



SASS & ASSOCIATES
(Chartered Accountants)
Paritosh Abasan, Block - B, Flat - 304,
Ambika Kundu Bye Lane, Howrah - 711104

INDEPENDENT AUDITOR'S REPORT

To the Members of

STALWART PROJECTS PVT LTD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **STALWART PROJECTS PRIVATE LIMITED, PLOT NO-1, TULSI VIHAR, SAILASHREE VIHAR, BHUBANESWAR, ODISHA-751021** ("the Company"), which comprise the balance sheet as at 31st March 2021, 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 financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit/loss, 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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



materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

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

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

The 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;



(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores but its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For SASS & ASSOCIATES
Chartered Accountants
F.R.No-325544E

(LAKSHMAN BERA)
Membership No:060719
UDIN:21060719AAAAYW1521
Place :HOWRAH
Date :06/09/2021

Annexure To Auditors' Report

Refer to paragraph 1 of Report on Other Legal and Regulatory Requirements, section of our Report of even date)

(i) (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) As per practice, the fixed assets are physically verified by the Management in a phased manner. No material discrepancy was reported to the extent said verification conducted during the year under audit. In our opinion, this periodical verification is reasonable having regard to the size of the Company and the nature of its assets.

(c) According to the information and explanations and records produced to us immovable property is held by the company.

(ii) The inventory has been physically verified by the Management at reasonable intervals. The procedures followed by the Management for physical verification of stocks are reasonable and adequate in relation to the size of the Company and nature of the business, the company is maintaining proper records of inventory. No discrepancies were noticed on physical verification of stocks as compared to the book records. In our opinion, the valuation of stocks is fair and proper and in accordance with the generally accepted accounting principles and is on the same basis as in the preceding year

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

(iv) According to the information and explanations given to us, and the records of the Company examined by us, the Company has not made any transaction or loans, investments, guarantees and securities which attracts the compliance of section 185 and/ or 186 of the Companies Act, 2013. Accordingly, the provision of clause (iv) of the Order is not applicable to the Company.

(v) The Company has not accepted any deposits from the public within the meaning of section 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified.

(vi) As informed to us and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act.



(vii) (a) According to the information and explanations given to us, and the records of the Company examined by us, in our opinion the Company is regular in depositing the undisputed statutory dues in respect of goods and service tax, provident fund, income tax, service tax, duty of cess and other material statutory dues, as applicable, with the appropriate authorities.

(b) According to information and explanations given to us, and the records of the Company as examined by us, there are no dues of sales tax including value added tax, income-tax, service tax, customs tax/wealth-tax, excise duty/cess as at March 31, 2021 which have not been deposited on account of any dispute.

According to the records of the Company examined by us and the information and explanations given to us, the company has not defaulted in repayment of loans or borrowings to any financial institution or bank so far as repayment schedule obtained by the company. There are no debenture holders or borrowings from Government.

(viii) In our opinion and according to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Term loans have been applied for the purpose for which these were raised.

(ix) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.

(x) According to the information and explanations given to us and based on our examination of the records of the Company, the payment provision for managerial remuneration under section 197 read with schedule V is not applicable to the Company.

(xi) As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of clause 3(xii) of the Order are not applicable to the Company.

(xii) The Company has entered into transactions with related parties in compliance with the provisions of section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required by the applicable standards. Provision of Section 177 of the Act is not applicable to the Company.

(xiii) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provision of clause (xiv) of the Order are not applicable to the Company.



- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non cash transactions with its directors or persons connected with him. Accordingly the provisions of clause (xv) of the Order are not applicable to the Company.
- (xv) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly the provisions of clause (xv) of the Order are not applicable to the Company.

For SASS & ASSOCIATES
Chartered Accountants
F.R.No-325544E



(LAKSHIMAN BER A)
Membership No:060719
UDIN: 21060719AAAAYW1521
Place :Howrah
Date :06/11/2021

M/S STALWART PROJECTS PVT LTD.

Notes on Accounts

13 Significant Accounting Policies

13.1 Basis of Accounting

- a. The financial statements are prepared under the historical cost convention and going concern basis in accordance with generally accepted accounting principles in India to comply with the Accounting Standards specified under section 133 of The Companies Act, 2013, read with rule 7 of the Companies (Accounts) rules, 2014 and the relevant provision of the Companies Act.
- b. The company generally follows the mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- c. Cost and revenue are accrued, that is recognised as they are incurred or earned (irrespective of payments and receipts) and accounted for. Income is not recognised unless there is reasonable certainty for realisation/admission.

13.2 The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the statements and the results of operation during the reporting period end. The difference between the results and estimates are recognised in the period in which the results are known/materialised.

13.3 Cut-Off-date

Income and admissible liabilities/claims to the extent known upto a cut off date are accounted for on accrual basis.

13.4 Revenue Recognition

Revenue from Sales is recognised on accrual basis and when reasonable certainty exists regarding the amount of the consideration and its ultimate collection. The amount recognised as revenue is exclusive of taxes and are net of any return, if any. Revenue from sale of goods is recognised when property in goods or all significant risk and rewards of their ownership are transferred to the customer.

Revenue from Job work is recognised on completion basis.

Interest income is recognised on time basis determined by the amount outstanding and rate applicable.

13.5 Fixed Assets

Tangible Fixed assets are valued at cost of acquisition/construction inclusive of any other costs attributable to bringing the same to their working condition for its intended use.

Expenditure incurred on replacement/modification to fixed asset is capitalised only when such expenditure results in increase in the economic life of such asset.

13.6 Depreciation

Depreciation is provided using the Written Down Value method as per the useful lives of the assets estimated by the management, or at the rates prescribed under Schedule II of the Companies Act, 2013. Depreciation is provided on pro-rata basis with reference to addition/deletion in respect to addition/deletion from fixed assets.

13.7 Borrowing Cost

Interest and other costs in connection with the borrowing of the funds to the extent related/attributed to the acquisition/construction of qualifying fixed assets are capitalised upto the date when such assets are ready for its intended use and other borrowing costs are charged.

13.8 Impairment of Fixed Assets

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of assets exceeds its recoverable amount.

13.9 Employees Benefits

- a. Short term employee benefits are recognised as an expenses at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.
- b. Employee benefits under defined contribution plan comprising of provident fund are recognised on the undiscounted obligation of the company to contribute to plan.
- c. Post employment and other long term employee benefits are recognised as an expenses in the profit and loss account for the year in which the employee has rendered services. The liability against Gratuity for the existing employees are provided in accordance with Income Tax rules.

13.10 Deferred Tax

Deferred tax is recognised on timing differences between taxable and accounting income /



expenditure that originates in one period and are capable of reversal in one or more subsequent period(s). Deferred tax asset is recognised on the basis of virtual/ reasonable certainty about its realisability, as applicable.

13.11 Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent assets are neither recognised nor disclosed in the financial statements. Contingent liabilities, if material, are disclosed by way of notes.

13.13 Related Party Disclosure		2020-21	2019-20
a	Key Management Personnel - Remuneration		
	SHARAT KUMAR SAHU Director	3,200,000.00	24 00 000
	SAMINA BEHERA Director	2,400,000.00	15 00 000
b.	SHARAT KUMAR SAHU Director	300,000.00	1,180,000.00
	SAMINA BEHERA Director	7,257,300.00	17,089,520.00

Interest Free Loan

14 The year end balances in respect of Sundry Debtors, Loans & advances, borrowings , deposits & Sundry creditors are subject to reconciliation with the party accounts and confirmation thereof.

15 In the opinion of the Board of Directors, value of current assets, loans & advances are realisable in the ordinary course of business and all known liabilities have been fully provided for.

16 On the basis of available information there is no dues of more than 30 days against the parties registered under Micro, Small and Medium Enterprise Development Act, 2006.

17 The information required to be disclosed under Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company and accordingly there are no more micro, small and medium enterprises to whom company owes dues which are outstanding for more than 45 days as on 31.03.2021.

18 Earning per Share

a.	Net Profit available for Equity Shareholders (Numerator based for calculation)	28 61 308	20 56 491
b.	Weighted average number of Equity Shares (Used as denominator for calculating EPS)	23 76 000	4 40 000
c.	Basic and diluted earning per share of Rs.10/-	1.20	4.67

19 Figures for the previous year have been reclassified to make them comparable with that of the current year to the extent possible. Figure in brackets relate to that of the previous year, in general.

As per our report of even date attached
For Sass & Associates
Chartered Accountants
Firm Regn. No. 325544E


L. Bera
M. No: 060719

Date: The
Howrah



Director

Director

FORM 3CA [See rule 6 G(1)(a)]

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

1. I report that the statutory audit of

Name **STALWART PROJECTS PRIVATE LIMITED**

Address **TULASI VIHAR-1 , SAILASHREE VIHAR , Sailashree Vihar S.O , Bhubaneswar , KHORDA , 24- Odisha , 91-India , Pincode - 751021**

PAN **AAQCS1757F**

Aadhaar Number of the assessee, if available

was conducted by **me LAKSHMAN BERA** in pursuance of the provisions of the **Companies Act, 2013**,

and I annex here to a copy of **my** audit report dated **06-Sep-2021** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
 - the audited balance sheet as at **31-Mar-2021** ; 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 **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me**, 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
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No records added

Accountant Details

Name **LAKSHMAN BERA**

Membership Number **060719**

FRN (Firm Registration Number)

Address **PARITOSH ABASAN,3RD FLOOR,ROOM-304 , AMBIKA KUNDUE BYE LANE , Santragachi S.O , Howrah , HOWRAH , 32- West Bengal , 91-India , Pincode - 711104**

Date of signing Tax Audit Report **24-Nov-2021**

Date **28-Nov-2021**

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

PART - A

1. Name of the Assessee **STALWART PROJECTS PRIVATE LIMITED**

2. Address of the Assessee **TULASI VIHAR-1 , SAILASHREE VIHAR ,
Sailashree Vihar S.O , Bhubaneswar ,
KHORDA , 24- Odisha , 91-India ,
Pincode - 751021**

3. Permanent Account Number (PAN) **AAQCS1757F**

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	2IAAQCS1757F12C

5. Status **Company**

6. Previous year **01-Apr-2020 to 31-Mar-2021**

7. Assessment year **2021-22**

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 (%)
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(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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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
2	REAL ESTATE AND RENTING SERVICES	Real estate activities on a fee or contract basis	07004

(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 , BANK BOOK , JOURNAL , LEDGER ,GST REG.,PURCHASE & SALES REG., ETC

(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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1	CASH BOOK , BANK BOOK , JOURNAL , LEDGER ,GST REG.,PURCHASE & SALES REG., ETC	91-India	PLOT -1	TULASI VIHAR, SAILSHREE	751021	Sailashree Vihar S.O	Bhubaneswar	KHORDA	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 , BANK BOOK , JOURNAL , LEDGER ,GST REG.,PURCHASE & SALES REG., ETC

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 eff
		₹ 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 Marker 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

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

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

Sl. 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)
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No records added

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

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

Sl.No.	Description	Amount
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₹ 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;

Sl. No.	Description	Amount
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No records added

17. Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
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No records added

(d). any other item of income;

Sl. No.	Description	Amount
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No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
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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. of property	Details of Country	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second or proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District State			
								₹ 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	Adjustments to Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments, if Any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year(A+B-C+D-E)
1	Furnitures & Fittings @ 10%	10	₹ 43,930	₹ 0	₹ 0	₹ 43,930	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,393	₹ 39,537
2	Plant and Machinery @ 15%	15	₹ 1,33,61,475	₹ 0	₹ 0	₹ 1,33,61,475	₹ 3,87,528	₹ 0	₹ 3,87,528	₹ 0	₹ 0	₹ 20,37,589	₹ 1,17,11,414
3	Plant and Machinery @ 40%	40	₹ 46,326	₹ 0	₹ 0	₹ 46,326	₹ 23,773	₹ 0	₹ 23,773	₹ 0	₹ 0	₹ 23,285	₹ 46,814

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

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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1		₹ 0												

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted
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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0													₹ 0	₹ 0

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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	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
No records added						

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

₹

(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
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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
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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
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No records added

26. 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

B. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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₹ 0

b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
		No records added	

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
		No records added	

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
		No records added	

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)
		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)(via) ?

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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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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. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Assessment Year	Amount	Assessment Year	Amount
							₹ 0		₹ 0

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) ?

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 during the previous year ?	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.
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No records added

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 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.
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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
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₹ 0

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
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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
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₹ 0

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
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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:-

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 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	

No records added

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 ? No

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. No

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 ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) or (4)	Total amount on which tax was required to be deducted or collected out of (4) or (5)	Total amount on which tax was deducted or collected at specified rate out of (5) or (6)	Amount of tax deducted or collected out of (6) or (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) or (8)	Amount of tax deducted or collected on (8) or (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	BBNS06573A	194-I	Rent	₹ 10,14,000	₹ 10,14,000	₹ 10,14,000	₹ 1,01,400	₹ 0	₹ 0	₹ 0
2	BBNS06573A	194C	Payments to contractors	₹ 8,07,80,650	₹ 8,07,80,650	₹ 8,07,80,650	₹ 8,24,756	₹ 0	₹ 0	₹ 0
3	BBNS06573A	194J	Fees for professional or technical services	₹ 11,15,000	₹ 11,15,000	₹ 11,15,000	₹ 1,11,500	₹ 0	₹ 0	₹ 0
4	BBNS06573A	194A	Interest other than interest on securities	₹ 6,79,000	₹ 6,79,000	₹ 6,79,000	₹ 67,900	₹ 0	₹ 0	₹ 0
5	BBNS06573A	192	Salary	₹ 56,00,000	₹ 56,00,000	₹ 56,00,000	₹ 11,07,600	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	BBNS06573A	26Q	31-Jul-2020	31-Jul-2020	Yes	
2	BBNS06573A	26Q	31-Oct-2020	04-Mar-2021	Yes	
3	BBNS06573A	26Q	31-Jan-2021	04-Mar-2021	Yes	
4	BBNS06573A	26Q	31-May-2021	28-May-2021	Yes	
5	BBNS06573A	24Q	31-Jul-2020	28-May-2021	Yes	
6	BBNS06573A	24Q	31-Oct-2020	28-May-2021	Yes	
7	BBNS06573A	24Q	31-Jan-2021	04-Mar-2021	Yes	
8	BBNS06573A	24Q	31-May-2021	28-May-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			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
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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
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No records added

C. By-products

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	Shortage/excess, if any
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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
	₹ 0	

37. Whether any cost audit was carried out? No

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? No

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? No

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	176849935		101412974	
(b)	Gross profit / Turnover	176849935		101412974	
(c)	Net profit / Turnover	3866633	2.19	2786011	2.75
(d)	Stock-in-Trade / Turnover	176849935		101412974	
(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
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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.
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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				Total payment to registered entities	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			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name **LAKSHMAN BERA**

Membership Number **060719**

FRN (Firm
Registration Number)

Address **PARITOSH ABASAN, 3RD FLOOR, ROOM-304, AMBIKA KUNDUE BYE LANE, Santragachi S.O, Howrah, HOWRAH.
32- West Bengal, 91-India, Pincode - 711104**

Date **28-Nov-2021**

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%								
Furnitures & Fittings @ 10%					No records added			
Furnitures & Fittings @ 10%								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 15%	1	08-Sep-2020	08-Sep-2020	₹ 57,375	₹ 0	₹ 0	₹ 0	₹ 57,375
Plant and Machinery @ 15%	2	21-Oct-2020	21-Oct-2020	₹ 3,30,153	₹ 0	₹ 0	₹ 0	₹ 3,30,153
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 40%	1	27-Oct-2020	27-Oct-2020	₹ 23,773	₹ 0	₹ 0	₹ 0	₹ 23,773
Plant and Machinery @ 40%								
Plant and Machinery @ 40%								

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%				
Furnitures & Fittings @ 10%				
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 @ 15%				
Plant and Machinery @ 15%				
Plant and Machinery @ 15%				
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%				
Plant and Machinery @ 40%				
Plant and Machinery @ 40%				
No records added				

STALWART PROJECTS PVT LTD
PLOT NO-1, TULSI VIHAR, SAILASHREE VIHAR
BHUBANESWAR, ODISHA-751021

BALANCE SHEET AS AT 31.03.2021

PARTICULARS	NOTE NO	CURRENT YEAR		PREVIOUS YEAR	
		31.03.2021		31.03.2020	
		AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)
EQUITY & LIABILITIES:					
Shareholder's Fund:					
Share Capital	1	23,760,000.00		4,400,000.00	
Reserve & Surplus	2	7,442,316.39	31,202,316.39	5,418,177.94	9,818,177.94
Share Application Money Pending Allotment			-		
Non-Current Liabilities	6	19,600,330.65	19,600,330.65	13,288,859.25	
Current Liabilities	5	224,961,281.71	224,961,281.71	222,283,219.23	235,572,078.48
			275,763,928.76		245,390,256.42
ASSETS:					
Non-Current ASSETS					
Fixed Assets	3	8,422,234.29	8,422,234.29	10,943,328.15	
Deferred Tax Asset		877,637.94	877,637.94	652,184.62	
INVESTMENT:					
ASHA JEWELLERS		500,000.00		20,000.00	11,615,512.77
DDP-ALLAHABAD BANK-50445998930		20,000.00	520,000.00		
Other Non Current Assets	11		883,776.00	887,276.00	887,276.00
Current Assets					
Closing Stock (As certified by the Management)	4		172,825,132.53	188,639,004.80	
Cash and Bank Balances	10		12,649,076.99	7,592,002.85	
Loan & Advances	12		79,586,071.00	36,656,460.00	232,887,467.65
TOTAL			275,763,928.76		245,390,256.42
Notes on Accounts	13				

Significant Accounting Policy 13

Notes are integral part of the financial statements

FOR SASS & ASSOCIATES

Chartered Accountants

FRN:325544

(CA L. Bera)

M.No:060719



PLACE: BHUBANESWAR

DATE: 06-09-2021

For STALWART PROJECTS PVT LTD.

[Signature]
DIRECTOR

For STALWART PROJECTS PVT LTD.

[Signature]
DIRECTOR

STALWART PROJECTS PVT LTD
PLOT NO-1,TULSI VIHAR,SAILASHREE VIHAR
BBSR,ODISHA -751021

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2021

PARTICULARS	NOTE NO	CURRENT YEAR		PREVIOUS YEAR	
		31.03.2021		31.03.2020	
		AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)
INCOME:					
Revenue from operations	3A	176,849,935.90		101,134,508.22	
Other Income	3B	-	176,849,935.90	278,466.00	101,412,974.22
TOTAL			176,849,935.90		101,412,974.22
EXPENSES:					
Change in Closing WIP (Certified by the Management)		15,813,872.27		(122,669,991.02)	
Direct Exp.	7	103,630,401.57		114,320,243.09	
Employee benefits expenses	9	8,268,900.00		6,937,400.00	
Depreciation & Amortisation Expense	3	2,932,395.38		3,804,435.95	
Other expenses	8	42,337,733.64	172,983,302.86	96,234,874.99	98,626,963.01
TOTAL		172,983,302.86	172,983,302.86		98,626,963.01
Profit/(Loss) Before Tax			3,866,633.04		2,786,011.21
Tax Expenses			-		
Current Tax			1,230,777.91		1,141,517.30
Deferred Tax			(225,453.32)		(411,997.32)
Divisible Profit transf. to Reserve & Surplus			2,861,308.45		2,056,491.23
Earning Per Share					
Basic			1.20		4.67
Diluted			-		-
			-		-

Signed in terms of our attached report on even date

PLACE: BHUBANESWAR
 DATE: 06-09-2021

For Stalwart Projects Pvt. Ltd
 For STALWART PROJECTS PVT. LTD

[Signature]
 Director

DIRECTOR

For Stalwart Projects Pvt. Ltd.
 For STALWART PROJECTS PVT. LTD

[Signature]
 Director

DIRECTOR

For SASS & ASSOCIATES
 CHARTERED ACCOUNTANTS

FRN-3255446

[Signature]

CA L. Bera
 M.No:060719



STALWART PROJECTS PVT LTD
PLOT NO-1,TULSI VIHAR,SAILASHREE VIHAR
BIHUBANESWAR ,ODISHA-751021

SCHEDULE OF P/L ACCOUNT & BALANCE SHEET

NOTE NO-1:SHARE CAPITAL	2020-21		2019-20	
	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)
Authorised Capital: 2500000 equity shares @ Rs 10/each	25,000,000.00		5,000,000.00	
Issued Share Capital 2376000 equity shares @ RS 10/ each	23,760,000.00		4,400,000.00	
Subscribed Share Capital 2376000 equity shares @ RS 10/ each	23,760,000.00		4,400,000.00	
Fully Paid-up Share Capital 2376000 equity shares @ RS 10/ each	23,760,000.00	23,760,000.00	4,400,000.00	4,400,000.00
		23,760,000.00		4,400,000.00

(a) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of Rs. 10 /- per share. Each shareholder is eligible for one vote per share held. The dividend has not been proposed by the Board of Directors due to insufficient profit of the Company.

(b) Details of shares held by each shareholder holding more than 5% shares

NAME OF SHARE HOLDERS	31.03.2021		31.03.2020	
	No of Shares Held	Value (In Rs.)	No of Shares Held	Value (In Rs.)
Samina Behera	1870000	18,700,000.00	170000	1,700,000.00
Sarat Kumar Sahoo	336000	3,360,000.00	100000	1,000,000.00
Bandana Behera	150000	1,500,000.00	150000	1,500,000.00
Swapna Shilpa	20000	200,000.00	20000	200,000.00
	2376000	23,760,000.00	440000	4,400,000.00

NOTE NO-2:RESERVE&SURPLUS	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
General Reserve :				
As per Last Account	5,418,177.94		3,276,006.71	
Income Tax Refund			85,680.00	
Add: Transfer from Statement of Profit & Loss	2,861,308.45		2,056,491.23	
	8,279,486.39		5,418,177.94	
Less: Income tax f'y 19-20	837,170.00	7,442,316.39	-	5,418,177.94
		7,442,316.39		5,418,177.94

NOTE NO:3-FIXED ASSETS	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Fixed Assets:				
Gros Block	18,342,394.06		17,931,092.54	
Less: Depreciation	9,920,159.77	8,422,234.29	6,987,764.39	10,943,328.15
Net Block		8,422,234.29		10,943,328.15

NOTE NO:3A-REVENUE FROM OPERATIONS	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Income from operations	176,849,935.90	176,849,935.90	101,134,508.22	101,134,508.22
		176,849,935.90		101,134,508.22



NOTE NO:3B-REVENUE FROM OTHERS INCOME	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Other Income		-	278,466.00	278,466.00
		-		278,466.00
NOTE NO-4:NON CURRENT ASSETS	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Closing Work -In- Progress: (As certified by the Management)	172,825,132.53	172,825,132.53	188,639,004.80	188,639,004.80
		172,825,132.53		188,639,004.80

NOTE NO-5:CURRENT LIABILITIES	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Advance from Contractor:				
Guptha Infraventure & Constructions Pvt Ltd Payable			697,795.00	
Advance	48,733,854.86		3,318,000.00	
TDS Payable	346,907.00		45,748,404.86	
TDS Payable (Default F.Y-2019-20)	80,760.00		258,670.00	
Provision for Income Tax F Y 19-20	1,141,517.30		80,760.00	
Provision for Income Tax F Y 20-21	1,230,777.91		1,141,517.30	
Audit Fees Payable	55,000.00		-	
Trade Payable	10,999,285.97		55,000.00	
Advance from Customer	56,793,040.16		15,194,285.97	
OD from Canara Bank-4920256000002	36,400,337.64		30,566,941.00	
OD from ICICI Bank-708705500027	12,889,193.33		19,188,115.72	
OD from SBI Bank-38909852396	6,826,123.60		19,827,505.00	
Advance From Director	7,557,300.00		8,811,642.60	
Security Deposit(Annada)	-		18,269,520.00	
Salary Payable	2,113,780.00		5,700,000.00	
Rent Payable	169,300.00		1,071,920.00	
Misc. Payable	36,698,321.78		67,500.00	
GST OUTPUT			45,456,137.78	
SGST Output	663,866.39			
CGST Output	663,866.39		1,955,276.00	
IGST Output	-		1,696,615.00	
Sundry Creditor	1,598,049.38		570,295.00	
		224,961,281.71	1,637,318.00	
			970,000.00	
				222,283,219.23
		224,961,281.71		222,283,219.23

NOTE NO:6-NON CURRENT LIABILITIES	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Deffered Tax Liabilities (Net)				
Canara Bank Pick Up Loan-4920768000006	348,363.18		403,597.18	
Canara Bank Innova Loan-4920603000010	1,826,522.00		1,940,406.00	
HDFC Car Loan-Nissan	524,871.35		620,106.00	
HDFC Car Loan-XUV500	721,633.98		1,206,145.63	
HDFC Car Loan-Swift	356,722.26		441,102.95	
HDFC Car Loan-Innova Crysta	1,716,865.53		2,062,618.00	
HDFC Car Loan-Honda Amaze	659,727.20		747,721.65	
ICICI -Royal Loan	43,066.00		117,426.00	
Allahabad Bank Vento Loan	411,378.00		630,931.00	
Canara Bank Loan 4920753000006WCD	3,555,556.00			
Canara Bank Loan 4920753000005 GECL	3,500,000.00			
SBI COVID LN39495522424	1,771,549.00			
Canara Bolero Loan	376,194.00		435,987.00	
Canara Brezza Loan	358,827.00		439,407.00	
Canara Bank Honda City Loan	533,840.00		655,749.00	
HDFC Mercedes Car-44487	2,895,215.15			
		19,600,330.65	3,587,661.84	
				13,288,859.25
		19,600,330.65		13,288,859.25

NOTE NO-7:DIRECT EXP.	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Materials Purchase	16,670,401.57	103,630,401.57	70,625,243.09	114,320,243.09
Land Purchase	8,400,000.00		43,695,000.00	
Work Contract	78,560,000.00			
		-		114,320,243.09

NOTE NO-8:OTHER EXPENSES	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Govt Duties and Expenses	12,994,617.00	42,337,733.64	22,931,046.00	96,234,874.99
Consultancy Fees	1,009,440.00		500,000.00	
Electricity Charges	897,193.00		529,140.00	
Fuel Charges	146,786.84		429,492.82	
Site Development Exp.			6,052,487.00	
Stamp Duty	2,361,218.00		10,749,235.27	
Office Expenses			77,391.97	
Staff Insurance			37,284.00	
Preliminary Expenses	3,500.00		3,500.00	
Printing & Stationery	34,295.49		23,393.64	
Internet Charges			12,590.00	
Rent Expenses	1,727,800.00		1,297,600.00	
Repair & Maintenance	91,462.00		603,464.00	
Telephone & Mobile Expenses	54,793.28		22,685.68	
Travelling & Conveyance	28,002.00		38,821.00	
Transportation Expenses	156,054.22		20,178.00	
E-Stamping Charges	6,906,134.00		-	
Audit fee	55,000.00		55,000.00	
Bank Charges	142,954.28		269,679.90	
Site Labour Charges	1,373,166.00		36,900,963.00	
Wages	1,378,444.00		4,989,957.00	
Interest on Vehicle Loan	977,831.62		917,994.01	
Interest on CC Loan	4,607,374.00		2,058,225.00	
Interest on Loan From Other	1,055,379.78		895,500.00	
Late Fee For GST	6,258.00		171,110.00	
Vehicle Insurance	105,608.00		175,669.00	
Misc Exp	210,948.77		1,949,992.63	
Professional fees	60,000.00			
Processing fees	353,473.36			
Architect Fees	-		600,000.00	
Interest on Income Tax	-		22,475.07	
Director Remuneration	5,600,000.00		3,900,000.00	
			-	
		42,337,733.64	96,234,874.99	

NOTE NO-9:EMPLOYEE BENEFIT EXP	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Salary	8,232,400.00	8,268,900.00	6,937,400.00	6,937,400.00
Staff Welfare	36,500.00		-	
		8,268,900.00		6,937,400.00

For Stalwart Projects Pvt. Ltd.

[Signature]
Director

For Stalwart Projects Pvt. Ltd.

[Signature]
Director



NOTE NO-10:CASH & CASH EQUIVALENT	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
ICICI Bank-149905000108	28,834.98		63,444.83	
ICICI Bank-CA-728705500028	26,904.29		4,500,000.00	
BOB-CA-24280200000627	-		99,941.00	
SBI-CA-38783542532	3,579.81		81,514.81	
Canara stalwart care A/C	9,986.88			
Canara stalwart HEIGHT A/C	6,156.00			
Canara stalwart HOME A/C	4,124,271.00			
Allabad bank-RERA-50452988264	6,043,848.02		6,320.00	
Allabad bank-RERA-50452998556	8,407.00		7,416.00	
Canara Bank-CA-4920201000018	23,115.56		16,859.62	
Allhabad Bank-50336664436	223,470.67		137,407.00	
Cash in Hand	2,150,502.78	12,649,076.99	2,679,099.59	7,592,002.85
		12,649,076.99		7,592,002.85

NOTE NO-11:OTHER NON CURRENT ASSETS	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
Preliminary Expenses	-		3,500.00	
Security Deposit	883,776.00	883,776.00	883,776.00	887,276.00
		883,776.00		887,276.00

NOTE NO-12:LOANS & ADVANCE	31.03.2021		31.03.2020	
	AMOUNT(₹)		AMOUNT(₹)	
TDS for A.Y 2019-20			-	
TDS for A.Y 2020-21			628,155.00	
TCS for A.Y 2020-21			39,500.00	
TDS for A.Y 2021-22	566,669.00			
Advance Tax A.Y-21-22	1,500,000.00			
Advance Tax A.Y-20-21	800,000.00	2,866,669.00	800,000.00	1,467,655.00
GST Input Tax Credit				
IGST	13,015.00		570,295.00	
CGST	6,019,067.00		3,433,226.00	
SGST	5,661,179.00		2,478,948.00	
CESS	29,047.00	11,722,308.00	29,047.00	6,511,516.00
GST Cash Balance:				
IGST	1,720.00		7,590.00	
CGST	1,704,087.00		1,803.00	
SGST	1,704,081.00	3,409,888.00	1,797.00	11,190.00
Loan & Advance:-				
Advance for Project		5,490,000.00	3,050,000.00	
Advance to Others:				
Ahalya Samantray	1,951,000.00			
K. Naba Kumar Patro	481,000.00			
Biswa Ranjan Dey	3,150,000.00		2,500,000.00	
Durgashakti Assets & Venture (P) Ltd	72,805.00		936,350.00	
Nibedita Sahoo	4,260,000.00		1,520,000.00	
Parsuram Jena	4,275,000.00		2,100,000.00	
SS Infra	1,679,758.00		1,679,758.00	
Suryakanta Swain		15,869,563.00	400,000.00	12,186,108.00
Advance from parties:				
Bibhuti bhusan mahapatra	(500,000.00)			
Bipin bihari saho	51,000.00			
Biswa Ranjan patro	(5,000,000.00)			
Dhartri Seeds	1,000,000.00			
Dilip kumar patsani	4,200,000.00			
Dr Bhubaneswar Mishra	(300,000.00)			
Dr Chitrotpala Devadarshi	(1,500,000.00)			
Geetanjali uttarkabat	(2,500,000.00)			
Hrushikesh Sahoo	51,000.00			
Kotini pusalata	500,000.00			



Kumud Infra	1,200,000.00			
Minati saho	(500,000.00)			
Neelachal hospital pvt ltd	1,685,000.00			
Nirakar bhola	(1,150,999.00)			
Pitambar rath	(2,000,000.00)			
Pramod kumar swain	2,060,000.00			
Purna chand basa	(5,000,000.00)			
Rabindra nath satpathy	(500,000.00)			
Rasmita Mahapatra	4,500,000.00			
Rohit kumar paikaray	500,000.00			
Rukmini seth	(3,630,000.00)			
Sailesh pattnaik	(100,001.00)			
Subrat kumar sahu	(100,000.00)			
swarnalata jena	900,000.00			
Uttam kumar meher	30,000.00			
		(6,104,000.00)		
Sundry Debtors:				
UNICOMB INDIA	(240,900.00)		-	
Other Receivables			-	
Ashok Kumar Prusedh			-	
Premananda Seth			-	
Mituna Parida			-	
Bhagaban Pradhan			-	
Sabita Maharana	2,750,000.00	2,509,100.00	2,750,000.00	2,750,000.00
Advance to Projects:				
Bhawani Sankar Swain			100,000.00	
Bibhuti Bhusan Mahapatra	1,500,000.00		1,500,000.00	
Bijaylakshmi Sarkar	100,000.00		100,000.00	
Biswa Ranjan Chhotray	2,300,000.00		2,300,000.00	
Dambarudhar Ulaka	1,200,000.00		1,200,000.00	
Guptha infraventures & constructions pvt ltd	324,278.00			
Hemanta Kumar Mohanty	500,000.00		500,000.00	
Jayanty Mandal	150,000.00		150,000.00	
Jyotshna swain	(1,000,000.00)			
Manas mohini nanda	(1,000,000.00)			
Manmath Dash	602,000.00		602,000.00	
Manmath Mohapatra	500,000.00		500,000.00	
Manoranjan Panda	600,000.00		600,000.00	
Monalisa saho	(500,000.00)			
Nalini Kanta Nayak	800,000.00		800,000.00	
Rabi Ranjan Sahu	500,000.00		500,000.00	
Radhanath Mohapatra	300,000.00		300,000.00	
Ramanath Mohapatra	300,000.00		300,000.00	
Ranjit Panda	400,000.00		400,000.00	
Sailendra Kumar Jena	700,000.00		700,000.00	
Sri Ananta Multi Solution	1,000,000.00		1,000,000.00	
Suchismita pattanayak	105,000.00			
Sudeep routry	(950,000.00)			
Sujit Ray	500,000.00		500,000.00	
Ujjayini Baral	500,000.00	9,431,278.00	500,000.00	12,552,000.00
Advance to Projects :				
Aswin Kumar Patro	3,000,000.00			
Basanta Kumar Tripathy(B K Tripathy)	800,000.00			
Bhagiathi Sahoo	2,500,000.00			
Debiprasad Mohapatra (B K.Tripathy)	200,000.00			
Smurti Slipa	260,000.00			
Ipsita Tripathy (B K.Tripathy)	400,000.00			
Jyotsna Sahoo	2,500,000.00			
ORISSA HOUSING BOARD FUND	12,500,000.00			
Radhakanta Maharana	1,000,000.00			
Shikha Nanda	2,000,000.00			
Sudhanidhi Nanda	2,000,000.00			
Suprava Tripathy (B K.Tripathy)	800,000.00	27,960,000.00		



Advance to supplier:				
AP Trading			10,000.00	
Dalmia Cement Bharat Limited	33,800.00		33,800.00	
Das Construction			52,200.00	
Engineer Construction	22,000.00		22,000.00	
Gopinath Construction	708,000.00		472,000.00	
Jindal Steel and Power Ltd	97,124.00		97,124.00	
Johnson Lifts Pvt Ltd	40,000.00		40,000.00	
Khatushyam steel industries (OB)	1,175.00			
Maharana Hardware stores	2,336,959.00			
Mayanshi Construction pvt ltd	2,000,000.00			
Post tension services	500,000.00			
Maa Biraja Electrical			21,240.00	
Sharma Earth Movers	220,000.00		220,000.00	
Sidhivinayak construction	210,000.00			
Vivish technologies pvt ltd	67,080.00			
Steel Authority of India Ltd	9,627.00	6,245,765.00	9,627.00	977,991.00
Advance Salary				
Arabinda Senpati	14,500.00		25,000.00	
Jyoti Ranjan Nanda	5,000.00		25,000.00	50,000.00
Santosh Ku Bhoj	16,000.00	35,500.00		
Advance to others	150,000.00	150,000.00	150,000.00	150,000.00
		79,586,071.00		36,656,460.00

For Stalwart Projects Pvt. Ltd.


Director

For Stalwart Projects Pvt. Ltd.


Director



STALWARI PROJECT PVT LTD
PLOT NO-1, ULAS VIHAR, SAHIBSHREE VIHAR
BHSR, ODISHA-751021

DEPRECIATION SCHEDULE AS ON 31.03.2023 (AS PER COMPANIES' ACT 2013)

SL NO	DESCRIPTION	RATE(%)	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			OB AS ON 01.04.2020	ADDITION	TOTAL	UP TO 01.04.2026	CURRENT YEAR	CB	BALANCE AS ON 01.04.2021	BALANCE AS ON 31.03.2023	
1	PLANT & MACHINERY:										
1	Air Conditioner	18.1	110,000.00		110,000.00	46,503.86	11,492.80	57,996.66	52,493.14	57,996.66	53,496.14
2	Hero Honda	25.80	61,570.00		61,570.00	36,709.64	6,438.08	43,147.72	18,430.68	43,147.72	24,869.36
3	Furniture & Fixture	25.80	62,311.86		62,311.86	11,308.77	7,612.19	18,920.96	31,780.86	40,522.00	29,402.65
4	Battery	18.1	26,953.00		26,953.00	11,308.77	2,817.13	14,205.98	12,747.00	14,205.98	13,564.27
5	Stabilizer	18.1	74,787.29		74,787.29	31,205.41	7,888.32	39,093.73	33,693.56	39,093.73	43,561.86
6	Cooler	18.1	12,000.00		12,000.00	5,070.50	1,254.24	6,324.74	5,675.26	6,324.74	6,029.80
7	Gryser	18.1	7,656.00		7,656.00	3,234.98	809.20	4,035.18	3,629.82	4,035.18	4,421.02
8	Balero	25.80	588,013.00		588,013.00	309,983.98	71,982.23	381,966.21	206,048.76	381,966.21	278,031.02
9	Brezza car	25.80	752,881.00		752,881.00	396,805.20	92,164.72	488,969.92	253,821.08	488,969.92	355,983.86
10	Honda City car	25.80	1,004,951.00		1,004,951.00	529,778.58	123,022.14	652,800.72	352,150.28	652,800.72	475,172.42
11	Hyundai i20	25.80	574,367.00		574,367.00	302,788.23	70,311.74	373,099.97	203,267.03	373,099.97	271,578.77
12	Printer	63.16	18,200.00		18,200.00	16,073.51	1,343.09	17,416.60	783.40	17,416.60	2,126.49
13	Mercedes Benz	25.80	4,039,014.00		4,039,014.00	2,129,241.25	494,440.16	2,623,681.41	1,413,312.50	2,623,681.41	1,969,772.73
14	T V	25.80	192,352.88		192,352.88	62,899.18	13,515.56	76,414.74	65,938.14	76,414.74	129,453.70
15	Air conditioner	18.1	421,015.66		421,015.66	89,488.64	60,006.39	149,495.03	271,520.63	149,495.03	131,227.02
16	Vento car	25.80	865,935.00		865,935.00	456,493.72	106,004.35	562,498.07	303,436.93	562,498.07	409,441.28
17	Apple I-Phone	63.16	134,000.00		134,000.00	115,813.71	11,486.46	127,300.17	6,699.83	127,300.17	18,180.29
18	Compuer & Spares	63.16	112,796.59		112,796.59	96,975.31	9,992.72	106,968.03	5,828.56	106,968.03	15,821.28
19	Motor Cycle(Maestro)	25.80	67,996.77		67,996.77	30,650.95	9,668.83	40,319.78	27,676.96	40,319.78	37,345.82
20	Inverter	18.1	76,562.49		76,562.49	25,207.58	9,295.27	34,502.85	42,059.84	34,502.85	51,353.11
21	Bolero Pick Up	25.80	589,784.00		589,784.00	152,094.30	113,161.75	265,856.05	123,924.65	265,856.05	437,086.70
22	Honda Amaze	25.80	759,360.00		759,360.00	342,297.30	417,062.70	417,062.70	362,761.70	417,062.70	362,761.70
23	Innova Crysta-7273	25.80	2,049,000.00		2,049,000.00	530,286.10	393,143.25	923,429.35	1,153,570.65	923,429.35	1,318,573.90
24	Innova Crysta-5500	25.80	2,219,000.00		2,219,000.00	574,499.10	425,761.28	1,000,260.38	1,218,739.62	1,000,260.38	1,444,560.90
25	Maruti Swift-1254	25.80	497,400.00		497,400.00	128,776.86	95,436.53	224,213.39	273,186.61	224,213.39	308,623.14
26	Nissan Car-0700	25.80	850,106.00		850,106.00	220,092.44	163,110.51	383,202.95	466,903.05	383,202.95	466,903.05
27	Malindra XUV-500-1955	25.80	1,748,273.00		1,748,273.00	452,627.88	333,442.52	786,070.40	966,202.60	786,070.40	1,295,645.12
28	Vibrator	18.1	14,800.00		14,800.00	2,678.80	2,193.94	4,872.74	9,927.26	4,872.74	12,121.20
29	CELL PHONE OPPO	63.16	12,990.00		12,990.00						
30	CELL PHONE POKO	63.16	13,558.47		13,558.47						
31	CELL PHONE REALME	63.16	10,490.00		10,490.00						
32	COMPUTER & SPARES	63.16	23,773.47		23,773.47						
33	GSH (1 EIDE/MOLITION)	25.80	24,576.27		24,576.27						
34	HERO DELUXE BIKE	25.80	57,375.00		57,375.00						
35	HONDA ACTIVA	25.80	84,247.00		84,247.00						
36	IFB WASHING MACHINE	18.1	28,813.56		28,813.56						
37	SONY LED TV	25.80	155,408.75		155,408.75						
	Total Tangible Assets		17,931,092.54		18,342,394.06	6,987,764.39	2,932,395.38	9,920,159.77	8,422,234.29	9,920,159.77	10,843,328.15
	Intangible Assets										
	Total Tangible & Intangible Assets		17,931,092.54		18,342,394.06	6,987,764.39	2,932,395.38	9,920,159.77	8,422,234.29	9,920,159.77	10,843,328.15



DATE: For Stalwart Projects Pvt. Ltd. PLACE: For Stalwart Projects Pvt. Ltd.
 For Stalwart Projects Pvt. Ltd.
 Director
 Director

STAIWART PROJECT PVT LTD

PLOT NO.11,ULASVILHARS,VILASHIRE V.H.H.

BBSR,ODISHA-751021

DEPRECIATION SCHEDULE AS ON 31.03.2021 HAS INCOME TAX ACT (2001)

SL. NO	DESCRIPTION OF ASSETS	RATE(%)	OB	ADDITION/DELETION		TOTAL	DEPRECIATION			TOTAL	W.D.V AS ON 31.03.2021
				<180DAYS	≥180DAYS		<180DAYS	≥180DAYS	CV		
1	Furniture & Fixture	10	43,929.86	-	-	43,929.86	-	-	-	4,392.99	39,536.87
	SUB TOTAL		43,929.86			43,929.86				4,392.99	39,536.87
2	Air Conditioner	15	62,487.00	-	-	62,487.00	-	-	-	9,373.05	53,113.95
3	Hero Honda	15	34,981.00	-	-	34,981.00	-	-	-	5,247.15	29,733.85
4	Battery	15	16,552.00	-	-	16,552.00	-	-	-	2,482.80	14,069.20
5	Stabilizer	15	49,072.29	-	-	49,072.29	-	-	-	7,360.84	41,711.45
6	Cooler	15	7,369.00	-	-	7,369.00	-	-	-	1,105.35	6,263.65
7	Gryser	15	5,117.00	-	-	5,117.00	-	-	-	767.55	4,349.45
8	Baliero	15	361,113.00	-	-	361,113.00	-	-	-	54,166.95	306,946.05
9	Brezza car	15	462,363.00	-	-	462,363.00	-	-	-	69,354.45	393,008.55
10	Honda City car	15	617,165.00	-	-	617,165.00	-	-	-	92,574.75	524,590.25
11	Hyundai i20	15	383,857.00	-	-	383,857.00	-	-	-	57,578.55	326,278.45
12	Printer	15	11,177.00	-	-	11,177.00	-	-	-	1,676.55	9,500.45
13	Mercedes Benz	15	2,480,460.00	-	-	2,480,460.00	-	-	-	372,069.00	2,108,391.00
14	T.V	15	154,627.88	-	-	154,627.88	-	-	-	23,194.18	131,433.70
15	Airconditioner	15	354,381.66	-	-	354,381.66	-	-	-	53,157.25	301,224.41
16	Vento car	15	578,715.00	-	-	578,715.00	-	-	-	86,807.25	491,907.75
17	Apple I-Phone	15	108,357.00	-	-	108,357.00	-	-	-	15,803.55	89,553.45
18	CELL PHONE OPPO	15	12,990.00	12,990.00	-	25,980.00	-	-	-	974.25	12,005.75
19	CELL PHONE POKO	15	13,558.47	13,558.47	-	27,116.94	-	-	-	1,016.89	12,541.58
20	CELL PHONE REALME	15	10,499.00	10,499.00	-	20,998.00	-	-	-	787.43	9,711.58
21	Motor Cycle(Maestro)	15	49,126.77	-	-	49,126.77	-	-	-	7,369.02	41,757.75
22	Inventer	15	55,316.49	-	-	55,316.49	-	-	-	8,297.47	47,019.02
23	Boiero Pick Up	15	501,314.00	-	-	501,314.00	-	-	-	75,197.10	426,116.90
24	Honda Amaze	15	645,456.00	-	-	645,456.00	-	-	-	96,818.40	548,637.60
25	Innova Crysta-7273	15	1,895,325.00	-	-	1,895,325.00	-	-	-	284,298.75	1,611,026.25
26	Innova Crysta-5500	15	1,886,150.00	-	-	1,886,150.00	-	-	-	282,922.50	1,603,227.50
27	Maruti Swift-1254	15	422,790.00	-	-	422,790.00	-	-	-	63,418.50	359,371.50
28	Nissan Car-0700	15	722,590.00	-	-	722,590.00	-	-	-	108,388.50	614,201.50
29	Mahindra XUV-500-1955	15	1,486,032.00	-	-	1,486,032.00	-	-	-	222,904.80	1,263,127.20
30	Vibrator	15	12,580.00	-	-	12,580.00	-	-	-	1,887.00	10,693.00
31	GSH 11 E(DEMOLITION)	15	24,576.27	24,576.27	-	49,152.54	-	-	-	1,843.22	22,733.05
32	HERO DELUXE BIKE	15	57,375.00	57,375.00	-	114,750.00	-	-	-	8,606.25	48,768.75
33	HONDA ACTIVA	15	84,247.00	84,247.00	-	168,494.00	-	-	-	6,318.53	77,928.48
34	IFB WASHING MACHINE	15	28,813.56	28,813.56	-	57,627.12	-	-	-	2,161.02	26,652.54
35	SONY LED TV	15	155,468.75	155,468.75	-	310,937.50	-	-	-	11,660.16	143,808.59
	SUB TOTAL		13,361,475.09	330,153.05	57,375.00	13,728,003.14	24,761.48	2,012,827.51	2,037,588.99	11,711,414.15	
36	Computer & Spares	40	46,325.59	23,773.47	-	70,099.06	-	-	-	4,755.00	46,813.82
	SUB TOTAL		46,325.59	23,773.47	-	70,099.06	4,755.00	18,530.24	23,285.24	46,813.82	
	GRAND TOTAL		13,451,730.54	353,926.52	57,375.00	13,863,032.06	29,516.48	2,031,357.74	2,061,874.23	11,799,158.83	



FOR SASS & ASSOCIATES
CHARTERED ACCOUNTANTS

Director
Director

DATE: For Staiwart Projects Pvt. Ltd
PLACE: For Staiwart Projects Pvt. Ltd

M.No:060719

STALWART PROJECTS PVT LTD
PLOT NO-1,TULSI VIHAR,SAILASHREE VIHAR
BBSR,ODISHA-751021

(8) DEFERRED TAX LIABILITY / ASSET

In terms of mandatory Accounting Standard (AS-22) on "Accounting for taxes on Income" the company has worked out Deferred Tax liabilities of `./- (Deferred Tax liabilities `)-) as on 31.03.2021 relating to fixed assets which has been computed by the company as follows :

Schedule :-5

	<u>Amount (₹)</u>
Opening Deferred tax	-
WDV as per Company Act 2013	8,422,234.29
WDV as per Income Tax Act 1961	11,797,764.85
	<hr/>
Timing Difference	3,375,530.55
	<hr/>
Tax on above @25%	843,882.64
Add : Surcharge @10%	-
Tax & Surcharge	843,882.64
Add : EC & SHEC @ 4%	33,755.31
Total Deferred Tax ASSETS IN 20-21	877,637.94
Total Deferred Tax ASSETS IN 19-20	652,184.62
Net effect in profit & loss account in 20-21	225,453.32

ACCOUNTING ENTRY IN TALLY

DEFERRED TAX (B/S) DR	225,453.32	
DEFERRED TAX (P/L) CR		225,453.32



For Stalwart Projects Pvt. Ltd.

[Signature]
Director

For Stalwart Projects Pvt. Ltd.

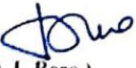
[Signature]
Director

STALWART PROJECTS PVT LTD
PLOT NO-1, TULSI VIHAR, SAILASHREE VIHAR

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

A. CASH FLOW FROM OPERATING ACTIVITIES	AMOUNT	AMOUNT
	2020-21	2020-21
NET PROFIT (LOSS) AFTER TAX	2,861,308.45	
ADJUSTMENT FOR:		
ADD: PRELIMINARY EXP WRITE OFF		
Less: INCOME TAX PAID	(837,170.00)	
ADD: DEPRECIATION	2,932,395.38	
LESS: INCREASE IN DEFERRED TAX ASSETS		
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES		4,956,533.83
<u>ADJUSTMENT FOR</u>		
INCREASE IN CURRENT LIABILITIES	8,989,533.88	
INCREASE IN CURRENT ASSETS & OTHER NON CA	(27,112,238.73)	
INCREASE IN DEFERRED ASSETS	(225,453.32)	(18,348,158.17)
CASH GENERATED FROM OPERATIONS		(13,391,624.34)
DIRECT TAXES PAID		
NET CASH FROM OPERATING ACTIVITIES		
B. CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS	(411,301.52)	
INCREASE IN SHARE CAPITAL	19,360,000.00	
INCREASE IN INVESTMENT	(500,000.00)	18,448,698.48
NET CASH FROM INVESTING ACTIVITIES		5,057,074.14
C. CASH FLOW FROM FINANCING ACTIVITIES		
BORROWING FROM BANKS/OTHERS(LONG TERM)		0.00
NET CASH FROM FINANCING ACTIVITIES		5,057,074.14
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		
CASH AND CASH EQUIVALENTS AT THE BEGINGING OF THE YEAR		7,592,002.85
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		12,649,076.99
<u>COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR.</u>		
CASH IN HAND	2,150,502.78	
BALANCE WITH SCHEDULED BANKS	10,498,574.21	


AS PER OUR ATTACHED REPORT OF EVEN DATE.

FOR SASS & ASSOCIATES
 (Chartered Accountants)

 (CA L. Bera)
 M.No:060719



PLACE: BHUBANESWAR
 DATE: 06-09-2021

For Stalwart Projects (P) Ltd.
 For Stalwart Projects Pvt. Ltd.


 Director

For Stalwart Projects (P) Ltd.
 For Stalwart Projects Pvt. Ltd.


 Director

Prev. year: 2019-20
Ass. Year : 2021-22

Payments made to persons specified under Section 40A (2)(b)

Name	PAN No.	Head of Payment	Amount(Rs)
SHARAT KUMAR SAHOO	ALPS2715R	Dirce for Remuneration	3,200,000.00
SAMINA BIHERA	AFTPR3061N	Director Remuneration	2,400,000.00
TOTAL			5,600,000.00

Annexure-3

Tax deduction and collection account number	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was required to be deducted or collected	Amount Tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of Tax deducted or collected on (8)	Amount of tax deducted to the credit of the central government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BBNS06573A	26Q1	194I	240,000.00	240,000.00	10%	24,000.00		24,000.00	
BBNS06573A	26Q2	194I	240,000.00	240,000.00	10%	24,000.00		24,000.00	
BBNS06573A	26Q3	194I	243,500.00	243,500.00	10%	24,350.00		24,350.00	
BBNS06573A	26Q4	194I	290,500.00	290,500.00	10%	29,050.00		29,050.00	
BBNS06573A	26Q1	194C	11,500,000.00	11,500,000.00	1%	1,150,000.00		1,150,000.00	
BBNS06573A	26Q2	194C	16,810,000.00	16,810,000.00	1%	1,681,000.00		1,681,000.00	
BBNS06573A	26Q3	194C	18,050,000.00	18,050,000.00	1%	1,805,000.00		1,805,000.00	
BBNS06573A	26Q4	194C	1,694,950.00	1,694,950.00	2%	33,899.00		33,899.00	
BBNS06573A	26Q1	194C	32,725,700.00	32,725,700.00	1%	3,272,570.00		3,272,570.00	
BBNS06573A	26Q2	194I	1,115,000.00	1,115,000.00	10%	111,500.00		111,500.00	
BBNS06573A	26Q4	194A	679,000.00	679,000.00	10%	67,900.00		67,900.00	
BBNS06573A	24Q1	92B	975,000.00	975,000.00	10%	97,500.00		97,500.00	
BBNS06573A	24Q2	92B	1,725,000.00	1,725,000.00		345,540.00		345,540.00	
BBNS06573A	24Q3	92B	1,400,800.00	1,400,800.00		276,900.00		276,900.00	
BBNS06573A	24Q4	92B	1,500,000.00	1,500,000.00		308,100.00		308,100.00	

0

Tax deduction and collection account number (I AN)	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains
BBNS06573A	26Q1	31/07/2020	31/07/2020	YES
BBNS06573A	26Q2	31/10/2020	04/03/2021	YES
BBNS06573A	26Q3	31/01/2021	04/03/2021	YES
BBNS06573A	26Q4	31/05/2019	28/05/2021	YES
BBNS06573A	24Q1	31/07/2020	28/05/2021	YES
BBNS06573A	24Q2	31/10/2020	28/05/2021	YES
BBNS06573A	24Q3	31/01/2021	04/03/2021	YES
BBNS06573A	24Q4	31/05/2019	28/05/2021	YES



For Stalwart Projects Pvt. Ltd.

Bohara
Director

For Stalwart Projects Pvt. Ltd.

Bohara
Director