021	13-02-2021	47	2,200.00		178.92	
EPBX TELEPHONE	63.16%	13-02-2021	13-02-2021	47	20,500.00		1,667.24	
Hard Disk (2TB)	63.16%	08-03-2021	08-03-2021	24	4,500.00		186.88	
					31,700.00		2,219.92	
Furniture & Fittings								
Bed & Chairs	25.89%	19-09-2020	19-09-2020	194	1,800.00		247.66	
Furnitures	25.89%	29-05-2020	29-05-2020	307	2,600.00		566.10	
Furnitures	25.89%	30-05-2020	30-05-2020	306	15,400.00		3,342.13	
Furnitures	25.89%	01-06-2020	01-06-2020	304	5,200.00		1,121.14	
					25,000.00		5,277.03	
					56,700.00		7,496.95	



SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

ANNEXURE TO NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET

Details of Shareholders

PARTICULARS	% of Shareholding	No. of Shares
Leena Sharda	1.15%	50,000.00
Adhira Vincom Private Limited	18.78%	8,16,000.00
Sharda Minerals (P) Ltd	8.97%	3,90,000.00
Shriram Ozone Housing Dev (P) Ltd	11.50%	5,00,000.00
NMA Alliance Limited Liability Partnership (Share)	4.60%	2,00,000.00
Sanjay Kumar Sharda	54.99%	23,90,000.00
TOTAL	100.00%	43,46,000.00

Non Current Investment

Investment in Unlisted Companies

PARTICULARS	2021	2020
Sharda Excel Private Limited	237,00,000.00	-
TOTAL	237,00,000.00	-

Long Term Borrowings

PARTICULARS	2021	2020
Divjot Reality Pvt. Ltd.	21,74,300.00	21,74,300.00
Esskay Concast & Minerals Pvt Ltd(Loan)	500,00,000.00	500,00,000.00
Jaishree Vanijya Pvt. Ltd.	68,00,000.00	68,00,000.00
Sharda Sons Resources Pvt. Ltd.	491,74,057.00	491,74,057.00
Pashupati Devcon Pvt. Ltd.	20,00,000.00	20,00,000.00
Shriram Multicom Agency Pvt. Ltd.	455,91,773.00	455,91,773.00
Shriram Ozone Housing Development Pvt. Ltd.	437,75,351.00	208,26,346.00
Shriram Power & Steel Pvt. Ltd.	69,11,000.00	69,11,000.00
Vidya Sales Pvt. Ltd.	25,00,000.00	25,00,000.00
A K Transport	100,00,000.00	100,00,000.00
R.J.Infrareality Private Limited	30,00,000.00	30,00,000.00
Shiv Shankar Foundation	-	20,00,000.00
NMA Alliance Limited Liability Partnership	-	10,00,000.00
Naman Barter Pvt. Ltd.	25,32,691.00	-
Srijan Infra Structure Pvt. Ltd.	30,00,000.00	-
Vibhakar Trading Pvt. Ltd	400,00,000.00	400,00,000.00
TOTAL	2674,59,172.00	2419,77,476.00

Trade Payables

PARTICULARS	2021	2020
Trade Payables for Capital Goods		
PSPL Steel and Marketing	4,37,390.00	-
Pranab Kumar Singhdeo	20,00,000.00	40,00,000.00
Puneet Khaitan	19,60,000.00	19,60,000.00
	43,97,390.00	59,60,000.00
Trade Payables for Expenses		
Amaanaza Pools & Fountains	-	2,78,650.84
Ajay Kumar Verma -Contractor	(7,007.18)	-
A.M.Enterprises	-	3,27,314.00
Arun Kumar Yadav (SBU)	44,294.00	44,294.00
Bhalotia Global Ventures Pvt. Ltd.	5,52,054.00	5,52,054.00
Devendra Prasad Singh	99,852.75	21,74,500.23



Kanke Service Centre	-	43,440.73
Mohan Enterprises (SBU)	11,52,016.65	11,52,016.65
M.P.S Enterprises	-	1,39,380.00
Mukesh Saw (Ashok Tiles)	5,21,665.16	6,71,275.78
Naresh Kumar Yadav	-	13,000.00
NKD & Co.	5,246.20	9,40,236.36
Radha Furniture	46,58,754.10	(37,682.00)
Rakesh Kumar Mallick	9,95,852.20	12,25,023.00
Rishabh Raunak	(6,325.00)	-
Sanjay Kumar Sharda (Contractor)	-	15,36,300.00
Sanjay Kumar Sharda (Office Rent)	-	7,89,061.00
Sheetal Bauchhar	-	97,362.00
Vodafone Mobile Services Ltd	-	8,030.00
A.S. Enterprises	-	(3,00,000.00)
Dhananjay Yadav(Creditor)	1,19,228.58	18,286.00
Gas Civitech Services	-	(25,224.00)
Kiran Das	73,707.00	73,707.00
Md. Azharuddin Ansari	-	(75,000.00)
Nirmala Fuel Centre	-	12,448.00
Poonam Kumari Verma	-	1,08,000.00
Rajarshi Manu	-	(70,000.00)
Rajendra Gupta- Tiles Work	90,241.76	(4,50,000.00)
Richa Ranjan	2,20,625.00	73,500.00
R K Earthmovers	-	100.00
Sunil Enterprises	14,576.22	(11,00,000.00)
Techflame Fire Engineers	(8,53,812.08)	(10,11,720.40)
	76,80,969.36	72,08,353.19
<u>Trade Payables for Material Supply</u>		
Aadharshila Buildcon	-	2,76,864.51
Arya Alliance	38,53,787.50	38,53,787.50
Dalmia Cement East Ltd.	-	(4,231.00)
Durgeshwari Enterprises Pvt Ltd	-	54,000.00
Firstchoice Readymix	-	6,67,147.00
G.C.Leasing & Trading Co. Pvt Ltd	-	31,60,682.00
Kolhan Timber Traders	(23,641.95)	(23,641.95)
Krishna Tiles	9,51,078.22	27,72,960.90
Krishna Sales	-	59,194.00
Mamta Tiwary	-	2,48,760.00
Manaswi Civibuild India Pvt. Ltd.	-	3,88,194.00
Manish Agarwal	-	7,14,910.33
Manoj Kumar Dubey	-	10,00,000.00
Ozone Logistics Pvt Ltd	(1,690.52)	-
Pasa Resources Pvt. Ltd.	35,001.67	35,001.67
Pawan Traders	-	1,47,331.00
Pratyaksha Infracon Pvt Ltd (Bricks)	-	1,13,532.50
Raj Kumar Singh	-	24,948.00
Shree Niketan	49,338.00	1,10,898.00



SMS Enterprises	-	1,77,930.40
SMVD Enterprises	(13,125.00)	4,26,721.50
Sri Shyam Bricks	-	28,500.00
Sri Shyam Trading Co.	-	1,53,006.00
Arihant Trading Agency	2,01,765.00	1,94,293.00
Binani & Co. - Kolkata	-	(3,00,000.00)
Garodia Enterprises	-	2,66,657.00
Gurpreet Singh	-	19,935.00
Jalan Industries	-	1,58,820.00
M.R Decor	-	3,58,069.00
Rahul Glass House	72,899.00	28,779.00
Satyam Enterprises	-	29,900.00
Shitun Enterprises-Kolkata	-	(2,76,142.00)
Shree Shyam Hardware	-	1,94,862.81
Shree Shyam Industries-Ranchi	3,74,078.00	4,99,734.00
Suraj Glass House	-	1,00,485.00
TruBild	-	1,42,497.00
Sri Balaji Iron & Steel Fabrication	(10,000.00)	-
	54,89,489.92	158,04,386.17
<u>Trade Payables for Professional Consultancy</u>		
Radha Gouri Creations	(3,200.00)	-
Anchor Solution Pvt. Ltd. (Consultancy)	-	16,000.00
Eternal Architects	2,33,513.30	95,041.00
Geocon Consultancy	-	-
Raj Agrawal & Associates	10,50,000.00	10,50,000.00
Visiontek Consultancy Services Pvt. Ltd.	45,000.00	45,000.00
	13,25,313.30	12,06,041.00
<u>Trade Payables for Supplies & Others</u>		
Achyuta Global	-	5,49,414.00
Ambica Sales	-	3,36,300.00
B.E.Communication Pvt Ltd	-	55,814.00
Chandra Vikash Tiwari	-	1,00,315.00
ECE Industries Ltd.	-	4,541.00
Gangadhar Prusty (Water Proofing)	-	(13,50,474.50)
Globe Solutions	5,38,700.30	25,69,150.30
Harshwardhan Enterprises (SBU Site)	202,55,167.56	278,96,977.56
Harshwardhan Enterprises - Birla Bagan	-	10,57,231.00
Jarman Sekh	3,00,754.00	9,94,085.00
Kailash Nayak	-	1,28,299.00
K.G.Sales Corportion	645.00	(2,21,720.70)
Lord Engineering Services	(12,00,000.00)	(12,00,000.00)
Maa Construction & Water Proofing	(2,90,000.00)	(2,90,000.00)
M.B. Hardware Stores	-	11,37,637.22
Mithlesh Kumar	-	3,18,322.97
Nideshwar Mahli	-	1,02,815.00
Omega Enterprises	-	7,941.69
Pankaj Jain	8,32,985.00	8,32,985.00
Ranchi Security Pvt. Ltd.	-	1,07,414.00
Rangoon Hardware Stores	35,134.38	47,065.38
Resonance WETP	29,380.00	(1,50,000.00)
Sanitary Corner	99,619.43	99,619.43
Shivang Infratech Pvt. Ltd.	123,75,468.20	95,47,690.20
Suraj Kumar Mahto	9,64,855.85	79,643.00
Anushka Imagine	-	(9,50,000.00)
Arihant Home Decor	40,850.00	1,53,236.00
Eastern Trade Agency	-	1,64,226.00
Harshwardhan Enterprises	-	13,28,379.00
Jalan Hardware Centre	-	2,00,000.00
JK White Cement Works	-	(83,300.00)



Kiran Enterprises	60,000.00	(2,60,000.00)
Krishna Hardware Stores	-	1,500.00
Messrs Umesh Sharma	-	13,600.00
MYK Arment Pvt.Ltd	-	70,676.00
Om Santi Enterprises	-	4,30,400.00
Prasad Hardware	-	28,875.00
Security & Intelligence Services (India) Ltd	(34,517.06)	0.00
Shree Raj Ply	-	1,63,484.00
Shresth Enterprises	1,78,501.00	3,40,005.00
Sri Arunoday Marketing	-	13,608.00
Sri Krishna Electrical	1,26,000.00	97,015.00
Steel Trading Corporation	-	33,327.00
Tripurari Kr. Sinha	-	31,000.00
Tulsyan Distributors	3,48,221.00	29,931.00
Goyal Steel	5,52,475.00	-
Santosh Kumar Saw (Gangadhar WP)	86,193.59	-
Tirupati Roadways	38,874.00	-
Gem Technicaids	(9,00,000.00)	-
Hardware Center	4,33,628.00	-
Interio World	(50,000.00)	-
M/s Eco Bricks	25,544.00	-
Radha Gouri Solutions Pvt. Ltd.	28,550.00	-
Star Sanitation Trust	(80,000.00)	-
Tirupati Sales & Marketing	(1,70,000.00)	-
Tulsyan Enterprises	-	1,73,976.00
	346,27,029.25	447,41,003.55
TOTAL	535,20,191.83	749,19,783.91

Long Term Loans & Advances

PARTICULARS	2020-21	2019-20
<u>Advance for Capital Goods</u>		
Laxmi En-Fab Pvt Ltd	-	100,00,000.00
Raj Narayan Sen	10,00,000.00	-
Security Deposit (Electricity)	2,92,440.00	-
Security Deposit (Maintenance)	(34,72,700.00)	-
Sharda Excel Pvt. Ltd.	17,74,408.00	-
Sheo Kumar	25,00,000.00	-
Shushanto Kumar Sen	10,00,000.00	-
Sanjay Kumar Sharda (Advance)	3,03,800.00	-
TOTAL	33,97,948.00	100,00,000.00

SHORT TERM LOANS & ADVANCES

PARTICULARS	2020-21	2019-20
<u>Advances (Others)</u>		
<u>Advances for Expenses</u>		
ACC Limited	17,100.00	17,100.00
Leena Sharda (Security against Land for Development)	180,00,000.00	180,00,000.00
RS Education Foundation Pvt Ltd	54,05,000.00	54,05,000.00
SJ Transport	17,059.00	17,059.00
Oxygen Cylinder (Security Deposit)	10,000.00	10,000.00
Advance for Land at Taimara	10,00,000.00	-
Richvid Food & Beverage Pvt. Ltd.	30,00,000.00	30,00,000.00
Earnest Deposit (BIT Mesra)	7,50,000.00	-



	281,99,159.00	264,49,159.00
<u>Advance to Government for Taxes & Others</u>		
Advance Tax (AY 2020-21)	-	85,00,000.00
Advance Tax (AY 2021-22)	39,00,000.00	-
TDS on Property (AY 2020-21)	1,08,000.00	5,49,610.00
TDS on Property (AY 2021-22)	6,19,426.35	-
TDS on Interest and Contractual Works (AY 2020-21)	-	43,97,917.00
TDS on Interest and Contractual Works (AY 2021-22)	9,57,710.46	-
TDS on Contractual Works (AY 2021-22) c/f	1,24,300.00	-
TCS Receivable (AY 2021-22)	368.00	-
I.Tax Refund (AY 2018-19)	4,49,526.60	4,49,526.60
GST Input Credit	43,94,511.38	24,22,826.26
GST Input Blocked (2019-20)	-	22,76,283.00
CGST Cash Ledger	256.00	1,23,262.00
SGST Cash Ledger	289.00	1,23,262.00
Income Tax Refundable (AY 20-21)	87,36,981.00	-
	192,91,368.79	188,42,686.86
<u>Advance to Directors & Employees</u>		
<u>Directors</u>		
Ashok Kumar Agarwal	2,65,539.00	22,87,054.00
<u>Employees & Labours</u>		
Benu Gopal	19,000.00	33,000.00
Kiriti Mandal	22,551.00	22,551.00
Manu Yadav	(4,000.00)	(5,163.00)
Mukesh Singh	10,000.00	-
Nalini Kumar	20,000.00	2,000.00
Suraj Verma (Adv)	-	17,500.00
Ansh (Salary Advance)	4,000.00	(1,000.00)
Ashish Anand (Adv)	35,000.00	10,000.00
Kamal Nayan Mishra (Adv)	4,000.00	-
Ravi Shankar Singh (Adv)	34,000.00	-
Santosh Sahay Awasthi (Adv)	4,000.00	20,000.00
	4,14,090.00	23,85,942.00
TOTAL	479,04,617.79	476,77,787.86



IN THE MATTER OF
SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

PAN : AAUCS8444B

D.O.I : 21-07-2014

ASSESSMENT YEAR : 2021-22

FINANCIAL YEAR : 2020-21

COMPUTATION OF TAXABLE INCOME

BUSINESS INCOME

Net Profit as per audited Profit and Loss Account	210,97,478.17	
Add : Depreciation as per Companies Act, 2013	9,07,053.66	
	<u>220,04,531.83</u>	
Less : Depreciation as per Income Tax Act, 1961	(7,00,768.94)	
		213,03,762.89
		<u>213,03,762.89</u>
Gross Total Income/(Loss) (rounded off to)		<u>213,03,760.00</u>

COMPUTATION OF TAX PAYABLE

Tax Payable on Rs. 213,03,760.00 @ 22% u/s 115BAA comes to		46,86,827.00
Add: Surcharge @ 10%		4,68,683.00
		<u>51,55,510.00</u>
Add: Education Cess @ 4 %		2,06,220.00
		<u>53,61,730.00</u>
	Tax Payable	
Less: TDS/TCS		(15,77,504.81)
		<u>37,84,225.19</u>
Less: Advance Tax Paid on		
15-06-2020	4,00,000.00	
15-09-2020	10,00,000.00	
14-12-2020	15,00,000.00	
15-03-2021	10,00,000.00	(39,00,000.00)
		<u>(1,15,774.81)</u>
Add: Interest U/s 234A		-
Add: Interest U/s 234B		-
Add: Interest U/s 234C	5,029.00	5,029.00
		<u>(1,10,745.81)</u>
Less: Paid U/s 140A		-
	Balance Payable/(Refundable) (rounded off to)	<u>(1,10,745.81)</u>
		<u>(1,10,750.00)</u>

SHARDA SHELTERS PRIVATE LIMITED

CIN: U45201JH2014PTC002233

REG. OFFICE : P.O. BARAJAMDA, PASHCHIM SINGHBHUM- 833221, JHARKHAND

Ref. No. _____

Date : _____

To,
N.K.D. & Co.
Chartered Accountants
2nd Floor, "Radha Gouri",
North Market Road, Upper Bazar,
Ranchi-834001 (Jharkhand)

Sir,

Sub.: Management Representation / Certificate

This is to certify that :-

- 1 No personal expenses has been debited to Profit & Loss Account.
- 2 No Capital expenses has been debited to Profit & Loss Account.
- 3 None of the Directors have any disqualifications as referred to in clause (g) of sub section (1) to Section 274 of the Companies Act, 2013.
- 4 Closing Work in progress was valued at Rs. 1787,93,080.93 as on 31-03-2021.
- 5 Cash in hand was Rs. 12,256.38 as on 31-03-2021.
- 6 Payments exceeding Rs 10,000.00/- were made by Account payee cheques/drafts only.
- 7 Acceptance/ Repayments of loan were made through account payee cheques/Drafts only in accordance with the provision of section 269SS/T of the Income Tax Act 1961.
- 8 No contingent liability were outstanding as on 31-03-2021.
- 9 Provisions has been made for all the liabilities, if any, outstanding as on 31-03-2021.

For Sharda Shelters Private Limited

Sharda Shelters Pvt. Ltd.

Sanjay
Sanjay Kumar Sharda **Director**

Director

DIN : 00944752

Sharda Shelters Pvt. Ltd.

Saurabh
Saurabh Sharda **Director**

Director

DIN : 08912346