

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF MOTWANI CONSTRUCTIONS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **MOTWANI CONSTRUCTIONS PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2020**, the Statement of Profit and Loss, the **cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

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 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 **31/03/2020**, and its **Profit and it's 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 there under, 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.

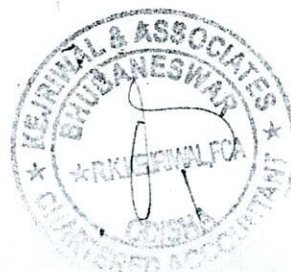
Emphasis of Matter

We draw attention to notes to the financial results which describes the uncertainties and the impact of Covid-19 pandemic on the Company's operations and results as assessed by the management. Our opinion is not modified in respect of this matter.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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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 Responsibility

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.

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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.

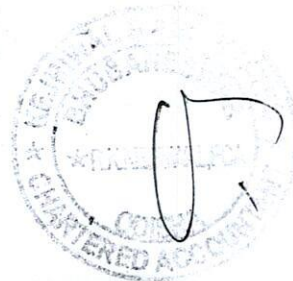
Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' 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 statements 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:

- (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 31/03/2020 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

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- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 04/12/2020
Place : BHUBANESWAR



FOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :0324527E

A handwritten signature in black ink, appearing to read "Ramesh K. Kejriwal".

RAMESH K. KEJRIWAL
Partner
M.No. : 060355
UDIN : 21060355AAAAFA9356

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“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of MOTWANI CONSTRUCTIONS PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of MOTWANI CONSTRUCTIONS PRIVATE LIMITED as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that

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transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date : 04/12/2020
Place : BHUBANESWAR

FOR KEJRIWAL & ASSOCIATES
(Chartered Accountants)
Reg No. :0324527E



Ramesh K. Kejriwal
RAMESH K. KEJRIWAL
Partner

M.No. : 060355

UDIN : 21060355AAAAFA9356

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ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st
March 2020

To,

The Members of MOTWANI CONSTRUCTIONS PRIVATE LIMITED

(i) In Respect of Fixed Assets

(a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

(c) Yes

(ii) In Respect of Inventories

Physical verification of inventory has been conducted at reasonable intervals by the management.

(iii) Compliance under section 189 of The Companies Act, 2013

The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.

(a) NA

(b) NA

(c) NA

(iv) Compliance under section 185 and 186 of The Companies Act, 2013

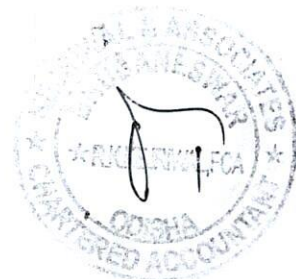
While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

The company has not accepted any Deposits.

(vi) Maintenance of cost records

To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company.



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(vii) Deposit of Statutory Dues

- (a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
(b) There is no dispute with the revenue authorities regarding any duty or tax payable.

(viii) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(ix) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The Company has not applied term loans for the purposes other than for which those are raised

(x) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(xi) Managerial Remuneration

Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(xii) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

(xiii) Related party compliance with Section 177 and 188 of companies Act - 2013

Yes , All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures

NA.

(xv) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

Place : BHUBANESWAR

Date : 04/12/2020

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FOR KEJRIWAL & ASSOCIATES.

(Chartered Accountants)

Reg No. :0324527E

RAMESH K. KEJRIWAL

(Partner)

Membership No : 060355

UDIN : 21060355AAAAFA9356

FORM NO. 3CA
[See rule 6G(1)(a)]

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

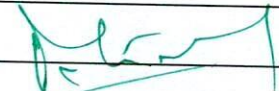
1. We report that the statutory audit of MOTWANI CONSTRUCTIONS PRIVATE LIMITED GROUND FLOOR,SAMABA YA BHAWAN,UNIT-9,JANPATH,, BHUBANESWAR, ODISHA, 751022 AAGCM2496K was conducted by Us KEJRIWAL & ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 04/12/2020 along with a copy each of

- the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- the audited balance sheet as at, 31/03/2020 ; 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 unser section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

| Sl No. | Qualification Type | Observations/Qualifications |
|--------|--------------------|---|
| | |  |

Place BHUBANESWAR
Date 04/12/2020

Name RAMESH K. KEJRIWAL
Membership Number 060355
FRN (Firm Registration Number) 0324527E
Address ROOM NO-13& 14 APEX MARKET COMPLEX CUTTACK ROAD KALPANA S QUARE,, BHUBANESWAR, ODISHA, 751006



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FORM NO. 3CD

[See rule 6G(2)]

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

| | | | | | | |
|------|--|---|---|--|--------------------------|--------------------------|
| 1 | Name of the assessee | | MOTWANI CONSTRUCTIONS PRIVATE LIMITED | | | |
| 2 | Address | | GROUND FLOOR,SAMABAYA BHAWAN,UNIT-9,JANPATH H , BHUBANESWAR , ODISHA , 751022 | | | |
| 3 | Permanent Account Number (PAN) | | AAGCM2496K | | | |
| 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 Number | | | |
| | 1 | Goods and Services tax ODISHA | 21AAGCM2496K1ZB | | | |
| 5 | Status | | Company | | | |
| 6 | Previous year from | | 01/04/2019 to 31/03/2020 | | | |
| 7 | Assessment Year | | 2020-21 | | | |
| 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 | | | | | |
| | Section under which option exercised | | | | | |
| 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 ? | | | | | |
| | S.No. | Name | | | | Profit Sharing Ratio (%) |
| | Nil | | | | | |
| 9 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. | | | | | |
| | S.No. | Date of change | Name of Partner/ Member | Type of change | Old profit sharing ratio | New profit Sharing Ratio |
| | Remarks | | | | | |
| 10 a | Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). | | | | | |
| | S.No. | Sector | | Sub Sector | | Code |
| | 1 | CONSTRUCTION | | Building of complete constructions or parts- civil contractors | | 06002 |
| 10 b | If there is any change in the nature of business or profession, the particulars of such change | | | | | |
| | S.No. | Business | Sector | SubSector | | No |
| | Nil | | | | | |
| 11 a | Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed | | | | | |
| | S.No. | Books prescribed | | | | No |
| 11 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 | | | | | |
| | S.No. | Books maintained | Address Line 1 | Address Line 2 | City or Town or District | State PinCode |
| | 1 | CASH LEDGER BANK LEDGER PURCHASE LEDGER SALES LEDGER ALL LEDGER | JANPATH | JANPATH | BHUBANESWAR | ODISHA 751002 |
| 11 c | List of books of account and nature of relevant documents examined. Same as 11(b) above | | | | | |
| | Books Examined | | | | | |
| | CASH LEDGER BANK LEDGER PURCHASE LEDGER SALES LEDGER ALL LEDGER | | | | | |
| 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). | | | | | |
| | S.No. | Section | | | | Amount |
| | Nil | | | | | |



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| | | | | | | | | | | | | |
|-------------|--|---------------------------------------|--------------------------|--|-------------------------------|--------------------|-----------------------------------|---|-------------------|--|--|--------|
| 13 a | Method of accounting employed in the previous year | | Mercantile system | | | | | | | | | |
| 13 b | Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | | | | No | | | | | | | |
| 13 c | If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | | | | | | | | | | | |
| Particulars | | | Increase in profit(Rs.) | Decrease in profit(Rs.) | | | | | | | | |
| 13 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 | | | | | | | |
| 13 e | If answer to (d) above is in the affirmative, give details of such adjustments. | | | | | | | | | | | |
| S.No. | ICDS | Increase in profit(Rs.) | | Decrease in profit(Rs.) | | | | | | | | |
| | Total | | | Net effect(Rs.) | | | | | | | | |
| 13 f | Disclosure as per ICDS. | | | | | | | | | | | |
| S.No. | ICDS | Disclosure | | | | | | | | | | |
| 14 a | Method of valuation of closing stock employed in the previous year. | | | AT COST PRICE MARKET PRICE WHICH EVER IS LOWER | | | | | | | | |
| 14 b | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | | | | No | | | | | | | |
| Particulars | | | Increase in profit(Rs.) | Decrease in profit(Rs.) | | | | | | | | |
| 15 | Give the following particulars of the capital asset converted into stock-in-trade | | | | | | | | | | | |
| S.No. | (a) Description of capital asset | (b) Date of acquisition | (c) Cost of acquisition | (d) Amount at which the asset is converted into stock-in trade | | | | | | | | |
| | Nil | | | | | | | | | | | |
| 16 | Amounts not credited to the profit and loss account, being:- | | | | | | | | | | | |
| 16 a | The items falling within the scope of section 28 | | | | | | | | | | | |
| | S.No. | Description | Amount | | | | | | | | | |
| | | Nil | | | | | | | | | | |
| 16 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 and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned | | | | | | | | | | | |
| | S.No. | Description | Amount | | | | | | | | | |
| 16 c | Escalation claims accepted during the previous year | | | | | | | | | | | |
| | S.No. | Description | Amount | | | | | | | | | |
| | | Nil | | | | | | | | | | |
| 16 d | Any other item of income | | | | | | | | | | | |
| | S.No. | Description | Amount | | | | | | | | | |
| | | Nil | | | | | | | | | | |
| 16 e | Capital receipt, if any | | | | | | | | | | | |
| | S.No. | Description | Amount | | | | | | | | | |
| | | Nil | | | | | | | | | | |
| 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: | | | | | | | | | | | |
| S.No. | Details of property | Address Line 1 | Address Line 2 | City/Town/District | State | Pincode | Consideration received or accrued | Value adopted or assessed or assessable | | | | |
| 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:- | | | | | | | | | | | |
| S.No. | Description of Block of Assets/ Class of Assets | Rate of depreciation (In Percent-age) | Opening WDV / Actual (A) | Adjustment to WDV u/s 115BA | Adjustment written down value | Additions | | | Deduct ions (C) | Depreciation Allowable (D) | Written Down Value at the end of the year (A +B-C-D) | |
| | | | | | | Purchase Value (1) | CENT VAT (2) | Change in Rate of Ex-change (3) | Subsidy/Grant (4) | Total Value of Purchases (B) (1+2+3+4) | | |
| 1 | Furnitures & Fittings @ 10% | 10% | 116365 | | 116365 | | | | | | 11636 | 104728 |



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| | | | | | | | | | | | | | |
|---|-------------------------|-----|-------------|--|-------------|--|--|--|--|--|--|--------|-------------|
| 2 | Plant & Machinery @ 40% | 40% | 723 | | 723 | | | | | | | 289 | 434 |
| 3 | Plant & Machinery @ 15% | 15% | 385815 4 | | 385815 4 | | | | | | | 578723 | 327943 1 |

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

| S.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. |
|-------|---------|---|--|
| Nil | | | |

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

| S.No. | Description | Amount |
|-------|-------------|--------|
|-------|-------------|--------|

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

| S.No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|-------|----------------|-----------------------------|----------------------|------------------------|---|
| Nil | | | | | |

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

| S.No. | Particulars | Amount in Rs. |
|---|-------------|---------------|
| Capital expenditure | | |
| Personal expenditure | | |
| Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party | | |
| Expenditure incurred at clubs being entrance fees and subscriptions | | |
| Expenditure incurred at clubs being cost for club services and facilities used. | | |
| Expenditure by way of penalty or fine for violation of any law for the time being force | | |
| Expenditure by way of any other penalty or fine not covered above | | |
| Expenditure incurred for any purpose which is an offence or which is prohibited by law | | |

(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:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|

(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)

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|------------------------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|------------------------|

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

(A) Details of payment on which tax is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|
|-------|-----------------|-------------------|-------------------|-------------------|--------------------------------|----------------|----------------|--------------------------|---------|

(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.

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted | Amount out of (VI) |
|-------|-----------------|-------------------|-------------------|-------------------|------------|----------------|----------------|--------------------------|---------|------------------------|--------------------|
|-------|-----------------|-------------------|-------------------|-------------------|------------|----------------|----------------|--------------------------|---------|------------------------|--------------------|



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|--|---|------------------------|-----------------------|---------------------------|--------------------------------|---|----------------|----------------|--------------------------|--------------------|-------------------------|--------------------------------------|
| | | | | | | payee, if available | | | | | | deposited, if any |
| (iii) as payment referred to in sub-clause (ib) | | | | | | | | | | | | |
| (A) Details of payment on which levy is not deducted: | | | | | | | | | | | | |
| | S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | | |
| (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. | | | | | | | | | | | | |
| | S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, if any |
| (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). | | | | | | | | | | | | 0 |
| | S.No. | Date of payment | Amount of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City | Pincode | | | |
| (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; | | | | | | | | | | | | |
| | S.No. | Particulars | Section | Amount debited to P/L A/C | Amount Admissible | Amount Inadmissible | Remarks | | | | | |
| (d) Disallowance/deemed income under section 40A(3): | | | | | | | | | | | | |
| (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: | | | | | | | | | | | | Yes |
| | S.No. | Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | Permanent Account Number of the payee, if available | | | | | | |
| (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) | | | | | | | | | | | | Yes |
| | S.No. | Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | Permanent Account Number of the payee, if available | | | | | | |
| (e) Provision for payment of gratuity not allowable under section 40A(7) | | | | | | | | | | | | 0 |
| (f) Any sum paid by the assessee as an employer not allowable under section 40A(9) | | | | | | | | | | | | 0 |
| (g) Particulars of any liability of a contingent nature | | | | | | | | | | | | |
| | S.No. | Nature Of Liability | | | | | Amount in Rs. | | | | | |
| (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 | | | | | | | | | | | | |
| | S.No. | Nature Of Liability | | | | | Amount in Rs. | | | | | |
| (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 payment made to persons specified under section 40A(2)(b). | | | | | | | | | | | |
| | S.No. | Name of Related Person | PAN of Related Person | Relation | Nature of transaction | Payment Made(Amount) | | | | | | |
| 24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. | | | | | | | | | | | | |
| | S.No. | Section | Description | | | | | Amount | | | | |
| Nil | | | | | | | | | | | | |
| 25 Any amount of profit chargeable to tax under section 41 and computation thereof. | | | | | | | | | | | | |
| | S.No. | Name of Person | Amount of income | Section | Description of Transaction | | | | | Computation if any | | |
| Nil | | | | | | | | | | | | |
| 26 (i)* | In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:- | | | | | | | | | | | |
| 26 (i)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 :- | | | | | | | | | | | |

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|---|---|---|---------------------------------|--|----------------------------------|---------------------------------|------------------------------|---------------------------------|-----------------|---|-------------------------------|---------------------------------------|-------------------|
| 26 | (i)(A)(a) | Paid during the previous year | | | | | | | | | | | |
| | S.No. | Section | | | | | Nature of liability | | | | | Amount | |
| | Nil | | | | | | | | | | | | |
| 26 | (i)(A)(b) | Not paid during the previous year | | | | | | | | | | | |
| | S.No. | Section | | | | | Nature of liability | | | | | Amount | |
| 26 | (i)B | was incurred in the previous year and was | | | | | | | | | | | |
| 26 | (i)(B)(a) | Paid on or before the due date for furnishing the return of income of the previous year under section 139(1) | | | | | | | | | | | |
| | S.No. | Section | | | | | Nature of liability | | | | | Amount | |
| | Nil | | | | | | | | | | | | |
| 26 | (i)(B)(b) | not paid on or before the aforesaid date | | | | | | | | | | | |
| | S.No. | Section | | | | | Nature of liability | | | | | Amount | |
| | Nil | | | | | | | | | | | | |
| (State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.) | | | | | | | | | | | | | |
| No | | | | | | | | | | | | | |
| 27 | a | Amount of Central Value Added Tax Credits/ 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 and Loss/Accounts | |
| | | Opening Balance | | | | | | | | | | | |
| | | Credit Availed | | | | | | | | | | | |
| | | Credit Utilized | | | | | | | | | | | |
| | | Closing/Outstanding Balance | | | | | | | | | | | |
| 27 | b | Particulars of income or expenditure of prior period credited or debited to the profit and loss account :- | | | | | | | | | | | |
| | | S.No. | Type | Particulars | | | Amount | | | Prior period to which it relates (Year in yyyy-yy format) | | | |
| | | Nil | | | | | | | | | | | |
| 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)(viii) | | | | | | | | | | | | |
| | S.No. | Name of the person from which shares received | PAN of the person, if available | Name of the company from which shares received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares | | | | | |
| | Nil | | | | | | | | | | | | |
| 29 | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same | | | | | | | | | | | | |
| | S.No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | No. of Shares | Amount of consideration received | Fair Market value of the shares | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| A(b) | If yes, please furnish the following details: | | | | | | | | | | | | |
| | S.No. | Nature of income: | | | | | Amount (in Rs.) | | | | | | |
| 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(b) | If yes, please furnish the following details: | | | | | | | | | | | | |
| | S.No. | Nature of income: | | | | | Amount (in Rs.) | | | | | | |
| 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) | | | | | | | | | | | | |
| | S.No. | Name of the person from whom amount borrowed | PAN of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | State | Pin code | Amount borrowed | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |



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| (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.) | | | | | | | | | |
|--|------|---|-------------------|----------------------|--|-------------------------|--|---|--|
| 31 | 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 :- | | | | | | | |
| | | S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | Nature of transaction | Amount of Receipt | Date of receipt | |
| 31 | 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 :- | | | | | | | |
| | | S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | | Amount of Receipt | | |
| 31 | b(c) | Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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 :- | | | | | | | |
| | | S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | Nature of transaction | Amount of Payment | Date of Payment | |
| 31 | b(d) | Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of 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 :- | | | | | | | |
| | | S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | | Amount of Payment | | |
| (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) | | | | | | | | | |
| 31 | 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:— | | | | | | | |
| | | S.No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Amount of the repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account. | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |
| | | Nil | | | | | | | |
| 31 | 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:— | | | | | | | |
| | | S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | | 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 | | |
| | | Nil | | | | | | | |



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| | | | | | |
|------|--|-------------------|----------------------|--|---|
| 31 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:— | | | | |
| | S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | 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. |
| | Nil | | | | |

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any 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 extent available | | | | | | | |
| | S.No. | Assessment Year | Nature of loss/allowance | Amount as returned | All losses/allowances not allowed under section 115BAA | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only) | Amount as assessed (give reference to relevant order) Amount U/S and Date | Remarks |
| | Nil | | | | | | | |

| | | |
|------|--|-----------------------|
| 32 b | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | Not Applicable |
|------|--|-----------------------|

| | | |
|------|--|-----------|
| 32 c | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. | No |
| | If yes, please furnish the details below | |

| | | |
|------|---|-----------|
| 32 d | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year | No |
| | If yes, please furnish details of the same | |

| | | |
|------|---|--|
| 32 e | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 | |
| | If yes, please furnish the details of speculation loss if any incurred during the previous year | |

| | | | |
|----|--|---------|-----------|
| 33 | Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) | | No |
| | S.No. | Section | Amount |
| | Nil | | |

| | | | | | | | | | | | |
|------|---|--------------------------------------|---------|-------------------|--|--|---|--|---|--|---|
| 34 a | Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish | | | | | | | | | | No |
| | S.No. | Tax deduction and collection Account | Section | Nature of payment | Total amount of payment or receipt of the nature | Total amount on which tax was required to be | Total amount on which tax was deducted or | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited |



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|-----|--|---|--|---|---|------------------------------------|--|---|--|-----------------------------|----------------------|--------------------------|
| | Number (TAN) | | specified in column (3) | deducted or collected out of (4) | collected at specified rate out of (5) | | collected at less than specified rate out of (7) | | to the credit of the Central Government out of (6) and (8) | | | |
| Nil | | | | | | | | | | | | |
| 34 | b | Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: | | | | | | | | Yes | | |
| | | S.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 | If not, please furnish list of details/ transactions which are not reported | | | | |
| | | 1 | BBNM01736A | 26Q | 01/04/2019 | 31/03/2020 | Yes | | | | | |
| 34 | c | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish | | | | | | | | Not Applicable | | |
| | | S.No. | Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) along with date of payment. | Amount | Dates of payment | | | | | |
| Nil | | | | | | | | | | | | |
| 35 | a | In the case of a trading concern, give quantitative details of principal items of goods traded | | | | | | | | | | |
| | | S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Sales during the previous year | Closing stock | Shortage, excess, if any | | | |
| Nil | | | | | | | | | | | | |
| 35 | b | In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :- | | | | | | | | | | |
| 35 | bA | Raw materials : | | | | | | | | | | |
| | | S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Consumption during the previous year | Sales during the previous year | Closing stock | *Yield of finished products | *Percentage of yield | Shortage, excess, if any |
| Nil | | | | | | | | | | | | |
| 35 | bB | Finished products : | | | | | | | | | | |
| | | S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage, excess, if any | | |
| Nil | | | | | | | | | | | | |
| 35 | bC | By products : | | | | | | | | | | |
| | | S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage, excess, if any | | |
| Nil | | | | | | | | | | | | |
| 36 | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :- | | | | | | | | | | | |
| | S.No. | (a) Total amount of distributed profits | (b) Amount of reduction as referred to in section 115-O(1A)(i) | (c) Amount of reduction as referred to in section 115-O(1A)(ii) | (d) Total tax paid thereon | (e) Date of Payment with Amounts | | | | | | |
| | | | | | | Amount | Dates of payment | | | | | |
| Nil | | | | | | | | | | | | |



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|---|---|--|---|---|---------------------------------------|---|---|----------------|
| A(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 |
| A(b) | If yes, please furnish the following details: | | | | | | | |
| | S.No. | Amount received (in Rs.) | | | | Date of receipt | | |
| 37 | Whether any cost audit was carried out | | | | | | | Not Applicable |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor | | | | | | | |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944 | | | | | | | Not Applicable |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor | | | | | | | |
| 39 | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor | | | | | | | Not Applicable |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor | | | | | | | |
| 40 | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: | | | | | | | |
| No | Particulars | Previous Year | | | Preceding previous Year | | | |
| a | Total turnover of the assessee | 29884852 | | | 24713901 | | | |
| b | Gross profit / Turnover | | | % | | | | % |
| c | Net profit / Turnover | 1349650 | 29884852 | 4.52 % | 1456289 | 24713901 | 5.89 % | |
| d | Stock-in-Trade / Turnover | | | % | | | | % |
| e | Material consumed/ Finished goods produced | | | % | | | | % |
| (The details required to be furnished for principal items of goods traded or manufactured or services rendered) | | | | | | | | |
| 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 | | | | | | | |
| | S.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 | |
| | Nil | | | | | | | |
| 42 | A(a) | Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? | | | | | | No |
| | A(b) | If yes, please furnish the following details: | | | | | | |
| | S.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/ transactions which are required to be reported | If not, please furnish list of the details/ transactions which are not reported | |
| 43 | A(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 |
| | A(b) | If yes, please furnish the following details: | | | | | | |
| | S.No. | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of alternate reporting entity (if applicable) | Date of furnishing of report | | | |
| | A(c) | If Not due , 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, 2021) | | | | | | | |
| | S.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 | | | |

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Place **BHUBANESWAR**
Date **04/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address


RAMESH K. KEJRIWAL
060355
0324527E
**ROOM NO-13& 14 APEX MARKET CO
MPLEX CUTTACK ROAD KALPANA S
QUARE ., BHUBANESWAR, ODISHA,
751006.**

| | |
|---------------------|----------|
| Form Filing Details | |
| Revision/Original | Original |

| Addition Details(From Point No. 18) | | | | | | | | |
|--------------------------------------|--------|------------------|-----------------|--------|--------------------------|----------------------|---------------|--------------|
| Description of Block of Assets | Sl.No. | Date of Purchase | Date put to use | Amount | Adjustment on account of | | | Total Amount |
| | | | | | MODVAT | Exchange Rate Change | Subsidy Grant | |
| Furnitures & Fittings @ 10% | | | | | | | | |
| Total of Furnitures & Fittings @ 10% | | | | | | | | |
| Plant & Machinery @ 40% | | | | | | | | |
| Total of Plant & Machinery @ 40% | | | | | | | | |
| Plant & Machinery @ 15% | | | | | | | | |
| Total of Plant & Machinery @ 15% | | | | | | | | |

| Deduction Details(From Point No. 18) | | | |
|--------------------------------------|--------|-------------------|--------|
| Description of Block of Assets | Sl.No. | Date of Sale etc. | Amount |
| Furnitures & Fittings @ 10% | | | |
| Total of Furnitures & Fittings @ 10% | | | |
| Plant & Machinery @ 40% | | | |
| Total of Plant & Machinery @ 40% | | | |
| Plant & Machinery @ 15% | | | |
| Total of Plant & Machinery @ 15% | | | |

This form has been digitally signed by **RAMESH KUMAR KEJRIWAL** having PAN **AGWPK9101A** from IP Address **117.217.57.100** on **2021-02-13 13:05:14.0** .
Dsc **SI No and issuer 8471840595162CN=Verasys CA**
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c203226e6420466c6f6f722c20426861766e61204275696c64696e67.STR
Marg,ST=Maharashtra,2.5.4.17=#1306343030303235,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN



- 4 DEC 2020