

**ANNUAL REPORTS**

**OF**

**SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
**CIN : U45500OR2019PTC032287**

**2019-20**

**Regd. Address :-**

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

**Audited By:**

**SB Samanta and Co.**

**Chartered Accountants**  
**316/5846, Niladri Vihar, CS Pur**  
**Bhubaneswar, PH- 0674-2971727**  
**Mob No-9437771727 , id-sbsamantabbsr@gmail.com**

# SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN : U74900OR2016PTC025287

Regd. Address :-

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

Audited Balance Sheet as on 31st March 2020

|   | Note No. | Figures as per end<br>of the current<br>Financial Year | Figures as per end<br>of the previous<br>Financial year |
|---|----------|--|---|
|   |          | Amount in Rs.  | Amount in Rs.   |
| <b>I. EQUITY AND LIABILITIES</b>                        |          |  |   |
| <b>1. Shareholders' Funds</b>                           |          |  |   |
| a) Share Capital  | 1        | 100,000  | -   |
| b) Reserves & Surplus                                   | 2        | (14,577)   | -   |
| c) Money Received against Share Warrants                |          | -  | -   |
|   |          | 85,423   | -   |
| <b>2. Share Application Money Pending for Allotment</b> |          |  |   |
|   | 3        | -  | -   |
| <b>3. Non-Current Liabilities</b>                       |          |  |   |
| a) Long Term Borrowings                                 | 4        | 1,900,000  | -   |
| b) Deferred Tax Liabilities                             | 5        | -  | -   |
| c) Other Long Term Liabilities                          | 6        | -  | -   |
| c) Long Term Provisions                                 |          | -  | -   |
|   |          | 1,900,000  | -   |
| <b>4. Current Liabilities</b>                           |          |  |   |
| a) Short Term Borrowings                                | 7        | -  | -   |
| b) Trade Payables                                       | 8        | -  | -   |
| c) Other Current Liabilities                            | 9        | 9,900  | -   |
| d) Short Term Provisions                                | 10       | -  | -   |
|   |          | 9,900  | -   |
| <b>5. TOTAL</b>   |          |  |   |
|   |          | 1,995,323  | -   |



## II. ASSETS

### 1. Non-Current Assets

|  |    |               |   |
|--|----|---------------|---|
| a) Fixed Assets                        | 25 | -             | - |
| i) Tangible Assets                     |    | -             | - |
| ii) Intangible Assets                  |    | -             | - |
| iii) Capital Work in Progress          |    | -             | - |
| iv) Intangible Asset under Development |    | -             | - |
| b) Non-Current Investments             | 11 | -             | - |
| c) Deferred Tax Asset                  |    | -             | - |
| d) Long-Term Loans and Advances        | 12 | -             | - |
| e) Other Non- Current Assets           | 13 | 18,000        | - |
|  |    | <u>18,000</u> | - |

### 2. Current Assets

|                                  |    |                  |   |
|----------------------------------|----|------------------|---|
| a) Current Investment            | 14 | -                | - |
| b) Inventories                   | 15 | -                | - |
| c) Trade Receivables             | 16 | 1,824,823        | - |
| d) Cash and Cash Equivalents     | 17 | 152,500          | - |
| e) Short Term Loans and Advances |    | -                | - |
| f) Other Current Assets          |    | -                | - |
|                                  |    | <u>1,977,323</u> | - |
|                                  |    | <u>1,995,323</u> | - |

### 3. TOTAL

### III. Significant Accounting Policies

### IV. Notes on Financial Statements

A  
1 to 25

As per our separate report of even date

For SB Samanta & Co.

Chartered Accountants

F.R.N. 325443E

Dillip Kumar Mishra, FCA

M.No-068678

(Partner)



For and on behalf of the Board

For Shri Caitanya Builders and  
Developers Pvt. Ltd.

Tusaw Das

Managing Director

Director

Place: Bhubaneswar

Dated: 18/12/2020

# SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN : U74900OR2016PTC025287

## Reqd. Address :-

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

### Audited Profit and Loss Statement for the year ended on 31st March 2020

|   | Note No. | Figures as at the<br>end of the current<br>reporting period | Figures as at the<br>end of the previous<br>reporting period |
|---|----------|---|--|
|   |          | Amount in Rs.   | Amount in Rs.  |
| I. Revenue from Operations  | 18       | -   | -  |
| II. Other Income  | 19       | -   | -  |
| III. Total Revenue (I +II)  |          | -   | -  |
| IV. Expenses:   |          |   |  |
| a) Cost of Raw Material Consumed  | 20       | -   | -  |
| b) Purchase of Stock-in-Trade   |          | -   | -  |
| c) Changes in Inventories of Finished Goods,<br>Work-in-Progress and Stock-in-Trade | 21       | -   | -  |
| d) Employee Benefits Expense  | 22       | -   | -  |
| e) Finance Costs  | 23       | 177   | -  |
| f) Depreciation and amortisation Expenses   | 10       | -   | -  |
| g) Other Expenses   | 24       | 14,400  | -  |
| h) Total Expenses   |          | <b>14,577</b>   | -  |
| V. Profit Before Exceptional and Extraordinary<br>Items & Tax (III-IV).             |          | (14,577)  | -  |
| VI. Exceptional Items   |          | -   | -  |
| VII. Profit Before Extraordinary Items and Tax (V - VI)                             |          | <b>(14,577)</b>   | -  |
| VIII. Extraordinary Items   |          | -   | -  |
| IX. Profit Before Tax (VII - VIII)  |          | <b>(14,577)</b>   | -  |
| X. Tax Expense:   |          |   |  |
| a) Current Income Tax   |          | -   | -  |
| b) Deferred Tax   |          | -   | -  |



XI. Profit/(Loss) for the year from Continuing Operations (IX-X)

XII. Profit/(Loss) from discontinuing operations

XIII. Tax Expense of Discounting Operations

XIV. Profit/(Loss) from Discontinuing Operations (XII - XIII)

XV. Profit/(Loss) for the period (XI + XIV)

XVI. Earning per Equity Share ( Face Value of Rs. 10 each)

- a) Basic
- b) Diluted

XVII. Significant Accounting Policies  
XVIII. Notes on Financial Statements

|  |                 |          |
|--|-----------------|----------|
|  | <u>(14,577)</u> | <u>-</u> |
|  | -               | -        |
|  | -               | -        |
|  | <u>-</u>        | <u>-</u> |
|  | <u>(14,577)</u> | <u>-</u> |
|  | -               | -        |
|  | <u>(1.46)</u>   | <u>-</u> |
|  | -               | -        |

A  
1 to 25

For and on behalf of the Board

For Shri Caitanya Builders and  
Developers Pvt. Ltd.

Gurav Dan  
Director

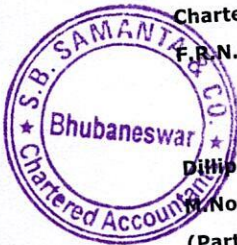
Managing Director

As per our separate report of even date

For SB Samanta & Co.

Chartered Accountants

F.R.N. 325443E



Dilip Kumar Mishra, FCA

M.No-068678

(Partner)

Place: Bhubaneswar

Dated: 10/12/2020

# SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Regd. Address :-

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

## Cash Flow Statement for the Year Ended on 31st March 2020

|  | Figures as at the end<br>of the current reporting<br>period | Figures as at<br>the end of the<br>previous |
|--|---|---|
| <b>A CASH FLOW FROM OPERATING ACTIVITIES</b>           | <b>(14,577)</b>   | -   |
| Profit before taxation & exceptional items             |   | -   |
| Add : Adjustments for :                                | -   | -   |
| Depreciation   | 177   | -   |
| Finance Cost   | -   | -   |
| Deferred Tax liability/asset                           | 4,500   | -   |
| Preliminary Exp. W. off                                | -   | -   |
| Depreciation Adj. on sale of Fixed Assets              | -   | -   |
|  | <b>(9,900)</b>  | -   |
| Operating profit before Working Capital change         |   | -   |
| Add : Adjustments for :                                | -   | -   |
| Trade & other receivables                              | -   | -   |
| Inventories  | (165,100)   | -   |
| Trade payable & other liabilities                      | -   | -   |
|  | <b>(175,000)</b>  | -   |
| Cash generation from operation                         |   | -   |
| Less; Current Income tax, Deferred Tax                 | <b>(175,000)</b>  | -   |
| <b>Net cash flow from operating activities</b>         |   | -   |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>           |   | -   |
| Purchase of Fixed Assets                               | -   | -   |
| Investment   | -   | -   |
| Capital Introduced                                     | -   | -   |
| <b>Net cash flow from Investing Activities</b>         |   | -   |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>           |   | -   |
| Interest paid  | (177)   | -   |
| Borrowings Availed                                     | 1,900,000   | -   |
| Issue of share in cash                                 | 100,000   | -   |
| Repayment of Borrowings                                | -   | -   |
|  | <b>1,999,823</b>  | -   |
| <b>Net cash flow from Financing activities</b>         |   | -   |
|  | <b>1,824,823</b>  | -   |
| <b>D Increase/Decrease in cash and cash equivalent</b> |   | -   |
| <b>E Cash and cash equivalent as at beginning</b>      |   | -   |
|  | <b>1,824,823</b>  | -   |
| <b>F Cash and cash equivalent as at closing</b>        |   | -   |

As per our separate report of even date

For and on behalf of the Board



For S B Samanta & Co  
Chartered Accountants  
F.R.N. 325443E

Dilip Kumar Mishra, FCA  
Partner  
M.No-068678

Place: Bhubaneswar

Dated: 18/12/2020

For Shri Caitanya Builders and  
Developers Pvt. Ltd.

Managing Director

Director

*Rusaw Das*  
Director

# SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Regd. Address :-

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

## Notes to financial statements for the year ended 31st March, 2020

|  | As at 31st March,<br>2020 | As at 31st<br>March, 2019 |
|--|---------------------------|---------------------------|
| <b>1. SHARE CAPITAL</b>  |                           |                           |
| <b>Authorised :</b>  |                           |                           |
| <u>1,00,000 Equity Shares of</u>   | <u>1,00,000</u>           | <u>-</u>                  |
| <u>Rs.10/-each (previous Year : Nil)</u>   |                           |                           |
| <b>Issued :</b>  |                           |                           |
| <u>10,000 Equity Shares of</u>   | <u>100,000</u>            | <u>-</u>                  |
| <u>Rs.10/- each</u>  |                           |                           |
| <b>Subscribed :</b>  |                           |                           |
| <u>10,000 Equity Shares of</u>   | <u>100,000</u>            | <u>-</u>                  |
| <u>Rs.10/- each</u>  |                           |                           |
| <b>Paid up :</b>   |                           |                           |
| <u>10,000 Equity Shares of</u>   | <u>100,000</u>            | <u>-</u>                  |
| <u>Rs.10/- each</u>  |                           |                           |
| <b>a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period</b> |                           |                           |
| i) At the beginning of the period  | <u>-</u>                  | <u>-</u>                  |
| ii) At the end of the period   | <u>10,000</u>             | <u>-</u>                  |

**b) Terms/right attached to equity shares**

The company has only one class of equity share having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

**c) Details of shareholders holding more than 5% shares as at 31st March**

| Name of The Share Holders | As at 31st March, 2020 |             | As at 31st March, 2019 |           |
|---------------------------|------------------------|-------------|------------------------|-----------|
|                           | No. of Shares          | % Held      | No. of Shares          | % Held    |
| Equity Share holder       |                        |             |                        |           |
| i) AVINASH KUMAR          | 6,000                  | 60%         | -                      | 0%        |
| ii) TUSAR DAS             | 4,000                  | 40%         | -                      | 0%        |
|                           | <u>10,000</u>          | <u>100%</u> | <u>-</u>               | <u>0%</u> |

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.







**6. OTHER LONG TERM LIABILITIES**

Security Deposit Received ( Unsecured)

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

**7. SHORT TERM BORROWINGS**

i) Loans Payable on Demand - Secured

a) Cash Credit

b) Short Term Loans - Unsecured

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



**8. TRADE PAYABLES**

Trade Creditors

-

-

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-

-

**9. OTHER CURRENT LIABILITIES**

a) Current maturities of long-term borrowings

-

-

b) Interest accrued and due on borrowings

-

-

c) Creditor for Capital Expenses

-

-

d) Other Payables

9,900

-

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**9,900****-****10. SHORT TERM PROVISIONS**

a) Provision for Income Tax.

-

-

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-

-

**11. NON CURRENT INVESTMENTS**

i) Long Term Investment

Unquoted Equity Shares in Corporate

-

-

Other Investments

-

-

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-

-

**12. LONG TERM LOANS & ADVANCES**

(Unsecured, Considered Good)

i) Security Deposits

-

-

ii) Other Loans &amp; Advances

-

-

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-

-

**13. OTHER NON-CURRENT LOANS AND ADVANCES**

(Misc. Expenditure to the extent not written off or adjusted)

Preliminary Expenses

As per last accounts

-

-

Incurred during the year

22,500

-

Amortised during the year

4,500

-

Closing Balance

**18,000****-**

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**14 INVENTORIES**

(valued at lower of cost and net realizable value)

|  |          |          |
|--|----------|----------|
| i) Raw Materials                       | -        | -        |
| ii) Work-in-Progress                   | -        | -        |
| iii) Finished Goods                    | -        | -        |
| iv) Stores, Spares & Maintenance Goods | -        | -        |
|  | <u>-</u> | <u>-</u> |

**15. TRADE RECEIVABLE**

Trade Receivable Outstanding for a period less than Six months from the date they are due for payment.

|                                    |          |          |
|------------------------------------|----------|----------|
| Secured, considered good           | -        | -        |
| Unsecured, considered good         | -        | -        |
| Unsecured, considered doubtful     | -        | -        |
| Less; Provision for doubtful debts | -        | -        |
|                                    | <u>-</u> | <u>-</u> |

Trade Receivable Outstanding for a period exceeding six months from the date they are due for payment.

|                                    |          |          |
|------------------------------------|----------|----------|
| Secured, considered good           | -        | -        |
| Unsecured, considered good         | -        | -        |
| Unsecured, considered doubtful     | -        | -        |
| Less; Provision for doubtful debts | -        | -        |
|                                    | <u>-</u> | <u>-</u> |

**16. CASH & CASH EQUIVALANTS**

|                                       |                  |          |
|---------------------------------------|------------------|----------|
| Cash on Hand                          | -                | -        |
| Balance with Scheduled Banks :        |                  |          |
| a) In Current Accounts                | 1,824,823        | -        |
| b) In Fixed Deposit Accounts          | -                | -        |
| c) Interest Accrued on Fixed Deposits | -                | -        |
|                                       | <u>1,824,823</u> | <u>-</u> |

**17. SHORT TERM LOANS & ADVANCES**

(Unsecured, Considered Good)

|                         |                |          |
|-------------------------|----------------|----------|
| Capital Advances        | -              | -        |
| Others Loans & Advances | 152,500        | -        |
|                         | <u>152,500</u> | <u>-</u> |

**18. SALES**

|                         |          |          |
|-------------------------|----------|----------|
| Sale of Products        | -        | -        |
| Sale of Services        | -        | -        |
| Other Operating Revenue | -        | -        |
| Revenue from Operations | <u>-</u> | <u>-</u> |

**19. OTHER INCOME**

|                            |          |          |
|----------------------------|----------|----------|
| Interest Income            | -        | -        |
| Indirect Income            | -        | -        |
| Other non-operating Income | -        | -        |
|                            | <u>-</u> | <u>-</u> |



**20. COST OF RAW MATERIALS CONSUMED**

|                      |                 |                 |
|----------------------|-----------------|-----------------|
| Opening Stocks       | -               | -               |
| Add: Purchases       | -               | -               |
|                      | <u>-</u>        | <u>-</u>        |
| Less: Closing Stocks | -               | -               |
|                      | <u>-</u>        | <u>-</u>        |
|                      | <u><u>-</u></u> | <u><u>-</u></u> |

**21. CHANGE IN INVENTORIES OF WORK-INPROGRESS & FINISHED GOODS**

|                      |                 |                 |
|----------------------|-----------------|-----------------|
| Opening Stocks       |                 |                 |
| Work-in-Progress     | -               | -               |
| Finished Goods       | -               | -               |
|                      | <u>-</u>        | <u>-</u>        |
| Less: Closing Stocks |                 |                 |
| Work-in-Progress     | -               | -               |
| Finished Goods       | -               | -               |
|                      | <u>-</u>        | <u>-</u>        |
|                      | <u><u>-</u></u> | <u><u>-</u></u> |
|                      | <u><u>-</u></u> | <u><u>-</u></u> |
|                      | <u><u>-</u></u> | <u><u>-</u></u> |

**22. PAYMENTS & BENEFITS TO EMPLOYEES**

|   |                 |                 |
|---|-----------------|-----------------|
| Salary & Wages and Bonus                  | -               | -               |
| Contribution to Provident and Other Funds | -               | -               |
| Staff Welfare Expenses                    | -               | -               |
|   | <u>-</u>        | <u>-</u>        |
|   | <u><u>-</u></u> | <u><u>-</u></u> |

**23. FINANCE COST**

|                 |                   |                 |
|-----------------|-------------------|-----------------|
| Interest        | -                 | -               |
| Bank Charges    | 177               | -               |
| Processing Fees | -                 | -               |
|                 | <u>177</u>        | <u>-</u>        |
|                 | <u><u>177</u></u> | <u><u>-</u></u> |

**24. OTHER EXPENSES****Operating Expenses**

|                                 |                 |                 |
|---------------------------------|-----------------|-----------------|
| Fuel & Energy Cost              | -               | -               |
| Electricity Charges             | -               | -               |
| Carriage Inwards                | -               | -               |
| Consumable Stores               | -               | -               |
| Entry Tax                       | -               | -               |
| Octroi and Other Duties & Taxes | -               | -               |
| Repairs & Maintenance:          |                 |                 |
| Building                        | -               | -               |
| Plant & Machinery               | -               | -               |
| Others                          | -               | -               |
|                                 | <u>-</u>        | <u>-</u>        |
|                                 | <u><u>-</u></u> | <u><u>-</u></u> |



**Selling & Distribution Expenses**

|                             |          |          |
|-----------------------------|----------|----------|
| Business Development Exp.   | -        | -        |
| Advertisement & Publicity   | -        | -        |
| Bad Debts written off       | -        | -        |
| Commission on Sale          | -        | -        |
| VAT                         | -        | -        |
| Loading & Unloading Charges | -        | -        |
| Carriage Outwards           | -        | -        |
|                             | <u>-</u> | <u>-</u> |

**Establishment Expenses**

|                               |               |          |
|-------------------------------|---------------|----------|
| Travelling & Conveyance       | -             | -        |
| Telephone Expenses            | -             | -        |
| Computer Maintenance          | -             | -        |
| Printing & Stationery         | -             | -        |
| Postage & Courier             | -             | -        |
| News Papers & Periodicals     | -             | -        |
| Rent, Rates & Taxes           | -             | -        |
| Internal Audit Fee            | -             | -        |
| Payment to Auditor :          |               |          |
| As Audit Fees                 | 5,900         | -        |
| Legal & Professional charges  | -             | -        |
| Directors' Remuneration       | -             | -        |
| Insurance Charges             | -             | -        |
| Preliminary expenditure w/off | 4,500         | -        |
| Security Service Charges      | -             | -        |
| Filing & License fees         | 4,000         | -        |
| Misc. Expenses                | -             | -        |
|                               | <u>14,400</u> | <u>-</u> |

**Gross Total of Other Expenses**

|  |               |          |
|--|---------------|----------|
|  | <u>14,400</u> | <u>-</u> |
|--|---------------|----------|



**SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
 Regd. Address :-  
 PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2020  
 AS PER COMPANIES ACT, 2013

| PARTICULARS                        | RATE   | GROSS BLOCK            |           |           | DEPRECIATION DURING THE YEAR |               | NET BLOCK            |                |                |
|------------------------------------|--------|------------------------|-----------|-----------|------------------------------|---------------|----------------------|----------------|----------------|
|                                    |        | BALANCE AS ON 01.04.19 | ADDITIONS | DELETIONS | GROSS BLOCK AS ON 31.03.20   | DEP. 01.04.19 | TOTAL AS ON 31.03.20 | AS ON 31.03.20 | AS ON 31.03.19 |
| <b>TANGIBLE ASSETS</b>             |        |                        |           |           |                              |               |                      |                |                |
| Land                               | 0.00%  | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Building                           | 4.87%  | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Plant & Machinery                  | 18.10% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Furniture & Fixtures               | 25.89% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Electrical Installation            | 25.89% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Vehicle                            | 31.23% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Computers                          | 63.16% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Tangible Assets Total (A)</b>   |        | -                      | -         | -         | -                            | -             | -                    | -              | 1              |
| <b>INTANGIBLE ASSETS</b>           |        |                        |           |           |                              |               |                      |                |                |
| Intangible Assets                  |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Intangible Assets Total (B)</b> |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Total (A+B)</b>                 |        | -                      | -         | -         | -                            | -             | -                    | -              | 1              |

NOTE "25" - FIXED ASSETS

FIXED ASSETS AS ON 31.03.2016  
 AS PER COMPANIES ACT, 2013

| PARTICULARS                        | RATE   | GROSS BLOCK            |           |           | DEPRECIATION DURING THE YEAR |               | NET BLOCK            |                |                |
|------------------------------------|--------|------------------------|-----------|-----------|------------------------------|---------------|----------------------|----------------|----------------|
|                                    |        | BALANCE AS ON 01.04.18 | ADDITIONS | DELETIONS | GROSS BLOCK AS ON 31.03.19   | DEP. 01.04.18 | TOTAL AS ON 31.03.19 | AS ON 31.03.19 | AS ON 31.03.18 |
| <b>TANGIBLE ASSETS</b>             |        |                        |           |           |                              |               |                      |                |                |
| Land                               | 0.00%  | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Building                           | 4.87%  | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Office Equipment                   | 18.10% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Furniture & Fixtures               | 25.89% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Electrical Installation            | 25.89% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Vehicle                            | 31.23% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| Computers                          | 63.16% | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Tangible Assets Total (A)</b>   |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>INTANGIBLE ASSETS</b>           |        |                        |           |           |                              |               |                      |                |                |
| Intangible Assets                  |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Intangible Assets Total (B)</b> |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |
| <b>Total (A+B)</b>                 |        | -                      | -         | -         | -                            | -             | -                    | -              | -              |



SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

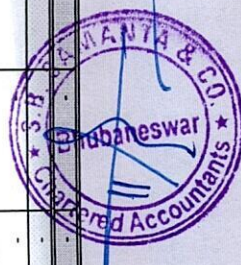
Regd. Address :-

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

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| FIXED ASSETS AS ON 31.03.2020      |        |                    |             |           |           |               |                              |                      |                    |
|------------------------------------|--------|--------------------|-------------|-----------|-----------|---------------|------------------------------|----------------------|--------------------|
| As per Income Tax Act, 1961        |        |                    |             |           |           |               |                              |                      |                    |
| PARTICULARS                        | RATE   | WDV AS ON 01.04.19 | GROSS BLOCK |           | DELETIONS | DEP. 01.04.19 | DEPRECIATION DURING THE YEAR | TOTAL AS ON 31.03.20 | WDV AS ON 31.03.20 |
|                                    |        |                    | >180 DAYS   | <180 DAYS |           |               |                              |                      |                    |
| <b>TANGIBLE ASSETS</b>             |        |                    |             |           |           |               |                              |                      |                    |
| Land                               | 0.00%  | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Building                           | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Plant & Machinery                  | 15.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Furniture & Fixtures               | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Electrical Installation            | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Office Equipment                   | 15.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Computers                          | 40.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Tangible Assets Total (A)</b>   |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>INTANGIBLE ASSETS</b>           |        |                    |             |           |           |               |                              |                      |                    |
| Intangible Assets                  | 25.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Intangible Assets Total (B)</b> |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Total (A+B)</b>                 |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |

| FIXED ASSETS AS ON 31.03.2016      |        |                    |             |           |           |               |                              |                      |                    |
|------------------------------------|--------|--------------------|-------------|-----------|-----------|---------------|------------------------------|----------------------|--------------------|
| As per Income Tax Act, 1961        |        |                    |             |           |           |               |                              |                      |                    |
| PARTICULARS                        | RATE   | WDV AS ON 01.04.18 | GROSS BLOCK |           | DELETIONS | DEP. 01.04.18 | DEPRECIATION DURING THE YEAR | TOTAL AS ON 31.03.19 | WDV AS ON 31.03.19 |
|                                    |        |                    | >180 DAYS   | <180 DAYS |           |               |                              |                      |                    |
| <b>TANGIBLE ASSETS</b>             |        |                    |             |           |           |               |                              |                      |                    |
| Land                               | 0.00%  | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Building                           | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Plant & Machinery                  | 15.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Furniture & Fixtures               | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Electrical Installation            | 10.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Office Equipment                   | 15.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| Computers                          | 60.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Tangible Assets Total (A)</b>   |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>INTANGIBLE ASSETS</b>           |        |                    |             |           |           |               |                              |                      |                    |
| Intangible Assets                  | 25.00% | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Intangible Assets Total (B)</b> |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |
| <b>Total (A+B)</b>                 |        | -                  | -           | -         | -         | -             | -                            | -                    | -                  |



## SIGNIFICANT ACCOUNTING POLICIES:-

### Basis of preparation:-

The financial statement is prepared under the historical cost convention on accrual basis of accounting and in accordance with the applicable accounting standards.

### Fixed assets:-

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation. Capital work in progress is stated at cost.

### Depreciation:-

Depreciation is provided on written down value method at the rates and in the manner prescribed in the schedule II to the Companies Act 2013 on all assets.

### Revenue recognition:-

The Company follows the percentage completion method, based on the stage of completion at the Balance Sheet date, taking into account the contractual price and revision thereto by estimating total revenue including claims/ variations as per Accounting Standard - 7 and estimated total cost till completion of the contract and profit so determined has accounted for proportionate to the percentage of the actual work done.

### Valuation of inventory:-

Inventories are valued at lower of cost and net realizable value basis. Cost is determined on the First In First Out basis.

### Transaction of foreign currency:-

There is no foreign currency transaction during the year.

### Retirement benefit:-

The company has not made any provision for retirement benefits like gratuity and leave encashment.

### Taxation:-

Tax expenses for the year comprising current tax and deferred tax is included in determining the net profit for the year. Deferred tax is recognized on the basis of timing difference. Deferred tax asset or liability is measured at the rates that have been enacted or substantively enacted by the balance sheet date.





**Miscellaneous expenditure:-**

Preliminary expense is amortized by the company in the future years in five annual installments.

**Borrowing cost:-**

Borrowing cost attributable to acquisition or construction of qualifying asset is capitalized as part of cost of that asset. Other borrowing cost is recognized as expenses in the period in which it is incurred.

**Segment reporting:-**

The company operates only in a single segment.

**Earning per share:-**

Earning per share of the company is calculated as per the AS-20.

**Insurance claims:-**

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

**NOTES FORMING PART OF ACCOUNTS:-**

**SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED**  
incorporated on 19<sup>th</sup> Dec.2019 in India.

1. Contingent liability provided as at 31<sup>st</sup> March 2020 is NIL.
2. The transactions between the related parties during the year:- NIL
3. Deferred tax is recognized on the basis of timing difference which is during the financial year is as follows:
  - a. Deferred tax Asset generated during the year is: - NIL
  - b. And closing Deferred Tax liability is:- NIL



4. Earnings per share of the company is as follows:-

| Sl no. | Particulars                                   | For the year ended 31st March 2020. (Rs) | For the year ended 31st March 2019. (Rs) |
|--------|---|--|--|
| 1      | Net profit available for equity share holders | (14,577)                                 | 0.00                                     |
| 2      | No. of share                                  | 10,000                                   | 0.00                                     |
| 3      | Basic earnings per Share(1/2)                 | (1.46)                                   | 0.00                                     |

5. Previous year figures is re arranged or regrouped wherever necessary.

6. Figures within the bracket in the financial statement indicates outflow of funds.

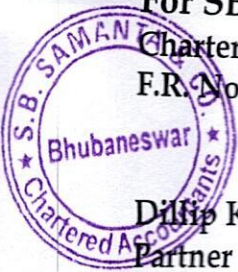
7. Payments to auditors is as follows:-

| Sl no. | Particulars          | For the year 31st March 2020(Rs.) | For the year 31st March 2019(Rs.) |
|--------|----------------------|-----------------------------------|-----------------------------------|
| 1      | Statutory audit fees | 5,900                             | 0.00                              |
| 2      | Total                | 5,900                             | 0.00                              |

For SB Samanta & Co

Chartered Accountants

F.R. No 325443E.



Dillip Kumar Mishra, FCA

Partner

Membership No.068678.

for SHRI CAITANYA BUILDERS & DEVELOPERS PRIVATE LIMITED

Director

For Shri Caitanya Builders and Developers Pvt. Ltd.

Director

Tulsi Das

Place: Bhubaneswar.

Date: 10/12/2020