

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AAACL3697D		
Name	LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED		
Address	HB-7, 1ST FLOOR , CITY CENTRE , SECTOR-4 , BOKARO STEEL CITY , 35-Jharkhand , 91-India , 827004		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	897404640090122

Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		51,78,810	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	13,03,403	
	Interest and Fee Payable	5	50,285	
Distribution Tax details	Total tax, interest and Fee payable	6	13,53,688	
	Taxes Paid	7	13,53,688	
	(+)Tax Payable /(-)Refundable (6-7)	8	0	
	Dividend Tax Payable	9	0	
	Interest Payable	10	0	
	Total Dividend tax and interest payable	11	0	
	Taxes Paid	12	0	
	(+)Tax Payable /(-)Refundable (11-12)	13	0	
	Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
		Additional Tax payable u/s 115TD	15	0
		Interest payable u/s 115TE	16	0
		Additional Tax and interest payable	17	0
		Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0		

This return has been digitally signed by PRABIR SINHA in the capacity of Managing Director having PAN AHGPS6868M from IP address 10.1.122.226 on 09-01-2022 12:58:08
DSC Sl. No. & Issuer 3299662 & 19549730CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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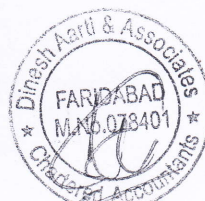


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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Sippy Sinha
Director



La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Prabir
Director

NAME OF ASSESSEE : LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PAN : AAACL3697D
OFFICE ADDRESS : HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, BOKARO STEEL CITY, JHARKHAND-827004
STATUS : PUB NOT INT **ASSESSMENT YEAR** : 2021 - 2022
WARD NO : ITO WARD 3(3), BOKARO **FINANCIAL YEAR** : 2020 - 2021
D.O.I. : 01/11/1995
EMAIL ADDRESS : aashiyanestate@yahoo.com
NATURE OF BUSINESS : BUILDERS
STOCK VALUATION METHOD : MARKET PRICE OR COST WHICH EVER IS LESS
METHOD OF ACCOUNTING : MERCANTILE
NAME OF BANK : BANK OF INDIA
IFSC CODE : BKID0004800
ADDRESS : BOKARO STEEL CITY, SECTOR-4
ACCOUNT NO. : 480020110000493
OPTED FOR TAXATION U/S 115BAA : YES
RETURN : ORIGINAL (FILING DATE : 09/01/2022 & NO. : 897404640090122)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 5169710

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		5007705
ADD :		
DEPRECIATION DISALLOWED	1257180	
DISALLOWED U/S 37	108734	
DISALLOWED U/S 40	110000	1475914
		<u>6483619</u>
LESS :		
INTEREST ON INCOME TAX REFUND ALLOWED U/S 40	9101	
ALLOWED DEPRECIATION	77000	
	1227808	-1313909
		<u>5169710</u>

INCOME FROM OTHER SOURCES 9101

INTEREST ON I.TAX REFUND		9101
TOTAL		<u>9101</u>

GROSS TOTAL INCOME	<u>5178811</u>
TOTAL INCOME	5178811
TOTAL INCOME ROUNDED OFF U/S 288A	5178810

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 5178810 @ 22%	1139338
	<u>1139338</u>
ADD: SURCHARGE @ 10%	113934
	<u>1253272</u>
ADD: HEALTH AND EDUCATION CESS @ 4%	50131
	<u>1303403</u>

LESS TAX DEDUCTED AT SOURCE

SECTION 194A: OTHER INTEREST	98986	
SECTION 194NF: SECTION 194NF	26912	125898
		<u>1177505</u>

LESS ADVANCE TAX La-Elixir Aashiyan Estate Developers Pvt. Ltd.

Sibby Singh
Director



La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Director

0510308 - 91206 - 15-09-2020	200000	
0013283 - 15843 - 07-12-2020	300000	
0510308 - 16994 - 10-03-2021	300000	
0510080 - 42948 - 31-03-2021	225000	1025000
		152505

ADD INTEREST PAYABLE

INTEREST U/S 234A	4575	
INTEREST U/S 234B	15250	
INTEREST U/S 234C	30460	50285
		202790

LESS SELF ASSESSMENT TAX U/S 140A

punjab national bank - 0302275 - 02270 - 08-01-2022	202790	202790
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TAX PAYABLE

NIL

INTEREST CALCULATION U/S 234A

Period of Default (November 1, 2021 To January 8, 2022, Period Included Upto January 9, 2022)

$3 * 1\% * 152500 (152505) = 4575$

INTEREST CALCULATION U/S 234B

Period of Default (April 1, 2021 To January 8, 2022, Period Included Upto January 9, 2022)

$10 * 1\% * 152500 (152505) = 15250$

INTEREST CALCULATION U/S 234C

Ist : $3 * 1\% * 176600 (176626 (1177505 * 15\%)) = 5298$

IIInd : $3 * 1\% * 329800 (329877 (529877 (1177505 * 45\%)-200000)) = 9894$

IIIrd : $3 * 1\% * 383100 (383129 (883129 (1177505 * 75\%)-500000)) = 11493$

IVth : $1 * 1\% * 377500 (377505 (1177505 (1177505 * 100\%)-800000)) = 3775$

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2020	15%	176626	12%	141301	-	0	0	176626	5298
IIInd	15-09-2020	45%	529877	36%	423902	15-09-2020	200000	200000	329877	9894
IIIrd	15-12-2020	75%	883129	75%	883129	07-12-2020	300000	500000	383129	11493
IVth	15-03-2021	100%	1177505	100%	1177505	10-03-2021	300000	800000	377505	3775

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	20AAACL3697D1ZU
Amount of turnover/Gross receipt as per the GST return filed	52911047

FIXED ASSETS

Block	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
BUILDING	10.00%	22,78,385	0	0	0	22,78,385	2,27,839	20,50,546
FURNITURE AND FITTINGS	10.00%	4,99,438	54,200	0	0	5,53,638	55,364	4,98,274
MACHINERY AND PLANT	15.00%	60,66,405	30,312	52,188	0	61,48,905	9,18,422	52,30,483
MACHINERY AND PLANT	40.00%	65,458	0	0	0	65,458	26,183	39,275
Total		89,09,686	84,512	52,188	0	90,46,386	12,27,808	78,18,578

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
La-Elixir Aashiyam State Developers Pvt. Ltd.				

Sibby Singh
Director

La-Elixir Aashiyam State Developers Pvt. Ltd.

Audit Fees	2021-22	110000	77000	33000
Total		110000	77000	33000

DISALLOWED U/S 37

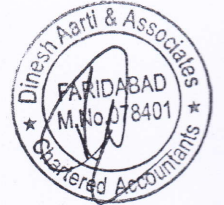
Sr. No.	Particulars	Amount
1	INTEREST PAID ON GOVT. TAXES	46935.00
2	PM CARES DONATION	25000.00
3	TDS DEMAND	29599.00
4	GST LATE FEES	7200.00
	Total	108734.00

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Sippy Singh
Director

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

[Signature]
Director



**DINESH AARTI AND ASSOCIATES**

Chartered Accountants

231, Vardhman Star Shop Mall, Mathura Road, Sector-19, Faridabad-121002 Haryana

Phone : , E-Mail :

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. I report that the statutory audit of LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED, HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, BOKARO STEEL CITY, JHARKHAND-827004. PAN - AAACL3697D was conducted by M/s DINESH AARTI AND ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 11/11/2021 along with a copy each of -
 - (a) the audited Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021
 - (b) the audited balance sheet as at 31st March, 2021
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observation/Qualification
1	Others	The value of input tax credit of GST as accounted in the books of accounts maintained by the assessee is subject to reconciliation with the figures of such credit as reflected in GSTR 2A at GST Portal which may also have an effect on other related items.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	As informed to us, Creditors under MSME is not ascertainable.
3	Valuation of closing stock is not possible.	Valuation of Closing Stock is done by management

For DINESH AARTI AND ASSOCIATES
Chartered Accountants**Dinesh Kumar Agarwal**
(Proprietor)

M. No. : 078401

FRN : 0017054N

231, Vardhman Star Shop Mall, Mathura Road,
Sector-19, Faridabad-121002 HaryanaDate : 11/11/2021
Place : Faridabad

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

- 1 Name of the assessee : LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
- 2 Address : HB-7, IST FLOOR, CITY CENTRE, SECTOR-4, BOKARO STEEL CITY, JHARKHAND-827004
- 3 Permanent Account Number : AAACL3697D
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (JHARKHAND)	20AAACL3697D1ZU

- 5 Status : 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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? : Yes

Section under which option exercised : 115BAA

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : NA
- 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. : NA

- 10 a Nature of business or profession.

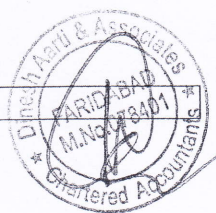
Sector	Sub sector	Code
CONSTRUCTION	Other construction activity n.e.c.(06010)	06010
CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

- b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : Yes

COMPUTERISED BOOKS OF ACCOUNTS, CASH BOOK, JOURNAL, LEDGER ETC.



- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
COMPUTERISED BOOKS OF ACCOUNTS, CASH BOOK, JOURNAL, LEDGER ETC.	INDIA	HB-7, 1ST FLOOR	CITY CENTRE, SECTOR-4	827004	BOKARO	JHARKHAND

- c List of books of account and nature of relevant documents examined.

COMPUTERISED BOOKS OF ACCOUNTS, CASH BOOK, JOURNAL, LEDGER ETC.

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**
on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether there has been any change in the method of accounting : **No**
employed vis-à-vis the method employed in the immediately preceding previous year.

- c If answer to (b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**
complying with the provisions of income computation and disclosure standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	Refer to the significant accounting policies mentioned at note no -1(a) to the financial statement
ICDS II-Valuation of Inventories	Refer to the significant accounting policies mentioned at note no -1(c) to the financial statement. For carrying amount and classification refer note no of balance sheet. Inventories are not inclusive of duties and taxes, yet there is no effect on profit, Refer to para 14(b) of form 3CD. The assessee following standard costing as a measurement of cost and that approximates the actual cost
ICDS IV-Revenue Recognition	Refer to the significant accounting policies mentioned at note no -1(d) to the financial statement.



ICDS X-Provisions, Contingent Liabilities and Contingent Assets	There is no contingent liability as on the date of Balance Sheet known to the company
ICDS V-Tangible Fixed Assets	Refer to the clause 18 of form 3CD

14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.

Description	Amount
Nil	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 & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

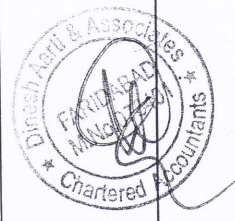
Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable ?



Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
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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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year	
						Purchase value	Adjustment on account of						Total value of purchase
							CEN VAT	Change in rate of exchange					
(18l) Building @ 10%-Sec 32(1)(i)	10%	2278385			2278385						227839	2050546	
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(i)	10%	499438			499438	54200	0	0	0	54200		55364	498274
(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	6066405			6066405	82500	0	0	0	82500		918422	5230483
(18c) Plant & Machinery @ 40%-	40%	65458			65458							26183	39275



Sec 32(1)(i)															
Total		8909 686	0	0	89096 86	13670 0	0	0	0	136700	0	0	12278 08	78185 78	

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
18/07/2020	18/07/2020	54200	0	0	0	54200
	Total	54200	0	0	0	54200

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
21/08/2020	21/08/2020	30312	0	0	0	30312
22/12/2020	22/12/2020	52188	0	0	0	52188
	Total	82500	0	0	0	82500

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	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)]

Description	Amount
Nil	Nil

b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
DONATION	25000

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

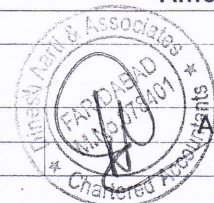
Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
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Nil	Nil
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Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
GST LATE FEES	7200
TDS DEMAND	29599
INTEREST ON GOVERNMENT TAXES	46935

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
31/03/2021	110000	AUDIT FEES	DINESH AARTI AND ASSOCIATES	ADLPA1002E		SECTOR-19, FARIDABAD, FARIDABAD - 121002, HARYANA INDIA

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

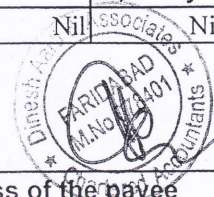
iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of	Nature of	Name of the	PAN of the	Aadhaar of the	Address of the payee	Amount of levy	Amount out of



	payment	payment	payee	payee	payee		deducted	(VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (ia) : 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)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

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

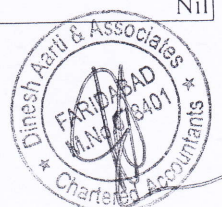
g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	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

Particulars	Amount
Nil	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. : Nil

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
PARMANAND SINHA	AQZPS5437J		DIRECTOR	REMUNERATION	1800000
PRABIR SINHA	AHGPS6868M		DIRECTOR	REMUNERATION	2400000
SIPPY SINHA	AGYPS0270L		DIRECTOR	REMUNERATION	2400000

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	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 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAYABLE	923644

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty : No or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : No of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit && Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil



- 28 Whether during the previous year the assessee has received any property, : **No**
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.

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 29 Whether during the previous year the assessee received any consideration for : **No**
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.

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

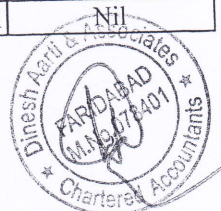
- 30 Details of any amount borrowed on hundi or any amount due thereon (including : **No**
interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : **No**
(1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : **No**
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the



following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : NA arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
PRABIR SINHA	BOKARO STEEL CITY, JHARKH AND	AHGPS6868M'		1690000	No	1769594	Yes-Electronic clearing system	

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom	Aadhaar of the person from whom	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by	In case the specified sum was taken or accepted by cheque or bank
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		specified sum is received	specified sum is received		cheque or bank draft or use of electronic clearing system through a bank account	draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
PRABIR SINHA	BOKARO STEEL CITY, JHARKHAND	AHGPS6868M		1690000	1769594	Yes-Electronic clearing system	



- 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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

- 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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

- 32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **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. : **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. : **No**



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

Section under which	Amounts admissible as per the provision of the Income-tax Act, 1961 and
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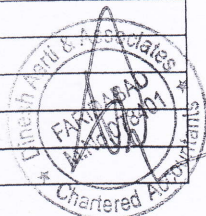
deduction is claimed	fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

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

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)
1	2	3	4	5	6	7	8	9	10
RCHL00170C	194-I	Rent	259200	259200	259200	19440	0	0	0
RCHL00170C	194C	Payments to contractors	27289434	27289434	27289434	210486	0	0	0
RCHL00170C	194H	Commission or brokerage	100000	100000	100000	3751	0	0	0
RCHL00170C	194J	Fees for professional or technical services	75000	75000	75000	5625	0	0	0
RCHL00170C	192	Salary	6600000	6600000	6600000	1198940	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted : Yes or tax collected, if yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
RCHL00170C	Form 26Q	31/03/2021	23/09/2020	Yes	
RCHL00170C	Form 26Q	31/03/2021	19/11/2020	Yes	
RCHL00170C	Form 26Q	31/01/2021	13/01/2021	Yes	
RCHL00170C	Form 26Q	15/07/2021	22/07/2021	Yes	
RCHL00170C	Form 24Q	31/03/2021	23/09/2020	Yes	
RCHL00170C	Form 24Q	31/03/2021	19/11/2020	Yes	
RCHL00170C	Form 24Q	31/01/2021	13/01/2021	Yes	
RCHL00170C	Form 24Q	15/07/2021	22/07/2021	Yes	



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

Tax deduction and Collection Account Number(TA N)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
RCHL00170 C	210	210	30/08/2020
RCHL00170 C	93	93	31/10/2020
RCHL00170 C	22534	22534	08/01/2021
RCHL00170 C	900	900	30/08/2020
RCHL00170 C	750	750	31/10/2020

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

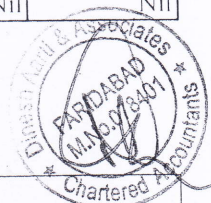
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 36 A Whether the assessee has received any amount in the nature of dividend : No as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil



37 Whether any cost audit was carried out. ?" : No

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : No
in relation to valuation of taxable services, finance act 1994 in relation to
valuation of taxable service as may be reported/identified by the auditor. ?

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

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	151689651			145194699	
Gross profit/turnover	31943981	15168965 1	21.06	31383374	14519469 9	21.61
Net profit/turnover	5007705	15168965 1	3.30	4660749	14519469 9	3.21
Stock-in-trade/turnover	35287520	15168965 1	23.26	33265382	14519469 9	22.91
material consumed/Finished goods produced			Nil			Nil

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.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form : No
No. 61A or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

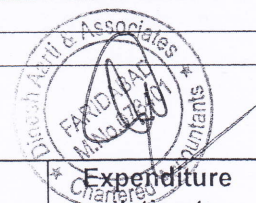
43 Whether the assessee or its parent entity or alternate reporting entity is liable to : No
furnish the report as referred to in sub-section (2) of section 286:
if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

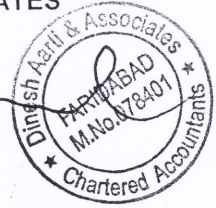
44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April, 2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to	Relating to	Relating to other	Total payment	



	goods or services exempt from GST	entities falling under composition scheme	registered entities	to registered entities	
	NA	NA	NA	NA	NA

For DINESH AARTI AND ASSOCIATES
Chartered Accountants

Dinesh Kumar Agarwal
Proprietor

M. No. : 078401

FRN : 0017054N

231, Vardhman Star Shop Mall, Mathura Road,
Sector-19, Faridabad-121002 Haryana

Date : 11/11/2021

Place : Faridabad

DINESH AARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

Dinesh Kumar Agarwal
M.Com., F.C.A.

231, Vardhman Star Shop Mall, Sector-19,
Mathura Road, Faridabad-121002
Ph. No. 0129-4031852, Mob. - 9811195852

INDEPENDENT AUDITOR'S REPORT

To
The Members of
LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of **M/s LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

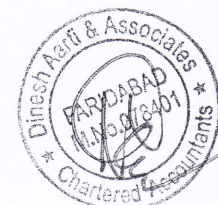
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Information Other than the Standalone Financial Statements and Auditor's Report Thereon

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Financial Statements or our knowledge obtained during the course of our 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.

Management's Responsibility for the Standalone Financial Statements

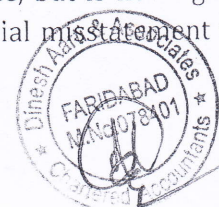
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

That Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 A** a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.



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 Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;


(e) On the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us the company has made all the disclosures.

- 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.

**For Dinesh Aarti & Associates
Chartered Accountants**

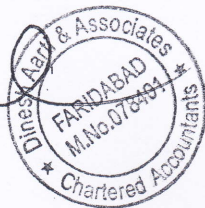

Dinesh Kumar Agarwal
(Proprietor)

M.No. 078401

FRN. 017054N

Date : 11 November, 2021

UDIN: 22078401AAAAAD6758



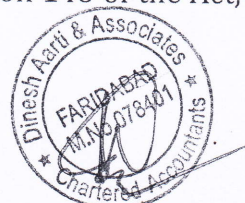
ANNEXURE - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2021, we report that:

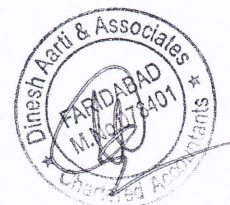
- 1) (a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, no immovable properties are held in the name of the company.
- 2) The inventories have been physically verified during the year by the management. In our opinion, frequency of verification of inventory is reasonable. There are no material discrepancies noticed by the management.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

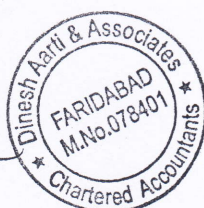
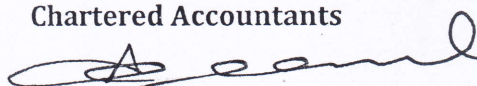


- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. There is no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no material dues of duty of customs, duty of excise, value added tax, cess and any other statutory dues which have not been deposited with the appropriate authorities on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks, financial institutions and government. The Company does not have any dues to debenture holders during the year.
- 9) Based upon the audit procedures performed and 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 material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- 11) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of paragraph 3 (xii) of the Order is not applicable.
- 13) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



- 14) Based upon the audit procedures performed and 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) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- 16) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Dinesh Aarti & Associates
Chartered Accountants



Dinesh Kumar Agarwal
(Proprietor)
M.No. 078401
FRN. 017054N
Date : 11 November, 2021
UDIN: 22078401AAAAAD6758

LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004

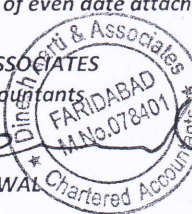
BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note No.	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	5,014,000.00	5,014,000
(b) Reserves and surplus	3	55,346,956.00	51,635,017
		<u>60,360,956.00</u>	<u>56,649,017</u>
2 Share application money			
		-	-
3 Non-current liabilities (Long Term)			
(a) Long-term borrowings	4	47,512,006.00	68,970,979
(b) Deferred tax liabilities (Net)		-	-
		<u>47,512,006.00</u>	<u>68,970,979</u>
4 Current liabilities (Short Term)			
(a) Short-term borrowings	6	12,844,322.00	10,267,767
(b) Trade payables	7	84,343,588.00	50,635,228
(c) Other current liabilities	8	24,263,757.00	31,628,103
(d) Short-term provisions	9	1,303,403.00	1,202,001
		<u>122,755,070.00</u>	<u>93,733,099</u>
TOTAL		<u><u>230,628,032.00</u></u>	<u><u>219,353,095</u></u>
II. ASSETS			
1 Non-current assets (Long Term)			
(a) Fixed assets			
(i) Tangible assets (Net)	10	5,615,353.00	6,735,833
(b) Deferred tax assets (Net)	5	572,839.00	565,202
(c) Long-term loans and advances	11	100,412,744.00	102,953,088
(d) Other non-current assets		-	-
		<u>106,600,936.00</u>	<u>110,254,123</u>
2 Current assets (Short Term)			
(a) Inventories	12	35,287,520.00	33,265,382
(b) Trade receivables	13	70,919,491.00	55,769,023
(c) Cash and bank balances	14	9,318,948.00	6,080,413
(d) Short-term loans and advances	15	8,501,137.00	13,984,154
		<u>124,027,096.00</u>	<u>109,098,972</u>
TOTAL		<u><u>230,628,032.00</u></u>	<u><u>219,353,095</u></u>

Summary of significant accounting policies 1
 The accompanying notes are an integral part of the financial statements
 As per our audit report of even date attached

For **DINESH AARTI & ASSOCIATES**
 Chartered Accountants

(Signature)
DINESH KUMAR AGARWAL
 (PROPRIETOR)
 M.NO.: 078401
 FIRM REG. NO. 017054N
 PLACE : Faridabad
 DATE : 11.11.2021
 UDIN: 22078401AAAAAD6758



For **LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED**

La-Elixir Aashiyan
Estate Developers Pvt., Ltd.

(Signature)
Sippy Singh
 Director

La-Elixir Aashiyan
Estate Developers Pvt., Ltd.

(Signature)
 Director

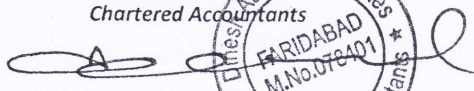
(Signature)
 Director

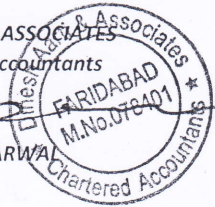
LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
I Income			
a Revenue from operations (gross)		151,689,651	145,194,699
Less: Excise Duty			
Revenue from operations (net)		<u>151,689,651</u>	<u>145,194,699</u>
b Other Income		<u>1,328,500</u>	<u>1,351,129</u>
Total Income		<u>153,018,151</u>	<u>146,545,828</u>
II Expenses			
Purchase of Stock in Trade	16	121,767,808	91,462,195
(Increase) / decrease in inventories	17	(2,022,138)	22,553,839
Employee benefit expense	18	11,459,509	10,322,757
Other expenses	19	<u>7,243,184</u>	<u>6,014,079</u>
Total expenses		<u>138,448,363</u>	<u>130,352,870</u>
III Earnings before interest, tax, depreciation and amortisation (EBITDA) (I-II)			
		14,569,788	16,192,958
Depreciation and amortisation expense	10	<u>1,257,180</u>	<u>1,436,459</u>
Net depreciation and amortisation expense		1,257,180	1,436,459
Finance costs	20	8,304,903	10,095,750
IV Profit before tax			
		5,007,705	4,660,749
V Tax expense			
Tax Expense for Current Year		1,303,403	1,202,001
Deferred tax charge / (credit)		<u>(7,637)</u>	<u>(11,488)</u>
Net tax expense		1,295,766	1,190,513
VI Profit for the year (V-VI)			
		<u>3,711,939.00</u>	<u>3,470,236</u>
VII Earnings per share			
	21		
Basic		7.40	6.92
Diluted		7.40	6.92

Summary of significant accounting policies 1
The accompanying notes are an integral part of the financial statements
As per our audit report of even date attached

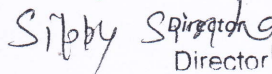
For DINESH AARTI & ASSOCIATES
Chartered Accountants

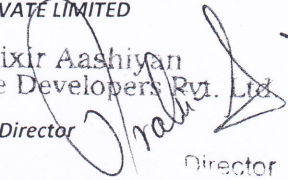

DINESH KUMAR AGARWAL
(PROPRIETOR)
M.NO.: 078401
FIRM REG. NO. 017054N
PLACE: Faridabad
DATE : 11.11.2021
UDIN: 22078401AAAAAD6758



For LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.


Sibi Srinivas
Director

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.
Director 
Director

LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004
CIN-U45202JH1995PTC006817

SCHEDULE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CORPORATE INFORMATION

La-Elixir Aashiyan Estate Developers Private Limited is a private limited company in India and incorporated under the provisions of the Companies Act, 1956.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

The previous year figures have been regrouped or rearranged/ re-classified wherever necessary to conform to the current presentation and to make them comparable with the figures of current year.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial statements have been prepared under the historical cost convention on an accrual basis. The financial statements have been prepared to comply in all material respects and other applicable accounting standards as notified by the Companies Accounting Standard Rules, 2006 (as amended) to reflect the financial position and the results of operations of the Company.

1. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH, 2021:

(a) Basis for Accounting

The financial statements are prepared on historical cost convention. The accounts materially comply with mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013.

Accounting policies as mentioned in ICDS I are also complied while preparing books of accounts and do not bear any change in income computed under heads "Profits and Gains of Business or Profession" or "Income from other sources". Marked to market losses or any expected losses are not recognized in books of accounts maintained.

(b) Use of Estimates

The Preparation of financial statements requires estimates and assumptions to be made that affect reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reported period. Any revision to accounting estimates is recognized prospectively.

(c) Inventories

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Sippy Singh
Director



La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Director

Inventories are valued at cost or net realizable value whichever is lower as certified by the management. The cost of inventories comprises purchase cost, cost of services, carrying cost and conversion cost including any expenditure directly attributable to bringing the inventories to their present location and condition.

FIFO/Weighted Average/standard cost/Retail method is followed for measuring cost of inventories.

(d) Revenue Recognition

Gross receipts are net of returns and trade discounts if any. Revenue (Income) has been recognized only when it is certain that the ultimate collection will be made. The expenses are taken on accrual basis.

Revenue from sale of goods/sale of services in the course of ordinary activities is recognized to the extent it is probable that the economic benefits will flow to the assessee and revenue can be reliably measured and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale or its collection.

Revenue from sale of goods is recognized when goods are delivered and title has passed along with significant risk and rewards of ownership of goods.

(e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation.

Disclosure requirement as required under ICDS V are given at point no 18 of form 3CD.

(f) Depreciation

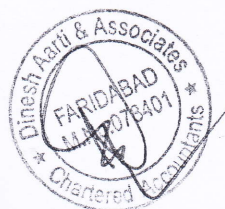
Depreciation has been charged on all fixed assets by written down value method as per the useful life specified in Schedule II of Companies Act, 2013. Depreciation on addition to fixed assets is provided on pro-rata basis from the date the assets put to use. Depreciation on sale/deduction from fixed assets is provided for up to date of sale, deduction or discardment as the case may be.

(g) Taxation

(i) Provision for Income Tax Liability is provided on the basis of accounts made for the Financial Year ended 31st March each year as per Income Tax Act, 1961 and the basis of Tax Audit Report on even date.

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

(h) Foreign Currency Transactions

There is no earning in Foreign Exchange during the year.

(i) Contingent Liabilities

There is no contingent liability as on the date of Balance Sheet known to the company.

(j) Investments

There are Short term/Long term investments made during the year.

(k) Related Party Disclosure

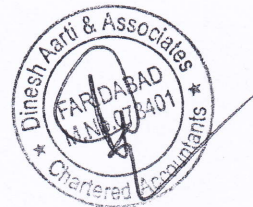
(i) The Directors have not charged any Board Meeting Fee.

(ii) During the period under review company has made transactions with the following Related Parties :

Name of the Related Party	Relation	Director Remuneration Amount (Rs.)
Mr. Parmanand Sinha	Director	18,00,000.00
Mr. Prabir Sinha	Director	24,00,000.00
Mrs. Sippy Sinha	Director	24,00,000.00

(l) Giving loans by companies under Companies Act 2013

Provisions of Section 185 of Companies Act, 2013 which provides no company shall directly or indirectly advance any loan to its director or to any other person in whom the director is interested or give any guarantee or provide security in connection with the loan taken by the director or any such other person are complied with.



La-Elixir Aashiyam
Estate Developers Pvt. Ltd

Sippy Singh
Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004

2. SHARE CAPITAL

Particulars	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Authorized Shares 10,00,000 Equity shares of Rs. 10 each	10,000,000	10,000,000
Issued, Subscribed and fully paid-up shares 5,01,400 Equity shares of Rs 10 each fully paid	5,014,000	5,014,000

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31 March 2021	
	No. of Shares	Amount (Rupees)
Shares outstanding at the beginning of the year	501,400	5,014,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	501,400	5,014,000

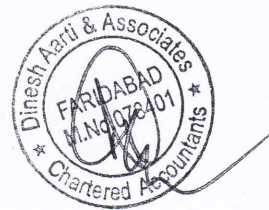
(b) Details of shareholders holding more than 5% shares in the Company

	31 March 2021	
	No. of shares	% holding
Equity shares of Rs. 10 each fully paid up		
Lu Helios Developers	250,000	49.86%
Parma Nand Sinha	96,200	19.19%
Sippy Sinha	56,050	11.18%
Prabir Sinha	27,950	5.57%

As per the records of the company, including its register of shareholders/members and other declaration received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

3. RESERVES & SURPLUS

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Securities Premium Account		
Opening balance	30,121,000	30,121,000
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year	-	-
Closing balance	30,121,000	30,121,000
Profit & Loss Account		
Balance as per last financial statements	21,514,017	18,043,781
Add: amount transferred from surplus balance in the statement of profit and loss	3,711,939	3,470,236
Closing Balance	25,225,956	21,514,017
Total Reserves and Surplus	55,346,956	51,635,017



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Sinha
Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

4. LONG-TERM BORROWINGS

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Secured Loans		
Term Loan from Bank		
Car Loan - Central Bank Of India	-	145,696
Central Bank Of India (Term Loan)	922,049	
Bank of India (Term loan)	40,167,977	62,628,303
TOTAL	41,090,026	62,773,999
Unsecured Loans		
From Directors		
	3,396,980	3,396,980
	3,396,980	3,396,980
Advances from Flat - Allottees(Non-Current Liabilities)	3,025,000	2,800,000
TOTAL	47,512,006	68,970,979

5. DEFERRED TAX LIABILITY/ASSET (NET)

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Deferred tax (liability) / asset		
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	-	-
Tax effect of items constituting deferred tax liability	-	-
Tax effect of items constituting deferred tax assets		
On difference between book balance and tax balance of fixed assets	572,839	565,202
Tax effect of items constituting deferred tax assets	572,839	565,202
Net deferred tax (liability) / asset	572,839	565,202

6. SHORT-TERM BORROWINGS

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Secured Loans, Considered Good		
Central Bank Of India, OD A/C	9,515,017	6,984,419
Bank of Maharashtra, OD A/C	3,329,305	3,283,348
TOTAL	12,844,322	10,267,767

7. TRADE PAYABLE

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Unsecured, Considered Good		
Trade Payables (Outstanding more than one year)	16,321,346	18,492,327
Trade Payables (Others)	68,022,242	32,142,901
TOTAL	84,343,588	50,635,228



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

8. OTHER CURRENT LIABILITIES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Current maturities of Long Term debts		
Bank of India (Term loan)	11,250,000	11,250,000
Car Loan - Central Bank Of India	-	127,030
	<u>11,250,000</u>	<u>11,377,030</u>
Others Payables		
TDS Payable	923,644	584,421
cancellation Payable	4,211,000	4,952,000
	<u>5,134,644</u>	<u>5,536,421</u>
(ii) Advances from Flat - Allottees(Current Liabilities)	<u>4,325,530</u>	<u>12,699,667</u>
	<u>4,325,530</u>	<u>12,699,667</u>
(iii) <u>Other Expenses Payable</u>		
Audit Fees	80,000	30,000
Office Rent	39,960	165,080
Salary & Wages Payable	250,000	-
Security Charges Payable	16,368	-
Director's Remuneration payable	3,167,255	1,819,905
	<u>3,553,583</u>	<u>2,014,985</u>
TOTAL	<u><u>24,263,757</u></u>	<u><u>31,628,103</u></u>

9. SHORT TERM PROVISIONS

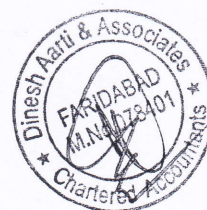
	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Provision for taxation made during the year	1,303,403	1,202,001
TOTAL	<u><u>1,303,403</u></u>	<u><u>1,202,001</u></u>

11. LONG TERM LOANS AND ADVANCES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Balance with Government Authorities		
Govt of Bihar (Stamp Paper)	1,711,932	1,711,932
Govt. of Jharkhand (Reg. Fees)	592,782	592,782
Others: FD		
Fixed Deposit(BOM)	4,922,081	4,691,609
Fixed Deposit (Bank of India)	4,650,739	4,373,199
BOM (FD)	413,206	387,275
Fixed Deposit(Central bank of India)	12,818,864	12,134,251
Loans & advances for Capital Expenditure		
Advance for Land (Bhagalpur)	11,257,900	11,257,900
Advance For Land (Ranchi)	6,000,000	-
Advance for Land (Bokaro)	38,045,240	47,804,140
Loans & Advances to Other Parties (Secured, considered good)		
M/S LU Helios Developers (Against Shares - Other than Cash)	20,000,000	20,000,000
	<u>100,412,744</u>	<u>102,953,088</u>

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

12. INVENTORIES

(valued at lower of cost and net realisable value)

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Land cost, Work In Progress & Finished goods etc.	35,287,520	33,265,382
TOTAL	35,287,520	33,265,382

13. TRADE RECEIVABLES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Recoverable against Flat Sale		
Outstanding for more than six months	30,372,492	9,944,169
Outstanding for less than six months	40,546,999	45,824,854
TOTAL	70,919,491	55,769,023

14. CASH AND BANK BALANCES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Cash and cash equivalents		
Cash in hand	230,183	369,480
Cheques in hand	3,093,680	3,093,680
Balances with banks in:		
State Bank of India C/A	456,580	1,120,671
Punjab National Bank (United Bank of India)	222,174	417,901
HDFC bank Ltd.	1,084,167	14,883
Bank of Maharashtra	471,152	104,860
Central bank of India	50,262	38,647
Bank of India	3,710,750	920,291
TOTAL	9,318,948	6,080,413

15. SHORT TERM LOANS AND ADVANCES

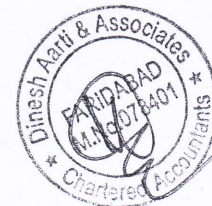
	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Balance with Government Authorities		
Advance Tax	1,025,000	1,350,000
TDS	125,898	135,121
Income Tax Refund AY 2018-19	37,646	37,646
Income Tax Refund AY 2019-20	-	229,570
Income Tax Refund AY 2020-21	264,217	-
GST	2,657,951	1,739,960
	4,110,712	3,492,297
Prepaid Expenses		
Prepaid Insurance	29,346	40,131
	29,346	40,131
Loans & Advances for Others		
	4,361,079	10,451,726
TOTAL	8,501,137	13,984,154

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Siddh Singh
Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Prabir
Director



16. PURCHASE OF STOCK IN TRADE & OTHER RELATED CONSTRUCTION COST

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Building Material	94,787,410	65,858,868
Job Work Paid	22,717,005	22,101,312
Wages	730,830	518,668
Consumable store	586,450	116,389
Carriage Inward	464,741	646,710
Machine Hire Charges	178,360	62,850
Electricity expenses	1,154,301	204,709
Power & Fuel	1,148,711	1,952,689
TOTAL	121,767,808	91,462,195

17. (INCREASE) / DECREASE IN INVENTORIES OF TRADED GOODS

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Inventory at the beginning of the year	33,265,382	55,819,221
Inventory at the end of the year	35,287,520	33,265,382
TOTAL	(2,022,138)	22,553,839

18. EMPLOYEE BENEFIT EXPENSES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Salaries	2,275,500	2,454,500
Director remuneration	6,600,000	6,600,000
Workmen and staff welfare expenses	2,584,009	1,268,257
TOTAL	11,459,509	10,322,757

19. OTHER EXPENSES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Office Rent	387,700	462,200
Consultancy Fees	128,749	142,740
Books & Periodicals	10,044	18,292
Medical Expenses	35,310	20,129
Commission & Brokage	130,000	146,700
GST Audit Fees	30,000	-
GST Late Filing Fees	7,200	5,450
Repair and maintenance	614,902	382,495
Vehicle Maintenance	503,064	335,192
Survey & Approval Fees of map	104,746	1,028,076
ROC Filing Fees	-	1,200
Mining fees	192,893	382,179
Telephone expenses	95,486	79,176
Printing and stationery	27,798	58,581
Advertisement and business promotion	2,029,476	792,845
Insurance Expense	68,734	104,361
Travelling & Conveyance expenses	435,220	257,824
Postage & Telegram	19,910	35,431
Legal expenses	102,500	101,000
Donation	25,000	-
Security Charges	775,465	770,214
Interest paid on Government Dues	46,935	32,726
Interest paid on income tax	-	4,860
Interest paid on TDS/ TDS Demand	29,599	15,790
Miscellaneous expenses	1,362,453	806,619
	7,163,184	5,984,079

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director



Payment to Auditor

As Auditor:

- Audit fee

80,000

30,000

80,000

30,000

TOTAL

7,243,184

6,014,079

20. FINANCE COST

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Interest Expense	8,198,816	9,897,349
Interest on Car Loan	13,295	36,439
Bank charges	92,792	161,962
TOTAL	8,304,903	10,095,750

21. EARNING PER SHARE

The following reflects the profit and share data used in the basic and diluted EPS computations:

Computation of basic earnings per share

Total operations for the year.

Profit/Loss after Tax

3,711,939

3,470,236

Weighted average number of equity shares in calculating basic EPS

501,400

501,400

Basic earnings per share in Rupees of face value of Rs.10

7.40

6.92

Computation of diluted earning per share

Total operations for the year.

Weighted average number of equity shares in calculating diluted EPS

501,400

501,400

Diluted earnings per share in Rupees of face value of Rs.10

7.40

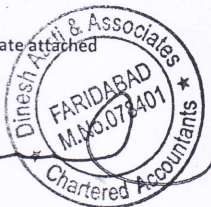
6.92

As per our audit report of even date attached

For DINESH AARTI & Associates
Chartered Accountants

DINESH KUMAR AGARWAL
(PROPRIETOR)
M.NO.: 078401
FIRM REG. NO. 017054N

PLACE : Faridabad
DATE : 11.11.2021



For LA-ELIXIR AASHIYAN ESTATE DEVELOPERS (P) Ltd.

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sibby Singh
Director

Director

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

Calculation of Deferred Tax Asset/liability for FY 2020-21

WDV of Fixed Assets as per companies act	5,615,353
WDV of Fixed Assets as per income tax act	7,818,578
Timing Difference	2,203,225
Deffered Tax Asset @ 26%	572,839
Less : DTA Created Last Year	565,202
Adjustment through Profit and loss account	7,637

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Satya Singh
Director



La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

[Signature]
Director

7. TRADE PAYABLE

	As at 31 March 2021 (Rupees)		As at 31 March 2020 (Rupees)	
	Others	More than 1 Year	Others	More than 1 Year
Outstanding for Job Work with Materials				
Ayub Ali Ansari	740,206.00	585,435.00	55,044	777,391
Balkishore Sharma	-	218,643.00	-	218,643
Chandan Kr. Flex	-	1,150,443.00	97,326	1,103,117
Dashrath Manjhi	1,745,450.00	815,695.00	1,050,044	813,651
Kailash Kr. Singh	-	1,416,146.00	558,747	922,399
Lalbahadur Sharma	-	1,376,104.00	-	1,384,604
Mathur Gope	1,715,635.00	43,440.00	1,979,240	-
Md. Mobarak Ansari	1,813,000.00	569,176.00	1,314,922	578,254
Mohan Rawani	-	415,148.00	-	485,148
Niwas Pratap Goutam	1,987,391.00	550,102.00	1,210,583	714,509
Parikshit Rajwar	980,138.00	1,051,956.00	734,036	1,087,820
Ramnath Prasad.	1,275,357.00	422,158.00	1,971,158	-
Rudo Singh	-	-	1,270,487	-
Shakti Kumar	1,277,794.00	720,082.00	1,633,757	-
Shanti Ram Mahto	-	665,941.00	-	685,941
Suresh Prasad	257,721.00	527,082.00	-	967,582
Aditya Ranjan Sinha	3,690,226.00	-	-	-
Anuranjan Kumar Jigyashu	3,660,685.00	-	-	-
Bittu Kumar Mandal	3,255,558.00	-	-	-
Chunchan Kumar	3,040,340.00	-	-	-
Durga Singh Chaudhary	3,093,305.00	-	-	-
Ganesh Kumar Mahto	2,831,290.00	-	-	-
Gopal Singh	1,645,200.00	-	-	-
Gopi Kumar	2,963,900.00	-	-	-
Haripad Kumar Rajwar	2,307,150.00	-	-	-
Jitendra Nath Mahto	2,939,660.00	-	-	-
Kanchan Kumar	1,943,400.00	-	-	-
Rudo Singh , BM	2,730,800.00	-	-	-
Santosh Prasad	1,285,400.00	-	-	-
Satyendra Kumar	3,645,206.00	-	-	-
Nandan Kr. Singh,	-	-	-	1,286,270
AMTC Life style	92,124.00	-	395,220	-
Bimal Malakar	1,658,922.00	-	-	-
Deepak Udyog	17.00	-	49,815	-
Dilip Kr. Mahto (BM)	-	243,160.00	493,160	-
Gomti Enterprises	53,909.00	-	139,282	-
Phani Bhushan Mahto (B.m)	168,000.00	902,920.00	3,599,620	-
Uttam Kr. Mahto (BM)	-	981,610.00	2,154,425	837,185
Uttam Prasad Mandal	3,493,656.00	-	1,932,905	-
Uttam Kr. Mahto Solagidhi (BM)	-	-	803,218	4,357,587
Deepak Electric	244,165.00	-	243,154	-
Home Delite	23,935.00	-	-	-
Kisto gope & Srishtidhar Gope	-	-	-	450,000
Manoj Plywood	-	-	68,019	-
Mr. Shivanand Sinha	130,000.00	-	-	-
Marble Center	447,324.00	-	285,182	-
Md. Barkat Ali Mansuri	841,060.00	22,718.00	965,218	-
M/s Aero Sales	-	-	18,460	-
Naaz Enterprises	-	-	64,260	-
Poddar Traders (Steel)	-	-	405,026	-
Prem Industries	-	2,056.00	2,056	-

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

Raj Security Services			12,158	-
Putzmeister Concrete Machines Pvt Ltd	-	285,000.00	-	285,000
Sahu Casting Enterprises	-	1,189,192.00	879,466	889,726
Santosh Kumar Sharma (Brick)	320,000.00	-	90,000	-
Sarita sinha	-	500,000.00	-	500,000
Saswat Multicom	1,032,743.00	-	-	-
Shree Shyam Plywood	226,396.00	-	11,001	-
M/S Shree Bala jee	407,052.00	-	432,700	-
New Sunaina Marble	1,109,070.00	-	-	-
Om Enterprises	461,717.00	-	512,495	-
Park View Service Station	-	-	37,372	-
Pawan Kumar	457,585.00	-	203,849	-
Shankar Trading Co.	17,201.00	-	-	-
Shatrughan Kr Mandal	541,190.00	362,147.00	465,647	147,500
Shristi Construction	-	-	259,362	-
Sri Ram Hardware & Paints	1,224,905.00	35,301.00	1,315,301	-
Simpolo Verified (P) Ltd	509.00	-	735,017	-
Surendra Mandal	3,681,587.00	-	1,959,388	-
Sonu Kumar Sharma	-	551,700.00	641,700	-
Shubhankar electricals	38,423.00	-	40,899	-
Tami Kr. Jaiswal	1,509,140.00	86,331.00	132,650	-
Tamkoria Battery Centre	16,800.00	-	-	-
Vinayak Sanitation	-	631,660.00	919,532	-
	68,022,242	16,321,346	32,142,901	18,492,327

15. SHORT TERM LOANS AND ADVANCES

	As at 31 March 2021 (Rupees)	As at 31 March 2020 (Rupees)
Loans & Advances for Others		
Kavita Singh	150,000.00	150,000
Bishun Dev Kumar Mahto	-	40,000
Budhu Manjhi	-	82,000
Madhusudhan Manjhi & Durjan Manjhi	-	2,510,500
Makhan Devi	-	85,000
Rinku Khan	640,000.00	640,000
Robin Hansda & Suraj Manjhi	-	2,918,500
Guru Kripa Services	-	400,000
Chandradeo Sijui	-	60,000
ACC Limited	9,982.00	155,902
Electrosteel Steels Ltd.	33,076.00	33,076
Pintu Kumar Singh (Ele.)	-	220,000
CUSP Elevator	2,015,560.00	841,560
New Micro Computer Services	55,000.00	55,000
New Sunaina Marble	-	16,530
Ozone Logistics Pvt Ltd	6,020.00	6,020
Purulia Spun Pipe Industries	51,998.00	100,000
Indigeneous I. Syndicate	100,000.00	-
Rajesh Kushwaha	255,000.00	-
Ashutosh Sharma	-	100,000
RGS Bricks	193,200.00	193,200
Renuka Mishra(Adv. For office)	151,000.00	151,000
Varsha Kumari	-	35,000
J.K White Cement	243.00	1,193
Santosh Sagar	-	45,000
Simpolo Vitrified Pvt Ltd	50,000.00	50,000
Suryakant Bhagyashri Patil (Adv. For ofc)	50,000.00	50,000
Santosh Bhange	600,000.00	-
Spearhead Services	-	375,000
Shankar Trading Co.	-	1,092,245
Sunder Manjhi	-	45,000
	4,361,079.00	10,451,726

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Sippy Singh
Director



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director

LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004

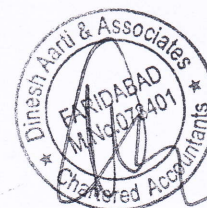
Cash Flow Statement for the year ended on		31 March 2021
		Amount(Rs.)
Cash flows from operating activities		
Profit before tax	5,007,705.00	
Add: Dep.	1,257,180.00	6,264,885
Add:		
Increase in Short Term Borrowings	2,576,555.00	
Increase in Inventory	(2,022,138.00)	
Increase in Trade Receivables	(15,150,468.00)	(14,596,051.00)
Less:-		
Decrease in Short Term Loan & Advances	(5,483,017.00)	
Increase in Trade Payables	(33,708,360.00)	
Decrease in Other Current Liabilities	7,237,316.00	(31,954,061.00)
Cash generated from operations (A)		23,622,895.00
Cash flows from investing activities		
Purchase of Fixed Asset	(136,700.00)	
Realised from long term Loan & Advances	2,540,344.00	
Net Cash flows from investing activities (B)		2,403,644.00
Cash flows from financing activities		
Repayment of Secured loan	(21,811,003.00)	
Repayment of Unsecured loan	-	
Repaid against advances from Flat	225,000.00	
Tax Paid	(1,202,001.00)	
Net Cash used in financing activities (C)		(22,788,004.00)
Net decrease in cash and cash equivalents(A+B+C)		3,238,535.00
Cash and cash equivalents at the beginning of period		6,080,413.00
Cash and cash equivalents at the end of period		9,318,948.00

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

Sibby Singh
Director

La-Elixir Aashiyan
Estate Developers Pvt. Ltd.

[Signature]
Director



LA-ELKIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
 PLOT NO. Hb-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004
 Note 10: Schedule of Fixed asset as per Companies Act 2013 as on 31.3.2021

S.No	PARTICULARS	USEFUL LIFE OF ASSET	Cost	W.D.V. AS ON 01.04.2020	GROSS BLOCK			DEPRECIATION			W.D.V. AS ON 31.03.2021
					ADDITIONS	SALES	TOTAL AS ON 31.03.2020	DEPRECIATION RATE AS PER SCHEDULE II	DEP. UPTO 31.03.20	DEPRECIATION FOR THE YEAR	
1	Computer	3	5,415	240	-	-	5,415	-	5,175	-	240
	-additional	3	25,000	1,211	-	25,000	-	23,789	-	-	1,211
	-additional	3	32,400	1,620	-	32,400	-	30,780	-	-	1,620
	-additional	3	4,700	235	-	4,700	-	4,465	-	-	235
	-additional	3	6,900	345	-	6,900	-	6,555	-	-	345
	-additional	3	2,100	105	-	2,100	-	1,995	-	-	105
	-additional	5	8,500	425	-	8,500	-	8,075	-	-	425
	-additional	3	1,400	70	-	1,400	-	1,330	-	-	70
	-additional	3	3,200	160	-	3,200	-	3,040	-	-	160
	-additional	3	40,000	2,000	-	40,000	-	38,000	-	-	2,000
	-additional	3	5,000	250	-	5,000	-	4,750	-	-	250
	-additional	3	3,600	180	-	3,600	-	3,420	-	-	180
	-additional	3	4,800	240	-	4,800	-	4,560	-	-	240
	-additional	3	25,000	1,250	-	25,000	-	23,750	-	-	1,250
	-additional	3	29,500	1,475	-	29,500	-	28,025	-	-	1,475
	-additional	3	18,000	900	-	18,000	-	17,100	-	-	900
	-additional	3	35,700	1,785	-	35,700	-	33,915	-	-	1,785
	-new	3	32,500	1,625	-	32,500	-	30,875	-	-	1,625
	-new	3	35,424	4,733	-	35,424	-	30,691	-	2,962	1,771
	-new	3	13,136	2,721	-	13,136	-	10,415	-	1,718	1,002
	-new	3	8,051	3,563	-	8,051	-	63,16	-	2,251	1,313
	-new	3	48,898	41,388	-	48,898	-	63,16	-	26,141	15,247
2	Furniture & Fixture	0	11,914	596	-	11,914	-	11,319	-	-	596
	-additional	0	16,000	800	-	16,000	-	32,39	-	-	800
	-additional	0	12,937	647	-	12,937	-	32,60	-	-	647
	-additional	0	13,530	676	-	13,530	-	31,07	-	-	676
	-additional	0	19,700	985	-	19,700	-	31,94	-	-	985
	-additional	10	4,610	323	-	4,610	-	28,73	-	93	230
	-additional	10	64,087	11,058	-	64,087	-	25,89	-	53,029	8,195
	-additional	10	40,000	7,073	-	40,000	-	25,89	-	32,927	5,242
	-additional	10	55,000	9,743	-	55,000	-	25,89	-	45,257	7,221
	-new	10	15,600	4,936	-	15,600	-	25,89	-	10,664	3,658
	-new	10	17,627	8,125	-	17,627	-	25,89	-	8,502	6,763
3	R O Machine	10	31,000	5,799	-	31,000	-	28,10	-	25,201	4,170
	Television	10	45,000	4,772	-	45,000	-	31,33	-	40,228	3,277
	-additional	10	15,900	2,960	-	15,900	-	25,89	-	12,940	2,194
	-new	10	14,990	6,843	-	14,990	-	25,89	-	8,147	5,071
5	Mobile owned	5	10,900	545	-	10,900	-	10,355	-	-	545
	-additional	5	10,244	512	-	10,244	-	9,732	-	-	512
	-additional	5	5,995	300	-	5,995	-	5,695	-	-	300
	-additional	5	2,050	103	-	2,050	-	1,948	-	-	103
	-additional	5	37,000	1,850	-	37,000	-	35,150	-	-	1,850
	-additional	5	21,000	1,050	-	21,000	-	19,950	-	-	1,050
	-additional	5	3,398	170	-	3,398	-	3,228	-	-	170
	-new	5	32,350	4,779	-	32,350	-	45,07	-	27,571	2,625
	-new	5	18,100	3,721	-	18,100	-	45,07	-	1,677	2,044

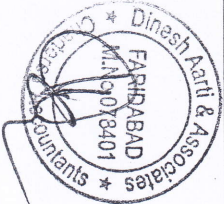


La-Elixir Aashiyam
 Estate Developers Pvt. Ltd.
 Sippy Sippy
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LA-ELIXIR AASHIYAN ESTATE DEVELOPERS PRIVATE LIMITED
PLOT NO. HB-7, 1ST FLOOR, CITY CENTRE, SECTOR-4, B.S. CITY, JHARKHAND - 827004
Note 10: Schedule of Fixed asset as per Companies Act 2013 as on 31.3.2021

S. No	NAME OF ASSET	USEFUL LIFE OF ASSET	Cost	GROSS BLOCK			DEPRECIATION			W.D.V. AS ON 31.03.2021	
				W.D.V. AS ON 01.04.2020	ADDITIONS	SALES	TOTAL AS ON 31.03.2020	DEPRECIATION RATE AS PER SCHEDULE II	DEP. UPTO 31.03.20		DEPRECIATION FOR THE YEAR
1	Computer	3	5,415	240	-	-	5,415	-	5,175	-	240
	-additional	3	25,000	1,211	-	-	25,000	-	23,789	-	1,211
	-additional	3	32,400	1,620	-	-	32,400	-	30,780	-	1,620
	-additional	3	4,700	235	-	-	4,700	-	4,465	-	235
	-additional	3	6,900	345	-	-	6,900	-	6,555	-	345
	-additional	3	2,100	105	-	-	2,100	-	1,995	-	105
	-additional	5	8,500	425	-	-	8,500	-	8,075	-	425
	-additional	3	1,400	70	-	-	1,400	-	1,330	-	70
	-additional	3	3,200	160	-	-	3,200	-	3,040	-	160
	-additional	3	40,000	2,000	-	-	40,000	-	38,000	-	2,000
2	Furniture & Fixture	0	16,000	800	-	-	16,000	-	15,200	-	800
	-additional	0	12,937	647	-	12,937	-	12,290	-	647	
	-additional	0	13,530	676	-	13,530	-	12,854	-	676	
	-additional	0	19,700	965	-	19,700	-	18,715	-	985	
	-additional	10	4,610	323	-	4,610	-	4,287	-	323	
	-additional	10	64,087	11,058	-	64,087	-	53,029	-	11,058	
	-additional	10	40,000	7,073	-	40,000	-	32,927	-	7,073	
	-additional	10	55,000	9,743	-	55,000	-	45,257	-	9,743	
	-new	10	15,600	4,936	-	15,600	-	10,664	-	4,936	
	-new	10	17,627	9,125	-	17,627	-	8,502	-	9,125	
3	R O Machine	10	31,000	5,799	-	31,000	-	25,201	-	5,799	
	Television	10	45,000	4,772	-	45,000	-	40,228	-	4,772	
	-additional	10	15,900	2,960	-	15,900	-	12,940	-	2,960	
	-new	10	14,990	6,843	-	14,990	-	8,147	-	6,843	
	Mobile owned	5	10,900	545	-	10,900	-	10,355	-	545	
	-additional	5	10,244	512	-	10,244	-	9,732	-	512	
	-additional	5	5,995	300	-	5,995	-	5,695	-	300	
	-additional	5	2,050	103	-	2,050	-	1,948	-	103	
	-additional	5	2,050	103	-	2,050	-	1,948	-	103	
	-additional	5	37,000	1,850	-	37,000	-	35,150	-	1,850	
4	-additional	5	21,000	1,050	-	21,000	-	19,950	-	1,050	
	-additional	5	3,398	170	-	3,398	-	3,228	-	170	
	-additional	5	3,398	170	-	3,398	-	3,228	-	170	
	-new	5	32,350	4,779	-	32,350	-	27,571	-	4,779	
	-new	5	18,100	3,721	-	18,100	-	14,379	-	3,721	



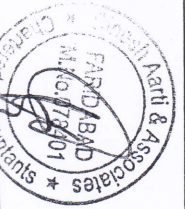
La-Elixir Aashiyam
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-new	5	26,696	7,985	-	-	26,696	45.07	18,711	3,599	4,386
-new	5	29,995	13,770	-	-	29,995	45.07	16,225	6,208	7,564
-new	5	28,475	25,635	-	-	28,475	45.07	2,840	11,554	14,081
-new	5	23,215	21,100	-	-	23,215	45.07	2,115	9,510	11,590
Camera	0	20,600	1,000	-	-	20,000	50.57	19,000	-	1,000
-additional	0	20,537	1,027	-	-	20,537	51.03	19,510	-	1,027
-additional	0	68,685	3,434	-	-	68,685	51.18	65,251	-	3,434
-additional	0	26,000	1,300	-	-	26,000	51.28	24,700	-	1,300
-additional	0	7,900	395	-	-	7,900	52.48	7,505	-	395
-additional	0	27,214	1,361	-	-	27,214	45.07	25,853	-	1,361
-new	5	59,550	3,794	-	-	59,550	45.07	55,756	817	2,978
-new	5	36,200	2,469	-	-	36,200	45.07	33,731	659	1,810
-new	5	52,610	3,701	-	-	52,610	45.07	48,909	1,070	2,631
-new	5	8,500	1,224	-	-	8,500	45.07	7,276	552	672
-new	5	120,000	103,450	-	-	120,000	45.07	16,550	46,625	56,825
-new 06.06.2020	5	-	-	-	-	35,000	45.07	12,922	12,922	22,078
-new 18.07.2020	5	-	-	-	-	19,200	45.07	-	6,093	13,107
Software	3	18,000	900	-	-	18,000	39.56	17,100	-	900
-new	3	126,000	6,300	-	-	126,000	63.16	119,700	-	6,300
CAR (INNOVA)	8	527,126	38,525	-	-	527,126	52.71	488,601	12,169	26,356
Car (Tata Sumo)	8	23,963	1,198	-	-	23,963	-	22,785	-	1,198
Car (Swift Dezire)	8	972,012	447,109	-	-	972,012	31.23	524,903	136,632	307,477
Car (Fortuner)	8	2,557,517	190,329	-	-	2,557,517	32.81	2,367,188	62,453	127,876
Inventor	0	16,500	825	-	-	16,500	-	15,675	-	825
-additional	0	16,500	825	-	-	16,500	-	15,675	-	825
-additional	0	30,900	1,545	-	-	30,900	-	29,385	-	1,545
-additional	0	32,000	1,600	-	-	32,000	-	30,400	-	1,600
-additional	0	33,000	1,650	-	-	33,000	-	31,350	-	1,650
-additional	0	36,000	1,800	-	-	36,000	-	34,200	-	1,800
-additional	0	38,000	1,900	-	-	38,000	-	36,100	-	1,900
-additional	0	14,500	725	-	-	14,500	45.07	13,775	-	725
-new	5	36,500	4,047	-	-	36,500	45.07	32,453	1,824	2,223
-new	5	35,000	4,676	-	-	35,000	45.07	30,324	2,107	2,568
-new	5	14,000	2,131	-	-	14,000	45.07	11,989	950	1,171
-new	5	34,000	6,737	-	-	34,000	45.07	27,263	3,036	3,701
-new	5	10,156	2,538	-	-	10,156	45.07	7,618	1,144	1,394
-new	5	13,500	4,068	-	-	13,500	45.07	9,432	1,834	2,235
-new	5	4,661	1,405	-	-	4,661	45.07	3,256	633	772
-new	5	80,000	26,255	-	-	80,000	45.07	53,745	11,893	14,422
-new	5	65,209	25,888	-	-	65,209	45.07	39,341	11,659	14,209
-new	5	2,231	2,231	-	-	4,688	45.07	2,456	1,006	1,226
-new	5	40,000	22,465	-	-	40,000	45.07	17,535	10,125	12,340
-new	5	8,594	4,911	-	-	8,594	45.07	3,683	2,213	2,698
-new	5	9,063	5,063	-	-	9,063	45.07	3,560	2,480	3,023
-new	5	28,305	18,058	-	-	28,305	45.07	10,247	8,139	9,919
-new	5	20,312	14,484	-	-	20,312	45.07	5,828	6,528	7,966
-new	5	10,156	7,667	-	-	10,156	45.07	2,489	3,456	4,212
-new 21.07.2020	5	-	-	-	-	6,875	45.07	-	2,156	4,719
-new 21.08.2020	5	-	-	-	-	23,437	45.07	-	6,454	16,983
-new 22.12.2020	5	-	-	-	-	45,938	45.07	-	5,672	40,266
-new 31.12.2020	5	-	-	-	-	6,250	45.07	-	702	5,548
Mixtue Machine	0	43,203	2,160	-	-	43,203	-	41,043	-	2,160
-additional	15	59,625	7,631	-	-	59,625	23.84	51,994	1,819	5,812
building host machine	15	205,000	55,743	-	-	205,000	19.08	149,257	10,635	45,109
-additional	15	228,750	75,578	-	-	228,750	18.10	153,172	13,682	61,896
-new	15	235,000	90,140	-	-	235,000	18.10	144,860	16,319	73,822

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12	- new	15	235,000	91,818	-	-	235,000	18.10	143,182	16,622	75,196
	Motor Cycle	0	24,331	1,217	-	-	24,331	-	23,114	-	1,217
	- additional	0	38,000	1,900	-	-	38,000	-	36,100	-	1,900
	new	8	61,000	15,083	-	-	61,000	31.23	45,917	4,711	10,372
13	MACHINERY	15	14,000	2,012	-	-	14,000	19.03	11,988	383	1,629
	- additional	15	560	132	-	-	560	14.35	428	19	113
	- additional	15	12,600	3,113	-	-	12,600	14.76	9,487	480	2,653
	- new	15	2,100,000	796,278	-	-	2,100,000	18.10	1,303,722	144,126	652,152
	- new	15	101,300	39,180	-	-	101,300	18.10	62,120	7,091	32,088
	- new	15	1,550,000	603,294	-	-	1,550,000	18.10	946,706	109,196	494,098
	- new	15	36,500	14,239	-	-	36,500	18.10	22,261	2,577	11,662
	- new	15	222,646	89,292	-	-	222,646	18.10	133,354	16,162	73,130
	- new	15	37,785	16,275	-	-	37,785	18.10	21,510	2,946	13,329
	- new	15	26,890	13,090	-	-	26,890	18.10	13,790	2,369	10,720
	- new	15	9,000	8,890	-	-	9,000	18.10	120	1,607	7,273
14	vibrator	0	12,985	649	-	-	12,985	-	12,335	295	649
	- additional	15	11,128	1,608	-	-	11,128	18.35	9,520	295	1,313
	- additional	15	12,810	3,439	-	-	12,810	18.31	9,371	630	2,810
15	GENERATOR	15	33,249	4,321	-	-	33,249	17.39	28,927	751	3,570
	- additional	15	43,313	6,518	-	-	43,313	19.78	36,795	1,289	5,229
	- additional	15	285,000	50,763	-	-	285,000	22.44	234,237	11,390	39,373
	- additional	15	611,000	128,945	-	-	611,000	23.84	482,055	30,741	98,204
	- New	15	697,000	278,287	-	-	697,000	18.10	418,713	50,370	227,917
	- New	15	440,000	253,277	-	-	440,000	18.10	186,723	45,843	207,434
	- New	15	406,780	354,736	-	-	406,780	18.10	52,044	64,207	290,529
16	A.C	0	36,600	1,830	-	-	36,600	35.15	34,770	-	1,830
	- additional	10	52,090	6,824	-	-	52,090	27.46	45,266	1,824	4,950
	- additional	10	154,500	25,874	-	-	154,500	25.89	128,626	6,698	19,176
	- NEW	10	33,700	8,718	-	-	33,700	25.89	24,982	2,257	6,461
	- NEW	10	31,500	13,828	-	-	31,500	25.89	17,672	3,580	10,248
17	Temple	30	4,210,280	1,877,245	-	-	4,210,280	9.47	2,333,035	177,717	1,689,528
	- additional	30	1,225,000	606,008	-	-	1,225,000	9.48	618,992	57,477	548,531
	TOTAL		19,860,058	6,735,833	136,700	-	19,996,758		13,124,225	1,257,180	5,615,353
	PREVIOUS YEAR		19,505,989	7,818,224	354,069	-	19,860,058		11,687,765	1,436,459	6,735,833

La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

S.P.P.P. S.P.H.G.
Director



La-Elixir Aashiyam
Estate Developers Pvt. Ltd.

Director