

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the date of the Return of Income in Forms 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	AADCV4804F		
Name	VIDHI DEVELOPERS PRIVATE LIMITED		
Address	DHIRAJ GANJ , NEAR MANGALAM APARTMENT , GAMHARIA , JAMSHEDPUR , 35-Jharkhand , 91-India , 832109		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	946867370190122

Current Year business loss, if any	1	0
Total Income		27,92,990
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	7,02,940
Interest and Fee Payable	5	27,860
Total tax, interest and Fee payable	6	7,30,800
Taxes Paid	7	7,30,804
(+)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 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 SIMA SINGH in the capacity of Director having PAN CVMPS8231E from IP address 10.1.254.19 on 19-01-2022 13:31:20

DSC Sl. No. & Issuer 4138185 & 2872539905006743470CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

System Generated

Barcode/QR Code



AADCV4804F06946867370190122013A9183577AFEAFD511D6CEE06A57881BBF4293

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

# Tax Payer Counterfoil

PAN

Received from : VIDXX DEVELOPERS  
PRIVATE LIMITED

Rs :

(In words) : One Lakh And Fifty Four Thousand  
And Fourty Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX  
ONE Major Head : COMPANIES  
TAX[0020]  
Minor Head : SELF ASSESSMENT TAX  
[500]

For the assessment year : 2021-22

Payment Status :

SBI Ref No. : CXSS004803

	BSR Code	Tender date	Challan No
CIN	0014031	18/01/22	02807
Date of challan :	18-01-2022		

State Bank of India  
Gandhinagar  
Bangalore  
(Internet Collection Center)

**NAME OF ASSESSEE** : VIDHI DEVELOPERS PRIVATE LIMITED  
**PAN** : AADCV4804F  
**OFFICE ADDRESS** : DHIRAJ GANJ, NEAR MANGALAM APARTMENT, GAMHARIA, JAMSHEDPUR, JHARKHAND-832109  
**STATUS** : PUB NOT INT  
**WARD NO** : 2(R2-W4-JSR-W2(4))  
**D.O.I.** : 22/11/2010  
**MOBILE NO.** : 8102921899  
**EMAIL ADDRESS** : info@vidhidevelopers.com  
**NATURE OF BUSINESS** : PROPERTY DEVELOPERS  
**STOCK VALUATION METHOD** : AT COST  
**METHOD OF ACCOUNTING** : MERCANTILE  
**NAME OF BANK** : IDBI BANK  
**MICR CODE** : 831259002  
**IFSC CODE** : IBKL0000017  
**ACCOUNT NO.** : 0017102000037183  
**OPTED FOR TAXATION** : YES  
**U/S 115BAA RETURN** : ORIGINAL

**DETAILS OF BANK ACCOUNTS**

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT
STATE BANK OF INDIA JAMSHEDPUR	SBIN0000096	3335202770	CURRENT

**COMPUTATION OF TOTAL INCOME**

**PROFITS AND GAINS FROM BUSINESS AND PROFESSION** 2792987

**VIDHI DEVELOPERS PRIVATE LIMITED**

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 1822586

ADD :

DEPRECIATION DISALLOWED 4738626

DISALLOWED U/S 37 22733

4761359

6583945

LESS : ALLOWED DEPRECIATION

-3790958

2792987

**GROSS TOTAL INCOME** 2792987

**TOTAL INCOME** 2792987

**TOTAL INCOME ROUNDED OFF U/S 288A** 2792990

**COMPUTATION OF TAX ON TOTAL INCOME**

**TAX ON RS. 2792990 @ 22%** 614458

614458

ADD: SURCHARGE @ 10% 61446

675904

ADD: HEALTH AND EDUCATION CESS @ 4% 27036

702940

**LESS TAX DEDUCTED AT SOURCE**

SECTION 206CL 56017

SECTION 194C:

CONTRACTORS

AND

104309

SUB-CONTRACTORS

SECTION 194I(A): SECTION 194I(A) 10350

SECTION 194JA: SECTION 194JA 3450

SECTION 194NF: SECTION 194NF 6000

SECTION 206CR: SECTION 206CR 10175

SECTION 194-IA: TDS ON SALE OF IMMOVABLE PROPERTY 186463 376764

**LESS ADVANCE TAX**

0011352 - 19414 - 15-12-2020  
0014431 - 11422 - 15-03-2021

100000  
100000 200000  
126176

**ADD INTEREST PAYABLE**

INTEREST U/S 234A  
INTEREST U/S 234B  
INTEREST U/S 234C

3783  
12610  
11467 27860  
154036  
154036  
154040

TAX PAYABLE  
TAX ROUNDED OFF U/S 288B

**ADVANCE TAX INSTALLMENTS**

Installment	Due Date	Due Instalment		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%	48926	12%	39141	-	0	0	48926	1467
IInd	15-09-2020	45%	146779	36%	117423	-	0	0	146779	4401
IIIRD	15-12-2020	75%	244632	75%	244632	15-12-2020	100000	100000	144632	4338
IVth	15-03-2021	100%	326176	100%	326176	15-03-2021	100000	200000	126176	1261

**Information regarding Turnover/Gross Receipt Reported for GST**

GSTR No.	20AADCV4804F1ZU
Amount of turnover/Gross receipt as per the GST return filed	43534236

**FIXED ASSETS**

Particulars	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BLOCK 3	15%	4,01,099.00	0.00	0.00	0.00	4,01,099.00	60,165.00	3,40,934.00
CCTV CAMERA	15%	8,98,955.00	0.00	0.00	0.00	8,98,955.00	1,34,843.00	7,64,112.00
COFFEE MACHINE	15%	6,384.00	0.00	0.00	0.00	6,384.00	958.00	5,426.00
DG SET	15%	15,52,194.00	0.00	0.00	0.00	15,52,194.00	2,32,829.00	13,19,365.00
KENT WATER PURIFIER	15%	9,174.00	0.00	0.00	0.00	9,174.00	1,376.00	7,798.00
KITCHEN CHIMNEY	15%	10,697.00	0.00	0.00	0.00	10,697.00	1,605.00	9,092.00
MACHINERY AND PLANT	15%	21,13,874.00	4,068.00	18,00,000.00	0.00	39,17,942.00	4,52,691.00	34,65,251.00
MOBILE	15%	3,02,910.00	22,500.00	1,24,736.00	0.00	4,50,146.00	58,167.00	3,91,979.00
MOTOR PUMP SET 1.5 HP	15%	43,428.00	0.00	0.00	0.00	43,428.00	6,514.00	36,914.00
PAVER BLOCK MACHINE	15%	1,33,389.00	0.00	0.00	0.00	1,33,389.00	20,008.00	1,13,381.00
REFRIGERATOR	15%	3,750.00	0.00	0.00	0.00	3,750.00	563.00	3,187.00
TELEVISION	15%	16,097.00	0.00	0.00	0.00	16,097.00	2,415.00	13,682.00
V GUARD	15%	1,250.00	0.00	0.00	0.00	1,250.00	188.00	1,062.00
STABILIZER	15%	1,16,66,520.00	0.00	90,36,728.00	0.00	2,07,03,248.00	24,27,733.00	1,82,75,515.00
VEHICLE	15%	1,852.00	0.00	0.00	0.00	1,852.00	278.00	1,574.00
WASHING MACHINE	15%	2,89,050.00	0.00	0.00	0.00	2,89,050.00	43,358.00	2,45,692.00
WINCH MACHINE	15%	15,880.00	0.00	0.00	0.00	15,880.00	2,382.00	13,498.00
WOOD PLANNER MACHINE	15%	2,10,206.00	32,605.00	46,390.00	0.00	2,89,201.00	26,601.00	2,62,600.00
FURNITURE AND FIXTURE	10%	2,31,155.00	1,83,170.00	29,600.00	0.00	4,43,925.00	1,71,650.00	2,72,275.00
COMPUTER	40%							
COMPUTER	40%							

FLAT

FLAT	10%	13,28,460.00	0.00	0.00	0.00	13,28,460.00	1,32,846.00	11,95,614.00
LAND & BUILDING	10%	1,37,878.00	0.00	0.00	0.00	1,37,878.00	13,788.00	1,24,090.00
<b>Total</b>		<b>1,93,74,202.00</b>	<b>2,42,343.00</b>	<b>1,10,37,454.00</b>	<b>0.00</b>	<b>3,06,53,999.00</b>	<b>37,90,958.00</b>	<b>2,68,63,041.00</b>

As per Form 26AS [File Creation Date: 14-01-2022] last imported on 14-01-2022 03:26 PM

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
<b>194C : Contractors and sub-contractors</b>								
1.	RCHH00100C		HI-TECH CHEMICALS PVT.LTD.	4002480	31/03/2021	60037	60037	
2.	RCHH00100C		HI-TECH CHEMICALS PVT.LTD.	1000000	28/02/2021	15000	15000	
3.	RCHH00100C		HI-TECH CHEMICALS PVT.LTD.	1000000	31/12/2020	15000	15000	
4.	RCHH00100C		HI-TECH CHEMICALS PVT.LTD.	541110	30/05/2020	10822	10822	
<b>Sub-Total (TAN)</b>				<b>6543590</b>		<b>100859</b>	<b>100859</b>	
1.	RCHV01026E		VIDHICON INDUSTRIES PRIVATE LIMITED	230000	05/01/2021	3450	3450	
<b>Sub-Total (TAN)</b>				<b>230000</b>		<b>3450</b>	<b>3450</b>	
<b>Total (Section)</b>				<b>6773590</b>		<b>104309</b>	<b>104309</b>	
<b>194I(A) : SECTION 194I(A)</b>								
1.	RCHV01026E		VIDHICON INDUSTRIES PRIVATE LIMITED	230450	31/03/2021	5175	5175	
2.	RCHV01026E		VIDHICON INDUSTRIES PRIVATE LIMITED	230450	31/03/2021	5175	5175	
<b>Total (Section)</b>				<b>460900</b>		<b>10350</b>	<b>10350</b>	
<b>194JA : SECTION 194JA</b>								
1.	RCHV01026E		VIDHICON INDUSTRIES PRIVATE LIMITED	230000	04/02/2021	3450	3450	
<b>Total (Section)</b>				<b>230000</b>		<b>3450</b>	<b>3450</b>	
<b>194NF : SECTION 194NF</b>								
1.	MUMH03189E		HDFC BANK LIMITED HDFC BANK HOUSE, MUMBAI, MAHARASHTRA-400013	240000	30/03/2021	4800	4800	
2.	MUMH03189E		HDFC BANK LIMITED HDFC BANK HOUSE, MUMBAI, MAHARASHTRA-400013	60000	10/03/2021	1200	1200	
<b>Total (Section)</b>				<b>300000</b>		<b>6000</b>	<b>6000</b>	
<b>Grand Total</b>				<b>7764490</b>		<b>124109</b>	<b>124109</b>	

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledgement Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XPYKJNA	YELXXXNTULA NARASIMHA MURTY	ABPPN8098M	AH8062526	5075900	25/02/2021	38069	25/02/2021	25/02/2021	38069
2	XBVVNHA	SIMX XXXGH	CVMP8231E	AH2593286	5585320	30/09/2020	41890	30/09/2020	30/09/2020	41890
3	XBPLHMA	JASXXX XINGH	AEUPS2633H	AH1954831	199500	04/09/2020	1496	04/09/2020	04/09/2020	1496
4	XBVKHVA	SIMX XXXGH	CVMP8231E	AH2586231	8925250	30/09/2020	66939	01/10/2020	30/09/2020	66939
5	XBBNVFA	JASXXX XINGH	AEUPS2633H	AH1916552	5075900	28/08/2020	38069	02/09/2020	28/08/2020	38069
<b>Grand Total</b>					<b>24861870</b>		<b>186463</b>			<b>186463</b>

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name and address of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
<b>206CL :</b>						
1.	CALB13878E	BEBCO COMMERCIAL VEHICLES PRIVATE LIMITED	3225806	01/02/2021	24194	24194
<b>Sub-Total (TAN)</b>			<b>3225806</b>		<b>24194</b>	<b>24194</b>
1.	RCHG01986F	GAURAV EARTH MOVING EQUIPMENTS PRIVATE	1583127	29/09/2020	11873	11873

		LIMITED					
1.	RCHM00723G	MITHILA MOTORS LIMITED	Sub-Total (TAN)	1893127		11873	11873
2.	RCHM00723G	MITHILA MOTORS LIMITED		1330000	07/10/2020	9976	9976
				1330000	07/10/2020	9976	9976
			Sub-Total (TAN)	2060000		19950	19950
			Total (Section)	7468933		66017	66017
<b>206CR : SECTION 206CR</b>							
1.	RCHA02178G	ANAND KUMAR AGARWAL		170127	31/03/2021	127	127
2.	RCHA02178G	ANAND KUMAR AGARWAL		264620	28/02/2021	189	189
3.	RCHA02178G	ANAND KUMAR AGARWAL		602120	31/01/2021	370	370
4.	RCHA02178G	ANAND KUMAR AGARWAL		3464069	31/12/2020	2589	2589
5.	RCHA02178G	ANAND KUMAR AGARWAL		109142	30/11/2020	142	142
6.	RCHA02178G	ANAND KUMAR AGARWAL		9012011	31/10/2020	6752	6752
			Total (Section)	13583494		10175	10175
			Grand Total	21062427		66192	66192

DISALLOWED U/S 37		
Sr. No.	Particulars	Amount
1	late fine	1500.00
2	Interest on tds	21233.00
	<b>Total</b>	<b>22733.00</b>

Details of Share holders holding not less than 10% of the voting power at any time during P.Y.

Name	PAN	Percentage of share	Address
SANJAY KUMAR SINGH	AOBPS4078R	95.99	HESAG HATIAVIKASH NAGAR ROAD NO-2, JAGANNATHPUR, RANCHI JHARKHAND - 834003
<b>Total</b>		<b>95.99</b>	

**Schedule-SH1 [SHAREHOLDING OF UNLISTED COMPANY]**

**1. Details of shareholding at the end of the previous year**

Sr. No.	Name of the shareholder	Residential status in India	Type of share	Others	PAN	AADHAAR	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received
1	SANJAY KUMAR SINGH	Resident	Equity Shares		AOBPS4078R		22/11/2010	5000.00	10.00	10.00	50000.00
2	SANJAY KUMAR SINGH	Resident	Equity Shares		AOBPS4078R		31/03/2015	20665.00	10.00	280.00	5786200.00
3	SANJAY KUMAR SINGH	Resident	Equity Shares		AOBPS4078R		23/03/2018	93928.00	10.00	363.00	34095864.00
4	SIMA SINGH	Resident	Equity Shares		CVMPSS231E		13/04/2012	5000.00	10.00	10.00	50000.00
	<b>Total</b>							<b>124593.00</b>			<b>39982064.00</b>

**Schedule-AL1 [Assets and liabilities as at the end of the year]**

**A. Details of building or land appurtenant there to, or both, being a residential house**

Sr. No.	Address	Pin code	Date of acquisition	Cost of acquisition	Purpose for which used
1	FLAT K-504,VASUNDHARA ESTATE,NH-33 DIMNA CHOWK,MANGO,JAMSHEDPUR,JHARKHAND	831018	20/06/2011	3401190	Director Quarter
	<b>Total</b>			<b>3401190</b>	

**B. Details of land or building or both not being in the nature of residential house**

Sr. No.	Address	Pin code	Date of acquisition	Cost of acquisition	Purpose for which used
1	VINAYAK GARDEN, OPP SUDHA DAIRY, GHAMARIA, JHARKHAND	832108	01/04/2019	221208	Own Office
	Total			221208	

**G. Details of Loans & Advances to any other concern. (If money lending is not assessee's substantial business)**

Sr. No.	Name of the person	PAN	Opening balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of Interest (%)
1	AMAR KUMAR BEJ	NOAVL9999N	350000	350000	0	0	0	0.00
2	BISWAJEET BEJ	NOAVL9999N	1630000	1000000	0	0	630000	0.00
3	DIPAK BEJ	NOAVL9999N	50000	0	0	0	50000	0.00
4	K M PROMOTER AND DEVELOPERS	NOAVL9999N	201000	0	0	0	201000	0.00
5	KUNAL SHARMA	NOAVL9999N	500000	0	0	0	500000	0.00
6	MADHUSUDAN BEJ	NOAVL9999N	600000	600000	0	0	0	0.00
7	MANJULATA JENA	NOAVL9999N	200000	0	0	0	200000	0.00
8	RAMNI DEVI	NOAVL9999N	100000	0	0	0	100000	0.00
9	RATAN BEJ	NOAVL9999N	50000	0	0	0	50000	0.00
10	SADHU DAS	NOAVL9999N	200000	0	0	0	200000	0.00
11	SHANTI RAM BEJ	NOAVL9999N	351000	0	0	0	351000	0.00
12	SHAYAMAPADA MAHATO	NOAVL9999N	10000	0	0	0	10000	0.00
13	UDAY GIRI BEJ	NOAVL9999N	950000	0	0	0	950000	0.00
14	VIVEKANANDA BEJ	NOAVL9999N	150000	100000	0	0	50000	0.00
15	CREATIVE SUPPLIERS PRIVATE LIMITED	AAECC6043N	600000	0	0	0	600000	0.00
16	BIPIN BIHARI SINGH	EKCPS8919A	248000	0	0	0	248000	0.00
17	RANI SINGH	NOAVL9999N	200000	0	0	0	200000	0.00
18	UMESH KUMAR	NOAVL9999N	479000	0	0	0	479000	0.00
19	SHAGUN SINGH	NOAVL9999N	100000	50000	0	0	50000	0.00
20	MOTIRAJ DEVI	NOAVL9999N	750000	0	0	0	750000	0.00
21	MUKESH KUMAR SINGH	NOAVL9999N	1500000	0	0	0	1500000	0.00
22	SANJAY KUMAR SINGH	NOAVL9999N	750000	0	0	0	750000	0.00
23	SATYA NARAYAN RAO	NOAVL9999N	0	0	100001	0	100001	0.00
	Total		9969000	2100000	100001	0	7969001	

**H. Details of motor vehicle, aircraft, yacht or other mode of transport**

Sr. No.	Particulars of asset	Others	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used
1	Motor Vehicle		JH 05AM 3002	1850696	05/01/2012	Own Business Use
2	Motor Vehicle		JH 05BP 7068	2440000	01/10/2016	Own Business

3	Motor Vehicle	JH 05CF 2609	7816771	25/07/2018	Own Business Use
4	Motor Vehicle	JH 05BD 7863	1121936	26/03/2015	Own Business Use
5	Motor Vehicle	JH 05AE 5607	681051	22/02/2013	Own Business Use
6	Motor Vehicle	JH 05AA 3107	41694	12/01/2012	Employees Use
7	Motor Vehicle	JH 05AA 3744	61911	12/01/2012	Employees Use
8	Motor Vehicle	JH 05CM 8638	3332271	22/07/2019	Employees Use
9	Motor Vehicle	JH 05CR 1239	66856	01/01/2021	Employees Use
Total			17393186		

**J. Details of liabilities (Details of loans, deposits and advances taken from a person other than financial institution)**

Sr. No.	Name of the person	PAN	Opening balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of Interest (%)
1	SIMA SINGH	GVMP58231E	600000	0	50000	0	550000	0.00
2	MANGAL KALASH TIE-UP PVT LTD	NOAVL9999N	2400000	0	0	0	2400000	0.00
3	VINTAGE TRADELINK PVT LTD	AADCV1470B	2500000	0	0	0	2500000	0.00
4	NEXUS VINCOM PVT LTD	NOAVL9999N	2600000	0	0	0	2600000	0.00
5	NARSINGH AGRO INDUSTRIES	AAMFN0407A	2000000	0	0	0	2000000	0.00
6	SANJAY AGARWAL	NOAVL9999N	440000	0	0	0	440000	0.00
7	SANJAY KUMAR SINGH	AOBPS4078R	6490847	2033500	1300000	0	7224347	0.00
8	ROHIT GOYAL	NOAVL9999N	200000	0	200000	0	0	0.00
9	SHYAM SUNDAR GOYAL	NOAVL9999N	100000	0	100000	0	0	0.00
10	DILIP KUMAR MOHANTY	NOAVL9999N	300000	0	0	0	300000	0.00
Total			17630847	2033500	1650000	0	18014347	

**Details of SFT Transaction**

Sr. No.	Type of Transaction	Name of SFT Filer	Transaction Date	Single / Joint Party Transaction	Number of Parties	Amount	Mode	Remarks
1	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DIST SUB REGISTRY OFFICE, D C OFFICE COMPOUND D C OFFICE COMPOUND SERAIKELA SERAIKELA, SERAIKELA KHARSWAN, JHARKHAND, INDIA, 833219	12/12/2020			4966100.00		0





## INDEPENDENT AUDITOR'S REPORT

To the Members of Vidhi Developers Private Limited

Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of **Vidhi Developers Private Limited** ("the COMPANY"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss for the year then ended, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 and cash flows 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 thereunder, 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.

### Responsibility of Management for 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 of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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





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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

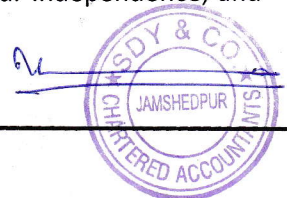
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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.


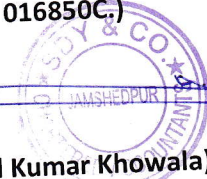




**Report on Other Legal and Regulatory Requirements**

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 Companies Act, 2013, we give in **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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
  - 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:
    - (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 SDY & Co.  
Chartered Accountants  
(FRN – 016850C.)

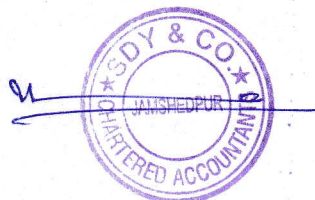
(Sushil Kumar Khowala)  
Partner  
(M. No- 074309)  
UDIN:21074309AAAADV3601

Date: The 6<sup>th</sup> day of September, 2021  
Place: Jamshedpur

### Annexure-A to the Independent Auditors' Report

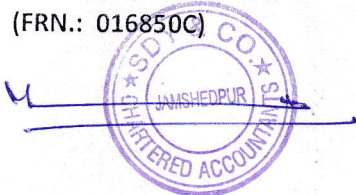
The Annexure referred to in our report to the members of **VIDHI DEVELOPERS PRIVATE LIMITED** for the year Ended on 31.03.2021. We report that:

- i.
  - a. According the information and explanation given to us the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
  - b. These fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification
  - c. The title deeds of immovable properties are held in the name of the company.
- ii.
  - a. Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.
- iii. 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 Companies Act, 2013. If so, Hence clause no (a), (b) and (c) of the order is not applicable.
- iv. According to the information and explanation given to us in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. According to the information and explanation given to us, the company has not accepted any deposits from the public, hence this clause is not applicable to the company.
- vi. According to the information and explanation given to us the central government has not prescribed the maintenance of cost record u/s 148(1)(d) of the Companies Act 2013 in respect of any of the product dealt with by the company.
- vii.
  - a. According to the information and explanation provided to us, the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities According to the information and explanation given to us no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31.03.2021 for a period of more than 6 months from the date of becoming payable.
- viii. Based on our audit procedure and according to the information given to us we are of the opinion that the company has not defaulted in repayment of dues to financial institution, banks or debenture holders



- ix. During the year company has not raised any money by way of Initial public offer, further public offer or term loans during the year hence the question of utilization of the same does not arise
- x. Based on our verification of the books and records of the company we are of the opinion that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year;
- xi. According to the information and explanation given to us the managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. According to the information and explanation provided to us, the company is not a nidhi company. Hence this clause of the order is not applicable to the company.
- xiii. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standard
- xiv. Based on our verification and examination of the books and records of the company, the company has not made any preferential allotment or private placement. Hence this clause is not applicable to the company.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. Based on the information and explanation and our verification we are of the opinion that the company is not required to be registered under section 45IA of the RBI Act 1934.

For S D Y & Co  
Chartered Accountants  
(FRN.: 016850C)



Sushil Kumar Khowala  
Partner  
Membership No.:074309  
UDIN: 21074309AAAADV3601  
Place: Jamshedpur  
Date: The 6<sup>th</sup> Day of September, 2021

### Annexure-A to the Independent Auditors' Report

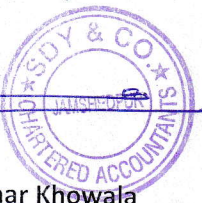
The Annexure referred to in our report to the members of **VIDHI DEVELOPERS PRIVATE LIMITED** for the year Ended on 31.03.2021. We report that:

- i.
  - a. According to the information and explanation given to us the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
  - b. These fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification
  - c. The title deeds of immovable properties are held in the name of the company.
- ii.
  - a. Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.
- iii. 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 Companies Act, 2013. If so, Hence clause no (a), (b) and (c) of the order is not applicable.
- iv. According to the information and explanation given to us in respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. According to the information and explanation given to us, the company has not accepted any deposits from the public, hence this clause is not applicable to the company.
- vi. According to the information and explanation given to us the central government has not prescribed the maintenance of cost record u/s 148(1)(d) of the Companies Act 2013 in respect of any of the product dealt with by the company.
- vii.
  - a. According to the information and explanation provided to us, the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities According to the information and explanation given to us no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31.03.2021 for a period of more than 6 months from the date of becoming payable.
- viii. Based on our audit procedure and according to the information given to us we are of the opinion that the company has not defaulted in repayment of dues to financial institution, banks or debenture holders



- ix. During the year company has not raised any money by way of Initial public offer, further public offer or term loans during the year hence the question of utilization of the same does not arise
- x. Based on our verification of the books and records of the company we are of the opinion that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year;
- xi. According to the information and explanation given to us the managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. According to the information and explanation provided to us, the company is not a nidhi company. Hence this clause of the order is not applicable to the company.
- xiii. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standard
- xiv. Based on our verification and examination of the books and records of the company, the company has not made any preferential allotment or private placement. Hence this clause is not applicable to the company.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. Based on the information and explanation and our verification we are of the opinion that the company is not required to be registered under section 45IA of the RBI Act 1934.

For S D Y & Co  
Chartered Accountants  
(FRN.: 016850C)



Sushil Kumar Khowala  
Partner  
Membership No.:074309  
UDIN: 21074309AAAADV3601  
Place: Jamshedpur  
Date: The 6<sup>th</sup> Day of September, 2021

## **Annexure B to the Auditors' Report**

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of **Vidhi Developers Private Limited** ('the Company') as of 31 March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors' Responsibility**

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.





### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SDY & Co.  
Chartered Accountants  
(FRN – 016850C.)



(Sushil Kumar Khowala)

Partner

(M. No- 074309)

UDIN: 21074309AAAADV3601

Date: The 6<sup>th</sup> day of September, 2021

Place: Jamshedpur

**VIDHI DEVELOPERS PRIVATE LIMITED**  
Balance Sheet as at 31st March, 2021

Particulars	Note No.	(Amount in Rs)	
		As at 31st March, 2021	As at 31st March, 2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	12,45,930.00	12,45,930.00
(b) Reserves and Surplus	4	5,49,49,341.24	5,35,52,657.51
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	5	1,01,42,986.21	57,74,378.70
<b>(3) Current Liabilities</b>			
(a) Short-Term Borrowings	6	7,40,000.00	7,40,000.00
(b) Trade Payables		98,25,558.06	41,69,704.17
(c) Other Current Liabilities	7	17,25,48,673.22	12,85,00,030.64
(d) Short-Term Provisions	8	7,02,716.00	11,21,000.00
<b>TOTAL</b>		<b>25,01,55,204.73</b>	<b>19,51,03,701.02</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	9	2,14,11,233.05	1,48,72,006.66
(b) Deffered Tax Assets (Net)		19,25,290.00	16,78,896.00
(c) Long-Term Loans and Advances	10	3,00,407.15	3,11,645.90
<b>(2) Current Assets</b>			
(a) Inventories	11	19,30,58,080.00	13,07,35,506.00
(b) Trade Receivables	12	2,09,73,377.95	2,02,44,203.74
(c) Cash and Cash Equivalents	13	4,22,057.28	22,64,920.78
(d) Short-Term Loans and Advances	14	95,63,839.00	2,31,55,629.00
(e) Other Current Assets	15	25,00,920.30	18,40,892.94
<b>TOTAL</b>		<b>25,01,55,204.73</b>	<b>19,51,03,701.02</b>

See accompanying notes to the financial statements

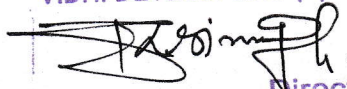
As per our report of even date attached

For S D Y & Co.  
Chartered Accountants  
FRN - 016850C

(Sushil Kumar Khawala)  
Partner  
M.No.-074309

For and on behalf of the Board of Directors  
Vidhi Developers Private Limited

VIDHI DEVELOPERS (P) LTD.

  
Director.

Director

VIDHI DEVELOPERS (P) LTD.

  
Director.

Director

Place: Jamshedpur

Date:

**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Profit & Loss Statement for the year ended 31st March, 2021**

Particulars	Note No.	(Amount in ₹)	
		Year Ended 31st March, 2021	Year Ended 31st March, 2020
I. Revenue from Operation	16	6,72,48,952.46	8,29,64,250.90
II. Other Incomes	17	51,50,435.09	52,31,382.60
<b>III. Total Revenue (I + II)</b>		<b>7,23,99,387.55</b>	<b>8,81,95,633.50</b>
IV. Expenses:			
Cost of Material Consumed	18	6,43,18,045.03	4,91,87,775.67
Changes in Stock-in-Trade and WIP		(1,79,06,560.00)	82,39,490.00
Employee Benefit Expenses	19	1,50,62,833.50	1,69,54,161.03
Finance Cost	20	8,80,124.59	6,72,166.49
Depreciation and Amortization Expense	9	47,38,626.32	42,85,032.83
Other Expenses	21	34,83,731.65	57,44,977.77
<b>Total Expenses</b>		<b>7,05,76,801.09</b>	<b>8,50,83,603.79</b>
<b>V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)</b>		<b>18,22,586.46</b>	<b>31,12,029.71</b>
<b>VI. Profit before Tax (V - VI)</b>		<b>18,22,586.46</b>	<b>31,12,029.71</b>
VII. (1) Current tax		7,02,716.00	11,21,000.00
(2) Deferred Tax		2,46,394.00	2,79,175.00
(3) Taxes for Earlier Year		(32,363.00)	(5,80,000.00)
<b>Profit/ (Loss) for the Period (VI-VII)</b>		<b>13,98,627.46</b>	<b>28,50,204.71</b>
VIII. Earnings Per Equity Share	22		
(1) Basic		11.23	22.88
IX. (2) Diluted		11.23	22.88

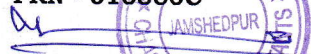
See accompanying notes to the financial statements

As per our report of even date attached

For and on behalf of the Board of Directors

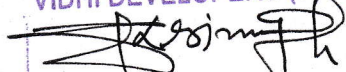
Vidhi Developers Private Limited

For S D Y & Co.  
Chartered Accountants  
FRN - 016850C



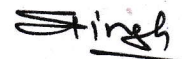
(Sushil Kumar Khowala)  
Partner  
M.No.-074309

VIDHI DEVELOPERS (P) LTD.



Director

VIDHI DEVELOPERS (P) LTD.



Director

Place: Jamshedpur

Date:

**VIDHI DEVELOPERS PRIVATE LIMITED**  
Cash Flow Statement for the year ended 31st March, 2021

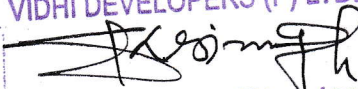
	Current Year		Previous Year	
	Amount `	Amount `	Amount `	Amount `
<b>A Cash Flow From Operating Activities</b>				
Net Profit before tax	18,22,586		31,12,030	
Add : Adjustments for				
Profit on sale of investments/Fixed Assets	-		-	
Depreciation	47,38,626		42,85,033	
Less : Adjustment for				
Other non operative income	-		-	
Operating Profit before Working Capital Changes		65,61,213		73,97,064
Adjustments for:-				
Current Assets	(5,01,19,986)		4,66,57,754	
Current Liabilities	4,97,04,496	(4,15,489)	(4,57,79,413)	8,78,341
Net cash generated from operating activities		61,45,724		82,75,405
Tax paid / Provided	10,88,637		11,21,000	
<b>Net cash generated from Operating Activities</b>		<b>50,57,087</b>		<b>71,54,405</b>
<b>B Cash Flow From Investing Activities</b>				
Profit on sale of investments/Fixed Assets	-		-	
Sale/ (Purchase) of Fixed Assets	(1,12,79,796)		(61,04,238)	
Sale/ (Purchase) of Investments	-		-	
Long Term Assets	11,239		136	
<b>Net cash generated from Investing Activities</b>		<b>(1,12,68,558)</b>		<b>(61,04,102)</b>
<b>C Cash Flow From Financing Activities</b>				
Proceeds from Long Term Borrowings	43,68,608		8,95,402	
Proceeds from Issue of Fresh Shares	-		-	
Interest Income	-	43,68,608	-	8,95,402
<b>Net cash generated from Financing Activities</b>				
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(18,42,863)</b>		<b>19,45,265</b>
Cash & Cash equivalents (Opening Balance)		22,64,921		3,19,656
Cash & Cash equivalents (Closing Balance)		4,22,057.28		22,64,921

For S D Y & Co.  
Chartered Accountants  
(FRN -016850C)

(Sushil Kumar Khowala)  
Partner  
M.No.: 074309

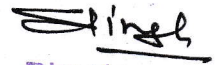
Place: Jamshedpur  
Date:

For and on behalf of the Board of Director's of  
Vidhi Developers Private Limited

VIDHI DEVELOPERS (P) LTD.  
  
Director.

Director

VIDHI DEVELOPERS (P) LTD.

  
Director.

Director

**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Notes forming part of Financial statement**

**Note # 1**

**Corporate information**

The Company Vidhi Developers Private Limited is engaged in the business of Purchase, sell, develop of any real or personal estate including land, building, factories, house and Plant & machinery.

**Note # 2**

**Significant Accounting Policies**

**2.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting following generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013, to the extent applicable. The financial statements are presented in Indian rupees.

**2.2 Use of Estimates**

The preparation of the financial statements in the conformity with the GAAP requires management to make estimates and assumptions that affect the reported amounts on assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

**2.2.1**

Further, management is aware and has considered the possible effects that may result from the global health pandemic relating to COVID-19 on its operations. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal as well as external sources of information to arrive at its estimates. The Company will continue to monitor the future economic conditions and update its assessment.

**2.3 Fixed Assets**

Fixed Assets (Comprising tangible and intangible) are carried at cost of acquisition or construction less accumulated depreciation. The cost of fixed assets comprises of purchase price and all other cost of bringing the assets to working condition for intended use.

**2.4 Depreciation/ Amortisation**

On tangible fixed assets, depreciation is provided on Written Down Value Method. The useful life of Assets as prescribed in Schedule II of the Companies Act, 2013, are considered as the minimum Useful Life except in case of motor vehicle, DG Set and winch machine where estimated useful life is taken based on the technical evaluation conducted by independent valuer. Intangible Asset is ammortised over a period of five years.

**2.5 Impairment of Fixed Assets**

At each Balance Sheet date, management assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the present value as determined above. Actual results could differ from those estimates.

VIDHI DEVELOPERS (P) LTD.  
  
Director.



VIDHI DEVELOPERS (P) LTD.  
  
Director.

**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Notes forming part of Financial statement**

**2.6 Inventories**

Inventories of Land is valued at cost or net realisable value whichever is lower.  
Unbooked Area of building for which no booking / advance has been received is shown at estimated cost

**2.7 Revenue Recognition**

**2.7.1 Sales**

Revenue is recognised on the sale of goods to customer which generally coincides at the time of delivery of the goods.

**2.7.2 Income & Expenditure**

Income other than Interest and gain on sale of investment are recognised as per Guidance Note issued by ICAI on "Recognition of Revenue by Real Estate Developers" On percentage of completion method.

Other Income and Expenditure are accounted for on accrual basis, wherever ascertainable.

**2.8 Investments**

During the year company does not have any investments.

**2.9 Foreign Exchange Transactions**

The Company during the year did not have foreign exchange transaction.

**2.10 Contingencies**

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

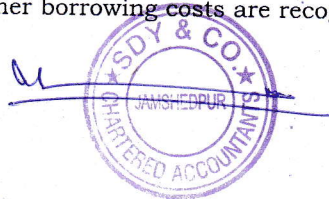
**2.11 Taxation**

Income tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with Income Tax Act, 1961) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date.

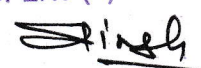
Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realised.

**2.12 Borrowing Costs**

Borrowing Cost that are directly attributable to the acquisition/ construction of the qualifying asset are capitalised until the time all the substantial activities necessary to prepare such assets for the intended use are complete. All other borrowing costs are recognised as expenditure during the period in which they are incurred.



VIDHI DEVELOPERS (P) LTD.  
  
Director.

VIDHI DEVELOPERS (P) LTD.  
  
Director.

**VIDHI DEVELOPERS PRIVATE LIMITED**  
Notes forming part of Financial statement

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>NOTE # 3</b>		
<b>Share Capital</b>		
<b>Authorised Capital</b>		
1,25,000 Equity Shares of Rs 10/- each (Previous Years 1,25,000 Equity Shares of ₹ 10/- each)	<u>12,50,000.00</u>	<u>12,50,000.00</u>
<b>Issued, Subscribed and Paid up</b>		
124593 Equity Shares of Rs 10/- each# (Previous Years 124593 Equity Shares of ₹ 10/- each) (# 114490 no of eq.shares issued otherwise than cash)	<u>12,45,930.00</u>	<u>12,45,930.00</u>
	<u>12,45,930.00</u>	<u>12,45,930.00</u>
<b>NOTE # 3(A)</b>		
<b>* Reconciliation of Number of equity shares as at the beginning and at the end of the Reporting period.</b>		
Balance as at beginning of the Year	1,24,593.00	1,24,593.00
Add: Addition during the year	-	-
Balance as at the end of the Year	1,24,593.00	1,24,593.00
<b>Weighted Average Number of Equity Shares</b>	<b>1,24,593.00</b>	<b>1,24,593.00</b>

**NOTE # 3(B)**

**Details of Equity shares held by shareholders holding more than 5% of the aggregate shares of the Company.**

Name of shareholder	As at 31.03.2021	As at 31.03.2020
	% of Holding	% of Holding
Sanjay Kumar Singh	95.99%	95.99%
Sima Singh	4.01%	4.01%

**NOTE # 3(C)**

**\* Rights, preferences & restrictions attached to shares**

The company has one class of equity shares having a par value of ₹ 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**NOTE # 4**

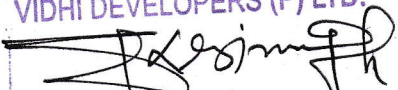
**Securities Premium**

As per last balance sheet	3,87,36,134.00	3,87,36,134.00
Add: Addition during the year	-	-
	<u>3,87,36,134.00</u>	<u>3,87,36,134.00</u>

**Reserves and Surplus**

Surplus i.e. Balance in the Statement of Profit & Loss		
As per last Balance Sheet	1,48,16,523.51	1,20,16,750.07
Less: Assets written off	1,943.73	50,431.27
Addition during the year	13,98,627.46	28,50,204.71
	<u>1,62,13,207.24</u>	<u>1,48,16,523.51</u>
	<u>5,49,49,341.24</u>	<u>5,35,52,657.51</u>

VIDHI DEVELOPERS (P) LTD.

  
Director.

VIDHI DEVELOPERS (P) LTD.

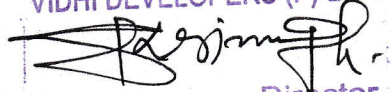
  
Director.

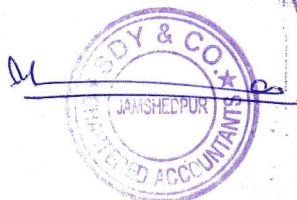


**VIDHI DEVELOPERS PRIVATE LIMITED**  
Notes forming part of Financial statement

Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
<b>NOTE # 5</b>		
<b>Long-Term Borrowings</b>		
<b>Secured Loans and Advances</b>		
HDFC loan for Mahindra Altrus@	16,68,089.00	22,56,282.13
HDFC loan of BMW X5*	20,36,925.21	35,18,096.57
Axis loan for Bharat Benz	19,53,937.00	-
Axis loan for Forklift(DVX30 KAT BC HVM)	5,10,251.00	-
Axis loan for Forklift(DVX506FC BCD HVM)	6,16,644.00	-
Axis loan for fully Hydrolic crane	10,59,579.00	-
Axis loan for JCB 2DXL	7,99,315.00	-
Axis loan for Tata Motors LPT710(7952)	7,49,123.00	-
Axis loan for Tata Motors LPT710(7953)	7,49,123.00	-
	<b>1,01,42,986.21</b>	<b>57,74,378.70</b>
<p>@ The above loan is repayable in 60 equal monthly instalments of ₹ 64,448</p> <p>**The above Loan is repayable in equal monthly instalment of ₹ 64,929.00</p> <p>₹ 1,43,616.00</p>		
<b>NOTE # 6</b>		
<b>Short-Term Borrowings</b>		
Short Term Loans	7,40,000.00	7,40,000.00
	<b>7,40,000.00</b>	<b>7,40,000.00</b>
<b>NOTE # 7</b>		
<b>Other Current Liabilities</b>		
Current Maturity of Long Term Debts	55,89,085.49	18,97,029.41
Payment Against Booking	14,16,41,567.95	10,67,64,380.28
Salary Payable	54,07,739.00	16,31,182.00
TDS Payable	3,06,719.00	4,28,488.00
Audit fee Payable	1,42,216.00	1,42,216.00
Retention from Contractor's Payment	1,00,000.00	1,00,000.00
PF & ESIC Payable	3,10,770.00	32,515.00
Other Payables	1,90,46,255.78	1,66,22,263.34
GST Payable	4,320.00	8,81,956.61
	<b>17,25,48,673.22</b>	<b>12,85,00,030.64</b>
<b>NOTE # 8</b>		
<b>Short-Term Provisions</b>		
Provision for Income Tax	7,02,716.00	11,21,000.00
	<b>7,02,716.00</b>	<b>11,21,000.00</b>
<b>NOTE # 10</b>		
<b>Long-Term Loans and Advances</b>		
<i>(Unsecured, considered Good, recoverable in cash or in kind or value to be received)</i>		
Security Deposits	3,00,407.15	3,11,645.90
	<b>3,00,407.15</b>	<b>3,11,645.90</b>
<b>NOTE # 11</b>		
<b>Inventories</b>		
Work-in-Progress (At Proportionate Realisable Value)	12,82,18,204.00	8,38,02,190.00
<i>(As estimated, valued and certified by the Management)</i>		

VIDHI DEVELOPERS (P) LTD.

  
Director.



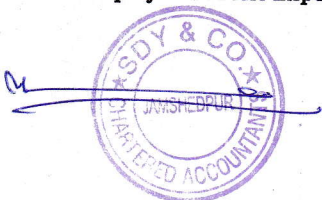
VIDHI DEVELOPERS (P) LTD.

  
Director.



**VIDHI DEVELOPERS PRIVATE LIMITED**  
Notes forming part of Financial statement

Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
Work in Progress (At Cost) <i>(As estimated, valued and certified by the Management)</i>	5,37,19,680.00	3,58,13,120.00
Stock-in-Trade <i>(As valued, taken and certified by the management)</i>	1,11,20,196.00	1,11,20,196.00
	<b>19,30,58,080.00</b>	<b>13,07,35,506.00</b>
<b>NOTE # 12</b>		
<b>Trade Receivables</b>		
Secured, Considered Good		
- Outstanding for a period exceeding six months	2,09,73,377.95	2,02,44,203.74
- Others	-	-
	<b>2,09,73,377.95</b>	<b>2,02,44,203.74</b>
<b>NOTE # 13</b>		
<b>Cash and Cash Equivalents</b>		
Balance with Banks in Current Accounts	3,92,290.28	22,34,360.78
Cash in Hand	29,767.00	30,560.00
<i>(As Per Cash Book &amp; certified by the management)</i>	<b>4,22,057.28</b>	<b>22,64,920.78</b>
<b>NOTE # 14</b>		
<b>Short-Term Loans and Advances</b>		
<i>(Unsecured, considered Good, recoverable in cash or in kind or value to be received)</i>		
Advances to Suppliers and Parties	13,31,854.00	1,33,23,645.00
Advance Against Property	63,92,001.00	80,42,000.00
Other advances	18,39,984.00	17,89,984.00
	<b>95,63,839.00</b>	<b>2,31,55,629.00</b>
<b>NOTE # 15</b>		
<b>Other Current Assets</b>		
Balance with Income Tax	5,76,766.19	10,60,115.94
Income Tax Refundable	8,677.00	8,677.00
GST Receivables	11,43,377.11	-
Tax on Regular Assessment	7,72,100.00	7,72,100.00
	<b>25,00,920.30</b>	<b>18,40,892.94</b>
<b>NOTE # 16</b>		
<b>Revenue From Operations</b>		
Work-in-Progress (At Proportionate Realisable Value)	6,39,20,434.00	8,12,04,946.00
Receipts of Maintenance Bill and Extra Work	24,08,518.46	17,59,304.90
Sale of Services	9,20,000.00	-
	<b>6,72,48,952.46</b>	<b>8,29,64,250.90</b>
<b>NOTE # 17</b>		
<b>Other Incomes</b>		
Other Incomes	50,69,653.95	51,45,149.83
Sundry Balance Adjustments	80,781.14	86,232.77
	<b>51,50,435.09</b>	<b>52,31,382.60</b>
<b>NOTE # 18</b>		
<b>Cost of Material Consumed</b>		
Civil and Site Development Expenses	6,43,18,045.03	4,91,87,775.67
	<b>6,43,18,045.03</b>	<b>4,91,87,775.67</b>
<b>NOTE # 19</b>		
<b>Employee Benefit Expenses</b>		



VIDHI DEVELOPERS (P) LTD.  
*[Signature]*  
Director.

VIDHI DEVELOPERS (P) LTD.  
*[Signature]*  
Director.

**VIDHI DEVELOPERS PRIVATE LIMITED**  
Notes forming part of Financial statement

Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
Salaries and Wages	1,50,54,454.50	1,68,67,972.03
Staff Welfare Expenses	8,379.00	86,189.00
	<b>1,50,62,833.50</b>	<b>1,69,54,161.03</b>

**NOTE # 20**

**Finance Cost**

Interest on Loan	8,80,124.59	6,72,166.49
	<b>8,80,124.59</b>	<b>6,72,166.49</b>

**NOTE # 21**

**Other Expenses**

Travelling & Conveyance	5,28,152.00	4,11,208.82
Advertisement Expenses	4,50,642.00	5,05,142.00
Postage & Telephone	1,52,332.37	1,40,503.99
Insurance	2,23,351.00	28,39,273.00
Donations	26,200.00	23,600.00
Rent, Rates & Taxes	53,739.00	42,223.00
Professional & Legal Expenses	4,47,856.00	4,46,776.00
Interest on Statutory Dues	26,888.00	1,77,276.00
Repair & Maintenance	82,942.00	68,492.00
Auditors' Remuneration	30,000.00	30,000.00
Bank Charges	7,776.16	18,003.84
Office Expenses	2,76,558.31	2,64,281.00
Sales Promotion	23,363.75	22,501.32
Vehicle Upkeep	2,84,262.01	1,14,405.34
Other Expenses	7,07,169.05	3,66,291.46
Loan processing charges	-17,500.00	
Commission & Brokerage	1,45,000.00	2,75,000.00
	<b>34,83,731.65</b>	<b>57,44,977.77</b>

VIDHI DEVELOPERS (P) LTD.

*[Signature]*  
Director.

VIDHI DEVELOPERS (P) LTD.

*[Signature]*  
Director.



**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Notes forming part of Financial Statements**

**Note # 22**

**Earnings Per Equity Share**

Basic earnings per share has been calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The Company does not have any dilutive potential equity shares as at 31st March 2021.

Calculation of Basic & Diluted Earning per share for the years ended 31st March 2021 and 31st March 2020:

**Face Value of shares ₹10/-each**

<b>Basic &amp; Diluted</b>	<b>Current Year</b>	<b>Previous year</b>
a. Profit attributable to shareholders		
Profit for the year after tax (₹)	13,98,627.46	28,50,204.71
Profit attributable to equity shareholders (₹)	13,98,627.46	28,50,204.71
b. Number of equity shares at the beginning of the year	1,24,593.00	1,24,593.00
c. Number of equity shares at the end of the year	1,24,593.00	1,24,593.00
d. Weighted average number of equity shares outstanding during the year	1,24,593.00	1,24,593.00
e. Basic & Diluted Earning Per Share (₹)	<b>11.23</b>	<b>22.88</b>

**Note # 23**

**Related Party Disclosures**

**Related parties with whom there had been transactions during the year**

Name of Party	Nature of Relation	Amount (₹)	Nature of Transaction
Sanjay Kumar Singh	Director	48,00,000.00	Remuneration
Sima Singh	Director	42,00,000.00	Remuneration
Shagun Singh	Director	3,00,000.00	Remuneration
Avantika Singh	Director	4,17,000.00	Remuneration
Ashok Singh	Director	4,00,000.00	Remuneration
Vidhicon Industries Pvt Ltd	Directors have significant influence	1,40,420.00	Purchase( Inclusive of taxes)

**Note # 24**

**Particulars of Auditors Remuneration As Auditors**

Audit Fees

*(Inclusive of goods and service tax thereon)*

	<b>Current Year</b>	<b>Previous year</b>
	<b>Amount (₹)</b>	<b>Amount (₹)</b>
	35,400.00	35,400.00
	<b>35,400.00</b>	<b>35,400.00</b>

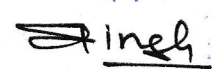
**Note # 25**

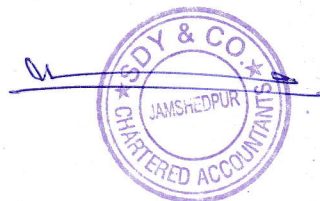
There is no impairment of assets as on 31.03.2021.

VIDHI DEVELOPERS (P) LTD.

  
Director.

VIDHI DEVELOPERS (P) LTD.

  
Director.



**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Notes forming part of Financial Statements**

**Note # 26**

None of the Employees were in receipt of or entitled to receive remuneration in aggregate of ₹ 1,02,00,000.00 for the year or ₹ 8,50,000.00 per month, who were in employment for part of the year.

**Note # 27**

**a. Managerial Remuneration**

(To Directors)  
Remuneration

**Current Year                      Previous year**

1,02,57,420.00	97,17,000.00
<u>1,02,57,420.00</u>	<u>97,17,000.00</u>

**b. Composition of Deferred tax**

Deferred tax liability included in the balance sheet comprises the following:

Deferred tax liability/(Asset)  
Deferred tax assets (net)

**Current Year                      Previous year**

19,25,290.00	16,78,896.00
<u>19,25,290.00</u>	<u>16,78,896.00</u>

**Note # 28**

Previous year's figures have been regrouped /reclassified wherever necessary to correspond with the current year's classification / disclosure.

**See accompanying notes to the financial statements**

**As per our report of even date attached**

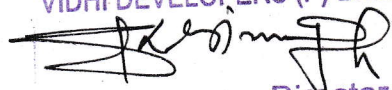
For S D Y & Co.  
Chartered Accountants  
FRN - 016850C

(Sushil Kumar Khowala)  
Partner  
M.No.-074309

Place: Jamshedpur  
Date:

For and on behalf of the Board of Directors

Vidhi Developers Private Limited

VIDHI DEVELOPERS (P) LTD.  
  
Director.

Director

VIDHI DEVELOPERS (P) LTD.

  
Director.

Director

**VIDHI DEVELOPERS PRIVATE LIMITED**  
Notes forming part of Financial statement

**NOTE # 9**  
Tangible Assets as on 31st March 2021

Particulars	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK		
	Cost As On 01.04.2020	Additions During The Year	Sale / Disposal During The Year	Total As On 31.03.2021	As on 01.04.2020	For the Year	Adjustment	As on 31.03.2021	As on 31.03.2020
Air Conditioner	7,28,856.39	-	-	7,28,856.39	3,53,740.06	68,678.70	-	4,22,418.76	3,06,437.63
Vehicles	1,91,97,395.80	56,856.00	-	1,92,54,251.80	1,12,22,132.62	24,51,425.16	(7,157.83)	1,36,80,715.61	55,73,536.19
Computer & Printer	6,57,960.73	2,12,770.05	-	8,70,730.78	5,53,732.07	1,72,340.16	5,990.09	7,20,082.14	1,50,648.64
Furniture & Fixture	4,77,650.25	78,994.82	-	5,56,645.07	4,25,105.55	14,925.30	0.62	4,40,030.23	1,16,614.84
Office Equipment	62,000.00	-	-	62,000.00	52,967.96	3,429.57	-	56,397.53	5,602.47
Television	56,500.00	-	-	56,500.00	55,274.30	-	-	55,274.30	1,225.70
Machinery	67,75,250.66	1,07,83,939.97	-	1,75,59,190.63	36,06,398.35	13,31,547.33	-	49,37,945.68	1,26,21,244.95
Mobile Phone	4,64,185.13	1,47,235.60	-	6,11,420.73	1,74,366.35	60,833.89	-	2,35,200.24	2,89,818.78
Flat In Vasundhara	34,01,190.00	-	-	34,01,190.00	18,31,809.43	1,57,565.86	-	19,89,375.29	14,11,814.71
CC TV Camera	10,36,046.00	-	-	10,36,046.00	83,891.28	4,02,654.48	-	4,86,545.76	5,49,500.24
Office Premises	2,21,208.00	-	-	2,21,208.00	75,171.72	13,873.44	-	89,045.16	1,32,162.84
Motor Pump Set 1.5 H.P.	81,160.00	-	-	81,160.00	60,023.82	6,037.55	-	66,061.37	15,098.63
Paver Block Machine	3,25,000.00	-	-	3,25,000.00	2,55,423.35	18,013.52	-	2,73,436.87	51,563.13
Winch Machine	6,45,750.00	-	-	6,45,750.00	5,21,126.86	34,935.52	-	5,56,062.38	89,687.62
Wood Planner Machine	38,692.00	-	-	38,692.00	27,982.04	2,365.84	-	30,347.88	8,344.12
Kent Water Purifier	19,000.00	-	-	19,000.00	17,338.03	-	(711.55)	18,049.58	950.42
Kitchen Chimney	11,600.00	-	-	11,600.00	10,954.64	-	(65.06)	11,019.70	580.30
<b>Total</b>	<b>3,41,99,444.96</b>	<b>1,12,79,796.44</b>	<b>-</b>	<b>4,54,79,241.40</b>	<b>1,99,27,438.43</b>	<b>47,38,626.32</b>	<b>(1,943.73)</b>	<b>2,40,68,008.48</b>	<b>2,14,11,233.05</b>
<b>Previous Year</b>	<b>2,80,95,207.31</b>	<b>61,04,237.65</b>	<b>-</b>	<b>3,41,99,444.96</b>	<b>1,49,91,974.33</b>	<b>42,85,032.83</b>	<b>(50,431.27)</b>	<b>1,93,27,438.43</b>	<b>1,48,72,006.66</b>
									<b>1,31,03,233.11</b>

VIDHI DEVELOPERS (P) LTD.

*Stineh*  
Director.

VIDHI DEVELOPERS (P) LTD.  
*Stineh*  
Director.



**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Details of Fixed Assets and Depreciation under Income Tax Act 1961 as per Point no 18 of the form 3CD**

ANNEXURE "A"

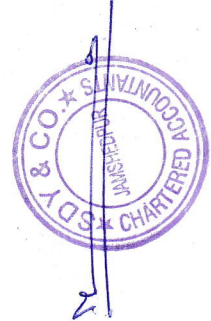
Particulars	Rate	Balance as on 01.04.2020	Addition		Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2021
			Put to use for 180 days or more	Put to use for less than 180 days				
<b>Block - 40%</b>		2,31,155.31	1,83,170.00	29,600.00	-	4,43,925.31	1,71,650.12	2,72,275.18
<b>Block - 10%</b>		16,76,543.55	32,605.00	46,390.00	-	17,55,538.55	1,73,234.35	15,82,304.19
<b>Block - 15%</b>		1,74,66,508.50	26,568.00	1,09,61,464.00	-	2,84,54,540.50	34,46,071.27	2,50,08,469.22
<b>Total</b>		<b>1,93,74,207.35</b>	<b>2,42,343.00</b>	<b>1,10,37,454.00</b>	<b>-</b>	<b>3,06,54,004.35</b>	<b>37,90,955.75</b>	<b>2,68,63,048.60</b>

VIDHI DEVELOPERS (P) LTD.

*[Signature]*  
 Director.

VIDHI DEVELOPERS (P) LTD.

*[Signature]*  
 Director.



**VIDHI DEVELOPERS PRIVATE LIMITED**  
**Computation of Total Income for the A.Y - 2021-22**

**PART - 1**

**INCOME FROM BUSINESS**

**Amount(₹)**

Net Profit as per Profit & Loss Account 18,22,586.46

**Add: Expenses not allowed**

Depreciation as per Companies Act, 1956 47,38,626.32

Late Fine 1,500.00

Interest On Income Tax -

Interest On TDS 21,233.00

**65,83,945.78**

**Less: Expenses allowed**

Depreciation as per Income Tax Act, 1961 37,90,955.75

Profit on Sale of Fixed Assets -

**Gross Total Income**

**27,92,990.03**

**Net Taxable Income**

**27,92,990.03**

Rounded off U/s 288A

27,92,990.00

**Tax Due**

**7,02,716.00**

Less : Advance Tax & TDS

5,76,766.19

Balance Tax

1,25,949.81

Add : Interest u/s 234B

10,075.98

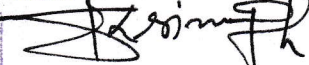
Add : Interest u/s 234C

6,353.00

**Total Tax Payable**

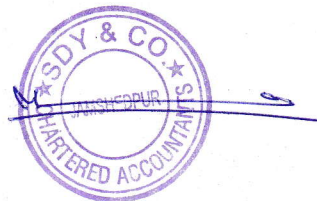
**1,42,378.79**

VIDHI DEVELOPERS (P) LTD.

  
Director.

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Director.

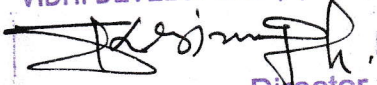


**VIDHI DEVELOPERS PRIVATE LIMITED**

**Calculation Of Deferred Tax For the Financial Year 2020-21**

<b>Particular</b>		<b>Amount(₹)</b>
Depreciation as per Income Tax Act	37,90,955.75	
Depreciation as per Companies Act	47,38,626.32	
	<u>9,47,670.57</u>	2,46,394.00
		<u><b>2,46,394.00</b></u>
Opening Balance		16,78,896.00
Add: Provision for The Year		2,46,394.00
<b>Closing Deffered Tax Assets</b>		<u><b>19,25,290.00</b></u>

VIDHI DEVELOPERS (P) LTD.

  
Director.

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Director.

