
INDEPENDENT AUDITOR'S REPORT

To

The Members of J B ASSETS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of J B ASSETS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, and statement of cash flows 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them



all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

As informed to us by the management the company doesn't have any branch office therefore audit of branch is not applicable.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the matters specified in paragraphs 3 and 4 of the Order, are not applicable, however we give in the Annexure-A a statement of additional disclosures.

As required by Section 143(3) of the Act, we report that:

2. 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.
 - a) 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 and proper returns adequate for the purposes of our audit have been received.
 - b) The company has no branches therefore audit of branch is not applicable.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Date:-01/09/2022
Place:-Bhubaneswar



For L Lal & Associates
Chartered Accountants
FRN:-324024E


CA. R.K. AGARWAL, FCA
Partner

M. No. 067035
UDIN: 22067035AXQXVW7900

**“Annexure A” to the Independent Auditor’s Report of even date on the Standalone
Financial Statements of J B ASSETS PRIVATE LIMITED**

[Referred to in paragraph 1 under ‘Report on other legal & regulatory requirement’ in our independent auditors report of even date to the members of the company on the standalone financial statements for the year ended March 31, 2022]

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

(b) The Fixed Assets have been physically verified by the which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) The title deeds of immovable properties are held in the name of the company.
- ii. The company doesn’t have inventory therefore this clause is not applicable.
- iii. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of paragraph 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 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 Companies Act, 2013. In respect of loans, investments, guarantees, and security.
- 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. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods & Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as on March 31, 2022 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanation given to us, there are no dues of income tax, Goods & service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- viii. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.




- ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans.
- x. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of paragraph 3 clause (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.

Place: Bhubaneswar
Date: 01/09/2022



For and on behalf of
L Lal & Associates
Chartered Accountants
FRN:324024E


CA. R.K. AGARWAL, FCA
Partner
M. No. 067035
UDIN: 22067035AXQXVW7900

**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone
Financial Statements of J B ASSETS PRIVATE LIMITED**

[Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ in the independent auditors report of even date, to the members of the company on the standalone financial statements for the year ended 31st March 2022]

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

We have audited the internal financial controls over financial reporting of J B ASSETS PRIVATE LIMITED (“the Company”) as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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



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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that;

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Bhubaneswar
Date: 01/09/2022



For and on behalf of
L Lal & Associates
Chartered Accountants
FRN:324024E

A handwritten signature in blue ink, appearing to read 'Rohit' or similar.

CA. R.K. AGARWAL, FCA
Partner

M. No. 067035

UDIN: 22067035AXQXVW7900

JB ASSETS PRIVATE LIMITED
PLOT NO N-6/178, 2ND FLOOR IRC VILLAGE
BHUBANESWAR-751015

BALANCE SHEET AS ON 31st MARCH 2022

(Amount in Rs.)

PARTICULARS	Note No	2021-22	2020-21
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,000,000.00	1,000,000.00
(b) Reserves and Surplus	2	36,844,166.00	30,281,478.00
(c) Money received against share warrants	3	-	-
(2) Share application money pending allotment	4	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	7,854,060.00	1,090,894.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	6	-	-
(d) Long term provisions	7	-	-
(4) Current Liabilities			
(a) Short-term borrowings	8	100,000.00	595,000.00
(b) Trade payables	9	29,371,008.00	27,231,304.00
(c) Other current liabilities	10	12,038,563.00	15,673,671.00
(d) Short-term provisions	11	2,305,809.00	2,619,701.00
Total		90,513,606.00	78,492,048.00
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12	8,355,036.00	2,757,254.00
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	13	1,003,555.00	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	14	-	-
(e) Other non-current assets	15	-	-
(2) Current assets			
(a) Current investments	16	926,150.00	873,106.00
(b) Inventories	17	38,732,545.00	14,902,250.00
(c) Trade receivables	18	7,000,000.00	11,000,000.00
(d) Cash and cash equivalents	19	22,651,005.00	27,668,442.00
(e) Short-term loans and advances	20	5,490,000.00	12,890,000.00
(f) Other current assets	21	6,355,315.00	8,400,996.00
Total		90,513,606.00	78,492,048.00

Note: BG issued Rs.7,03,415/- towards Plan approval to BMC

UDIN: 22067035AXQXVW7500

Significant Accounting Policies (Annexed)

The notes referred to above form an integral part of the financial statements

Place: Bhubaneswar

Date: 01/05/2022

For JB Assets (P) Ltd.

[Signature]
Managing Director

DIN - 03268375

For J B Assets (P) Ltd.

[Signature]
Director

DIN - 06378943



L. LAL & ASSOCIATES
Chartered Accountants
FRN-324024E

[Signature]
CA. R. K. AGARWAL
Partner
M. No-067036

JB ASSETS PRIVATE LIMITED
PLOT NO N-6/178, 2ND FLOOR IRC VILLAGE
BHUBANESWAR-751015

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(Amount in Rs.)

PATICULARS	Note No	2021-22	2020-21
I. Revenue from operations	22	100,754,305.00	114,480,971.00
II. Other Income	23	288,075.00	429,688.00
III. Total Revenue (I + II)		101,042,380.00	114,910,659.00
<i>IV. Expenses:</i>			
Cost of materials consumed	24	-	-
Purchase of Stock-in-Trade	25	17,500,650.00	13,327,250.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	26	(23,830,295.00)	(12,886,989.00)
Employee benefit expenses	27	6,215,064.00	4,646,479.00
Financial costs	28	583,415.00	1,160,403.00
Depreciation and amortization expense		2,174,870.00	714,910.00
Other expenses	29	89,530,179.00	97,872,833.00
Total Expenses		92,173,883.00	104,834,886.00
V. Profit before exceptional and extraordinary items and tax	(III - IV)	8,868,497.00	10,075,773.00
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		8,868,497.00	10,075,773.00
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		8,868,497.00	10,075,773.00
X. Tax expense:			
(1) Current tax		2,305,809.00	2,619,701.00
(2) Deferred tax		-	-
XI. Profit(Loss) from the period from continuing operations	(VII-X)	6,562,688.00	7,456,072.00
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		6,562,688.00	7,456,072.00
XVI. Earning per equity share:			
(1) Basic		-	-
(2) Diluted		-	-

Place: Bhubaneswar

Date: 01/09/2022

L LAL & ASSOCIATES
Chartered Accountants
FRN-324024E

For JB Assets (P) Ltd.

Signature

Managing Director

DIN - 03268375

For J B Assets (P) Ltd.

Signature

Director

DIN - 0637543

CA. R. K. AGARWAL
Partner
M. No-067035



JB ASSETS PRIVATE LIMITED
PLOT NO N-6/178, 2ND FLOOR IRC VILLAGE
BHUBANESWAR-751015

NOTES OF ACCOUNTS	(Amount in Rs.)	(Amount in Rs.)
	2021-22	2020-21
Note-1		
SHARE CAPITAL		
a) Authorised Capital 200,000 nos of Equity Shares of Rs. 10/- each	2,000,000.00	1,000,000.00
b) Issued, Subscribed and Paid up Capital 200,000 nos of Equity Shares of Rs. 10/- each	2,000,000.00	1,000,000.00
Note-2		
Reserve & Surplus		
Opening Balance	30,281,478.00	22,825,406.00
Profit during the year	6,562,688.00	7,456,072.00
	36,844,166.00	30,281,478.00
Note-3		
Money received against share warrants	-	-
Note-4		
Share application money pending allotment	-	-
Note-5		
Long Term Borrowings		
a) Bank Loan	7,554,060.00	790,894.00
b) Unsecured Loan from Director & Others	300,000.00	300,000.00
	7,854,060.00	1,090,894.00
Note-6		
Other Long term liabilities		
a) Trade Payables	-	-
b) Other Payables	-	-
Note-7		
Long Term Provisions	-	-
Note-8		
Short-term borrowings		
a) Advances from Customers (Sch)	100,000.00	595,000.00
	100,000.00	595,000.00
Note-9		
Trade Payables		
Sundry Creditors	29,371,008.00	27,231,304.00
	29,371,008.00	27,231,304.00
Note-10		
Other current liabilities		
a) Creditors for Expenses		
Audit Fees Payable	150,000.00	150,000.00
Salary Payable	352,337.00	215,873.00
Director's Remuneration Payable	200,000.00	130,000.00
TDS Payable	92,820.00	39,023.00
EPF & ESI Payable	23,540.00	20,093.00
Expenses Payable (Wages)	9,972,834.00	13,992,896.00
GST Payable	1,247,032.00	1,125,786.00
	12,038,563.00	15,673,671.00
Note-11		
Short-term provisions		
a) Provision for Income Tax	2,305,809.00	2,619,701.00
b) Other Provisions	-	-
	2,305,809.00	2,619,701.00

For JB Assets (P) Ltd.

[Signature]

Managing Director

DIW-03268375

For J B Assets, (P) Ltd.

[Signature]

Director

DIW-06375943



Note-12**Fixed assets**

(i) Tangible assets	8,355,036.00	2,757,254.00
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-

Note-13**Non-current Investments**

	<u>8,355,036.00</u>	<u>2,757,254.00</u>
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Note-14**Long term loans and advances**

	1,003,555.00	-
	<u>1,003,555.00</u>	<u>-</u>

Note-15**Other non-current assets**
Preliminary Expenses

	-	-
	<u>-</u>	<u>-</u>

Note-16**Current Investments**
Fixed Deposit

	926,150.00	873,106.00
	<u>926,150.00</u>	<u>873,106.00</u>

Note-17**INVENTORIES**

a) Land	30,827,900.00	13,327,250.00
b) Work-in-Progress (Sch)	-	-
c) Materials at Site	7,904,645.00	1,575,000.00
	<u>38,732,545.00</u>	<u>14,902,250.00</u>

Note-18**Receivables**

a) Debt Outstanding for a period more than six months	-	-
b) Debt Outstanding for a period less than six months	7,000,000.00	11,000,000.00
	<u>7,000,000.00</u>	<u>11,000,000.00</u>

Note-19**Cash and Cash Equivalents**

a) <u>Balances with Banks</u>		
Bank of India (469)	1,593,856.00	549,588.00
Bank of India (779)	-	385,212.00
Axis Bank (413)	80,748.00	3,433,594.00
Axis Bank (219)	-	2,830,369.00
Axis Bank (954)	860,849.00	15,569,167.00
Axis Bank (622)	18,566,621.00	-
Axis Bank (324)	527,588.00	-
Axis Bank (670)	137,699.00	-
Axis Bank (853)	345,438.00	-
Axis Bank (068)	295,871.00	-
Axis Bank (6440)	64,808.00	-
BOI Flexi Deposite A/c(169)	-	2,641,233.00
BOI Flexi Deposite A/c(161)	-	2,123,589.00
HDFC Bank	38,382.00	38,382.00
SBI	10,000.00	10,000.00
ICICI Bank	10,000.00	10,000.00
BOI	10,000.00	10,000.00
Allzhabad Bank	10,000.00	10,000.00
b) Cash in Hand	99,145.00	57,308.00
	<u>22,651,005.00</u>	<u>27,668,442.00</u>

Note-20**Short-term loans and advances**

a) Security Deposit (Land Owner)	5,330,000.00	12,730,000.00
b) Security Deposit (Office Owner)	160,000.00	160,000.00
	<u>5,490,000.00</u>	<u>12,890,000.00</u>

Note-21**Other Current Assets**

a) Advance Tax	1,900,000.00	1,900,000.00
b) TDS	344,830.00	423,983.00
c) Advances	4,032,300.00	6,049,013.00
d) Salary Advance	-	28,000.00
e) TCS	78,185.00	-
	<u>6,355,315.00</u>	<u>8,400,996.00</u>

Note-22**Revenue from operations**

a) Sales	100,754,305.00	114,480,971.00
b) Sale of Services	-	-
c) Other Operating Revenues	-	-
	<u>100,754,305.00</u>	<u>114,480,971.00</u>

For JB Assets (P) Ltd.



Managing Director

DIW-03268375

For J B Assets (P) Ltd.

Bilasingh Behuria

Director

DIW-06375943



Note -23**Other Income**

d) Other Income

288,075.00	429,688.00
288,075.00	429,688.00

Note -24**Cost of materials consumed**

-	-
-	-

Note -25**Purchase of Land**

17,500,650.00	13,327,250.00
---------------	---------------

Note -26**Changes in inventories of finished goods, work-in-progress and Stock-in-Trade Closing Stock**

a) Materials at Site

7,904,645.00	1,575,000.00
--------------	--------------

b) Work-in-Progress

30,827,900.00	13,327,250.00
---------------	---------------

c) Land

38,732,545.00	14,902,250.00
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Less: Opening Stock

a) Materials at Site

1,575,000.00	2,015,261.00
--------------	--------------

b) Work-in-Progress

13,327,250.00	
---------------	--

c) Land

14,902,250.00	2,015,261.00
----------------------	---------------------

(Increase)/Decrease

(23,830,295.00)	(12,886,989.00)
------------------------	------------------------

Note -27**Employee benefit expense**

a) Salaries & Wages

3,586,651.00	2,914,995.00
--------------	--------------

b) Director's Remuneration

2,400,000.00	1,560,000.00
--------------	--------------

c) EPF & ESI

162,029.00	99,608.00
------------	-----------

d) Bonus

66,384.00	71,876.00
-----------	-----------

e) Staff Welfare Expenses

6,215,064.00	4,646,479.00
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Note -28**Financial costs**

a) Interest Expenses

493,594.00	1,151,792.00
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b) Bank Charges

89,821.00	8,611.00
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583,415.00	1,160,403.00
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Note -29**Other expenses**

a) Construction Exp. (Material, Labour Exp.)

84,716,569.00	94,943,508.00
---------------	---------------

b) Credai Membership Fees

20,000.00	23,600.00
-----------	-----------

c) Advertisements

1,146,772.00	424,678.00
--------------	------------

d) Electricity Charges

106,786.00	38,900.00
------------	-----------

e) Fuel & Lubricats Exp.

132,402.00	209,889.00
------------	------------

f) Office Rent

480,000.00	480,000.00
------------	------------

g) Vehicle Insurance

285,533.00	73,391.00
------------	-----------

h) Security Guard Exp.

288,864.00	264,792.00
------------	------------

i) Misc. Expenses

105,619.00	-
------------	---

j) Postage and Courier

2,765.00	372.00
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k) Printing & Stationery

107,711.00	28,595.00
------------	-----------

l) Professional Fees

71,580.00	141,090.00
-----------	------------

m) Telephone Exp.

101,616.00	93,883.00
------------	-----------

n) Repair & Maintenance

417,585.00	304,146.00
------------	------------

o) Professional Tax

10,166.00	-
-----------	---

p) Preliminary Exp. W/o

-	-
---	---

q) Newspaper & Periodicals

4,922.00	8,682.00
----------	----------

r) Vehicle Registration

795,222.00	-
------------	---

s) Fine & Fee

-	22,553.00
---	-----------

t) Service Tax Paid

364,285.00	-
------------	---

u) Income Tax Paid

211,782.00	382,749.00
------------	------------

v) Audit Fees

150,000.00	150,000.00
------------	------------

x) Licence Fees

10,000.00	282,005.00
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89,530,179.00	97,872,833.00
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For JB Assets (P) Ltd.



Managing Director

B/W-03268375

For JJB Assets (P) Ltd.

Bilashini Behuria

Director

B/W-06325943



JB ASSETS PRIVATE LIMITED
DEPRECIATION CHART FOR F. Y. 2021-22

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2021	Sold	WDV as on 01.04.2021	Useful Life Taken	Life Used till 31/03/2021	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2021-22	Adjusted with Retained Earning	WDV as on 31st Mar 2022
(A) Tools & Equipments															
23-Apr-2013	Motor	20,695	16,842		3,853	14.00	7.94	6.06	1,035	19,660	-	19.51%	752	-	3,101
30-Jul-2013	Mixture Machine	181,600	154,795		26,805	12.00	7.67	4.33	9,080	172,520	-	22.14%	5,934	-	20,871
8-Oct-2013	CCTV Camera	32,956	31,308		1,648	5.00	5.48	-	1,648	31,308	-	0.00%	-	-	1,648
4-Jan-2013	Cash Counting Machine	10,000	9,500		500	5.00	5.24	-	500	9,500	-	0.00%	-	-	500
(B) Furniture and Fixtures															
17-Jul-2013	Furniture & Fixtures	78,000	68,169		9,831	11.00	7.71	3.29	3,900	74,100	-	24.50%	2,408	-	7,423
(C) Vehicles															
23-May-2013	Car	1,192,000	942,737	249,263	-	15.00	7.86	7.14	59,600	1,132,400	-	0.00%	-	-	-
	Total Assets	1,515,251	1,223,351		42,638				75,763	1,439,488	-		9,094	-	33,543

For JB Assets (P) Ltd.

Shobhan

Managing Director

D/W - 02268375

For JB Assets (P) Ltd.

Bilaxini Bhatnagar

Director

D/W - 06275943



**JB ASSETS PRIVATE LIMITED
DEPRECIATION CHART FOR F. Y. 2021-22**

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2021	WDV as on 01.04.2021	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2021-22	WDV as on 31st Mar 2022
(A) Office Equipments											
24-May-2014	Air Conditioner	50,000	45,176	4,824	5.00	2,500	47,500	12.32%	365	594	4,229
23-Jan-2015	Air Conditioner	90,000	80,364	9,636	5.00	4,500	85,500	14.13%	365	1,361	8,275
27-Dec-2014	CCTV	17,798	15,911	1,887	5.00	890	16,908	13.96%	365	263	1,624
7-Feb-2015	Generator	76,000	57,717	18,283	10.00	3,800	72,200	14.54%	365	2,658	15,625
5-Jun-2014	Computer	33,000	30,988	2,012	3.00	3,000	31,350	6.40%	365	129	1,407
4-Apr-2015	CCTV	15,000	13,353	1,647	5.00	750	14,250	14.56%	365	240	1,407
30-Dec-2014	Telephone	25,450	22,654	2,796	5.00	1,273	24,177	14.56%	365	407	2,389
16-Apr-2015	Furniture & Fixtures	55,400	42,277	13,123	10.00	2,770	52,630	14.41%	365	1,890	11,233
25-Jun-2015	Bike	317,500	238,726	78,774	10.00	15,865	301,435	14.79%	365	136,431	766,719
22-Jan-2017	Audi	3,512,000	2,608,851	903,149	10.00	175,600	3,336,400	15.11%	365	136,431	766,719
22-Jan-2017	Mixture Machine	131,675	69,412	62,263	15.00	6,584	125,091	13.91%	365	8,661	53,602
26-Jun-2017	Air Conditioner	65,000	52,865	12,135	5.00	3,250	61,750	23.16%	365	2,811	9,324
29-Jun-2017	Air Conditioner	99,800	81,115	18,685	5.00	4,990	94,810	23.21%	365	4,336	14,349
26-Jun-2017	DG Set	500,000	310,958	189,042	10.00	25,000	475,000	18.32%	365	34,625	154,418
23-Dec-2017	Generator	38,000	22,001	15,999	10.00	1,900	36,100	19.19%	365	3,070	12,929
15-Dec-2017	Mixture Machine	45,000	26,054	18,946	10.00	2,250	42,750	19.19%	365	3,636	15,310
20-Feb-2018	Chairs	184,316	83,617	100,699	15.00	9,216	175,100	14.74%	365	14,839	85,861
10-Feb-2018	Locker	28,500	16,110	12,390	10.00	1,425	27,075	19.45%	365	2,410	9,980
20-Jul-2017	Chairs	72,114	40,931	31,183	10.00	3,606	68,508	19.40%	365	6,051	25,132
10-Jul-2017	CCTV	39,400	24,275	15,125	4.00	1,970	37,430	18.44%	365	2,789	12,336
13-Apr-2017	Pump	24,000	15,362	8,638	5.00	1,950	37,050	23.37%	365	1,724	5,654
6-Nov-2018	Printer	56,780	47,351	9,429	3.00	2,839	53,941	32.98%	365	3,109	6,320
7-Jun-2019	Computer	14,050	12,123	1,927	3.00	703	13,347	28.55%	365	550	1,377
13-Feb-2019	Generator	73,388	60,038	13,350	3.00	3,669	69,719	34.98%	365	4,670	8,680
5-Oct-2018	Computer (JPAD)	22,458	18,853	3,605	3.00	1,123	21,335	32.21%	365	1,161	2,444
28-Jan-2019	Locker	4,902	2,230	2,672	10.00	245	4,657	21.25%	365	568	2,104
19-Mar-2019	Mixture Machine	209,534	67,933	141,601	15.00	10,477	199,057	13.94%	365	22,565	119,036
6-Aug-2019	Generator	87,000	31,902	55,098	10.00	4,350	82,650	22.42%	365	12,354	42,743
16-Jul-2019	Laptop	71,000	52,964	18,036	3.00	3,550	67,450	41.83%	365	7,545	10,492
14-Aug-2019	Car (Mahindra Thar)	1,024,982	371,905	653,077	10.00	51,249	973,733	22.47%	365	146,744	506,333
20-Oct-2020	Laptop	53,000	14,857	38,143	3.00	2,650	50,350	58.89%	365	22,462	15,680
9-Jul-2021	CCTV	6,921	-	6,921	5.00	346	6,575	43.07%	265	2,265	4,656
15-Nov-2021	CCTV	76,153	-	76,153	5.00	3,808	72,345	43.07%	136	12,789	63,364
6-Jan-2022	Fan	4,400	-	4,400	10.00	220	4,180	25.89%	84	262	4,138
18-Dec-2021	Inventor	5,500	-	5,500	10.00	275	5,225	25.89%	103	402	5,098
28-Mar-2022	Coffee Machine	20,500	-	20,500	10.00	1,025	19,475	25.89%	3	44	20,456
9-Apr-2021	Car (Range Rover)	6,224,642	-	6,224,642	10.00	311,232	5,913,410	25.89%	356	1,571,614	4,633,028
28-Aug-2021	LED TV	40,000	-	40,000	10.00	2,000	38,000	25.89%	215	6,099	33,901
17-Feb-2022	Table & Chair	29,900	-	29,900	10.00	1,495	28,405	25.89%	42	891	29,009
27-Dec-2021	Car (Tata Safari)	1,613,900	-	1,613,900	10.00	80,695	1,533,205	25.89%	94	107,593	1,506,307
	Total Assets	15,097,763	4,610,494	10,487,269		754,890	14,342,873			2,165,776	8,321,493

For JB Assets (P) Ltd.

Shate
Managing Director

DIW - 03269328

For J B Assets (P) Ltd.

Bilashini Behra
Director

DIW - 06375943



JB ASSETS (P) LTD.
BHUBANESWAR

DEPRECIATION SCHEDULE OF FIXED ASSETS (AS PER INCOME TAX ACT)

Particulars	W.D.V as on		Addition During the year <180 Days	Deletion During the year >180 Days	Total	Rate of Depreciation	Depreciation	W.D.V as on 31.03.2022
	01.04.2021							
Motor	5,640.00				5,640.00	15%	846.00	4,794.00
Mixture Machine	1,13,064.00				1,13,064.00	15%	16,960.00	96,104.00
CCTV Camera	21,639.00				21,639.00	15%	3,246.00	18,393.00
Cash Counting Machine	2,966.00				2,966.00	15%	445.00	2,521.00
Furniture & Fixtures	61,546.00				61,546.00	10%	6,155.00	55,391.00
Car	3,24,809.00		3,24,809.00			15%		
Air Conditioner	47,427.00				47,427.00	15%	7,114.00	40,313.00
Generator	1,38,417.00				1,38,417.00	15%	20,763.00	1,17,654.00
Computer	94,089.00				94,089.00	40%	37,636.00	56,453.00
Telephone	9,598.00				9,598.00	15%	1,440.00	8,158.00
Bike	1,19,670.00				1,19,670.00	15%	17,951.00	1,01,719.00
Car (Audi)	13,24,549.00				13,24,549.00	15%	1,98,682.00	11,25,867.00
Air Conditioner	33,930.00				33,930.00	15%	5,090.00	28,840.00
Air Conditioner	52,096.00				52,096.00	15%	7,814.00	44,282.00
DG Set	2,61,003.00				2,61,003.00	15%	39,150.00	2,21,853.00
Generator	21,586.00				21,586.00	15%	3,238.00	18,348.00
Generator	25,563.00				25,563.00	15%	3,834.00	21,729.00
Mixture Machine	2,44,737.00				2,44,737.00	15%	36,711.00	2,08,026.00
Chairs	39,737.00				39,737.00	10%	1,574.00	17,763.00
Locker	45,348.00				45,348.00	15%	6,802.00	38,546.00
Chairs	25,851.00				25,851.00	10%	4,080.00	51,671.00
CCTV Camera	20,357.00				20,357.00	15%	3,053.00	9,803.00
Pump	12,528.00				12,528.00	15%	1,879.00	93,628.00
Mahindra (Thar)	7,40,550.00				7,40,550.00	15%	1,11,083.00	10,649.00
Fan	4,400.00				4,400.00	15%	660.00	6,29,467.00
Inverter	5,500.00				5,500.00	15%	825.00	4,070.00
Coffee Machine	20,500.00				20,500.00	15%	3,075.00	5,087.00
Car (Range Rover)	62,24,642.00		62,24,642.00			15%	1,538.00	18,962.00
Car (Tata Safari)	16,13,900.00				16,13,900.00	15%	2,420.00	52,90,948.00
LED TV	40,000.00		40,000.00			15%	6,000.00	14,92,857.00
Total	37,65,700.00	17,50,353.00	62,71,563.00	62,71,563.00	1,14,63,807.00		16,05,716.00	98,58,091.00

STATUS-COMPANY
PAN- AACCC9444L
FINANCIAL YEAR-2021-22
ASSESSMENT YEAR-2022-23

COMPUTATION OF INCOME TAX

	AMOUNT(₹.)
INCOME FROM BUSINESS OR PROFESSION:	
Net Profit as per Profit & Loss A/c	88,68,497.00
Add: Depn. As per Accounts	21,74,870.00
	1,10,43,367.00
Less: Depn. As per IT Act, 1961	16,05,716.00
Total Income	94,37,651.00
Rounded off to	94,37,650.00
Tax on Total Income	24,53,789.00
Add: Interest	
Less: Advance Tax	24,53,789.00
Less: TDS & TCS	19,00,000.00
Less: Self Assessment Tax Paid	4,23,015.00
Balance Tax Refundable	1,30,774.00
Rounded off to	1,30,770.00

For JB Assets (P) Ltd.
S. K. Patra
Managing Director
DLW - 03268375

For JB Assets (P) Ltd.
B. K. Patra
Director
DLW - 06325014



JB ASSETS PRIVATE LIMITED**Cash Flow statement for the year ended 31st March 2022**

	For the year ended 31st March' 2022	For the year ended 31st March' 2021
A. Cash flow from operating activities:		
Net profit before tax	88,68,497	1,00,75,773
Adjustments for depreciation	21,74,870	7,14,910
Tax expenses	(23,05,809)	(26,19,701)
<u>Changes in :</u>		
Trade payable	21,39,704	1,89,21,718
Short Term Provisions	(3,13,892)	(5,76,170)
Other Current Liabilities	(36,35,108)	(16,64,787)
Other Current Assets	20,45,681	(21,36,346)
Inventories	(2,38,30,295)	(1,28,86,989)
Trade Receivable	40,00,000	(1,04,00,000)
SUB-TOTAL	(1,08,56,352)	(5,71,592)
B. Cash flow from investing activities:		
Purchase of Fixed Assets	(80,21,916)	(53,000)
Sale/Adjustment of Fixed Assets	2,49,263	-
Investment	(10,56,599)	(73,302)
<u>Movement of Loans & Advances</u>		
Long Term	-	-
Short Term	74,00,000	(25,00,000)
SUB-TOTAL	(14,29,252)	(26,26,302)
C. Cash flow from financing activities		
Proceeds from issue of shares	10,00,000	-
Short-term borrowings (net)	(4,95,000)	(1,09,00,000)
Long-term borrowings (net)	67,63,166	(88,26,357)
SUB-TOTAL	72,68,166	(1,97,26,357)
NET DECREASE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(50,17,438)	(2,29,24,251)
Cash and Cash equivalents at the beginning of the year	2,76,68,442	5,05,92,692
Cash and Cash equivalents at the end of the year	2,26,51,005	2,76,68,442

Place: Bhubaneswar
Date: 01/09/2022



For JB Assets (P) Ltd.

Shobis Ran
Managing Director

DLW-03268375

For J B Assets (P) Ltd.

Bilasini Behra
Director

DLW-06375943

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. Accounting Concepts
The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis. The Accounts are prepared as going concern and consistent with generally accepted accounting principles.
2. Fixed Assets
Fixed Assets are stated at cost less depreciation.
3. Depreciation
Depreciation on Fixed Assets is provided as per Schedule - II
4. Recognition of income expenditure
The accounts for income and expenditure recognized on accrual basis.
5. Previous year figures have been regrouped and rearranged wherever considered necessary.

Place: Bhubaneswar
Date: 01/09/2022



For JB Assets (P) Ltd.

Syotei R...
Managing Director

D/W - 03268375

For J B Assets (P) Ltd.

Bilasini Behuria
Director

D/W - 06375943.

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

Name	JB ASSETS PRIVATE LIMITED
Address	PLOT NO. N6/178 , 2ND FLOOR , I RC VILLAGE , , I R C Village S.O , IRC VILLAGE , KHORDA , 24- Odisha . 91-India , Pincode - 751015
PAN	AACCJ9444L
Aadhaar Number of the assessee, if available	

was conducted by **us L LAL & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and **We** annex hereto a copy of **our** audit report dated **01-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- 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.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

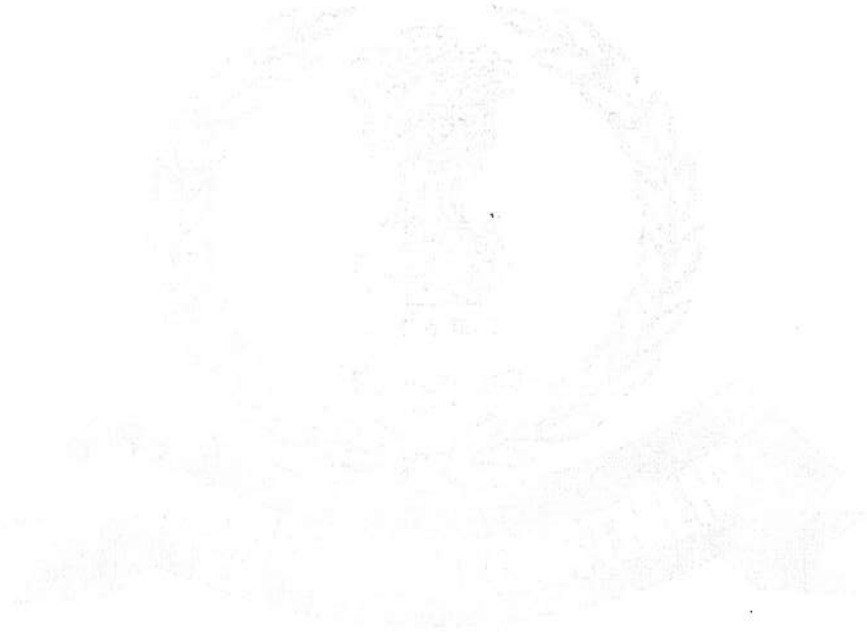
Accountant Details

Name	RAHUL KUMAR AGARWAL
Membership Number	067035
FRN (Firm Registration Number)	0324024E

Acknowledgement Number:612393790031022

Address	02/75 , PRIYADARSHINI MARKET, CRPF SQUAR E , Nayapalli S.O , Bhubaneswar , KHORDA , 24- Odisha , 91-India , Pincode - 751012
Date of signing Tax Audit Report	01-Sep-2022
Place	103.39.242.67
Date	30-Sep-2022

This form has been digitally signed by **RAHUL KUMAR AGARWAL** having PAN **AGHPA1370J** from IP Address **103.39.242.67** on **03/10/2022 02:34:55 PM** Dsc Sl.No and issuer ,**C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**



PART - A

1. Name of the Assessee	JB ASSETS PRIVATE LIMITED	
2. Address of the Assessee	PLOT NO. N6/178 , 2ND FLOOR , IRC V VILLAGE , , I R C Village S.O , IRC VILLAGE , KHORDA , 24- Odisha , 91-India , Pincode - 751015	
3. Permanent Account Number (PAN)	AACCJ9444L	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 24- Odisha	21AACCJ9444L1ZE
5. Status		Company
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?		No
Section under which option exercised		

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?		
Sl. No.	Name	Profit Sharing Ratio (%)

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl.No.	Books prescribed
1	CASH BOOK, LEDGERS, BANK STATEMENTS

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGERS, BANK STATEMENTS	PLOT NO. N6/178, 2ND FLOOR	IRC VILLAGE	BHUBANESWAR	751015	91-India	24- Odisha

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, LEDGERS, BANK STATEMENTS

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

Sl. No.	Section	Amount
	No records added	

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

SI. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

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

SI. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

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

(a). The items falling within the scope of section 28;

SI.No.	Description	Amount
		₹ 0

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

SI. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

SI. No.	Description	Amount
		No records added

(d). any other item of income;

SI. No.	Description	Amount
		No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 1,07,134	₹ 0	₹ 0	₹ 1,07,134	₹ 29,900	₹ 29,900	₹ 0	₹ 0	₹ 12,208	₹ 1,24,826
2	Plant and Machinery @ 40%	40	₹ 94,089	₹ 0	₹ 0	₹ 94,089	₹ 0	₹ 0	₹ 0	₹ 0	₹ 37,636	₹ 56,453
3	Plant and Machinery @ 15%	15	₹ 35,65,477	₹ 0	₹ 0	₹ 35,65,477	₹ 79,92,016	₹ 79,92,016	₹ 3,24,809	₹ 0	₹ 15,55,869	₹ 96,76,815

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Acknowledgement Number:612393790031022

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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1 ₹ 0 ₹ 0

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
	No records added					

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

Sl. No.	Section	Description	Amount
	No records added		

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX	₹ 10,166

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount ₹ 0
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State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
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No records added

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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
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No records added

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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. 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 ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. 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) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted 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.
₹ 0							₹ 0		

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

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Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Not Applicable

Please furnish the details of the same.

₹ 0

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

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

0 0 0 0 0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%	
(a)	Total turnover of the assessee	101042380		114910659		
(b)	Gross profit / Turnover	101042380		114910659		
(c)	Net profit / Turnover	8868497	101042380	10075773	114910659	8.77
(d)	Stock-in-Trade / Turnover	38732545	101042380	14902250	114910659	12.97
(e)	Material consumed / Finished goods produced					

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

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 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	RAHUL KUMAR AGARWAL
Membership Number	067035
FRN (Firm Registration Number)	0324024E

Address

02/75,
PRIYADARSHINI MARKET, CRPF SQUARE
Nayapalli S.O, Bhubaneswar,
KHORDA, 24- Odisha, 91-India,
Pincode - 751012

Place

103.39.242.67

Date

30-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	17-Feb-2022	17-Feb-2022	₹ 29,900	₹ 0	₹ 0	₹ 0	₹ 29,900
Plant and Machinery @ 40%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	1	15-Nov-2021	15-Nov-2021	₹ 76,153	₹ 0	₹ 0	₹ 0	₹ 76,153
	2	09-Jul-2021	09-Jul-2021	₹ 6,921	₹ 0	₹ 0	₹ 0	₹ 6,921
	3	06-Jan-2022	06-Jan-2022	₹ 4,400	₹ 0	₹ 0	₹ 0	₹ 4,400
	4	28-Mar-2022	28-Mar-2022	₹ 20,500	₹ 0	₹ 0	₹ 0	₹ 20,500
	5	18-Dec-2021	18-Dec-2021	₹ 5,500	₹ 0	₹ 0	₹ 0	₹ 5,500
	6	09-Apr-2021	09-Apr-2021	₹ 62,24,642	₹ 0	₹ 0	₹ 0	₹ 62,24,642
	7	27-Dec-2021	27-Dec-2021	₹ 16,13,900	₹ 0	₹ 0	₹ 0	₹ 16,13,900
	8	28-Aug-2021	28-Aug-2021	₹ 40,000	₹ 0	₹ 0	₹ 0	₹ 40,000

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

Acknowledgement Number:612393790031022

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	1	01-Apr-2021	₹ 3,24,809	<input type="checkbox"/>

This form has been digitally signed by **RAHUL KUMAR AGARWAL** having PAN **AGHPA1370J** from IP Address **103.39.242.67** on **03/10/2022 02:34:55 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority