ANNUAL REPORTS

OF

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED CIN: U455000R2019PTC032287

2020-21

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

CIN: U749000R2016PTC025287

Regd. Address :-

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

Audi	ted Ba	lance Sheet as on 31st March 2021	Note No.	Figures as per end of the current Financial Year	Figures as per end of the previous Financial year
ı.	EQUIT	Y AND LIABILITIES		Amount in Rs.	Amount in Rs.
	1. Sł	nareholders' Funds			
		a) Share Capital	1	100 000	
		b) Reserves & Surplus	2	100,000	100,000
		c) Money Received against Share Warrants	2	(30,334)	(14,577)
				50.555	
				69,666	85,423
	2. Sh	are Application Money Pending for Allotment	3		
	3. No	on-Current Liabilities			
	a) Long Term Borrowings	4	1,900,000	
	b	Deferred Tax Liabilities	5	1,900,000	1,900,000
	C	c) Other Long Term Liabilities	6		
	С) Long Term Provisions	_		
	4. Cui	rrent Liabilities		1,900,000	1,900,000
	a) Short Term Borrowings	7		
	b		7 8	•	-
	c)	Other Current Liabilities	9		_
	ď) Short Term Provisions	10	14,900	9,900
				14,900	9,900
	5. TO 1	TAL		1,984,566	1,995,323



II. ASSETS

÷				
1. Non-Current Assets				
a) Fixed Assets				
i) Tangible A	Assets			
ii) Intangible		25	-	
	ork in Progress		-	
	Asset under Development		•	
	- evelopment		-	-
b) Non-Current Inves	stments			
c) Deferred Tax Asse	t	11	i de la compania del compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania de la compania del compania	- 1
d) Long-Term Loans	and Advances	12	9	-
e) Other Non- Curren		13		-
		-	13,500	18,000
2. Current Assets	in ,		13,500	18,000
a) Current Investmen	t			
b) Inventories		14	_	•
c) Trade Receivables		15	50,000	8 -
d) Cash and Cash Equ	ivalents	16	4 004	<u>,</u> = 1 €
e) Short Term Loans a	and Advances	17	1,081,066	1,824,823
f) Other Current Asse	ts	17	840,000	152,500
		_	-	-
			1,971,066	1,977,323
3. TOTAL				•
		<u></u>	1,984,566	1,995,323
III. Significant Accounting Policie		Α		
IV. Notes on Financial Statement	ts	1 to 25		
As per our separate report of	even date			
F-v-o-				
For SB Samanta & Co.		For and	on behalf of the Board	•
Chartered Accountants	For Shri	Caitanya Builde	rs and For Shri Ca	itanya Builders an
F.R.N. 325443E	Dev	relopers Put 1 to	Develo	opers Pvt. Ltd.
of Bungan Ell & Miles .		fringsh Kum		(Jusen Das
Dillin Kullan Mich	Ma	inaging Director		Director

Dillip Kumar Mishra, FCA M.No-068678

(Partner)

Place:

Bhubaneswar

Dated:

09/11/2021

Managing Director **Managing Director** Jusen Das Director

Director

CIN: U749000R2016PTC025287

Regd. Address :-

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

Audited Profit and Loss Statement for the year ended on 31st March 2021

I.	Revenue from Operations	 Note No.	Figures as end of the o reporting p	current period	Figures as at the end of the previous reporting period Amount in Rs.
II	Other Income			=	-
		19		-	:=
III	. Total Revenue (I +II)			· -	
IV	Expenses:				
	a) Cost of service/Project Executedb) Purchase of Stock-in-Trade	20	1	50,000	
	 c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade 	21	(50,000)	
	d) Employee Benefits Expense	22			
	e) Finance Costs			-	
	f) Depreciation and amortisation Expenses	23		1,357	177
	g) Other Expenses	10			÷
		24		4,400	14,400
	h) Total Expenses		1!	5,757	14,577
V.	Profit Before Exceptional and Extraordinary Items & Tax (III-IV).		(1	5,757)	(14,577)
VI.	Exceptional Items				-
VII.	Profit Before Extraordinary Items and Tax (V - VI)	-	(15	,757)	(14,577)
VIII.	Extraordinary Items				-
IX.	Profit Before Tax (VII - VIII)	-	/1E	,757)	
		=	(13)	=======================================	(14,577)
Х.	Tax Expense:			×	
	a) Current Income Tax				
	b) Deferred Tax			-	-
				-	



XI.	Profit/(Loss) for the year from Continuing Open	rations (IX-X)	(15,757)	(14,577)
XII.	Profit/(Loss) from discontinuing operations		-	_
XIII.	Tax Expense of Discounting Operations			-
XIV.	Profit/(Loss) from Discontinuing Operations (XI	II - XIII)		
XV.	Profit/(Loss) for the period (XI $+$ XIV)		(15,757)	(14,577)
XVI.	Earning per Equity Share (Face Value of Rs. 1	0 each)		
	a) Basic b) Diluted		(1.58)	(1.46)
XVII.	Significant Accounting Policies	A		
	Notes on Financial Statements	1 to 25		
NTA &	As per our separate report of even date For SB Samanta & Co.	For and on be	half of the Board	
ahubanesi	Chartered Accountants F.R.N. 325443E	For Shri Caitanya Builders and Developers Pvt. Ltd.	Develop	anya Builders and Bers Pvt. Ltd. av Das
-	100/11/11/11/10/0	Managing Director	D	irector
artered	Dimp Kumar Mishra, FCA	Managing Director	Dire	ctor

Director

M.No-068678 (Partner)

Place: Bhubaneswar
Dated: 35/10/2021

Regd. Address :-

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

Cash Flow Statement for the Year Ended on 31st March 2021

A	CASH ELOW FROM ORTHOGO	Figures as at the end of the current reporting period	Figures as at the end of the
•	CASH FLOW FROM OPERATING ACTIVITIES		previous
	Profit before taxation & exceptional items	(15,757)	(14,577)
	Add: Adjustments for:		
	Depreciation		
	Finance Cost		•
	Deferred Tax liability/asset	1,357	177
	Preliminary Exp. W. off	-	5 <u>₩</u> 5
	Depreciation Adj. on sale of Fixed Assets	4,500	4,500
	Operating profit before Working	-	(1 -
	Capital change	(9,900)	(9,900)
	Add : Adjustments for :		
	Trade & other receivables		
	Inventories	Na az Szinderennek	-
	Trade payable & other liabilities	(50,000)	-
		(147,500)	(165,100)
	Cash generation from operation	(207,400)	(175,000)
	Less; Current Income tax, Deferred Tax		(175,000)
	Net cash flow from operating activities		
В		(207,400)	(175,000)
	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets		
	Investment	(F3F 000)	•
	Capital Introduced	(535,000)	-
	Net cash flow from Investing Activities	(535,000)	-
С	CASH FLOW FROM FINANCING ACTIVITIES	(333,000)	-
	Interest paid		
	Borrowings Availed	(1,357)	(177)
	Issue of share in cash	-	1,900,000
	Repayment of Borrowings	<u>.</u>	100,000.00
			-
	Net cash flow from Financing activities	(1,357)	1,999,823
D 1	Increase/Decrease in cash and		
	cash equivalent	(743,757)	1,824,823
	Cash and cash equivalent as at beginning	1,824,823	
FC	Cash and cash equivalent as at closing	1,081,066	1 004 000
	As per our separate report of even date	-,,	1,824,823
	As per our separate report of even date	1,081,066	1,

For S B Samanta & Co Chartered Accountants Chartered Accou

uejunos

M.No-068678

Place: Bhubaneswar

Dated: 35/15/2021

For Shri Caiteonard & Hehaleofthe Board

Developers Pvt. Ltd. Annah

Managing Director **Managing Director**

For Shri Caitanya Builders and Developers Pvt. Ltd.

Guen Das

Director

Director

Regd. Address :-PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

Notes to financial statements for the year ended 31st March, 2021

	SHARE CAPITAL	As at 31st March, 2021	As at 31st March, 2020
	Authorised :		
	1,00,000 Equity Shares of		
	Rs.10/-each (previous Year: 1,00,000)	1,000,000	1,000,000
1	Issued:		
	10,000 Equity Shares of		
	Rs.10/- each	100,000	100,000
5	Subscribed:		
	10,000 Equity Shares of		
	Rs.10/- each	100,000	100,000
P	Paid up :		
	10,000 Equity Shares of	account of	
	Rs.10/- each	100,000	100,000
	 a) Reconciliation of the shares outstanding at the beginning and at the end o 	f the reporting period	
	i) At the beginning of the period		
		10,000	10,000
	ii) At the end of the period	10.000	¥
1	b) Terms/right attached to equity change	10,000	10,000
	b) Terms/right attached to equity shares		

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 in 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,		As at 31st March, 20	20
Equity Share holder	No. of Shares	% Held	No. of Shares	% Held
i) AVINASH KUMAR ii) TUSAR DAS	6,000 4,000	60% 40%	6,000 4,000	60% 40%
	10,000	100%	10,000	100%

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.



		RESERVES & SURPLUS a) Capital Reserve		As at 31st March	As at 31st March, 2020
		Opening Balance			- Harcii, 2020
		Add: Current year Transfer		-	=
		Less Written Back in Cur. Year		-	-
		Closing Balance		-	-
	L				-
	b	Opening Balance			
		Add: Current year Transfer		=	%=
		Less Written Back in Cur. Year			-
		Closing Balance		15	-
	c)	Opening Balance			
		Add: Security Premium Credited on share Issue		= =	₩.
		Less Premium Utilised for Various Resin		_	
		Closing Balance		-	
				-	
	d)		and loss		
		Balance as per last Balance Sheet			
				(14,577)	
		Add: Profit / Loss for the year		45	
				(15,757)	(14,577)
		Total Reserves and surplus		(20.224)	
		Lance Southern State of the Control		(30,334)	(14,577)
		Less: Preference Dividend and Tax		-	-
		Total Reserves and surplus			
_	~			(30,334)	(14,577)
э.	SH	ARE APPLICATION MONEY			
		Share Application Money Pending for Allotment		s -	
					1770
				As at 31st March,	
4.	LOI	NG TERM BORROWINGS		2021	As at 31st March, 2020
	i)	Term Loan - Secured			
		a) Term Loan			
		b) Other Loans		(E	-
	ii)	Term Loan - Unsecured		= . =	-
	,	Cim Loan - Offsecured		1,900,000	1,900,000
				1,900,000	1,900,000
. 1	DEF	ERRED TAX LIABILITY		As at 31st March, 2021	As at 31st March, 2020
r	ام(م	tod to Fixed A.			
	reidi	ted to Fixed Assets			
		Deferred Tax Liability as per last Balance Sheet			
Δ	dd ·			-	e al =1
		DTL generated during the year		98 9 20	
					-
					- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1



5.

6. OTHER LONG TERM LIABILITY	TEC	TT	,	27/	R	ΤΔ	1	TERM	ONG	L	IER	TH	0	6.
------------------------------	-----	----	---	-----	---	----	---	------	-----	---	-----	----	---	----

Security Deposit Received (Unsecured)

7. SHORT TERM BORROWINGS

- i) Loans Payable on Demand Secured
 - a) Cash Credit
 - b) Short Term Loans Unsecured



8. TRADE PAYABLES

Closing Balance

		Trade Creditors		
				-
9).	OTHER CURRENT LIABILITIES	•	-
		a) Current maturities of long-term borrowings		
		b) Interest accrued and due on borrowings	1.55	-
			-	•
		c) Creditor for Capital Expenses	(4) 15 5	Ξ.
		d) Other Payables	14,900	9,900
			14,900	(
10		SHORT TERM PROVISIONS	14,900	9,900
		a) Provision for Income Tax.		
		The state of the s	. E.	12
				0 1
11.	NON	CURRENT INVESTMENTS	-	
		Long Term Investment		
		Unquoted Equity Shares in Corporate	A 12	-
		Other Investments	•	s = :
		*		
12.	LONG (Unsec	TERM LOANS & ADVANCES ured, Considered Good)		
	i) S	Security Deposits		
	ii) C	Other Loans & Advances	-	•
		2	,	-
13.	OTHER	NON-CURRENT LOANS AND ADVANCES		8=
	(Misc.	Expenditure to the extent not written off or adjusted)		
		nary Expenses		
		s per last accounts	18,000	-
	In	curred during the year		22,500.00
	Αr	mortised during the year	4,500	
			4,300	4 500 00

4,500

13,500

4,500.00

18,000



(valued a	it lower of cost and net realizable value)		
i) Rav	w Materials		
ii) Wo	rk-in-Progress		
iii) Fini	ished Goods	50,000	-
iv) Sto	res, Spares & Maintenance Goods	= 1	-
	or pure a rialite lance goods	-	=0
15. TRADE R	ECEIVABLE	50,000	
Trade Rec	eivable Outstanding for a period less than Six		
Seci	om the date they are due for payment. ured, considered good		
Unse	ecured, considered good	-	(-
Unse	ecured, considered doubtful	. =	-
Less; Prov	rision for doubtful debts		:=
Trade Rece	eivable Outstanding for a period exceeding		-
six months	from the date they are due for payment.		
Secu	ired, considered good		
Unse	ecured, considered good		-
Unse	cured, considered doubtful	<u>1000</u>	(F
Less; Provi	ision for doubtful debts		8
		-	
			-
16. CASH & C	ASH EQUIVALANTS		
Cash on Ha	nd		
Balance wit	h Scheduled Banks :	447,900.00	= 9
a) In Cu	rrent Accounts		
b) In Fix	red Deposit Accounts	633,166	1,824,823
c) Intere	est Accrued on Fixed Deposits	*	1=
		1,081,066	1,824,823
17. SHORT TER	RM LOANS & ADVANCES		
(Unsecured,	Considered Good)		
Capita	al Advances	_	
Others	s Loans & Advances		-
	and an evalued	840,000	152,500
		840,000	152,500
18. SALES			
Sale of	f Products		
Sale of	f Services	***I ¥ %	~
Other	Operating Revenue		
Revenu	ue from Operations		
19. OTHER INC		<u> </u>	-
	t Income	, · · · · · · · · · · · · · · · · · · ·	
	t Income non-operating Income	-	*
other I	on operating income		-
	(*) *		
	S Jacks Jacks		-

14 INVENTORIES

20. COST OF RAW MATERIALS CONSUMED

Opening Stocks			
Add: Purchases			
Add: Purchases		_	_
Add: Service Cost		_	
Less: Closing Stocks		50,000	
		50,000	
21. CHANGE IN INVENTORIES OF WORK-INPROGRESS 8			
FINISHED GOODS	k		
Opening Stocks			
Work-in-Progress			
Finished Goods		-	=0
		•	
Less: Closing Stocks			-
Work-in-Progress		F0 000	
Finished Goods		50,000	19 4
		50,000	
		(50,000)	
22. PAYMENTS & BENEFITS TO EMPLOYEES			
Salary & Wages and Bonus			
Contribution to Provident and Other Funds		-	-
osharbation to Provident and Other Funds		-	-
Staff Welfare Expenses			
		<u> </u>	-
22 57114115			-
23. FINANCE COST			
Interest			
Bank Charges		-	-
Processing Fees		1,357	177
24 07455 575555		1,357	•
24. OTHER EXPENSES		1,357	177
Operating Expenses			
Fuel & Energy Cost			
Electricity Charges		*	-
Carriage Inwards		-	
Consumable Stores			-
Entry Tax			-
Octrai and Other Duties & Taxes			-
Repairs & Maintenance:		-	1:-
Building			
Plant & Machinery Others		. -	1
	_		-
			-



Selling & Distribution Expenses			
Business Development Exp.			
Advertisement & Publicity		<i>.</i> €	-
Bad Debts written off		-	-
Commission on Sale		:-	-
VAT		ie.	-
Loading & Unloading Charges		(E	100 000
Carriage Outwards		i ≟	-
Establishment Expenses			
Travelling & Conveyance			
Telephone Expenses			<u>=</u>
Computer Maintenance		€.	-
Printing & Stationery			_
Postage & Courier		-	
News Papers & Periodicals		% =	
Rent, Rates & Taxes		v -	_
Internal Audit Fee		-	-
Payment to Auditor :		-	=:
As Audit Fees			
Legal & Professional charges		5,900	5,900
Directors' Remuneration		•	
Insurance Charges			-
Preliminary expenditure w/off		=	:=
Security Service Charges		4,500	4500
Filing & License fees		-	-
Misc.Expenses		4,000	4,000
		Vi	-
		14,400	14,400
ross Total of Other Expenses			
the state of the s		14,400	14,400



Regd. Address :-PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

FIXED ASSETS AS ON 31,03,2021

NOTE "25" - FIXED ASSETS

					AS DEP CO	AS DED COMPANIES ACT 2002	77 .				
					O NE LEGIS	CIVIL AINIES ACI, 201	3				
		THE REPORT OF THE PERSON OF TH	GROSS BLOCK	BLOCK			0030	DEDBECIATION			
PARTICULARS	RATE	BALANCE	ADDITION	ADDITION/DELETIONS	GROSS		DEFE	TILLYTER		NET	NET BLOCK
		AS ON 01.04.20	ADDITIONS	DELETIONS	BLOCK AS ON	DEP. 01.04.20	DNINO	DOMING THE YEAR	TOTAL AS ON		
TANGIBLE ASSETS					31.03.21		ADDITIONS	DELETIONS	31.03.21	AS ON 31.03.21	AS ON 31.03.20
Land	7000	日本の日本の大学 日本の大学の大学は一大学の大学の大学の									The state of the s
	0.00%	September 198				STREET, STATE OF STREET, STATE OF STATE					
Building	4.87%								Section 1		The state of the s
Plant & Machinery	18.10%				•		•				· · · · · · · · · · · · · · · · · · ·
Furniture & Fixtures	25.89%			•		•					
Electrical Installation	25 89%				-						•
Vehiole	2000		•	•					Prince Control of the Prince of State o		•
venicle	31.23%							•			
Computers	63.16%					•	•				
Tangible Assets Total (A)	otal (A)	•				1	•				
INTANGIBLE ASSETS				•		•	•	•			
Intangible Assets											1
S Attangible Assets Total (B)		•								Manager Committee of the Committee of th	
Total (A+B)								•			
			•	•	•						

FIXED ASSETS AS ON 31.03.2020

NOTE "25" - FIXED ASSETS

	31		GROSS BLOCK	ВГОСК							
PARTICULARS	RATE		ADDITION	ADDITION/DELETIONS			DEPR	DEPRECIATION		NET	NET BLOCK
		BALANCE			GROSS		DURING	DURING THE YEAR			
		AS ON 01.04.19	ADDITIONS	DELETIONS	BLOCK AS ON 31.03.20	DEP. 01.04.19	ADDITIONS	DELETIONS	TOTAL AS ON 31.03.20	AS ON 31.03.20	AS ON 31.03.19
TANGIBLE ASSETS											
Land	0.00%										
Building	4.87%							•			
	10,100						•	•			
Office Equipment	18.10%		•								Fallowald Call Language Co.
Furniture & Fixtures	25.89%								•		
Electrical Installation	25.89%			•		•		ı		•	
			The second second second								
Vehicle	31.23%								•		•
Computers	63.16%				-						
Tangible Assets Total (A)	ital (A)	•		•		•		•			
INTANGIBLE ASSETS				•							
Intangible Assets			8			阿拉斯特里米斯拉斯					
Intangible Assets Total (B)	otal (B)				•						
Total (A+B)					•	•	•		•		
					•	•					

SHRI CAITANYA BUILDERS AND DEVELOPERS PRIVATE LIMITED

Read. Address :PLOT NO- 690/13, BEHERA SAHI, NAYAPALLI, BHUBANESWAR, Khordha ODISHA- 751012

				TOTAL VIOLETTA	TZOZ:CO:TC NO CH CIRCO				
	-			As per Income	As per Income Tax Act, 1961				
			GROSS BLOCK	BLOCK			DEPRECIATION		
PARTICULARS	RATE	WDV AS ON	ADDIT	ADDITIONS	DELETIONS	DEB 01 04 10		TOTAL AS ON	
TANCIBLE ACCETS		03:10:10	>180 DAYS	<180 DAYS		021.01.04.20	DUKING THE YEAR	31.03.21	7:50:15
I ANGIDLE ASSE IS									
Land	0.00%								100 mm
Building	10.00%				•	•	•	,	٠
Plant & Machinery	15.00%								ı
Furniture & Fixtures	10.00%								•
Electrical Installation	10.00%							•	•
					•	•	•		
Office Equipment	15.00%	•		•					•
Computers	40.00%							•	
Tangible Assets Total (A)	Total (A)					•			
INTANGIBLE ASSETS			•				•		•
Intangible Assets	25.00%			3				THE REPORT OF THE PROPERTY OF	17 110 266
Intangible Assets Total (B)	Total (B)						•	•	
Total (A+B)	()								
d			19 にははないできるとうない。	CARLO SECTION OF THE PROPERTY AND ADDRESS OF THE PERSON OF		•		The second secon	

PARTICULARS RATE TANGIBLE ASSETS				0707'C0'TC NO CU CU CO CO				
		33003	As per Incom	As per Income Tax Act, 1961				
		GROSS BLOCK	BLOCK			DEPRECIATION		
TANGIBLE ASSETS	WDV AS ON 01.04.19	ADDI	ADDITIONS	DELETIONS	DEP. 01.04.19	OI BING THE VIEW	TOTAL AS ON	WDV AS ON 31.03.20
CHARLE ASSETS		>180 DAYS	<180 DAYS			DONING THE TEAK		
Land 0.00%		•						
Building 10.00%								
			•	•				
Plant & Machinery 15.00%		•						
Furniture & Fixtures 10.00%					•	•	•	•
Flectrical lastallation 10 00%				•				•
					8			
Office Equipment 15.00%							•	
Computers 60.00%						•	•	
Tangible Assets Total (A)	•						•	
INTANGIBLE ASSETS			•		•	•		
Intangible Assets 25.00%						TO CONTRACT OF STREET OF STREET		
Intangible Assets Total (B)			,					•
Total (A+B)		The second district of the second sec	•			•	•	
							The state of the s	SPACE CATEDRAL CONTROL OF THE CONTRO

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 19th Dec. 2019 in India.

- 1. Contingent liability provided as at 31st March 2021 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 2021. (Rs)	For the year ended 31st March 2020. (Rs)
1	Net profit available for equity share holders	(15,757)	(14,577)
2	No. of share	10,000	10,000
3	Basic earnings per Share(1/2)	(1.58)	(1.46)

- 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	Particulars	For the year 31st	For the year 31ct
no.		March 2021(Rs.)	March 2020(Rs.)
1	Statutory audit fees	5,900	5,900
2	Total	5,900	5,900

For SB Samanta & Co Chartered Accountants

F.R. No 325443E.

Dillip Kumar Mishra, FCA

Partner

Membership No.068678.

Place: Bhubaneswar.

Date: 30/10/2021

Ca /11/2021

for SHRI CAITANYA BUILDERS & DEVELOPERS PRIVATE LIMITED

evelopers Pvt. Ltd.

Manag High Sti Kelowar

Director

DIN:- 08643348

Developers Builders all Overlopers Pvi. Lid:

TUSAR DAS Prector

Director

DIN:- 08643349