

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED
CIN: U45500OR2019PTC032287
PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

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STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2022

(Rs.)

	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I.	EQUITY AND LIABILITIES			
	1 Shareholder's Fund			
	(a) Share Capital	2	100,000	100,000
	(b) Reserve & Surplus	3	(47,429)	(30,334)
	2 Share Application Money Pending Allotment	4	-	-
	3 Non Current Liabilities			
	(a) Long Term Borrowings		-	-
	(b) Deferred Tax Liabilities (net)	5	-	-
	(c) Other Long Term Liabilities	6	3,900,000	1,900,000
	4 Current Liabilities			
	(a) Short Term Borrowings	7	-	-
	(b) Trade Payables:	8	10,900	9,900
	(A) Total Outstanding dues of Micro Enterprise and Small Enterprise			
	(B) Total Outstanding dues of Creditors Other than Micro Enterprise and Small Enterprise			
	(c) Other Current Liabilities	9	-	5,000
	(d) Short Term Provisions	10	-	-
	Total Liabilities		3,963,471	1,984,566
II.	ASSETS			
	(1) Non - Current Assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipments	11	-	-
	(ii) Intangible Assets	12	-	-
	(iii) Capital Work In Progress	13	-	-
	(b) Non Current Investments	14	-	-
	(c) Deferred Tax Assets (net)	5	-	-
	(d) Long Term Loans & Advances	15	9,000	13,500
	(2) Current Assets			
	(a) Current Investments	16	2,051,445	50,000
	(b) Inventories	17	-	-
	(c) Trade Receivables	18	972,026	1,081,066
	(d) Cash and Bank Balances	19	931,000	831,000
	(e) Short Term Loans & Advances	20	-	-
	(f) Other Current Assets		-	9,000
	Total Assets		3,963,471	1,984,566
	Significant accounting policies and estimates The accompanying notes 1 to 37 are an integral part of the financial statement.	1	-	-

As per our report of even date attached.

For
SB Samanta and Co
 Chartered Accountants
 FRN: 325443E

Dillip Kumar Mishra, FCA
 Membership No.
 Partner

Place: **Bhubaneswar**
 Dated: **02/09/2022**



For and on behalf of the Board of Directors
For Shri Caitanya Builders and Developers Pvt. Ltd.

Avinash Kumar
 Managing Director
 Managing Director
 DIN: 08643348

For Shri Caitanya Builders and Developers Pvt. Ltd.

TUSAR DAS
 Director
 DIN: 08643349
Tusar Das
 Director

UDIN: 22068678BBUZPW6721

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED
PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012
STANDALONE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs.)

	Particulars	Note No.	Year ended	Year ended
			31st March, 2022	31st March, 2022
I.	Revenue from operations	21	-	-
II.	Other income	22	-	-
III.	Total Revenue(I+II)		-	-
IV.	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Traded Goods	23	-	50,000
	Changes in inventories of finished goods, by-products and work in progress	24	(2,001,445)	(50,000)
	Employee benefits expense	25	384,000	-
	Finance costs	26	6,195	1,357
	Depreciation and amortization expense		-	-
	Other expenses	27	1,628,345	14,400
	Total expenses (IV)		17,095	15,757
V.	Profit before tax (III-IV)		(17,095)	(15,757)
VI.	Tax expense :			
	Current tax		-	-
	Deferred tax		-	-
	Income tax relating to earlier years		-	-
VII.	Profit for the year		(17,095)	(15,757)
VIII.	Earnings per equity share (Nominal value per share Rs.10 /-)			
	- Basic (Rs.)		(1.71)	(1.58)
	- Diluted (Rs.)		(1.71)	(1.58)
	Number of shares used in computing earning per share			
	- Basic (Nos.)		10,000	10,000
	- Diluted (Nos.)		-	-
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 37 are an integral part of the financial statement.			

As per our report of even date attached.

For
SB Samanta and Co
Chartered Accountants
FRN: 325443E

Dillip Kumar Mishra
Dillip Kumar Mishra, FCA
Membership No. 068678
Partner



For and on behalf of the Board of Directors
For Shri Caitanya Builders and Developers Pvt. Ltd. **For Shri Caitanya Builders and Developers Pvt. Ltd.**

Avinash Kumar
AVINASH KUMAR
Managing Director
DIN: 08643348

Tusar Das
TUSAR DAS
Director
DIN: 08643349

Place: *Bhubaneswar,*

Dated: *05/09/2022.*

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN: U45500OR2019PTC032287

Regd. Address :-

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

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Cash Flow Statement for the Year Ended on 31st March 2022

	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation & exceptional items	(17,095)	(15,757)
Add : Adjustments for :		
Depreciation	-	
Finance Cost	6,195	1,357
Deferred Tax liability/asset	-	
Preliminary Exp. W. off	-	4,500
Depreciation Adj. on sale of Fixed Assets	-	
Operating profit before Working Capital change	(10,900)	(9,900)
Add : Adjustments for :		
Trade & other receivables	(86,500)	
Inventories	(2,001,445)	(50,000)
Trade payable & other liabilities	1,996,000	(147,500)
Cash generation from operation	(102,845)	(207,400)
Less; Current Income tax, Deferred Tax	-	
Net cash flow from operating activities	(102,845)	(207,400)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	
Investment	-	(535,000)
Capital Introduced	-	
Net cash flow from Investing Activities	-	(535,000)
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(6,195)	(1,357)
Borrowings Availed	-	
Issue of share in cash	-	
Repayment of Borrowings	-	
Net cash flow from Financing activities	(6,195)	(1,357)
D Increase/Decrease in cash and cash equivalent	(109,040)	(743,757)
E Cash and cash equivalent as at beginning	1,081,066	1,824,823
F Cash and cash equivalent as at closing	972,026	1,081,066

As per our separate report of even date

For

SB Samanta and Co

Chartered Accountants

FRN: 325443E

Dillip Kumar Mishra, FCA

Membership No. 068678

Partner



For and on behalf of the Board of Directors
For Shri Caitanya Builders and Developers Pvt. Ltd.

Avinash Kumar
Managing Director

AVINASH KUMAR
MANAGING DIRECTOR
DIN: 08643348

For Shri Caitanya Builders and Developers Pvt. Ltd.

Tusar Das
Director

TUSAR DAS
Director
DIN:08643349

Place:

Dated:

Bhubaneswar
08/09/2022

Notes to financial statements for the year ended 31 March, 2022.

Company Overview

Name of the Company: **SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED**
CIN No : **CIN: U45500OR2019PTC032287**
incorporated under the provisions of the Companies Act, 2013 on
dated : **DOI: 19/12/2019**
Registered Office: **ODISHA- 751012**
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Note - 1. Significant accounting policies

1.1 Basis of preparation of

The financial statements of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use Of Estimates

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

1.3 Fixed Assets, Intangible assets and capital work in progress

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.4 Depreciation

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the schedule II to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.



1.5 Employee benefits

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.

1.6 Government grants

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grants or subsidy related to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' fund. However, there is no grant has received in this respect as on the end of the financial year.

1.7 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.8 Inventories

All trading goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value
Net realizable value is the estimated selling price in the ordinary course of business.

1.9 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects GST sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from the revenue.

Income from Job work/Services

Revenue from Job work/ Services is recognized when the contractual obligation is fulfilled and goods/services are delivered to the contractee.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.



1.10 Income Taxes

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.

1.11 Provisions and contingent liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.12 Earning Per Share

Earning per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

1.13 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 2

(Rs.)

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares	Amount	No. of shares	Amount
<u>Authorised</u>				
Equity shares of par value Rs.10 /- each	100,000	1,000,000	100,000	1,000,000
	100,000	1,000,000	100,000	1,000,000
<u>Issued, subscribed and fully paid up</u>				
Equity shares of par value Rs /- each at the beginning of the year	10,000	100,000	10,000	100,000
Changes during the year	-	-	-	-
At the end of the year	10,000.00	100,000	10,000.00	100,000

a. Reconciliation of shares outstanding at the beginning & at the end of the reporting period

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	10,000.00	100,000	10,000	100,000
Issued during the period	-	100,000	-	100,000
Outstanding at the end of the period	10,000.00	200,000	10,000	200,000

(c) The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

<u>Name of shareholder</u>	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares held	% of holding	No. of shares held	% of holding
AVINASH KUMAR	6,000	60.00%	6,000	60.00%
TUSAR DAS	4,000	40.00%	4,000	40.00%
		-		-
	10,000	100.00%	10,000	100.00%

(e) Shares hold by the promoters at the end of the year

<u>Name of Promoters</u>	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares held	% of total shares	No. of shares held	% of total shares
AVINASH KUMAR	6,000	60.00%	6,000	60.00%
TUSAR DAS	4,000	40.00%	4,000	40.00%
	10,000	100.00%	10,000	100.00%



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 3

(Rs.)

Reserve & Surplus				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	(a) General reserve /Capital Reserve			
Balance as per last account	(30,334)		(14,577)	
Add: Transfer from Retained earnings	-	(30,334)	-	(14,577)
(b) Retained earnings				
Balance as per Last Account	-		-	
Add : Surplus as per Statement of Profit and Loss	17,095		15,757.00	
Other Comprehensive Income(net of tax)	-		-	
Amount available for appropriation	(17,095)		(15,757)	
Less : Appropriations:				
Dividend on equity shares	-		-	
Tax on dividend	-		-	
Transfer to general reserve	-		-	
Balance at the end of the year		(17,095)		(15,757)
Total Reserve & Surplus		47,429		30,334

Note No : 4

(Rs.)

Share Application Money Pending Allotments				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Opening Balance	-		-
Add:	-		-	
Less:	-		-	
Closing Balance				

Note No : 5

DEFERRED TAX LIABILITY/(DEFERRED TAX ASSET)				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Tax effect of items constituting deferred tax assets/(liability)			
Opening Balance	-		-	
Addition during the year	-		-	

Note No : 6

Other Long Term Liabilities				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	(a) Term Loans/ Term Liabilities			
~ From Banks	-		-	
~From Other Parties	-		-	
(b) Other Liabilities				
		3,900,000		1,900,000
		3,900,000		1,900,000

Note No : 7

Short Term Borrowings				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Secured / Unsecured			
(a) Loans repayable on demand:				
~ From Banks	-		-	
~From Other Parties	-		-	
(b) Loans & Advances from Related Parties				
(c) Deposits				
(d) Current Maturities of Long Term Borrowings				
(e) Other Loans & Advances (specify nature)				



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 8

Trade Payables				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
TRADE PAYABLES FOR GOODS				
(a) Outstanding dues of micro enterprises and small enterprises	-		-	
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	-		-	
TRADE PAYABLES FOR SERVICES				
(a) Outstanding dues of micro enterprises and small enterprises	10,900		9,900	
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	-	10,900	-	9,900
		10,900		9,900

TRADE PAYABLES AGEING SCHEDULES (Outstanding for following periods from due date of payments)				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
Disputed / Undisputed				
Micro & Small Enterprise				
~ Not Yet Due	-		-	
~ Less Than 1 Year	10,900		9,900	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~ More Than 3 Year	-	10,900	-	9,900
Others				
~ Not Yet Due	-		-	
~ Less Than 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~ More Than 3 Year	-		-	
		10,900		9,900

Note No : 9

Other Current Liabilities				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
(a) Current Maturities Of Long Term Debts				
(b) Current Maturities Of Finance Lease Obligations		-		-
(c) Interest Accrued but not due on borrowings		-		-
(d) Interest Accrued and due on borrowings		-		-
(e) Income Received in Advance				
(f) Unpaid Dividends		-		-
Application money received for allotment of securities and due for refund		-		-
(g) and interest accrued thereon				
(h) Unpaid matured deposits and interest accrued thereon		-		-
(i) Unpaid Matured debentures and interest accrued thereon		-		-
(j) Others Payables (Statutory Dues Payable)				5,000.00
				5,000.00

Note No : 10

Short Term Provisions				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
Provision for Income Tax	-		-	
		-		-



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 13

Capital Work In Progress				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Projects Work In Progress			
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-
Projects Temporarily Suspended				
- less than 6 months	-		-	
- 1 year to 2 years	-		-	
- 2 year to 3 years	-		-	
- More than 3 years	-	-	-	-

Note No : 14

(Rs.)

Non-current investments					
Particulars	Face	Number of	As at 31st	Number of	As at 31st
	value	Shares/units	March,2022	shares / units	March,2021
Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies					
Fully paid up :					
(b) In units of mutual fund					
(ii) Unquoted					

Note No : 15

Long Term Loans & Advances				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	(i) Capital Advances		-	
(ii) Security Deposits		-		-
(iii) Loans & Advances To Related Parties		-		-
(iv) Other Loans & Advances (specify nature)				
Advance to Suppliers & Others		-		-
Other Receivables		-		-
Prepaid Expenses		-		-
Preliminary Expenses not written off	9,000		13,500	
		9,000		13,500
		9,000		13,500

Note No : 16

Inventories				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Raw materials	-		-
Raw materials in transit	-		-	
Packing materials	-		-	
Work-in-progress	2,051,445		50,000	
Finished goods	-	2,051,445	-	50,000
		2,051,445		50,000

(At lower of cost and net realizable value, unless stated otherwise)



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 17

Trade Receivables				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Trade Receivables Outstanding from the due date of Payment			
Undisputed Trade Receivables -considered good	-		-	
Undisputed Trade Receivables -considered doubtful	-		-	
Disputed Trade Receivables -considered good	-		-	
Disputed Trade Receivables -considered doubtful	-		-	
	-		-	

Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Disputed/Undisputed, Considered good/ doubtful			
~ Not Yet Due	-		-	
~ Less Than 6 Months	-		-	
~ 6 Months - 1 Year	-		-	
~ 1- 2 Year	-		-	
~ 2- 3 Year	-		-	
~More Than 3 Year	-		-	
	-		-	

Note No : 18

Cash and cash equivalents				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Balances with banks			
<i>In current accounts</i>	28,066		633,166	
<i>In form of Fixed Deposit</i>	-		-	
Cash on hand	943,960	972,026	447,900	1,081,066
		972,026		1,081,066

Note No : 19

Short Term Loans & Advances				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	<i>Staff Advance</i>	-		-
<i>Advance for Expenses</i>	-		-	
<i>Other Advance</i>	931,000	931,000	831,000	831,000
		931,000		831,000

Note No : 20

Other current assets				
Particulars	As at 31st March, 2022		As at 31st March, 2021	
	GST Input	-		9,000
Advance Tax	-		-	
<i>Tax Deducted At Source</i>	-		-	9,000
				9,000



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Note No : 21

Revenue From Operations		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Sale Of Goods/Services	-	-
Sale Of Scrap	-	-
Other Operating Revenues	-	-
	-	-

Note No : 22

Other Income		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Interest Income		
Fixed Deposits With Banks	-	-
Income tax Refunds	-	-
Interest On Advances	-	-
Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Other Non- Operating Income		
Rent	-	-
Profit On Sale of Property, Plant & Equipment	-	-
Other Income	-	-
	-	-

Note No : 23

Purchase Of Traded Goods		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Purchases	-	50,000
	-	50,000

Note No : 24

Changes in Inventory of Finished goods, Work in Progress & Stock-in-Trade		
Particulars	As at 31st March, 2022	As at 31st March, 2021
(Increase)/ Decrease in Stocks	-	-
Stock at the end of the Year:		
Finished Goods	-	-
TOTAL(A)	2,051,445	50,000
	2,051,445	50,000
Less: Stock at the Beginning of the year		
Finished Goods	50,000	-
TOTAL(B)	50,000	-
	50,000	-
TOTAL (B-A)	- 2,001,445	- 50,000

Note No : 25

Employee Benefit expenses		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Salaries & Wages	384,000	-
Contribution to Provident & Other Funds	-	-
Staff Welfare Expenses	-	-
	384,000	-



Note No : 26

Finance Costs		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Interest Expenses	-	-
Other Borrowing Costs	-	-
Bank Charges	6,195	1,357
	6,195	1,357

Note No : 27

Other Expenses		
Particulars	As at 31st March, 2022	As at 31st March, 2021
Power and Fuel	39,000	-
Payment to Auditors		
As auditor:		
~Audit Fee	5,900	5,900
Accounting Charges	-	-
Conveyance & Travelling	-	-
Carriage Outward	-	-
Courier Charges	12,560	-
General Expenses	30,180	4,500
Insurance	-	-
Interest on Income Tax	-	-
Late Fees	1,499,905	-
Miscellaneous Expenses	-	-
Repairs & Maintenance	-	-
Filing Fees	5,000	4,000
Printing & Stationery	-	-
Professional Fees	35,800	-
Processing Charges	-	-
Rates & Taxes	-	-
Rent	-	-
Marketing Expenses	-	-
Sales Promotion Exp.	-	-
	1,628,345	14,400



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Regd. Address :-

PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2022
AS PER COMPANIES ACT, 2013

PARTICULARS	RATE	GROSS BLOCK			DEPRECIATION DURING THE YEAR			NET BLOCK			
		BALANCE AS ON 01.04.21	ADDITION/DELETIONS		GROSS BLOCK AS ON 31.03.22	DEP. 01.04.21	DELETIONS		TOTAL AS ON 31.03.22	AS ON 31.03.22	AS ON 31.03.21
			ADDITIONS	DELETIONS			ADDITIONS	DELETIONS			
TANGIBLE ASSETS											
Land	0.00%	-	-	-	-	-	-	-	-	-	-
Building	4.87%	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	18.10%	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	25.89%	-	-	-	-	-	-	-	-	-	-
Electrical Installation	25.89%	-	-	-	-	-	-	-	-	-	-
Vehicle	31.23%	-	-	-	-	-	-	-	-	-	-
Computers	63.16%	-	-	-	-	-	-	-	-	-	-
Tangible Assets Total (A)		-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS											
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets Total (B)		-	-	-	-	-	-	-	-	-	-
Total (A+B)		-	-	-	-	-	-	-	-	-	-

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2021
AS PER COMPANIES ACT, 2013

PARTICULARS	RATE	GROSS BLOCK			DEPRECIATION DURING THE YEAR			NET BLOCK			
		BALANCE AS ON 01.04.20	ADDITION/DELETIONS		GROSS BLOCK AS ON 31.03.21	DEP. 01.04.20	DELETIONS		TOTAL AS ON 31.03.21	AS ON 31.03.21	AS ON 31.03.20
			ADDITIONS	DELETIONS			ADDITIONS	DELETIONS			
TANGIBLE ASSETS											
Land	0.00%	-	-	-	-	-	-	-	-	-	-
Building	4.87%	-	-	-	-	-	-	-	-	-	-
Office Equipment	18.10%	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	25.89%	-	-	-	-	-	-	-	-	-	-
Electrical Installation	25.89%	-	-	-	-	-	-	-	-	-	-
Vehicle	31.23%	-	-	-	-	-	-	-	-	-	-
Computers	63.16%	-	-	-	-	-	-	-	-	-	-
Tangible Assets Total (A)		-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS											
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets Total (B)		-	-	-	-	-	-	-	-	-	-
Total (A+B)		-	-	-	-	-	-	-	-	-	-



FIXED ASSETS AS ON 31.03.2024
 As per Income Tax Act, 1961

PARTICULARS	RATE	WDV AS ON 01.04.21	GROSS BLOCK		DELETIONS	DEP. 01.04.21	DEPRECIATION DURING THE YEAR	TOTAL AS ON 31.03.22	WDV AS ON 31.03.22
			ADDITIONS						
			>180 DAYS	<180 DAYS					
TANGIBLE ASSETS									
Land	0.00%	-	-	-	-	-	-	-	-
Building	10.00%	-	-	-	-	-	-	-	-
Plant & Machinery	15.00%	-	-	-	-	-	-	-	-
Furniture & Fixtures	10.00%	-	-	-	-	-	-	-	-
Electrical Installation	10.00%	-	-	-	-	-	-	-	-
Office Equipment	15.00%	-	-	-	-	-	-	-	-
Computers	40.00%	-	-	-	-	-	-	-	-
Tangible Assets Total (A)									
INTANGIBLE ASSETS									
Intangible Assets	25.00%	-	-	-	-	-	-	-	-
Intangible Assets Total (B)									
Total (A+B)									

FIXED ASSETS AS ON 31.03.2021
 As per Income Tax Act, 1961

PARTICULARS	RATE	WDV AS ON 01.04.20	GROSS BLOCK		DELETIONS	DEP. 01.04.20	DEPRECIATION DURING THE YEAR	TOTAL AS ON 31.03.21	WDV AS ON 31.03.21
			ADDITIONS						
			>180 DAYS	<180 DAYS					
TANGIBLE ASSETS									
Land	0.00%	-	-	-	-	-	-	-	-
Building	10.00%	-	-	-	-	-	-	-	-
Plant & Machinery	15.00%	-	-	-	-	-	-	-	-
Furniture & Fixtures	10.00%	-	-	-	-	-	-	-	-
Electrical Installation	10.00%	-	-	-	-	-	-	-	-
Office Equipment	15.00%	-	-	-	-	-	-	-	-
Computers	60.00%	-	-	-	-	-	-	-	-
Tangible Assets Total (A)									
INTANGIBLE ASSETS									
Intangible Assets	25.00%	-	-	-	-	-	-	-	-
Intangible Assets Total (B)									
Total (A+B)									



NOTE: 28: Earning Per Share (EPS)

<i>Particulars</i>	<i>Year Ended</i>	
	<i>March 31, 2022</i>	<i>March 31, 2021</i>
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	(17,095)	(15,757)
Weighted Average number of equity shares used as denominator for calculating EPS	10,000	10,000
Basic and Diluted Earnings per share	(1.71)	(1.58)
Face Value per equity share	10.00	-

NOTE: 29: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties , either severally or jointly with any other person:

<i>Type Of Borrowers</i>	<i>Amount Of Loan or Advance in the nature of loan Outstanding</i>	<i>Percentage to the Loans & Advances in the nature of Loans</i>
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

NOTE: 30: Contingent Liability & Capital Commitments

- Company do not have any Contingent Liability for the year under review.
- Company do not have any Capital Commitments for the year under review.

NOTE: 31: Segment Reporting

The geographical segment of the company is the primary the reporting segment ie operating in India and the business segment is the secondary segment.

NOTE: 32 : Corporate Social Responsibility

The Company dose not falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision .



NOTE: 33 : Immovable Property Not Held In Company's Name

The company does not deal with any immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	Gross Carrying Value	Title Deeds held in the name of	Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director	Property Held since which date	Reason for not being held in the name of the company

Note: 34: Details Of Benami Property

There is no proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder .

Note : 35: Registration Of Charges or Satisfaction with Registrar of Companies

There is no charges or satisfaction yet to be registered with ROC beyond the statutory period,.

Note : 36: Undisclosed Income

NA

Note : 37: Details of Crypto / Virtual Currency

NA

As per Reports of even Date

For SB Samanta and Co FRN: 325443E 11/27/2022 Dillip Kumar Mishra, FCA Membership No. 068678 Partner		For Shri Caitanya Builders and Developers Pvt. Ltd. Avinash Kumar Managing Director AVINASH KUMAR MANAGING DIRECTOR DIN: 08643348	For and on behalf of the Board of Directors For Shri Caitanya Builders and Developers Pvt. Ltd. Tusar Das Director TUSAR DAS DIRECTOR DIN:08643349
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Place: Bhubaneswar
Dated: 02/09/2022