

**AUDIT REPORT**

**AND**

**STATEMENT OF ACCOUNTS**

**OF**

**KAUSHAL KANCHAN CONSTRUCTIONS  
PRIVATE LIMITED**

**2<sup>nd</sup> Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur-831001.**

**FOR THE YEAR ENDED ON 31.03.2021.**

**N. KUMAR & CO.**

**CHARTERED ACCOUNTANTS**

**1<sup>ST</sup> FLOOR, PRABHAVATI SADAN**

**STATION ROAD, JAMSHEDPUR.**

**Phone No. : 0657-2290131**

**E - Mail id : nkcooca@gmail.com**

**ASSESSMENT YEAR : 2021-22**  
**ACCOUNTING YEAR : 2020-21**

**KAUSHAL KANCHAN CONSTRUCTIONS PRIVATE LIMIED**  
**2ND FLOOR, AASTHA TRADE CENTRE**  
**Q ROAD, BISTUPUR, JAMSHEDPUR**

**COMPUTATION OF INCOME**

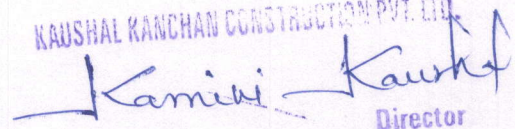
(A)		949,688.69
	Profit or (Loss) as Per Profit & Loss A/C	
	<b>Add: Disallowed Expensess</b>	1,150,000.00
	Donation to Political Party	154,956.00
	Employee Contribution to PF	12,477.00
	Employee Contribution to ESIC	9,800.00
	Interest on I. Tax Debited to P/L Acc.	
		<u>1,511,891.94</u>
	Less: Profit On sale of Car	765,029.75
		<u>683,260.97</u>
	Add: Depreciation as per Companies Act	1,448,290.72
	<b>Profit before absorption of Depreciation :</b>	
	<b>Less : Absorption of Dep. as per Income tax (Annexure - I)</b>	
	Depreciation as Per Income Tax	<u>346,365.00</u>
		1,101,925.72
	Profit(Loss) from Business	1,101,925.72
	<b>TOTAL TAXABLE PROFIT</b>	<u><u>1,101,925.72</u></u>
	or	1,101,926.00
	<b>Income Tax @ 22%::</b>	242,424.00
		<b>"A" 242,424.00</b>
	Add: Surcharge @ 10%	<u>24,242.00</u>
		266,666.00
	ADD: Education Cess @ 4%	<u>10,667.00</u>
		277,333.00
	Less: TDS	119,120.15
	Less: Advance Tax	<u>450,000.00</u>
	Less : U/s 234C	569,120.15
	<b>Refundable</b>	<u>711.00</u>
		<u><u>291,076.15</u></u>

(B) **COMPUTATION AS PER U/S 115JB: NOT Applicable**

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

  
Director

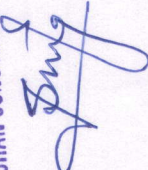
KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

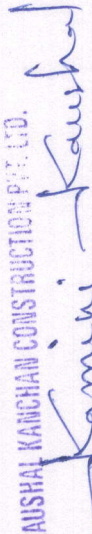
  
Director

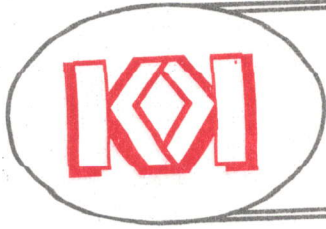
**KAUSHAL KANCHAN CONSTRUCTION PVT LTD**  
**AASTHA TRADE CENTRE, 2ND FLOOR**  
**BISTUPUR, JAMSHEDPUR**

**CALCULATION OF DEFERRED TAX**  
**Financial Year 2020-21**

PARTICULARS	AMOUNT	Difference	S.E.T.R	DEFERRED TAX ASSETS	DEFERRED TAX LIABILITIES
<b><u>Fixed Assets as on 31/3/2021</u></b>					
a) as per Companies Act.(W)	11,996,217.94				
b) as per Income Tax Act.(W)	2,760,940.38	9,235,277.56 @	25.17%		2,324,519.36
				<b>NET</b>	<b>2,324,519.36</b>
				Op. Provision	1,100,726.00
				Net provision made during Year	<b>1,223,793.36</b>
				Closing provision	<b>2,324,519.36</b>

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.  
  
Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.  
  
Director



**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

CIN NO: U45200JH2007PTC012832

Ref No.....

Date.....

**NOTICE OF ANNUAL GENREAL MEETING**


Shorter Notice is hereby given that the 32<sup>th</sup> Annual General Meeting of the Members of the KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED will be held on Tuesday the 30<sup>th</sup> Day of November, 2021 at 04.30 P. M. at the Registered Office of the Company to transact the following business:

**AGENDA**

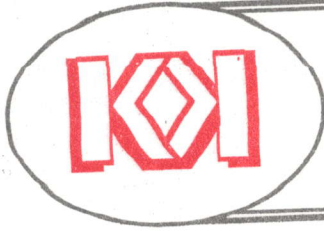
1. To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended 31<sup>st</sup> March 2021, together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint M/s N Kumar & Co. Chartered Accountants, as Statutory Auditors of the Company and fix their remuneration.

BY ORDER OF THE BOARD OF DIRECTORS

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
OF KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED  
**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

  
Kaushal Kumar Singh **Director**  
DIN: 00668781

Place: Jamshedpur.  
Dated: 29-11-2021



**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

CIN NO:U45200JH2007PTC012832

Dear Shareholders,

On behalf of the Board of Directors, it is my pleasure to present the 32<sup>th</sup> Annual Report of KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED together with the Audited Statement of Accounts for the year ended March 31, 2021.

### Highlights of Financial Performance

The Company has recorded the following financial performance, for the year ended March 31, 2021.

### Summary of Operations

Amount in Rs.

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Total Revenue From Operations	15,010,673.00	10,297,631.31
Other Income	3,424,211.16	4,721,745.09
<b>Total Revenue</b>	<b>18,434,884.16</b>	<b>15,019,376.40</b>
Profit before Depreciation	1,632,949.66	2,965,895.80
Provision for Depreciation	683,260.97	1,298,968.92
<b>Profit before Tax</b>	<b>949,688.69</b>	<b>1,666,926.88</b>
Less: Current Tax	273,423.64	423,727.20
Less: Deferred Tax	1,223,793.36	-
<b>Profit After Tax</b>	<b>(547,528.31)</b>	<b>1,243,199.68</b>

**01) RESULTS OF OPERATION AND THE STATE OF THE COMPANY'S AFFAIRS** : This is the 32<sup>th</sup> year of operation of the company.

### 02) State of Affairs

The year under review, in overall context, was better as compared to preceding the financial year of the company. The Revenue from Operations for the F.Y. 2019-20 was Rs. 10,297,631.31/- and for the F.Y. 2020-21 was Rs. 15,010,673.00/-. The Directors are

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

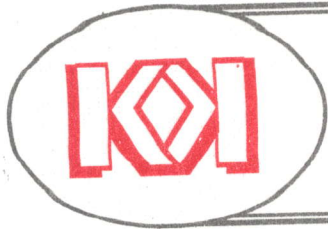
*Kamini Kaushal*

Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*

Director



**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

optimistic about company's business and hopeful of better performance with increased revenue in next year.

**03) Dividends**

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business.

**04) Details of Subsidiaries, Joint Ventures or Associate Companies**

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

**05) Internal Financial Control**

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

**06) Directors & Key Managerial Personnel (KMP)**

There has been no change in the constitution of Board of Directors during the year under review .

**07) Meeting of Board of Directors**

A total of 5 Board Meetings were held during the financial year ended 31st March 2021.

**08) Board's Comment on Auditor's Report**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not call for any further comment.

**09) Statutory Auditors**

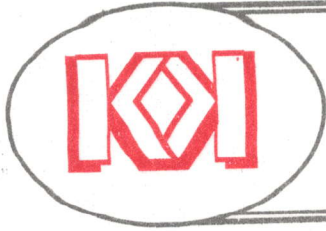
M/s. N. KUMAR & Co, Chartered Accountants, have been appointed as Statutory Auditors of the Company pursuant to the proposal and recommendation of Board of Directors of the Company to hold the office for a period of 5 years from the conclusion of Extraordinary General Meeting for the financial year 2021 till the conclusion of Annual General Meeting for the financial year ended 2026 subject to the approval of members in the ensuing Annual General Meeting to examine and audit

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*Kamini Kaushal*  
Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director



**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

the accounts of the Company on such remunerations may be mutually agreed between the Board of Directors of the Company and Statutory Auditors.

**10) Loans and Investment**

The Company has not made any investment, given guarantee and securities during the year under review. There for no need to comply with provisions of Section 186 of Companies Act, 2013.

**11) Related Party Transactions**

All related party transactions that were entered into during the financial year ended 31st March, 2021 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Thus, disclosure in Form AOC-2 is not required.

**12) Conservation of Energy and Technology Absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**13) Foreign Exchange Earnings and Outgo**

The company not earned any foreign exchange earnings and outgo as provided below during the year ended 31st, March 2021.

**14) Risk Management Policy**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

**15) Deposits**

The Company has not accepted any deposits during the year under review.

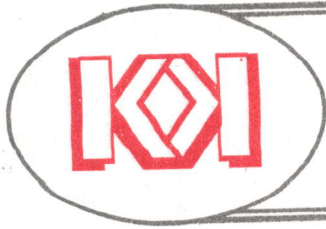
KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*Kamini Kaushal*

Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director



**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

**16) Material Changes and Commitments**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

**17) Significant and Material Orders Passed by Regulators, Courts and Tribunals**

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

**18) Corporate Social Responsibility (CSR)**

CSR provisions are not applicable for the Company.

**19) Safe & Conducive Workplace**

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

**20) General**

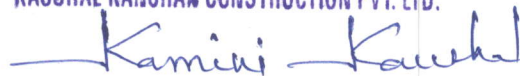
Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
2. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

**21) Directors Responsibility Statement**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.



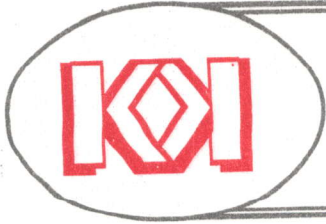
Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.



Director





**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

**PROMOTER & DEVELOPER**

1. In the preparation of the annual accounts for the year ended March 31, 2021, 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.
2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the loss of the Company for the year ended on that date.
3. 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.
4. The Directors have prepared the annual accounts on a 'going concern' basis.
5. The Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

**22) Acknowledgement**

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the customers, employees, banks, Government authorities, vendors and members during the year under review.

For and on behalf of the Board OF KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED  
Kamini Kaushal Kaushal Kumar Singh

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

Director

DIN: 02797674

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

Director

DIN: 00668781

Date: 29-11-2021

Place: Jamshedpur

**KAUSHAL KANCHAN CONSTRUCTION PVT LTD**

2nd floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur

Annexure II

**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2021**

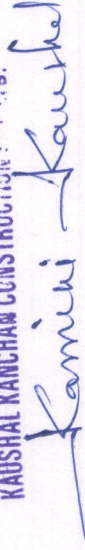
NAME OF THE ASSETS	OPENING BAL. AS ON 01-04-20	ADDITION/ DELETION		TOTAL	RATE OF DEP.	DEPRICIATI ON DURING THE YEAR	CLOSING BAL. AS ON 31-03-21
		Upto Sept	After Sept				
Office Premises	2,112,525.21			2,112,525.21	10%	211,253.00	1,901,272.21
Plant & Machinery And Vehicle	2,740,538.36	(2,125,000.00)	-	615,538.36	15%	92,331.00	523,207.36
LED TV	97,125.00			97,125.00	15%	14,569.00	82,556.00
Furniture & Fixture	282,116.80			282,116.80	10%	28,212.00	253,904.80
<b>TOTAL</b>	<b>5,232,305.38</b>	<b>(2,125,000.00)</b>	<b>-</b>	<b>3,107,305.38</b>		<b>346,365.00</b>	<b>2,760,940.38</b>

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.



Director

KAUSHAL KANCHAN CONSTRUCTION PVT LTD.



Director



**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**

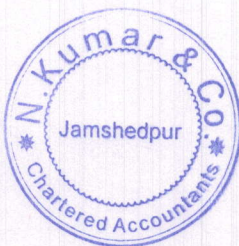
1. We report that the statutory audit of  
**M / s. KAUSHAL KANCHAN CONSTRUCTION PVT LTD**  
1,2ND,AASTHA TRADE CENTRE,Q ROAD,BISTUPUR,JAMSHEDPUR  
PAN **AACCK9623L**

was conducted by us N Kumar & Co in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 29-Nov-2021 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021
- (b) the audited Balance Sheet as at 31-Mar-2021; 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	Records produced for verification of payments through account payee cheque were not sufficient	i) Clause 21(d) : It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However the assessee certifies that the cheques exceeding Rs. 10,000/- issued by the account payee or bank draft
2	Records produced for verification of payments through account payee cheque were not sufficient	ii) Clause 31(a)(vi), 31(b)(iv), 31 (c)(v) and 31(e)(ii) It is not possible for us to verify whether the loans, deposit specified sum and specified advances have been taken or accepted or repaid or received otherwise than by an account payee cheques or pay order as the necessary evidence is not in the possession of the assessee. However, the assessee has certified that cheques/draft/pay orders issued by them were account payee and no cash transaction has been involved in excess of limit prescribed

Place : JAMSHEDPUR  
Date : 11/02/2022  
UDIN : 22073155ACYHLR9879



For N. KUMAR & CO  
Chartered Accountants  
(Firm Regn No.: 0004110C)

  
(N. K. JAIN)  
PARTNER

Membership No: 073155

# FORM NO. 3CD

[See rule 6G(2)]

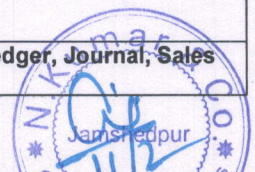
## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

### Part A

01	Name of the assessee	KAUSHAL KANCHAN CONSTRUCTION PVT LTD			
02	Address	1,2ND,AASTHA TRADE CENTRE,Q ROAD,BISTUPUR,JAMSHEDPUR			
03	Permanent Account Number (PAN)	AACCK9623L			
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		20AACCK9623L1Z1	
05	Status	Company			
06	Previous year	from 01-Apr-2020 to 31-Mar-2021			
07	Assessment year	2021-22			
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			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

### 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				
09	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			
		CONSTRUCTION	Building completion	06004			
		REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)	07002			
10	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				
		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.)	1, 2ND, AASTHA TRADE CENTRE, Q ROAD, JAMSHEDPUR, BISTUPUR, JHARKHAND, 831001, INDIA		Cash Book, Bank Book, Ledger, Journal, Sales Register, Purchases Register (Computerized)		
			Cash Book, Bank Book, Ledger, Journal, Sales Register				
	c)	List of books of account and nature of relevant documents examined.					



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.			No	
	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.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
	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.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		Assessee has followed fundamental accounting policies of going concern, consistency and accrual.		
	ICDS II - Valuation of Inventories		The inventory is valued at cost or NRV whichever is lower		
	ICDS III - Construction Contracts		The assessee is not engaged in the business of constructions, therefore ICDS-3 is not applicable.		
	ICDS IV - Revenue Recognition		Revenue/Income & Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and sales tax.		
	ICDS V - Tangible Fixed Assets		As per clause 18 of the Tax Audit Report.		
	ICDS VII - Governments Grants		There is no such government grants received.		
	ICDS IX - Borrowing Costs		There is no such cases of capitalization hence this clause is not applicable.		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		As enquired by management and as per books of account produce to us there is no provision of contingent liabilities and assets during the year.		
14	a) Method of valuation of closing stock employed in the previous year.			Finished Goods Cost or NRV Whichever is lower	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA	
	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;			Nil	
	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;		Nil										
Description		Amount	Remarks if any:									
c) escalation claims accepted during the previous year;		Nil										
Description		Amount	Remarks if any:									
d) any other item of income;		Nil										
Description		Amount	Remarks if any:									
e) capital receipt, if any.		Nil										
Description		Amount	Remarks if any:									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Whether provisions of section 43CA or fourth provision (x) of sub-section (2) of section 56 applicable?
Flat No. 3/2,	3335212	4098300	Date of Agreement for Consideration and date of transfer are Different	INDIA	Block _ Galaxy, Aastha Space town, Dimna Mango		831013	Jamshe dpur	Mango		JHARK HAND	No
JYAL 2	3575461	4098300	Date of Agreement for Consideration and date of transfer are Different	INDIA	Block _ Galaxy, Aastha Space town, Dimna Mango		831013	Jamshe dpur	Mango		JHARK HAND	No



Flat	400000	4425100	Date of Agreement for Consideration and date of transfer are Different	INDIA	H.No.4, Sonthali a Bhawan, Diagonal Road	831001	Jamshe dpur	Bistup ur		JHARK HAND	No	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-					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 115BAC/115BAD (for assessment year 2021-2022 only)											
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											
cc)	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):										
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid						
		EMPLOYEES STATE INSURANCE	1096	22/07/2020	15/05/2020	1096						
		EMPLOYEES STATE INSURANCE	1096	21/08/2020	15/06/2020	1096						
		EMPLOYEES STATE INSURANCE	1096	10/02/2022	15/07/2020	1096						
		EMPLOYEES STATE INSURANCE	1096	10/02/2022	15/08/2020	1096						
		EMPLOYEES STATE INSURANCE	1054	10/02/2022	15/09/2020	1054						
		EMPLOYEES STATE INSURANCE	1054	10/02/2022	15/10/2020	1054						
		EMPLOYEES STATE INSURANCE	1054	10/02/2022	15/11/2020	1054						
		EMPLOYEES STATE INSURANCE	1054	26/02/2021	15/12/2020	1054						
		EMPLOYEES STATE INSURANCE	1054	20/04/2021	15/01/2021	1054						
		EMPLOYEES STATE INSURANCE	941	07/05/2021	15/02/2021	941						
		EMPLOYEES STATE INSURANCE	941	07/05/2021	15/03/2021	941						
		EMPLOYEES STATE INSURANCE	941	07/05/2021	15/04/2021	941						
		PROVIDENT FUND	17868	22/07/2020	15/05/2020	17868						
		PROVIDENT FUND	5328	21/08/2020	15/06/2020	5328						
		PROVIDENT FUND	5328	21/08/2020	15/07/2020	5328						
		PROVIDENT FUND	5328	21/08/2020	15/08/2020	5328						
		PROVIDENT FUND	5328	16/09/2020	15/09/2020	5328						
		PROVIDENT FUND	17208	25/11/2020	15/10/2020	17208						



PROVIDENT FUND	17208	05/02/2021	15/11/2020	17208
PROVIDENT FUND	17208	05/02/2021	15/12/2020	17208
PROVIDENT FUND	17208	05/02/2021	15/01/2021	17208
PROVIDENT FUND	15408	26/02/2021	15/02/2021	15408
PROVIDENT FUND	15768	09/04/2021	15/03/2021	15768
PROVIDENT FUND	15768	09/04/2021	15/04/2021	15768

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		
	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	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	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	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				





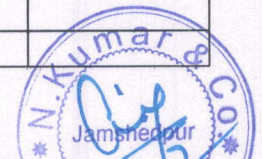
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. <b>Nil</b>																
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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: <b>Nil</b>																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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. <b>Nil</b>																
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) <b>Nil</b>																
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	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; <b>NA</b>																
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: <b>Yes</b>																



Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	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	Aadhaar no	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).				
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
KAMINI KAUSHAL	Director of the company		2400000	REMUNERATION	AHWP4028R	484951998337	
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:		
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);				
Nature of Liability		Amount	Remarks if any:		Section		
EPF		66710	09-04-2021		Sec 43B(b) -provident /superannuation/gratuity/other fund		
ESIC		5595	20-04-2021		Sec 43B(b) -provident /superannuation/gratuity/other fund		
ESIC		14982	07-05-2021		Sec 43B(b) -provident /superannuation/gratuity/other fund		
GST		102948	12-04-2021		Sec 43B(a) -tax , duty,cess,fee etc		



		GST	38108	05-07-2021	Sec 43B(a) -tax , duty,cess,fee etc												
		GST	79542	06-07-2021	Sec 43B(a) -tax , duty,cess,fee etc												
		ESIC	18635	10-02-2022	Sec 43B(b) -provident /superannuation/gratuity/other fund												
	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)(viiia), if yes, please furnish the details of the same.			No													
		Name of the person from which shares received	PAN of the person	Aadhaar no	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)(viib), 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	Aadhaar no	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													
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Loc ality or Area	Post Office	State	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,2022)					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				
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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 :-	Nil					
	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	Aadhaar no	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	Aadhaar no	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	Aadhaar no	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	Aadhaar no	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	Aadhaar no	Amount of payment		
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					



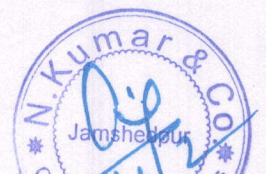
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment 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	Aadhaar no	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	Aadhaar no	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/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks			
						Amount	Order U/S and date				
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					
		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
		RCHK0017 5A	194C	Payments to contractors	5196509	5196509	5196509	42631	0	0	0
		RCHK0017 5A	194H	Commission or brokerage	179992	179992	179992	6750	0	0	0
		RCHK0017 5A	192	Salary	3054000	3054000	3054000	785400	0	0	0
		RCHK0017 5A	194J	Fees for professional or technical services	50000	50000	50000	3750	0	0	3750
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details				Yes						



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					
RCHK00175A	24Q	31-Mar-2021	31-Aug-2020	Yes						
RCHK00175A	24Q	31-Mar-2021	07-Dec-2020	Yes						
RCHK00175A	24Q	31-Jan-2021	10-Feb-2021	Yes						
RCHK00175A	24Q	15-Jul-2021	18-Jun-2021	Yes						
RCHK00175A	26Q	31-Mar-2021	31-Aug-2020	Yes						
RCHK00175A	26Q	31-Mar-2021	07-Dec-2020	Yes						
RCHK00175A	26Q	31-Jan-2021	10-Feb-2021	Yes						
RCHK00175A	26Q	15-Jul-2021	18-Jun-2021	Yes						
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: <b>Yes</b>										
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.						
RCHK00175A	5250		5250	30-Sep-2020						
RCHK00175A	1250		1250	05-Nov-2020						
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	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 :									
	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	consumption during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
36	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					<b>NA</b>				
	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.					<b>No</b>				
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.					<b>No</b>				





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		15010673			10297631	
	Gross profit/turnover	0	15010673	0	0	10297631	0
	Net profit/turnover	949688	15010673	6.33	1666926	10297631	16.19
	Stock-in-trade/turnover	0	15010673	0	0	10297631	0
	Material consumed/finished goods produced	0	0	0	0	0	0

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	
	Financial year to which demand/refund 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, 2022)					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	

Place : JAMSHEDPUR  
Date : 11/02/2022  
UDIN : 22073155ACYHLR9879

For N. KUMAR & CO  
Chartered Accountants  
(Firm Regn No.: 0004110C)



*N. K. Jain*  
(N. K. JAIN)  
PARTNER  
Membership No: 073155

**KAUSHAL KANCHAN CONSTRUCTION PVT LTD**  
**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 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions 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 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
office premises	10%	21,12,525	0	0	21,12,525	0	0	0	0	2,11,253	19,01,272
Plant and Machinery	15%	27,40,538	0	0	27,40,538	-21,25,000	0	0	0	92,331	5,23,207
Led Tv	15%	97,125	0	0	97,125	0	0	0	0	14,569	82,556
Furniture and fitting	10%	2,82,116	0	0	2,82,116	0	0	0	0	28,212	2,53,904
<b>Total</b>		<b>52,32,304</b>	<b>0</b>	<b>0</b>	<b>52,32,304</b>	<b>-21,25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,46,365</b>	<b>27,60,939</b>

**Addition/Deduction in Fixed Assets During the Financial Year**

**Block 15% Plant and Machinery**

S.No.	Particulars	Sale Amount	Date of Sale
1	plant and machinery	21,25,000	02/02/2021
	<b>Total</b>	<b>21,25,000</b>	

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director





**INDEPENDENT AUDITORS' REPORT**

**The Members of  
KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of **KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**, which comprise the Balance Sheet as at **March 31, 2021**, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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.

**Information other than the Financial Statements and Auditors' Report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

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





In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether 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.

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

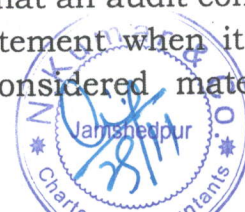
The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles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

In preparing the financial statements, Board of Directors 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

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





individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





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

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

### Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account;
  - d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014;**
  - e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
  - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in





our opinion and to the best of our information and according to the explanations given to us;

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**For N. Kumar & Co.  
Chartered Accountants  
F.R.N. - 004110C**



A handwritten signature in blue ink, appearing to read 'N. K. Jain'.

**(N. K. Jain)**

**Partner**

**M. No. 073155**

**UDIN: 22073155AAAACA5417**

Place :-Jamshedpur

Date:29-11-2021



**ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT**

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

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of above information.
- (b) The Company has a regular programmer of physical verification of its fixed assets by which fixed assets are verified in a phased manner once in a year, which in our opinion, is reasonable having regard to the size of the Company and the nature of its business. Pursuant to the program, a portion of fixed assets were physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (ii) Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on such verification.
- (iii) The Company has not granted loans, to a firm covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable
- (vi) The Provisions of the section 148(1) relating to cost records is not applicable to the company.
- (vii) (a) The company has been generally regular in depositing with appropriate authorities, undisputed statutory dues applicable to it, including provident fund, employees' state insurance, income-tax, sales-tax, service tax, value added tax, Goods and service Tax, duty of customs, duty of excise, cess and any other statutory dues. No undisputed statutory dues were in arrear, as at 31 March 2021 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no







disputed dues of income tax or sales tax or service tax or goods and service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any disputed matter pending before any authorities.

- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any dues to a financial institution, banks, government or debenture holders during the year.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans have been applied for the purpose for which they were obtained other than temporary deployment pending application.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) Managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable on the company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him.



*N. Kumar & Co.*

**CHARTERED ACCOUNTANTS**



(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

**For N. Kumar & Co.  
Chartered Accountants  
F.R.N. - 004110C**



**(N. K. Jain)  
Partner**

**M. No. 073155**

**UDIN -22073155AAAACA5417**

Place :- Jamshedpur

Date :- 29.11.2021

**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**2ND FLOOR, AASTHA TRADE CENTRE**  
**Q ROAD, BISTUPUR, JAMSHEDPUR**

Balance Sheet as at 31st March, 2021

Particulars	Notes	Current Year	Previous Year
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	21,204,000.00	21,204,000.00
(b) Reserves and Surplus	3	48,608,230.88	49,155,759.19
		69,812,230.88	70,359,759.19
<b>(2) Share application money pending allotment</b>			-
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		2,324,519.36	1,100,726.00
(b) Other Long term liabilities		-	-
<b>(4) Current Liabilities</b>			
(a) Trade payables	4	(892,933.19)	43,502,555.41
(b) Other Current Liabilities	5	158,312,766.51	203,106,033.58
© Short-term provisions		273,423.64	423,727.20
<b>Total</b>		229,830,007.20	318,492,801.38
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	6	11,996,217.94	13,292,586.98
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	7	35,817,678.20	44,776,629.67
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Inventories	8	5,945,799.34	249,158.34
(b) Trade Receivables	9	15,611,546.51	115,541,311.60
(c) Short Term Loans & Advances	10	158,291,937.89	143,265,508.15
(d) Cash and cash equivalents	11	1,834,511.39	1,367,606.65
(e) Other Current Assets	12	332,315.93	-
<b>Total</b>		229,830,007.20	318,492,801.39
<b>NOTES TO ACCOUNTS</b>	1	0.00	-

Date : 29.11.2021  
Place : Jamshedpur

As per Report of our even date annexed  
For N.Kumar & Co.  
Chartered Accountants  
F.R.N. 004110C

For KAUSHAL KANCHAN CONSTRUCTION (P) LTD.  
KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

Managing Director Director

Director

Director

(N.K.Jain)  
Partner

M.No. 073155

UDIN: 22073155AAAACA5417



**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**2ND FLOOR, AASTHA TRADE CENTRE**  
**Q ROAD, BISTUPUR, JAMSHEDPUR**

**Profit and Loss statement for the year ended 31st March, 2021**

Particulars	Notes	Current Year	Previous Year
I. Revenue from operations	13	15,010,673.00	10,297,631.31
II. Other Income	14	3,424,211.16	4,721,745.09
<b>III. Total Revenue (I +II)</b>		<b>18,434,884.16</b>	<b>15,019,376.40</b>
<u>IV. Expenses:</u>			
Purchases		5,384,353.73	-
Employee Benefit Expenses	15	4,173,292.00	6,657,672.00
Financial costs	16	15,799.38	44,402.79
Depreciation and amortization expense	6	683,260.97	1,298,968.92
Other expenses	17	7,228,489.39	5,351,405.81
<b>Total Expenses</b>		<b>17,485,195.47</b>	<b>13,352,449.52</b>
V. Profit before exceptional and extraordinary items and tax	III - IV	949,688.69	1,666,926.88
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		<b>949,688.69</b>	<b>1,666,926.88</b>
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		949,688.69	1,666,926.88
X. Tax expense:			
(1) Current tax			
- Provision for Taxation		273,423.64	423,727.20
(2) Deferred tax		1,223,793.36	0
XI. Profit(Loss) from the period from continuing operations	(IX-X)	(547,528.31)	1,243,199.68
XV. Profit/(Loss) for the period (XI + XIV)		(547,528.31)	1,243,199.68
XVI. Earning per equity share:			
(1) Basic		(2.58)	5.86
(2) Diluted			

As per Report of our even date annexed

**For N.Kumar & Co.**

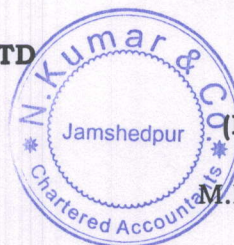
**Chartered Accountants**

**F.R.N. 004110C**

**For KAUSHAL KANCHAN CONSTRUCTION (P) LTD**

**Managing Director**

**Director**



**(N.K.Jain)**

**Partner**

**M.No. 073155**

**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

*[Signature]*  
**Director**

**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**

*[Signature]*  
**Director**

**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**2ND FLOOR, AASTHA TRADE CENTRE**  
**Q ROAD, BISTUPUR, JAMSHEDPUR**

**CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2021**

	March 31,2021	March 31,2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/ Loss Before Tax as per Profit and Loss Account	949,688.69	1,666,926.88
<b>Add:</b>		
Depreciation / amortisation	683,260.97	1,298,968.92
Interest Expenses	15,799.38	44,402.79
Less: profit on sale of Fixed Asset	1,511,891.94	-
Less: Interest Income	14,670.00	16,334.63
<b>Operating Profit before working Capital changes</b>	<b>122,187.10</b>	<b>2,993,963.96</b>
<b>Working capital changes:</b>		
(Increase) / Decrease in Deposits	(15,026,429.74)	(4,691,453.29)
(Increase) / Decrease in Trade Recievable	99,929,765.09	(12,944,170.06)
(Increase) / Decrease in inventories	(5,696,641.00)	15,008,816.66
(Increase) / Decrease in Other Current Asset	(332,315.93)	-
Increase / (Decrease) in Other Current Liabilities	(44,793,267.07)	11,533,507.00
Increase / (Decrease) in trade payables	(44,395,488.60)	(659,301.78)
	(10,314,377.25)	8,247,398.53
<b>Cash Generated from Operations</b>	<b>(10,192,190.15)</b>	<b>11,241,362.49</b>
Income Tax Paid	(1,497,217.00)	(423,727.20)
<b>Net Cash from / (used in ) Operating Activities</b>	<b>(11,689,407.15)</b>	<b>10,817,635.29</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-	-
Increase in Non Current Investment	-	-
Sale Of Fixed Assets	2,125,000.00	-
Increase In Other Non Current Assets	8,958,951.47	(7,310,879.68)
<b>Net Cash from/ ( used in ) Investing Activities</b>	<b>11,083,951.47</b>	<b>(7,310,879.68)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/ (Decrease) of Share holders` Fund		
Increase/ (Decrease) of Long Term Borrowing	1,223,793.36	(2,473,669.10)
Increase/ (Decrease) of Short Term Borrowing & provisions	(150,303.56)	(1,321,662.80)
Interest Income	14,670.00	16,334.63
Interest Expenses	(15,799.38)	(44,402.79)
<b>Net Cash from/ ( uned in ) financing Activities</b>	<b>1,072,360.42</b>	<b>(3,823,400.06)</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents ( A+B+C)</b>	<b>466,904.74</b>	<b>(316,644.45)</b>
Cash and cash equivalent at the beginning of the year	1,367,606.65	1,684,251.10
Cash and cash equivalent at the end of the year	1,834,511.39	1,367,606.65
<b>Net Increase in Cash and Cash equivalents</b>	<b>466,904.74</b>	<b>(316,644.45)</b>
	0.00	(0.00)

As per Report of our even date annexed

**For N.Kumar & Co.**

**Chartered Accountants**

**F.R.N. 004110C**

Date : 29.11.2021  
Place : Jamshedpur

**For KAUSHAL KANCHAN CONSTRUCTION (P) LTD**

**Managing Director**

**Director**



*N.K. Jain*

**(N.K.Jain)**

Partner

M.No. 073155

**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED****2ND FLOOR, AASTHA TRADE CENTRE****Q ROAD, BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2021

<u>Note : 2</u>	<u>As on</u> <u>31st March 2021</u>	<u>As on</u> <u>31st March 2020</u>
<b><u>Share Capital</u></b>		
<b><u>AUTHORIZED CAPITAL</u></b>		
5,00,000 equity shares @ Rs.100/- each (Previous Year 50,000 equity shares @ Rs.10/- each)	50,000,000.00	50,000,000.00
	50,000,000.00	50,000,000.00
<b><u>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</u></b>		
212040 equity shares of 100/- each Fully Paid In Cash (P. Y. 10,000 equity shares of 10/- each Fully Paid In Cash)	21,204,000.00	21,204,000.00
	21,204,000.00	21,204,000.00

a) The Company have only one class of shares i.e. Equity Shares having par value of Rs 100/- Each.

Each Equity Shareholder have one voting right per share.

b) The details of shareholders holding more than 5% shares as at 31-03-2021 &amp; 31-03-2020 is set out below

Name of the share holders	No. of shares held	% held as at 31/03/2021	No. of shares held	%held as at 31/03/2020
Kamini kaushal	41,490.00	19.56%	41,490.00	19.56%
Kaushal Kumar Singh HUF	14,000.00	6.60%	14,000.00	6.60%
Kaushal Kumar Singh	130,550.00	61.56%	130,550.00	61.56%

c) The reconciliation of the number of shares outstanding as at 31-03-2021 and 31-03-2020 is set out below

Particulars	As at 31-03-2021	As at 31-03-2020
Number of shares at the beginning	212,040.00	212,040.00
Add : Shares issued during the year		-
Less : Shares bought back		-
Numbers of shares held at the end	212,040.00	212,040.00

**Note : 3****Reserve & Surplus**

Surplus (Profit &amp; Loss Account)

Balance as per last Balance Sheet:

Add : Profit for the year

49,155,759.19	47,912,559.51
(547,528.31)	1,243,199.68
48,608,230.88	49,155,759.19

**Note : 4****Trade Payables**

Others

(892,933.19)	43,502,555.41
(892,933.19)	43,502,555.41

**Note : 5****Others Current Liabilities**

Advance from Customers

Statutory Liabilities Payables

Retention Money

Other Payables

Security Deposit

Audit Fee

GST Payable

Om Sai Infra Build P Ltd (Regency)

-	56,928,371.90
3,869,087.00	3,771,128.00
676,822.83	1,186,319.18
152,428,891.48	140,929,346.48
738,578.00	-
50,000.00	40,000.00
399,387.20	100,868.02
150,000.00	150,000.00

158,312,766.51	203,106,033.58
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FINANCIAL YEAR 2020-2021

S.L.No.	Assets	Rate	Opening	Date	Addition	Deletion	Days of Days Y	Relative	Depreciation	NOTES : 6		
										CL.	WDV	
1	Computer	63.16%	3,905.25	0	-	-	365	1	2,466.56	1,438.70		
2	Fax	63.16%	218.74	0	-	-	365	1	138.16	80.58		
3	Printer	63.16%	65.25	0	-	-	365	1	41.21	24.04		
4	Fixed Assets Elentra	39.30%	439,585.07	0	-	825,000.00	365	1				
5	Motor Car (CRV)	39.30%	10,005.51	0	-	-	365	1	3,932.17	6,073.34		
6	Motor Car (Verna)	39.30%	7,167.94	0	-	-	365	1	2,817.00	4,350.94		
7	Motor Car (Volvo)	39.30%	173,522.99	0	-	1,300,000.00	365	1	-			
8	Motor Car (Wagomr)	39.30%	12,348.90	0	-	-	365	1	4,853.12	7,495.78		
9	Air Conditioner	18.10%	20,270.77	0	-	-	365	1	3,669.01	16,601.76		
10	Buider Hoist	18.10%	3,948.35	0	-	-	365	1	714.65	3,233.70		
11	Cutter (Concrete)	18.10%	6,043.87	0	-	-	365	1	1,093.94	4,949.93		
12	Electrical Installation	18.10%	2,567.57	0	-	-	365	1	464.73	2,102.84		
13	Furniture & Fixture	25.89%	58,116.07	0	-	-	365	1	15,046.25	43,069.82		
14	LED TV	18.10%	102,379.22	0	-	-	365	1	18,530.64	83,848.58		
15	Generator	18.10%	6,751.19	0	-	-	365	1	1,221.97	5,529.22		
16	Hero Honda	25.89%	7,685.91	0	-	-	365	1	1,989.88	5,696.03		
17	House Property (AST)	0.00%	1,723,710.00	0	-	-	365	1	-	1,723,710.00		
18	House Property (Rukmir)	0.00%	810,509.00	0	-	-	365	1	-	810,509.00		
19	Mixture Machine A/c	18.10%	22,607.89	0	-	-	365	1	4,092.03	18,515.86		
20	Office Premises (ATC)	25.89%	2,401,601.75	0	-	-	365	1	621,774.69	1,779,827.06		
21	Petrol Pump Land Shed I	0.00%	7,477,360.89	0	-	-	365	1	-	7,477,360.89		
22	Pump Set	20.58%	567.94	0	-	-	365	1	116.88	451.06		
23	Vibrator Machine	18.10%	1,292.60	0	-	-	365	1	233.96	1,058.64		
24	Welding Machine	18.10%	354.30	0	-	-	365	1	64.13	290.17		
<b>Total :</b>										<b>13,292,586.98</b>	<b>683,260.97</b>	<b>11,996,217.94</b>

Note: Opening Balance of Fixed Assets of Rs. 1136562.46( Credit Balance) is Tranfered to P/L A/c



KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

*[Signature]*  
Director

**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**AASTHA TRADE CENTRE , 2nd FLOOR**  
**BISTUPUR,JAMSHEDPUR**

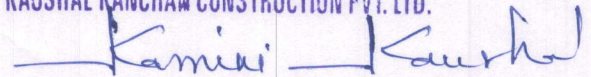
<b>Note : 7</b>		
<b><u>Long Term Loans &amp; Advances</u></b>		
Income Tax Refundable	806,356.37	806,356.37
Income Tax Refundable (A.Y 19-20)	-	155,770.78
TDS Receivable(A.Y 2021-22)	119,120.15	209,596.88
TDS Receivable(A.Y.2020-21)	85,869.68	
Unsecured Loan	-	6,215,818.80
Electricity Tisco	60,200.00	60,200.00
Income Tax Deposit Against Demand notice	-	783,409.00
Aastha foundation (p) Ltd	13,514,099.00	13,514,099.00
Aastha Infrareal Pvt Ltd	5,166,554.00	5,166,554.00
Rajendra Prasad Sharma	500,000.00	
Earnest money Against auction	4,515,560.00	4,515,560.00
Generator - Advance	7,000.00	7,000.00
Security Deposit (Assets)	152,000.00	-
Ranchi Office	100,000.00	100,000.00
Telephone deposit	15,000.00	15,000.00
ADJ Realty	(2,000,000.00)	-
Drawing & Design (IT Park)	6,678,919.00	6,678,919.00
Sunder Singh	-	440,000.00
Tata Steel It Park	6,097,000.00	6,108,345.84
	<b>35,817,678.20</b>	<b>44,776,629.67</b>
<b>Note : 8</b>		
<b><u>Inventories</u></b>		
Work-in-Progress	5,945,799.34	249,158.34
	5,945,799.34	249,158.34
<b>Note : 9</b>		
<b><u>Trade Receivables</u></b>		
Secured Considered Good	15,611,546.51	115,541,311.60
	15,611,546.51	115,541,311.60
<b>Note : 10</b>		
<b><u>Short Term Loans &amp; Advances</u></b>		
<b><u>Inter- Corporate Loans</u></b>		
Apcon Homes (P) Ltd	87,630.00	-
Kamini Kaushal Constructions	12,060,894.09	-
Rukmani Property Project (P) Ltd	46,462,940.00	-
Sumita Automobile	4,230,869.00	-

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.



Director

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.



Director





**Others**

Aastha Petroleum	-	4,265,869.00
Advance Income Tax A/Y 20-21		300,000.00
Advance Income Tax A/Y 21-22	450,000.00	-
Income Tax on Demand Notice (A.Y-2012-13)	783,409.00	-
Income Tax Advance	-	45,794.72
Advance Against Office Space	15,300,000.00	-
Rukmani Property Project Private Limited	-	6,830,940.00
Self Assesment tax	7,123,000.00	7,123,000.00
Regular Assessment Tax	7,987,448.97	7,986,948.97
Service Tax Receivables	618,910.00	618,910.00
Advance to Supplier	-	50,396,575.91
Apcon Homes (P) Ltd	-	87,630.00
Estate Realters (P) Ltd	-	688,100.00
Om Prakash Jaggi	-	1,479,341.00
Aastha Agri Devloper pvt ltd	225,000.00	225,000.00
Aastha Automobiles	654,672.00	985,000.00
Income Tax Deposit	1,187,460.18	1,187,460.18
Kamini Kaushal Loan	874,000.00	925,000.00
Kaushal Kumar Singh Huf	25,000.00	25,000.00
Sai Astha Devlopers	-	581,000.00
Interest Recievable From Jusco	-	44,491.63
Kamini Kaushal Construction (C/A)	-	8,155,012.09
Kaushal Kumar Singh (C/A)	58,287,246.65	51,231,309.45
Sunder Singh	440,000.00	-
Kritika Singh	500,000.00	-
Abhishek Sharma	850,000.00	-
GST Advance Payment	143,458.00	64,956.00
TDS on GST	-	18,169.20
	158,291,937.89	143,265,508.15

**Note : 11****Cash & Cash Equivalent**

Cash Balance	835,281.16	56,706.00
<b>Sub Total (A)</b>	835,281.16	56,706.00

**Bank Balance**

Allahabad Bank No 981882	44,226.00	44,226.00
UBI A/c No-301101010555655	7,284.36	7,284.36
SBI New A/c	150,000.00	150,000.00
Indusind bank	0.01	0.01
Bank of baroda A/c No-29170200000462	1,536.95	1,536.95
Bank of baroda A/c No-00190200000357	22,196.49	172,815.69
OBC A/c No-52151131841	24,816.00	11,937.00
OBC A/c No-06091131001664	500.00	(848,359.00)
ICICI Bank A/C NO-3436	68,579.28	
Bank of India A/c	680,091.14	1,771,459.64
<b>Sub Total (B)</b>	999,230.23	1,310,900.65

**Total [ A + B ]**

1,834,511.39      1,367,606.65

**Note : 12****Other Current Assets**

Income Tax Advance	76,694.72	-
Interest Receivable On JUSCO	71,977.63	-
Refund On IT	151,972.78	-
TDS On GST	27,872.80	-
TDS Receivable (18-19)	3,798.00	-
	332,315.93	



**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**AASTHA TRADE CENTRE , 2nd FLOOR**  
**BISTUPUR, JAMSHEDPUR**

Notes forming part of Balance Sheet as on 31st March, 2021

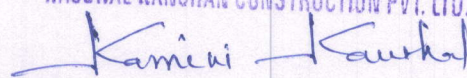
	<u>Current Year</u>	<u>Previous Year</u>
<b>Note : 13</b>		
<b><u>Revenue From Operations</u></b>		
Sale Of Flat / Duplex	15,010,673.00	10,297,631.31
	<b>15,010,673.00</b>	<b>10,297,631.31</b>
<b>Note : 14</b>		
<b><u>Other Incomes</u></b>		
Maintenance & Electricity Charges	138,669.22	1,839,377.00
Rent Received	1,758,980.00	1,729,471.00
Interest on SD with Tata Steel	14,670.00	16,334.63
Profit on Sale of Car	1,511,891.94	-
Prior Period Profit	-	1,136,562.46
	<b>3,424,211.16</b>	<b>4,721,745.09</b>
<b>Note : 15</b>		
<b><u>Employee benefit Expenses</u></b>		
Salary	3,959,175.00	6,184,882.00
Group Gratuity Insurance & ESIC	50,552.00	218,923.00
Employers Contribution to P.F.	163,565.00	222,867.00
Staff Welfare Expenses	-	31,000.00
	<b>4,173,292.00</b>	<b>6,657,672.00</b>
<b>Note : 16</b>		
<b><u>Finance Cost</u></b>		
Bank Charges & Commission	3,240.38	16,105.79
Interest On Income Tax	9,800.00	-
Interest On Car Loan	-	28,297.00
Interest On Late Payment of GST	2,759.00	-
	<b>15,799.38</b>	<b>44,402.79</b>

KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

  
Director



KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.

  
Director

**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**AASTHA TRADE CENTRE , 2nd FLOOR**  
**BISTUPUR,JAMSHEDPUR**

**Notes forming part of Balance Sheet as on 31st March, 2021**

<b>Note : 17</b>	<b>Current Year</b>	<b>Previous Year</b>
<b><u>Other Expenses (Project)</u></b>		
GST Late Filing Charges	22,950.00	20,970.00
Commission & Brokerage	180,000.00	153,000.00
Conveyance Charge	115,447.00	-
Administration Charges	5,714.00	-
Directors Remuneration	2,400,000.00	-
Covid -19 Expenses	50,000.00	-
Consultancy Charges	-	10,000.00
Electricity & Maintanance	1,232,568.80	1,289,996.16
Bonus	311,000.00	-
Electricity Charge(JSEB)	90,392.00	-
Fees & Renewal	-	7,500.00
Legal Expenses	200,500.00	-
Security Guard (Adityapur Pump)	39,000.00	-
Transporting Charges	12,100.00	-
Interest on TDS	-	6,064.00
Travelling Expenses	-	474,336.00
Telephone Expenses	22,245.51	908.00
Office & Administration Expenses	51,728.00	14,819.00
Rent Rates & Taxes	109,700.00	-
Repair & Maintenance	60,580.00	661,502.00
Security Guard Expenses	387,116.00	1,013,990.00
Security Guard (OSS)	182,897.00	-
Security Deposit Refund	63,000.00	-
Postage & courier	1,389.00	1,411.00
Cancellation Fees	400,000.00	-
Donation to Political Party	1,150,000.00	-
Postage & Stamps (Regency)	100.00	-
Devlopers Registration Charges	75,000.00	-
Printing & Stationary	11,872.00	50,410.00
Modification work	-	1,606,500.00
Water Transporting Charges	5,000.00	-
Audit Fees	50,000.00	40,000.00
Round Off	(1,809.92)	(0.35)
	<b>7,228,489.39</b>	<b>5,351,405.81</b>



**KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED**  
**2<sup>ND</sup> FLOOR, AASTHA TRADE CENTRE,**  
**Q ROAD, BISTUPUR, JAMSHEDPUR**

**NOTES TO BALANCE SHEET & PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31.03.2021.**

**NOTES : "1"**

**A. CORPORATE INFORMATION :** Kaushal Kanchan Construction Pvt. Ltd. is a private limited company incorporated under the provisions of Companies Act, 1956. The Company was basically incorporated for the business of building construction and maintenance.

**B. BASIS OF PREPARATION :** The financial statement have been prepared to comply in all material respects with the Accounting Standards notified by the company (Accounting Standards) Rules, 2006, (as amended) and the relevant provision of the company act, 2013.

**C. BASIS OF ACCOUNTING:** Accounts have been prepared on historical cost and on the basis of going concern with revenue considered and expenses accounted for where ever possible on their accrual including provisional adjustments.

**D. SALES:** Revenue for Sale/Service has been recognized on accrual basis in accordance with the related arrangements with customers.

**E. TURNOVER:** Turnover is taken on exclusive of taxes.

**F. NOTES ON ACCOUNTS:**

a) The Company has no knowledge of any contingent liability which has not been provided or disclosed in the Balance Sheet.

b) The outstanding balances of Debtors, Creditors, Deposit and advances are subject to confirmation.

**c) AUDITORS REMUNERATION**

Audit Fees : 50,000/-  
-----

d) EXPENDITURE IN FOREIGN CURRENCY : NIL (P.Y. NIL)

e) C.I.F. VALUE OF IMPORTS : NIL (P.Y. NIL)

f) EARNING IN FOREIGN CURRENCY : NIL (P.Y. NIL)

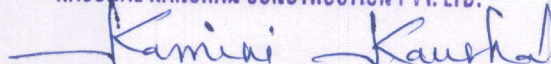
G. Previous Year figures has been re-grouped/re-classified wherever required.

**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**



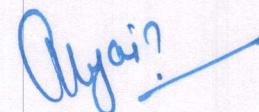
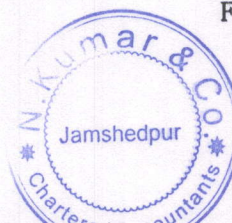
**Director**

**KAUSHAL KANCHAN CONSTRUCTION PVT. LTD.**



**Director**

**FOR N KUMAR & CO**  
Chartered Accountants  
F. R. NO. - 004110C



**(N. K. JAIN)**