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Income Tax Department, Government of India

### ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

<b>Name</b>	AKSHAYA GREEN HOMES PRIVATE LIMITED	<b>PAN</b>	AAKCA6945M
<b>Form No</b>	3CA	<b>Assessment Year</b>	2020-21
<b>e-Filing Acknowledgement Number</b>	216068651150121	<b>Date of e- Filing</b>	15/01/2021

*For and on behalf of,  
e-Filing Administrator*

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**AKSHAYA GREEN HOMES PRIVATE LIMITED**  
**GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA**  
**DHANBAD - 826001 (JHARKHAND)**  
**COMPUTATION OF TAXABLE INCOME**

Mobile No.	:	9845749996
CIN	:	U70102JH2011PTC015110
Signatory Details	:	SUSHANT KUMAR
Nature of Business	:	Other real estate/renting servi
Code No.	:	07005
Acct. Year	:	31 March 2020
Asst. Year	:	2020-2021
Status	:	Pvt Ltd. Company
PAN	:	AAKC A6945M
PAN of Auditor	:	AABF03155A
M. No. of Auditor	:	052472
D.O.I.	:	04/10/2011
AGM DUE DATE	:	30/09/2020

**COMPUTATION OF TAXABLE INCOME**

Net Profit as per Audited P/L A/c	<b>183,923.21</b>
Add. Disallowed Exp	<b>19,262.00</b>
	<hr/>
	203,185.21
Add. Depreciation as per Companies Act 2013	486,862.00
Less. Depreciation as per Income Tax 1961	268,574.00
	<hr/>
	421,473.21

**ALTERNATIVE - 1**  
*(As Per Normal Provisions)*

**I) AS PER NORMAL IT RULES**

TAX @ 25%	105,368.00
Add :- Health Cess @ 4%	4,215.00
	<hr/>
	109,583.00
Less: Advance Tax	-
Less: TDS	-
Less: TCS	-
	<hr/>
	109,583.00
Add: Intt	19,764.00
<b>PAID</b>	<b>129,347.00 (A)</b>

**II) AS PER SPECIAL RULES (U/s 115 JB)**

Book Profit	<hr/>
	183,923.21
TAX U/s 115 JB @ 15% (MAT)	27,588.00
Add :- Health Cess @ 4%	1,104.00
	<hr/>
	28,692.00
Less: Advance Tax	-
Less: TDS	-
Less: TCS	-
<b>IGNORE</b>	<b>28,692.00</b>

**FORM NO. 3CA**  
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of  
**M / s. AKSHAYA GREEN HOMES PRIVATE LIMITED**  
GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, Dhanbad  
PAN **AAKCA6945M**

was conducted by us M/S D.N DOKANIA in pursuance of the provisions of the Companies Act 2013 Act, and we annex hereto a copy of our audit report dated along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-Mar-2020  
(b) the audited Balance Sheet as at 31-Mar-2020; and  
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	STAMP DUTY VALUE OF PROPERTY REGISTERED DURING THE YEAR HAS BEEN PROVIDED BY THE ASSESSE
2	Others	TDS DETAILS WAS NOT PROVIDED BY THE ASSESSE FOR THE PURPOSE OF AUDIT

For M/S D. N. DOKANIA & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 0050042C)

(D N DOKANIA)

Partner

Membership No: 052472

Place :Dhanbad

Date : 8/12/2020

UDIN : 21052472AAAAAN4121



# 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

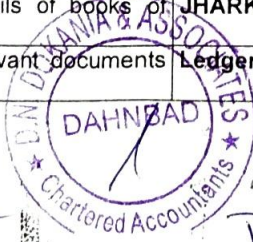
01	Name of the assessee	AKSHAYA GREEN HOMES PRIVATE LIMITED			
02	Address	GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, Dhanbad			
03	Permanent Account Number (PAN)	AAKCA6945M			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	JHARKHAND		20AAKCA6945M1ZF	
05	Status	Company			
06	Previous year	from 1-APR-2019 to 31-Mar-2020			
07	Assessment year	2020-21			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(e)-When provisions of section 44AD(4) are applicable			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	No			

### Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
		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	No			
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code	
		REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005	
	b) If there is any change in the nature of business or profession, the particulars of such change.	No			
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No			
	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.)	GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND, 826001		Ledger, Cash Book, Bank Book, Journal (Computerized)	
	c) List of books of account and nature of relevant documents examined	Ledger, Cash Book, Bank Book, Journal			

Akshaya Green Homes Pvt. Ltd.

*Sudhakar*  
Director



Akshaya Green Homes Pvt. Ltd.

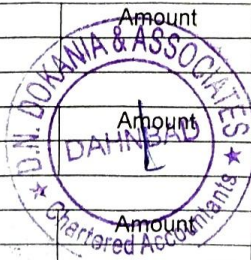
*Reiman Kumar*  
Director

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			No
	Section	Amount	Remarks if any:	
13	a)	Method of accounting employed in the previous year		Mercantile system
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)		
	e)	If answer to (d) above is in the affirmative, give details of such adjustments		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
				Net Effect (Rs.)
	f)	Disclosure as per ICDS		
		ICDS	Disclosure	
			Remarks if any:	
14	a)	Method of valuation of closing stock employed in the previous year.		
	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:		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
				Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a)	the items falling within the scope of section 28;		
		Description	Amount	Remarks if any:
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		
		Description	Amount	Remarks if any:
	c)	escalation claims accepted during the previous year;		
		Description	Amount	Remarks if any:
	d)	any other item of income;		
		Description	Amount	Remarks if any:
	e)	capital receipt, if any.		
		Description	Amount	Remarks if any:

Akshaya Green Homes Pvt. Ltd.

Sulthk

Director

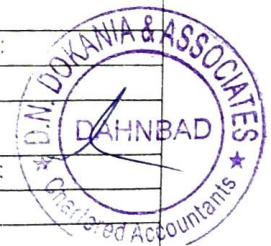


Renam Kumar

Director

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:					No			
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
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 :-					As Per Annexure "A"			
	a) Description of asset/block of assets.								
	b) Rate of depreciation								
	c) Actual cost or written down value, as the case may be.								
	ca) Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)								
	cb) Adjusted written down value								
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-								
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.								
	ii) change in rate of exchange of currency, and								
	iii) Subsidy or grant or reimbursement, by whatever name called.								
	e) Depreciation allowable.								
	f) Written down value at the end of the year.								
19	Amounts admissible under sections								
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:					
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]					Nil			
	Description		Amount	Remarks if any:					
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):					Nil			
	Name of Fund		Amount	Actual Date	Due Date	The actual amount paid			

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				
	1	expenditure of capital nature;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	2	expenditure of personal nature;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	4	Expenditure incurred at clubs being entrance fees and subscriptions		Nil	
		Particulars	Amount in Rs.	Remarks if any:	
	5	Expenditure incurred at clubs being cost for club services and facilities used.		Nil	



Akshaya Green Homes Pvt. Ltd.  
**Sulth K**  
 Director

Akshaya Green Homes Pvt. Ltd.  
**Rehem Kerman**  
 Director

	Particulars	Amount in Rs	Remarks if any
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any

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:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any	
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)						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any	
ii as payment to resident referred to in sub-clause (ia)											
A Details of payment on which tax is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any	
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.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any
iii as payment referred to in sub-clause (ib)											
A Details of payment on which levy is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any	
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.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any

iv Fringe benefit tax under sub-clause (ic)

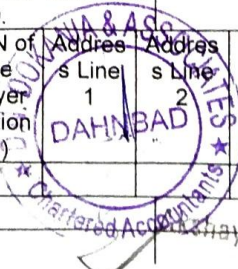
v Wealth tax under sub-clause (iia)

Akshaya Green

Reenam Kumar

Sukh K

Director



Sukh K

Director

vi	Royalty, license fee, service fee etc. under sub-clause (ii)								
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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincodes	Remarks if any
viii	Payment to PF/other fund etc. under sub-clause (iv)								
ix	Tax paid by employer for perquisites under sub-clause (v)								
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.								
	Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks		
d)	Disallowance/deemed income under section 40A(3):								
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details.				Yes				
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:			
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):				Yes				
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:			
e)	provision for payment of gratuity not allowable under section 40A(7);				Nil				
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil				
g)	particulars of any liability of a contingent nature;				Nil				
	Nature of Liability		Amount	Remarks if any:					
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil				
	Particulars		Amount	Remarks if any:					
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 payments made to persons specified under section 40A(2)(b).				Nil				
	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil				
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:			

Akshaya Group Holdings Pvt. Ltd.  
Sukh K

Director



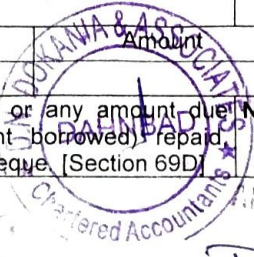
Akshaya Group Holdings Pvt. Ltd.  
Renuka Keshwar

Director



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;			Nil			
		Nature of Liability	Amount	Remarks if any:	Section			
	b)	not paid during the previous year;			Nil			
		Nature of Liability	Amount	Remarks if any:	Section			
	B	was incurred in the previous year and was						
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			Nil			
		Nature of Liability	Amount	Remarks if any:	Section			
	b)	not paid on or before the aforesaid date.			Nil			
		Nature of Liability	Amount	Remarks if any:	Section			
	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.			No			
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA			
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
					Remarks if any:			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same.				No			
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii), if yes, please furnish the details of the same.				No			
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			NA			
		Nature of Income		Amount	Remarks if any:			
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			NA			
		Nature of Income		Amount	Remarks if any:			
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. [Section 69D]					No		

*Sltk*  
Chartered Accountants



*Renuka Kumar*  
Director

	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?								NA				
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:						
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B								NA				
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:					
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2021)								NA				
	Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement			Remarks if any:						
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.								Nil				

Akshaya Green Homes Pvt. Ltd.  
*S.H.K.*  
 Director

Akshaya Green Homes Pvt. Ltd.  
*Reenam Kumar*  
 Director



Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	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

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

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

Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt

b) b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt

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

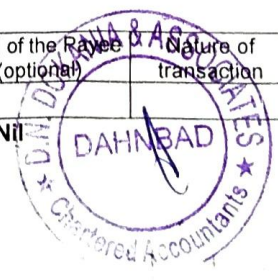
Nil

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment

b) d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year

Nil

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment



*Subh K...*  
Director

*Rehan Kumar*

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

Nil

Name of the payee	Address of the payee	PAN of the payee (optional)	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 repaid by an account payee cheque or an account payee bank draft

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

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

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

Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment 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

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

Nil

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)	Remarks
						Amount	Order U/S and date



Akshaya Green Homes Pvt. Ltd.  
Sulthk

Akshaya Green Homes Pvt. Ltd.  
Rinam Kumar

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, if yes, please furnish details of the same.	No
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	No

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
	Section	Amount
		Remarks if any:

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Yes																														
		<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Section</th> <th>Nature of payment</th> <th>Total amount of payment or receipt of the nature specified in column (3)</th> <th>Total amount on which tax was required to be deducted or collected out of (4)</th> <th>Total amount on which tax was deducted or collected at specified rate out of (5)</th> <th>Amount of tax deducted or collected out of (6)</th> <th>Total amount on which tax was deducted or collected at less than specified rate out of (7)</th> <th>Amount of tax deducted or collected on (8)</th> <th>Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> </tr> </thead> <tbody> <tr> <td>RCHA02478A</td> <td>194C</td> <td>Payments to contractors</td> <td>560810</td> <td>25000</td> <td>25000</td> <td>250</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	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	RCHA02478A	194C	Payments to contractors	560810	25000	25000	250	0	0	0	
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																								
RCHA02478A	194C	Payments to contractors	560810	25000	25000	250	0	0	0																								

b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	Yes												
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported</th> <th>If not, please furnish list of details/transactions which are not reported</th> </tr> </thead> <tbody> <tr> <td>RCHA02478A</td> <td>26Q</td> <td>31-Jul-2019</td> <td>30-Jul-2019</td> <td></td> <td></td> </tr> </tbody> </table>	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	RCHA02478A	26Q	31-Jul-2019	30-Jul-2019			
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									
RCHA02478A	26Q	31-Jul-2019	30-Jul-2019											

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	No										
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2)</th> <th>date of payment.</th> <th>Remarks if any:</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:						
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:								

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :														
		<table border="1"> <thead> <tr> <th>Item Name</th> <th>Unit</th> <th>opening stock</th> <th>purchases during the previous year</th> <th>sales during the previous year</th> <th>closing stock</th> <th>shortage / excess, if any</th> </tr> </thead> <tbody> <tr> <td>NA</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any	NA						
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any										
NA																
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :														
		A Raw Materials :														

Akshaya Green Homes Pvt. Ltd.

*Sudhakar*  
Director

Akshaya Green Homes Pvt. Ltd.

*Rehan Kumar*  
Director

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield,	*shortage / excess, if any.
NA									
B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									
C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

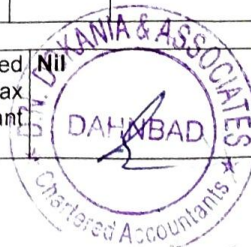
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-				Nil	
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount	Remarks if any:
		115-O(1A) (i)	115-O(1A) (ii)		Dates of payment Amount	
	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				NA	
	Amount Received(In Rs)	Date of receipt		Remarks if any:		
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No	

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		10481000			32439800	
	Gross profit/turnover		10481000	0	2209850	32439800	6.81
	Net profit/turnover	183923	10481000	1.75	161327	32439800	0.50
	Stock-in-trade/turnover	6350260	10481000	60.59	0	32439800	0.00
	Material consumed/finished goods produced	0	0	0.00	0	0	0.00

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 along with details of relevant proceedings.		Nil
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Maya Green Homes Pvt. Ltd.

*S. H. K.*  
Director



Maya Green Homes Pvt. Ltd.

*Reenam Kumar*  
Director

Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2021)					NA	
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		

For M/S D. N. DOKANIA & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 0050042C)



(D N DOKANIA)  
Partner  
Membership No: 052472

Place :Dhanbad

Date : 8/12/2020

UDIN : 21052472AAAAAN4121

Akshaya Green Homes Pvt. Ltd.

*Sant K*  
Director

Akshaya Green Homes Pvt. Ltd.

*Reem Kumar*  
Director

**AKSHAYA GREEN HOMES PRIVATE LIMITED**  
**Annexure "A"**

**Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.**

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Plant and Machinery	15%	17,01,271	0	17,01,271	0	0	0	0	2,55,191	14,46,080
Computer	40%	33,458	0	33,458	0	0	0	0	13,383	20,075
<b>Total</b>		<b>17,34,729</b>	<b>0</b>	<b>17,34,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,68,574</b>	<b>14,66,155</b>



Akshaya Green Homes Pvt. Ltd.  
*Sudhakar*  
Director

Akshaya Green Homes Pvt. Ltd.  
*Pranem Kumar*  
Director



# AKSHAYA GREEN HOMES PRIVATE LIMITED

Regd. Office: - I, GROUND FLOOR SAHODRA APARTMENT, CHIRAGORA DHANBAD Dhanbad JH 826001 IN

- U70102JH2011PTC015110

Mail Id:-sushant.kumar8181@gmail.com

M.NO:-9835739996

## DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 10<sup>th</sup> Annual Report together with the Audited Financial statements for the year ended 31<sup>st</sup> March, 2020.

### Financial Results

PARTICULARS	2019-2020 (Rs.)	2018-2019 (Rs.)
Sales and Other Income	10,481,000.00	32,439,800.00
Operating Profit (PBIDT)	779,740.17	938,900.10
Interest Cost	108,954.96	138,965.83
Profit before Depreciation (PBDT)	6,70,785.21	799,934.27
Depreciation	4,86,862.00	638,607.00
Profit before Tax	1,83,923.21	161,327.27
Provision for Taxation	106,076.00	124,125.00
Deferred Tax	(56,754.88)	(82,180.00)
Profit after Tax	134,602.09	119,382.27

### Operations and State of Company's affairs

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

### Deposit

During the year under review the company has not accepted any deposits.

### Reserves

For the financial year ended 31st March, 2020, the Company had not transferred any sum to Reserve Account. Therefore, Company remained the balance of profit to Profit and Loss Accounts of the Company to Surplus Account.

### Dividend

Your Directors do not recommend any dividend for the year ended 31st March, 2020.

### Change in the nature of business

There is no Change in the nature of the business of the Company during the year.

### Industrial Relation


Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff officers of the company.

### Extract of Annual Return

Extract of Annual Return in form MGT-9 is annexed herewith as Annexure No. 1 to this report.

### Meetings of the Board

Akshaya Green Homes Pvt. Ltd.

  
Director



Akshaya Green Homes Pvt. Ltd.

Director

12<sup>th</sup> meetings of the Board of Directors were held during the year. Details of the same are as follows:

Date	Board Strength	No. of directors present
05/04/2019	2	2
03/05/2019	2	2
30/06/2019	2	2
08/07/2019	2	2
10/08/2019	2	2
24/09/2019	2	2
03/10/2019	2	2
08/11/2019	2	2
10/12/2019	2	2
09/01/2020	2	2
08/02/2020	2	2
05/03/2020	2	2

### **Directors' Responsibility Statement**

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2020 and of the profit /loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

### **Vigil mechanism/ whistle blower policy**

The Company is not required to form such policy.

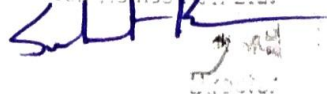
### **Risk Management Policy**

The Company manages, monitors and reports on the principal risks and uncertainties that can impact its abilities to achieve its strategic objectives. The Board of Directors is overall responsible for identifying, evaluating and managing all significant risks faced by the Company. The risk management Policy includes identifying types of risks and its assessment, risk handling and monitoring and reporting. The operations and working of the Company can be affected on account of any of the following risk factors;

- Policy of Government
- Policy of competitors
- Market conditions

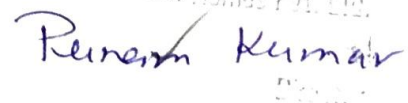
### **Internal Financial Controls**

Akshaya Green Homes Pvt. Ltd.

  
Ramesh Kumar  
Director



Akshaya Green Homes Pvt. Ltd.

  
Ramesh Kumar  
Director

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

**Contracts and arrangements with related parties**

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

**Corporate Social Responsibility**

The Company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee

**Directors and Key Managerial Personnel**

There was no director who was appointed/ceased/reelected/reappointed during the year under review.

**Declaration by independent directors:**

The company is not required to appoint independent director as per the provisions of section 149(4) of the Companies Act, 2013.

**Particulars of loans, guarantees or investments**

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

**Auditors**

**Statutory auditors**

At the Annual General Meeting held on 30/09/2019, M/s D. N. DOKANIA & ASSOCIATES, Chartered Accountants, Dhanbad were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024. In terms of the provisions of the Companies (Amendment) Act, 2017, the term of the auditors does not require ratification every year. In this regard, the Company has received a certificate from the auditors of eligibility in accordance with Sections 139, 141 and other applicable provisions of the Companies Act, 2013 and Rules issued there under.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

**Instances of fraud, if any reported by the auditors**

There have been no instances of any fraud reported by the statutory auditors under section 143(12) of Companies Act 2013.

**Cost Audit**

The provisions of section 148 are not applicable to the company.

**Material changes and commitments affecting financial position between the end of the financial year and date of report**

There were no such changes during the year.

**Details of significant & material order passed by the regulators, court & tribunals**

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Akshaya Green Homes Pvt. Ltd.

*Suhit K*  
Director



Akshaya Green Homes Pvt. Ltd.

*Renam Kumar*  
Director

**Particulars of Employees and related disclosures**

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies ((Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**Subsidiaries, joint ventures or associate companies**

The Company does not have any Subsidiary, Joint venture or Associate Company.

**Consolidated financial statements**

There is no Consolidated Financial Statements of the Company.

**Disclosure under Sexual Harassment of Women at Workplace**

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy

**Conservation of energy**

In the opinion of the directors there is no need to take any measure in this regard. The company does not have any proposal for additional investment in this regard. The details of energy consumption are not required to be given.

**Technology absorption**

The research and experiments are carried on as part of the normal business activities, as such no separate figures are available.

**Foreign Exchange Earnings & Outgo**

There were no foreign exchange earnings and outgo during the year under review.

**Acknowledgement**

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For and on behalf of the Board of Directors**

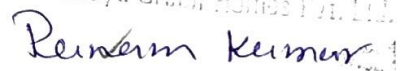
Akshaya Green Homes Pvt. Ltd.



**SUSHANT KUMAR**

**Director**  
**DIN :03614665**

Akshaya Green Homes Pvt. Ltd.



**PUNAM KUMAR**

**Director**  
**DIN :08436066**

**Place: -DHANBAD**

**Date: -08/12/2020**







Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	SUSHANT KUMAR	10000	50%		10000	50%		
2	PUNAM KUMAR	10000	50%		10000	50%		

(iii) Change in Promoters' Shareholding ( please specify, if there is no change)

Sl. No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
		For Each of the Top 10 Shareholders				
		At the beginning of the year				
		Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
		At the End of the year ( or on the date of separation, if separated during the year)				

Abshaya Kumar  
SUKK

Abshaya Kumar  
Rathnam Kumar

(v) Shareholding of Directors and Key Managerial Personnel

Sl.No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	SUSHANT KUMAR	At the beginning of the year	10000	50.00%		
		At the end of the year			10000	50.00%
2	PUNAM KUMAR	At the beginning of the year	10000	50.00%		
		At the end of the year			10000	50.00%

V. INDEBTEDNESS :

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	1,223,762.20	4,053,500.00		5,277,262.20
ii) Interest due but not paid	-	-		-
iii) Interest accrued but not due	-	-		-
Total (i+ii+iii)	1,223,762.20	4,053,500.00		5,277,262.20
<b>Change in Indebtedness during the financial year</b>				
Addition	-	195,000.00		195,000.00
Reduction	259,439.00	-		(259,439.00)
Net Change	(259,439.00)	195,000.00		-
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	964,323.20	4,248,500.00		5,212,823.20
ii) Interest due but not paid	-	-		-
iii) Interest accrued but not due	-	-		-
Total (i+ii+iii)	964,323.20	4,248,500.00		5,212,823.20

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL :

At Shriya Capital Markets Pvt. Ltd.  
  
 Ramesh Kumar



A. Remuneration to Managing Director, Whole-time Director

Sl. no.	Name of MD/WTD/Manager	Gross salary			Stock Option	Sweat Equity	Commission	Others	Total	Cashings as per the Act
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961						
1							as % of profit			

B. Remuneration to other directors

Sl. no.	Name of Directors	Independent Directors		Other Non-Executive Directors		Total (1+2)	Total Managers' remuneration	Overall Cashings as per the Act
		Fee for attending board / committee meetings	Commission Others	Fee for attending board committee meetings	Commission Others			

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Name of Key Managerial	Gross salary	Stock Option	Sweat Equity	Commission	Total

*S.H.K.*

*Director*

Personnel	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	as % of profit	
				others	

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES :

Type	Section of the Companies Act	Brief Description	Details of Penalty /Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

Arbays Co. of Mumbai Pvt. Ltd.

*SLK*

Arbays Co. of Mumbai Pvt. Ltd.

*Pranav Kumar*

**INDEPENDENT AUDITOR'S REPORT**

To the Members of **AKSHAYA GREEN HOMES PRIVATE LIMITED**

**I. Report on the Audit of the Financial Statements**

**1. Opinion**

- A. We have audited the financial statements of **AKSHAYA GREEN HOMES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2020, and the statement of Profit and Loss for the year then ended, Notes to the financial statements and cash flow statement, including a summary of significant accounting policies and other explanatory information.
- B. 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 31st March, 2020, its profit for the year ended on that date.

**2. 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.

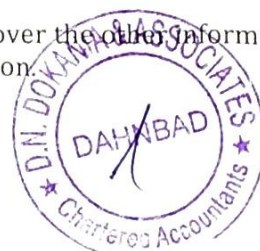
**3. Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

**4. Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.
- B. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



- C. 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 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.

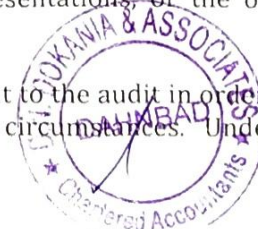
5. **Management's Responsibility for the Financial Statements**

- A. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. 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**

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

- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - iv. 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.
  - v. 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.
- C. 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.
- D. 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.
- E. 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.

## **II. Report on Other Legal and Regulatory Requirements**

- 1 The provisions of 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 is not applicable to the company since
  - a) It is not a subsidiary or holding company of a public company; or
  - b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date; and
  - c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
  - d) Its turnover for the year is not more than Rs.10 Crores during the year.
- 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.



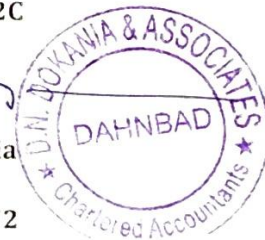
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the 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 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 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 & its borrowings from banks & financial institutions at any time during the year is less than Rs. 25 Crores, this report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) 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 does not have any pending litigations which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For M/s D N DOKANIA & ASSOCIATES  
Chartered Accountants  
FRN: 050042C

Place : Dhanbad  
Date : 08.12.2020

UDIN: 21052432AAAAAX4274

  
D N Dokania  
(Partner)  
M. No. 052472



AKSHAYA GREEN HOMES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

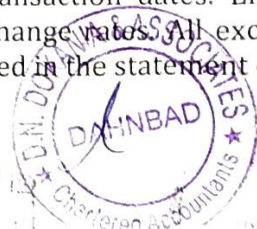
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

Akshaya Green Homes Pvt. Ltd.

*Smit K*  
Director



Akshaya Green Homes Pvt. Ltd.

*Renam Kumar*  
Director

### Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost or net realizable value

### Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

### Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

### 10. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

### 11. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

### General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

### (B) Notes on Financial Statements

1. The MSME status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary.
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Akshaya Green Homes Pvt. Ltd.  
  
Director



Akshaya Green Homes Pvt. Ltd.  
  
Director



Auditors Remuneration	2019-2020	2018-2019
Audit Fees	12000	12000
Total	12000	12000

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Related Party disclosure as identified by the company and relied upon by the auditors:

**(A) Related Parties and their Relationship**

**(i) Key Management Personnel**

- SUSHANT KUMAR
- PUNAM KUMAR

**Outstanding Balances**

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	1950000			

8. Previous year figures have been regrouped/rearranged wherever necessary.

**In terms of Our Separate Audit Report of Even Date Attached.**

For M/S D. N. DOKANIA & ASSOCIATES  
Chartered Accountants

For AKSHAYA GREEN HOMES P. LIMITED

(D.N. DOKANIA)  
PARTNER

Membership No. 052472

Registration No. 00500420

Place:- Dhanbad

Date: - 08/12/2020

UDIN: 21052472AAAAAX4274



PUNAM KUMAR

Director

DIN : 08436066

SUSHANT KUMAR

Director

DIN : 03614665

Akshaya Green Homes Pvt. Ltd.

*Sushant Kumar*  
Director

Akshaya Green Homes Pvt. Ltd.

*Punam Kumar*  
Director

**AKSHAYA GREEN HOMES PRIVATE LIMITED**  
**GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA**  
**DHANBAD - 826001 (JHARKHAND)**  
**CIN : U70102JH2011PTC015110**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020**

(in Rs)

Particulars	Note	31 March 2020	31 March 2019
Revenue from operations	13	10,481,000.00	32,439,800.00
Other Income	14	-	52,845.00
<b>Total Revenue</b>		<b>10,481,000.00</b>	<b>32,492,645.00</b>
<b>Expenses:</b>			
Cost of material consumed	15	4,154,709.04	20,136,730.00
Purchases of stock in trade		-	-
Change in Inventories of work in progress and finished goods	16	4,159,290.96	10,093,220.00
Employee benefit expenses	17	-	864,200.00
Finance costs	18	108,954.96	138,965.83
Depreciation and amortization expenses	6	486,862.00	638,607.00
Other expenses	19	1,387,259.83	459,594.90
<b>Total expenses</b>		<b>10,297,076.79</b>	<b>32,331,317.73</b>
Profit/(loss) before exceptional and extraordinary item and tax		183,923.21	161,327.27
Exceptional item		-	-
Profit/(loss) before extraordinary item and tax		183,923.21	161,327.27
Extraordinary Item		-	-
<b>Profit/(loss) before tax</b>		<b>183,923.21</b>	<b>161,327.27</b>
Tax Expenses			
(1) Current Tax		106,076.00	124,125.00
(2) Deferred Tax		-56,754.88	-82,180.00
<b>Profit/(loss) for the period from continuing operations</b>		<b>134,602.09</b>	<b>119,382.27</b>
XII. Profit/(loss) from discontinuing operation (before tax)			
XIII. Tax expenses of discontinuing operation		-	-
XIV. Profit/(loss) from discontinuing operation (after tax)		134,602.09	119,382.27
<b>XV. Profit/(loss) for the period</b>		<b>134,602.09</b>	<b>119,382.27</b>
XVI. Earning per share			
-Basic		6.730	5.969
-Diluted		6.730	5.969

See accompanying notes to the financial statements

As per our report of even date

For M/s D. N. Dokania & Associates

Chartered Accountants

Firm's Registration No. 050042C

D N Dokania

Partner

Membership No. 052472

UDIN: 21052472AAAA4274

Place: Dhanbad

Date: December 8, 2020



For and on behalf of the Board

Akshaya Green Homes Pvt. Ltd.

*Sushant Kumar*  
Sushant Kumar  
Director

Director  
03614665

Akshaya Green Homes Pvt. Ltd.

*Punam Kumar*  
Punam Kumar  
Director

Director  
08436066

**AKSHAYA GREEN HOMES PRIVATE LIMITED**  
**GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA**  
**DHANBAD - 826001 (JHARKHAND)**  
**CIN : U70102JH2011PTC015110**  
**BALANCE SHEET AS AT 31ST MARCH 2020**

(in Rs)

Particulars	Note	31 March 2020	31 March 2019
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	1	200,000.00	200,000.00
Reserves and surplus	2	1,160,597.14	1,025,995.05
		<u>1,360,597.14</u>	<u>1,225,995.05</u>
<b>Non-current liabilities</b>			
Long-term borrowings	3	5,212,823.20	5,277,262.20
Other Long term liabilities		-	-
		<u>5,212,823.20</u>	<u>5,277,262.20</u>
<b>Current liabilities</b>			
Trade payables	4	-	-
Due to Micro and Small Enterprise		5,677,112.94	11,922,631.04
Due to others		420,076.00	138,045.00
Short-term provisions	5	6,097,188.94	12,060,676.04
		<u>12,670,609.28</u>	<u>18,563,933.29</u>
<b>TOTAL</b>			
<b>ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment	6	1,023,316.04	1,510,178.04
(i) Tangible assets	7	115,366.88	58,612.00
(c) Deferred tax assets (net)	8	1,210,000.00	2,575,000.00
(d) Long-term loans and advances		2,348,682.92	4,143,790.04
Total			
<b>(2) Current assets</b>			
(b) Inventories	9	6,350,259.55	10,509,550.51
(c) Trade receivables	10	3,739,711.00	2,788,635.00
(d) Cash and cash equivalents	11	106,845.42	789,833.74
(e) Short-term loans and advances	12	125,110.39	332,124.00
Total		<u>10,321,926.36</u>	<u>14,420,143.25</u>
<b>TOTAL</b>		<u>12,670,609.28</u>	<u>18,563,933.29</u>

See accompanying notes to the financial statements

As per our report of even date

For M/s D. N. Dokania & Associates

Chartered Accountants

Firm's Registration No. 050042C

D N Dokania

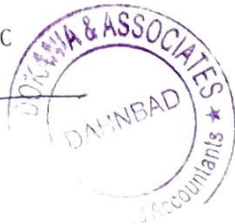
Partner

Membership No. 052472

UDIN: 21052472AAAAX4274

Place: Dhanbad

Date: December 8, 2020



For and on behalf of the Board

Akshaya Green Homes Pvt. Ltd.

*Sushant Kumar*  
Director

Sushant Kumar

Director

03614665

Akshaya Green Homes Pvt. Ltd.

*Punam Kumar*  
Director

Punam Kumar

Director

08436066

**STATEMENT OF BALANCE SHEET**

SHARE CAPITAL Particulars	In Rs	
	31 March 2020	31 March 2019
<b>Authorised</b>		
50000 Equity Shares of Rs 10 Each	500,000.00	500,000.00
	<u>500,000.00</u>	<u>500,000.00</u>
<b>Issued, Subscribed &amp; Fully Paid Up Shares</b>		
20000 Equity Shares of Rs 10 Each (Fully Paid Up)	200,000.00	200,000.00
	<u>200,000.00</u>	<u>200,000.00</u>
<b>Total</b>		

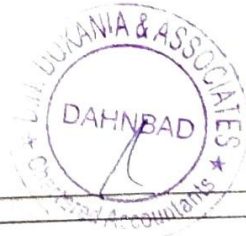
Particulars	31 March 2020		31 March 2019	
	No. of Shares	In Rs	No. of Shares	In Rs
Shares outstanding at the beginning of the year	20,000.00	200,000.00	-	-
Shares Issued during the year	-	-	20,000.00	200,000.00
Shares outstanding at the end of the year	<u>20,000.00</u>	<u>200,000.00</u>	<u>20,000.00</u>	<u>200,000.00</u>

**Rights, preferences and restrictions attached to shares**  
**Equity Shares:** The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. 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.

Name of Shareholder	31 March 2020		31 March 2019	
	No. of Shares	% Holding	No. of Shares	% Holding
Sushant Kumar	10,000.00	50.00%	10,000.00	50.00%
Punam Kumar	10,000.00	50.00%	10,000.00	50.00%

RESERVES & SURPLUS Particulars	Capital Reserves	Securities Premium	Other Reserves	Retained Earnings
	Balance as at 01st April 2018	-	-	-
Add: Profit/(loss) during the Year	-	-	-	119,382.27
<b>Balance as at 31st March 2019</b>	-	-	-	<u>1,025,995.05</u>
Balance as at 01st April 2019	-	-	-	1,025,995.05
Add: Profit/(loss) during the Year	-	-	-	134,602.09
<b>Balance as at 31st March 2020</b>	-	-	-	<u>1,160,597.14</u>

LONG TERM BORROWINGS Particulars	In Rs	
	31 March 2020	31 March 2019
<b>Secured</b>		
Term loans from banks	964,323.20	1,223,762.20
	<u>964,323.20</u>	<u>1,223,762.20</u>
<b>Unsecured</b>		
Term loans from other parties	4,248,500.00	4,053,500.00
	<u>4,248,500.00</u>	<u>4,053,500.00</u>
<b>Total</b>	<u>5,212,823.20</u>	<u>5,277,262.20</u>



TRADE PAYABLES Particulars	In Rs	
	31 March 2020	31 March 2019
Due to Micro and Small Enterprise	5,677,112.94	11,922,631.04
Due to others	-	-

*Suh K*  
Director

*Punam Kumar*  
Director

Total

5,677,112.94      11,922,631.04

**SHORT-TERM PROVISIONS**

Particulars

In Rs  
31 March 2020      31 March 2019

Provision for Employee-Benefits

Salary & Reimbursements

290,000.00

290,000.00

Other Provisions

Provision for Income Tax

106,076.00

124,125.00

Audit Fees

24,000.00

12,000.00

TDS Payable

1,920.00

130,076.00

138,045.00

**420,076.00**

**138,045.00**

Total



Ashwini E. ...  
*[Signature]*  
Director

Ashwini E. ...  
*[Signature]*  
Director

NOTE NO. 5: FIXED ASSETS

Particulars	Purchase Date	Bal. as at 01.04.19	GROSS BLOCK			ACCUMULATED DEPRECIATION					Bal. as at 31.03.20	Bal. as at 31.03.20	Bal. as at 31.03.20	NET BLOCK	
			Revaluation / (Impairment)	Acquired Through Business Connection	Addition / (Disposal)	Salvage Value	Rate	Bal. as at 01.04.19	Dep. charge for the year	Profit on Disposal					Sale On Disposal
ABC															
a. Tangible Assets (Not under lease)															
Motor Car	23.02.2018	2,111,702.00				2,111,702.00	105,885.00	31.23%	705,459.00	439,170.00				967,073.00	1,406,243.00
Motor Cycle	23.07.2018	48,172.32				48,172.32	2,408.00	25.89%	-	12,472.00				35,700.32	48,172.32
Vehicles		2,159,874.32				2,159,874.32	107,994.00		705,459.00	451,642.00				1,002,773.32	1,454,415.32
		55,762.72				55,762.72	2,788.00	63.16%	-	35,220.00				20,542.72	55,762.72
Computer	17.07.2018	55,762.72				55,762.72	2,788.00		-	35,220.00				20,542.72	55,762.72
Office Equipment		2,215,637.04				2,215,637.04	110,782.00		705,459.00	486,862.00				1,192,321.00	1,510,178.04
Sub Total		2,215,637.04				2,215,637.04	110,782.00		705,459.00	486,862.00				1,192,321.00	1,510,178.04
Grand Total		2,311,702.00		103,935.04		2,215,637.04			66,852.00	638,607.00				1,510,178.04	2,044,850.00

Prev Yr. Figure

PARTICULARS	Opening Balance as on 01.04.19	Addition during the year	Dep. during the year	Closing Balance as on 31.03.20
As per Companies Act	1,510,178.04		486,862.00	1,023,316.04
As per the omr. - tax act	1,734,729.04		218,288.00	1,466,153.04
Difference			96,754.88	
Deferred Tax Assets/(Liabilities)				

Atshay *Sulthk*

Rajesh *Rajesh Kumar*



Director

**NOTES TO BALANCE SHEET**

Note No.

7	DEFERRED TAX ASSETS (NET)	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Opening Balance	58,612.00	-23,568.00
	Add/(Less): Current Year Assets/(Liabilities)	56,754.88	82,180.00
	<b>Closing Balance</b>	<b>115,366.88</b>	<b>58,612.00</b>

8	LONG-TERM LOANS & ADVANCES	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Other loans and advances	1,130,000.00	1,480,000.00 ✓
	Akshaya Builder & Developer ✓	80,000.00	
	Pradip Pandey		1,095,000.00
	Akshay Developers	1,210,000.00	2,575,000.00
	<b>Total</b>	<b>1,210,000.00</b>	<b>2,575,000.00</b>

9	INVENTORIES	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Work-In-Progress	6,350,259.55	10,509,550.51
	<b>Total</b>	<b>6,350,259.55</b>	<b>10,509,550.51</b>

10	TRADE RECEIVABLES	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Trade Receivable Outstanding for a period exceeding six months	1,826,139.00	
	Unsecured, considered good	1,826,139.00	-
	Others	1,913,572.00	2,788,635.00
	Unsecured, considered good	1,913,572.00	2,788,635.00
	<b>Total</b>	<b>3,739,711.00</b>	<b>2,788,635.00</b>

11	CASH AND CASH EQUIVALENTS	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Cash on hand	95,215.04	754,448.00
	Balances with banks	11,630.38	25,385.74
	In current accounts	11,630.38	25,385.74
	<b>Total</b>	<b>106,845.42</b>	<b>789,833.74</b>

12	SHORT-TERM LOANS AND ADVANCES	In Rs	
		31 March 2020	31 March 2019
	<b>Particulars</b>		
	Other loans and advances	73,860.47	282,124.00
	Advances to Revenue Authorities	51,249.92	
	Advance to Suppliers		50,000.00
	Others	125,110.39	332,124.00
	<b>Total</b>	<b>125,110.39</b>	<b>332,124.00</b>



✓ Sult K

✓ Ranam Kumar

Advances and advances  
to Revenue Authorities  
to Suppliers



73,860.47	282,124.00
51,249.92	
	50,000.00
<u>125,110.39</u>	<u>332,124.00</u>
<u>125,110.39</u>	<u>332,124.00</u>

✓ Salt K...

Runam Kumar



**STATEMENT OF PROFIT AND LOSS**

<b>REVENUE FROM OPERATIONS</b>		<i>In Rs</i>	
<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	
<u>Sale of Services</u>			
Flat Sale	10,481,000.00	32,439,800.00	
	10,481,000.00	32,439,800.00	
<b>Total</b>	<b>10,481,000.00</b>	<b>32,439,800.00</b>	

<b>OTHER INCOME</b>		<i>In Rs</i>	
<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	
<u>Other non-operating income (net of expenses)</u>			52,845.00
Miscellaneous Receipt			
Weight Shortage Deduction			
Insurance Claim	-	52,845.00	
	-	52,845.00	
<b>Total</b>			<b>52,845.00</b>

<b>COST OF MATERIALS CONSUMED</b>		<i>In Rs</i>	
<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	
Add: Purchases	4,154,709.04	20,136,730.00	
Cost of materials consumed	4,154,709.04	20,136,730.00	

<b>CHANGE IN INVENTORIES OF WIP &amp; FINISHED GOODS</b>		<i>In Rs</i>	
<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	
<u>Opening Inventories</u>			
Work-in-progress	10,509,550.51	20,602,770.51	
	10,509,550.51	20,602,770.51	
<u>Less: Closing Inventories</u>			
Work-in-progress	6,350,259.55	10,509,550.51	
	6,350,259.55	10,509,550.51	
<b>Increase/(Decrease) in Inventories</b>	<b>4,159,290.96</b>	<b>10,093,220.00</b>	

<b>EMPLOYEE BENEFIT EXPENSES</b>		<i>In Rs</i>	
<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>	
Salaries and wages			864,200.00
<b>Total</b>			<b>864,200.00</b>



Alshaya Green Marine Pvt. Ltd.

*[Signature]*

Alshaya Green Marine Pvt. Ltd.

*[Signature]*

**FINANCE COSTS***In Rs*

<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>
Interest expense	88,639.00	113,632.20
Other borrowing costs & bank Charges	20,315.96	25,333.63
<b>Total</b>	<b>108,954.96</b>	<b>138,965.83</b>

**OTHER EXPENSES***In Rs*

<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>
Power and Fuel	1,016.00	
Rent	1,374,243.83	447,594.90
Miscellaneous Expenses		
Audit Fees	12,000.00	12,000.00
Statutory Audit Fees		
<b>Total</b>	<b>1,387,259.83</b>	<b>459,594.90</b>



Accountant  
*S. K. D.*  
 20/03/20

Accountant  
*Reenam Kumar*  
 20/03/20

**AKSHAYA GREEN HOMES PRIVATE LIMITED**  
**GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA**  
**DHANBAD - 826001 (JHARKHAND)**  
**DETAILS SHEET FOR THE FY 2019-2020**

**SHARE CAPITAL**

Shant Kumar	100,000.00	
Ram Kumar	100,000.00	200,000.00

**LONG TERM BORROWINGS**

<b><u>Secured</u></b>		
<b><u>In banks</u></b>		
Loan ICICI Bank	964,323.20	

<b><u>Unsecured</u></b>		
<b><u>In other parties</u></b>		
Kumar & Sons	725,000.00	
Shant Kumar (Director)	195,000.00	
Order of Ch. Dt. 03/11/2014	50,000.00	
Prakash Gupta	100,000.00	
Sha Sharde Enterprises	635,000.00	
Chandra Prasad Gupta	800,000.00	
Shri Krishi Udyog	650,000.00	
Ramesh Kumar Sahu	250,000.00	
Ravi Sahu	125,000.00	
Ramesh Singh	718,500.00	
	4,248,500.00	5,212,823.20

6,863,600.00

**TRADE PAYABLES**

**Outstanding for more than one year**

Varnlata & Neelam Kumari	315,000.00	
Shri Ojha	178,570.00	
Chandra Nath Chakraborty	54,999.00	
Surdeep Kaur	32,135.00	
Opal Chand Sarkar/ Mita Sarkar	24,744.00	
Ramesh Goswami	46,068.00	
Ana Mandal	700,000.00	
Shri Sales & Logistics	250,473.00	
Industan Sales Agency	35,248.00	
S.K. Singh	250,750.00	
Aswat Multicom	128,105.00	
Dundry Creditor for Expenses	2,810,995.58	4,827,087.58

<b><u>Others</u></b>		
Deepa Chakraborty	553,571.00	
Opal Chandra Sarkar	22,320.00	
Friends Power	207,000.00	
Rangesh Kumar Mishra	16,073.40	
Opal Mishra	18,060.00	
Shri Cement Centre	33,000.96	
	850,025.36	5,677,112.94

**PROVISIONS**

Provision for Income Tax	106,076.00	
Remuneration Payable	290,000.00	
Audit Fees Payable	24,000.00	420,076.00

**LONG-TERM LOANS & ADVANCES**

<b><u>Inter loans and advances</u></b>		
Akshaya Builder & Developer	780,000.00	
Akshaya Kumar	65,000.00	
Kanhaiya Rice Mills	150,000.00	
Naquib Ahmad	2,400,100.00	
Pradip Pandey	80,000.00	3,475,100.00

**TRADE RECEIVABLES**

Akshaya Green Homes Pvt. Ltd.

✓ *Suhit K*

✓ *Renam Kumar*

Receivable Outstanding for a period exceeding six months

Working Advance Service Tax	1,089,634.00	
Ajita Kumari / Ajit Kumar	403,736.00	
Aj Kumar & Richa Kumari	332,769.00	1,826,139.00

	1,913,572.00	3,739,711.00
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CASH AND CASH EQUIVALENTS

Balances with banks

Current account

ICICI BANK (A/c No. 141105000161)		0.54
IFSC- ICIC0001411)		
State Bank of India (Current A/c No. 00000037496499191)		
IFSC- SBIN0000066)	11,629.84	11,630.38

SHORT-TERM LOANS AND ADVANCES

Other loans and advances

Advances to Revenue Authorities

GST Receivable	73,860.47	73,860.47
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Advance to Suppliers

Singh Sanitary	51,249.92	125,110.39
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FINANCE COSTS

Interest expense

Interest on Loan	86,824.00	
Interest on Tax	1,815.00	88,639.00

OTHER EXPENSES

Power and Fuel

Electricity Charges		1,016.00
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Miscellaneous Expenses

Car Running & Maintenance	107,425.78	
General expenses	17,396.55	
GST Expenses	1,176,416.00	
GST Late Fee	5,100.00	
Income Tax (Old Year)	19,262.00	
Travelling & Conveyance	11,866.00	
Vehicle Running & Maintenance	36,777.50	1,374,243.83
		1,375,259.83

*Sudhakar*

*Ramesh Kumar*

AKSHAYA GREEN HOMES PRIVATE LIMITED  
GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA  
DHANBAD - 826001 (JHARKHAND)

DETAILS OF FIXED ASSETS

PARTICULARS	OP. BALANCE	ADDITION	TOTAL	ADDITION	SALES	PROFIT/LOSS	TOTAL	RATE OF	DEP. AT	DEP. AT	TOTAL DEP.	CL. BALANCE
	AS ON 01.04.19	UP TO 04.10.19		04.10.2019	/ADJUSTMENT	ON SALE		DEP. (%)	NOR. RATE	RED. RATE		AS ON 31.03.20
BLOCK 'C' (15%)	1,660,325.00	-	1,660,325.00	-	-	-	1,660,325.00	0.15	249,049.00	-	249,049.00	1,411,276.00
Motor Car	40,946.32	-	40,946.32	-	-	-	40,946.32	0.15	6,142.00	-	6,142.00	34,804.32
Motor Cycle	1,701,271.32	-	1,701,271.32	-	-	-	1,701,271.32	-	255,191.00	-	255,191.00	1,446,080.32
SUB-TOTAL												
BLOCK 'D' (40%)	33,457.72	-	33,457.72	-	-	-	33,457.72	0.40	13,383.00	-	13,383.00	20,074.72
Computer	33,457.72	-	33,457.72	-	-	-	33,457.72	-	13,383.00	-	13,383.00	20,074.72
SUB-TOTAL												
<b>GRAND-TOTAL</b>	<b>1,734,729.04</b>		<b>1,734,729.04</b>				<b>1,734,729.04</b>		<b>268,574.00</b>		<b>268,574.00</b>	<b>1,466,155.04</b>

Akshaya Green Homes Private Limited  
*USULTH*

*Remain remain*

