

AUDITED FINANCIAL STATEMENTS

2020-21

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

GOUTAM & CO

Chartered Accountants

CA. Goutam Lenka, FCA

101, Bijoyram Villa, Block - A, Ground Floor

491, Nageswar Tangi

Bhubaneswar - 751002

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Audited Balance Sheet as at 31st March, 2021

Particulars	Note No	As at 31 March 2021		As at 31 March 2020
I. EQUITY AND LIABILITIES				
(1) Shareholders' Funds				
(a) Share Capital	2	30,25,000.00	30,25,000.00	
(b) Reserves and Surplus	3	1,14,05,020.00	76,07,360.85	
(c) Money received against share		-		1,06,32,360.85
			1,44,30,020.00	
(2) Share application money				
		-	-	
(3) Non-Current Liabilities				
(a) Long-term borrowings	4	89,51,297.00	99,98,375.76	
(b) Deferred tax liabilities (Net)		-	-	
(c) Other Long term liabilities		-	-	
(d) Long-term provisions		-	-	
			89,51,297.00	99,98,375.76
(4) Current Liabilities				
(a) Short-term borrowings		-	-	
(b) Trade payables	5	55,56,807.00	55,00,587.00	
(c) Other current liabilities	6	2,65,49,200.00	2,68,45,025.80	
(d) Short-term provisions	7	13,09,535.00	9,92,792.00	
			3,34,15,542.00	3,33,38,404.80
Total			5,67,96,859.00	5,39,69,141.41
II. Assets				
(1) Non-current assets				
(a) Fixed assets				
(i) Tangible assets	8	66,65,852.00	74,97,060.58	
(ii) Intangible assets		-	-	
(iii) Capital work-in-progress		-	-	
(iv) Intangible assets under development		-	-	
(b) Non-current investments		-	-	
(c) Deferred tax assets (net)		3,45,960.00	3,70,738.00	
(d) Long term loans and advances		-	-	
(e) Other non-current assets	9	16,75,225.00	16,34,026.20	95,01,824.78
			86,87,037.00	
(2) Current assets				
(a) Current investments		-	-	
(b) Inventories	10	1,78,18,870.00	45,75,500.00	
(c) Trade receivables	11	-	-	
(d) Cash and cash equivalents	12	1,35,49,721.00	66,57,253.17	
(e) Short-term loans and advances	13	1,59,30,457.00	3,27,14,910.46	
(f) Other current assets	14	8,10,774.00	5,19,653.00	4,44,67,316.63
			4,81,09,822.00	
Total			5,67,96,859.00	5,39,69,141.41
Significant accounting policy Notes on financial statements	1 to 22			

As per our report of even date

For Goutam & Co
Chartered Accountants

Goutam Lenka

CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E
UDIN - 22067906ACRNPI7292



Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

For and on behalf of the Board of Directors

Date: 01/11/2021
Place: Bhubaneswar

SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Audited Statements of Profit and Loss for the year ended 31st March, 2021

SI.No	Particulars	Note No	Figures for the current reporting period	Figures for the previous reporting period
I.	Revenue from operations	15	8,54,40,363.00	5,45,57,821.00
II.	Other Income	16	44,540.00	46,534.00
III.	Total Revenue (I +II)		8,54,84,903.00	5,46,04,355.00
IV.	Expenses:			
	Cost of construction	17	8,96,59,250.00	4,86,72,296.58
	Changes in construction work-in-progress / Inventories		(1,32,43,370.00)	(18,68,050.00)
	Employee benefit expense	18	9,20,020.00	9,94,162.71
	Financial costs	19	3,67,544.00	2,89,064.93
	Depreciation and amortization expense	8	9,01,522.00	8,16,781.00
	Administration & Other expenses	20	17,47,964.85	18,64,684.76
	Total Expenses		8,03,52,930.85	5,07,68,939.98
V.	Profit before exceptional and extraordinary		51,31,972.15	38,35,415.02
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V)		51,31,972.15	38,35,415.02
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		51,31,972.15	38,35,415.02
X.	Tax expense:			
	(1) Current tax		(13,09,535.00)	(9,92,792.00)
	(2) Deferred tax		(24,778.00)	(4,416.00)
XI.	Profit/(Loss) from the period from		37,97,659.15	28,38,207.02
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		37,97,659.15	28,38,207.02
XVI.	Earning per equity share:			
	(1) Basic		125.54	93.83
	(2) Diluted		125.54	93.83

Significant accounting policy
Notes on financial statements

1 to 22

As per our report of even date

For and on behalf of the Board of Directors

For Goutam & Co
Chartered Accountants

CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E



Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

Date: 01/11/2021
Place: Bhubaneswar

SKYTECH INFRAPROJECTS PVT. LTD.

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Audited Cash Flow statement for the year ended 31st March, 2021.

	For the Year ended 31st March 2021 (Rs.)	For the Year ended 31st March 2020 (Rs.)
A. Cash flows from operating activities		
Net profit before taxation, and extraordinary item	51,31,972.15	38,35,415.02
Adjustments for:		
Depreciation	9,01,522.00	8,16,781.00
Operating profit before working capital	<u>60,33,494.15</u>	<u>46,52,196.02</u>
Increase in inventories	(1,32,43,370.00)	(18,68,050.00)
Increase in sundry debtors	-	25,000.00
Changes in Short term loans and Advances given	1,67,84,453.46	(11,62,227.52)
Increase in Other Current Assets	(2,91,121.00)	12,55,788.48
Increase in Short term borrowings	-	-
Change in Short term Provision	3,16,743.00	2,91,568.00
Increase in Sundry creditors	56,220.00	55,00,587.00
Increase in Other Liabilities	(2,95,825.80)	6,49,698.80
Increase in Non-Current Assets	(41,198.80)	(41,881.00)
Income taxes paid	(13,09,535.00)	(9,92,792.00)
Net cash flow from operating activities	<u>80,09,859.59</u>	<u>83,09,887.78</u>
B. Cash flows from investing activities		
Purchase of fixed assets	(70,313.00)	(54,82,661.83)
Increase in Non-current investments	-	-
Net Cash Outflow from investing activities.	<u>(70,313.00)</u>	<u>(54,82,661.83)</u>
C. Cash flows from financing activities		
Proceeds from long-term borrowings	(10,47,078.76)	(28,27,318.19)
Increase in long term loans & advances given	-	-
Increase in share capital	-	-
Net cash flow from financing activities	<u>(10,47,078.76)</u>	<u>(28,27,318.19)</u>
Net increase in cash and cash equivalents (A+B+C)	68,92,467.83	(92.24)
Cash and cash equivalents at beginning of period	66,57,253.17	66,57,345.41
Cash and cash equivalents at end of period	<u>1,35,49,721.00</u>	<u>66,57,253.17</u>

Notes: Cash Flow statement has been prepared by adopting indirect method

As per our report of even date

For and on behalf of the Board of Directors

For Goutam & Co
Chartered Accountants

Goutam Lenka
CA. Goutam Lenka
Partner
Membership No. 067906
FRN - 326869E

Rupak panda
DIRECTOR
DIN-1829948

Sonali Panda
DIRECTOR
DIN-3546906

Date: 01/11/2021
Place: Bhubaneswar



SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED

CIN-U45201OR2011PTC013811

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Notes on Financial Statement for the Year ended 31 March 2021

Note No	Particulars	As at 31 March 2021	As at 31 March 2020
1	2	3	4
2	Share Capital		
	Authorised Share capital		
	Equity Share Capital (35,000 Equity shares of Rs. 100/- each)	35,00,000.00	35,00,000.00
		<u>35,00,000.00</u>	<u>35,00,000.00</u>
	Issued, subscribed & fully paid		
	Equity Share Capital (30,250 Equity shares of Rs. 100/- each)	30,25,000.00	30,25,000.00
	Total	<u>30,25,000.00</u>	<u>30,25,000.00</u>
2.I	Details of shares holder holding more than 5% of shares		
	Name of the share holders	No. of shares held	Percentage of
	Rupak panda	16,000.00	52.89%
	Sonali Panda	14,250.00	47.11%
	Total	<u>30,250.00</u>	<u>100%</u>
	No. of shares	Percentage of	
	16,000.00	52.89%	
	14,250.00	47.11%	
	<u>30,250.00</u>	<u>100%</u>	
3	Reserves and Surplus		
	Statement of Profit & Loss		
	As per last Balance Sheet	76,07,360.85	47,69,153.83
	Add - Profit/(Loss) for the year	37,97,659.15	28,38,207.02
	Total	<u>1,14,05,020.00</u>	<u>76,07,360.85</u>
4	Long-terms borrowings		
	Secured Loan		
	Vehicle Loan From Union bank of India (Secured by hypothecation of Vehicle)	24,60,779.00	28,73,702.76
	Unsecured Loan		
	Due to Directors	49,70,518.00	56,04,673.00
	Due to Others	15,20,000.00	15,20,000.00
		89,51,297.00	99,98,375.76
	Total	<u>89,51,297.00</u>	<u>99,98,375.76</u>
5	Current Liabilities		
	Sundry Creditors	55,56,807.00	55,00,587.00
		<u>55,56,807.00</u>	<u>55,00,587.00</u>
6	Other Current Liabilities		
	Audit Fees Payable	30,000.00	30,000.00
	TDS Payable	1,36,104.00	1,10,975.00
	GST Payable	4,83,469.00	10,04,424.00
	Insurance payable	16,697.00	16,696.80
	Advance From Customers	2,58,82,930.00	2,56,82,930.00
	Total	<u>2,65,49,200.00</u>	<u>2,68,45,025.80</u>
7	Short-term provisions		
	Provision for Income Tax Current Year	13,09,535.00	9,92,792.00
	Total	<u>13,09,535.00</u>	<u>9,92,792.00</u>
9	Other Non Current Assets		
	Securities Deposit with BDA	8,35,495.00	8,35,495.00
	Fixed Deposits	8,39,730.00	7,98,531.20
	Total	<u>16,75,225.00</u>	<u>16,34,026.20</u>

SKYTECH INFRAPROJECTS PVT. LTD.

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR



10 Inventories		
Construction Work-in-progress	45,50,279.00	45,75,500.00
Finished Stock	1,32,68,591.00	
Total	1,78,18,870.00	45,75,500.00
11 Trade receivables		
Unsecured & Considered Good (Debts for a period exceeding six	-	-
Total	-	-
12 Cash and cash equivalents		
Balances with banks	1,33,44,748.00	66,08,627.17
Cash in hand	2,04,973.00	48,626.00
Total	1,35,49,721.00	66,57,253.17
13 Short term loans and advances		
Advances / Security Deposits (Unsecured Considered Good)	1,59,30,457.00	3,27,14,910.46
Total	1,59,30,457.00	3,27,14,910.46
14 Other current assets		
Advance Income tax & TDS Receivable	8,10,774.00	5,19,653.00
GST Receivable		
Total	8,10,774.00	5,19,653.00
15 Revenue from Operations	8,54,40,363.00	5,45,57,821.00
Total	8,54,40,363.00	5,45,57,821.00
16 Other Income		
Interest Income	44,540.00	46,534.00
Total	44,540.00	46,534.00
17 Cost of construction		
Project Expenses (including cost of Land)	8,96,59,250.00	4,86,72,296.58
Total	8,96,59,250.00	4,86,72,296.58
18 Employee Benefits Expense		
Salaries & Wages	9,20,020.00	9,94,162.71
Director's Remuneration	-	-
Total	9,20,020.00	9,94,162.71
19 Finance Costs		
Interest on Loan	2,26,238.00	2,77,693.00
Interest Paid	1,07,231.00	
Bank Charges	34,075.00	11,371.93
Total	3,67,544.00	2,89,064.93



SKYTECH INFRAPROJECTS PVT. LTD.

Rupam Panda

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

20 Administration Other Expenses

Audit Fees	30,000.00	30,000.00
Service Tax	-	5,78,061.00
Electricity & Related Expenses	6,08,635.00	1,23,968.00
Professional & Consultancy Fees	-	41,100.00
Rent	-	-
Sale Promotion	6,80,000.00	7,53,000.00
Printing & Stationary	40,000.00	25,400.00
Repair & Maintenance(Building)	2,26,497.00	1,16,143.26
Repair & Maintenance (P&M)	8,062.00	14,268.50
Travelling and Conveyance	43,143.00	96,234.00
Vehicle insurance	55,178.00	55,610.00
Legal Expenses	-	30,900.00
Advertisement	35,500.00	-
Office & Other Expenses	13,000.00	-
Rates & Taxes	7,950.00	-
Round Off	(0.15)	-
Total	17,47,964.85	18,64,684.76

21 Related Party Disclosures

Name & Relation	Nature of Transaction	Current Year Transactions	As at 31 March 2021	As at 31 March 2020
Rupak Panda - Director	Loan given to company	Loan repaid - Rs 6,34,155	20,35,518.00	26,69,673.00
Sonali Panda - Director	Loan given to company	-	29,35,000.00	29,35,000.00

The above related parties have been identified by the management.

22 Previous year figures have been rearranged / regrouped, wherever necessary to confirm with the revised presentation.



SKYTECH INFRAPROJECTS PVT. LTD.

Rupak Panda

MANAGING DIRECTOR

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Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED
 CIN-U45201OR2011PTC013811
 PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN
 NOTES FORMING PART OF THE BALANCE SHEET

Note 8

FIXED ASSETS

Particular of Assets	GROSS BLOCK				DEPRECIATION				(Figures in Rupees)	
	Original Cost A	Additions during the Year B	Sale/Discard during the Year C	Cost as on 31-3-2021 E	Up to 1-4-2020 F	For the Year G	Sale/Discard during the Period H	Up to 31-3-2021 J	As at 31-3-2021 K	As at 31-3-2020 L
Computer & IT Equipments	23,305.00	-	-	23,305.00	4,448.00	7,380.00	-	11,828.00	11,477.00	18,857.00
Office Equipment	54,688.00	70,313.00	-	1,25,001.00	10,562.00	11,983.00	-	22,545.00	1,02,456.00	44,126.00
Office Building	54,32,013.00	-	-	54,32,013.00	5,891.00	86,007.00	-	91,898.00	53,40,115.00	54,26,122.00
Motor Vehicles	50,28,329.00	-	-	50,28,329.00	30,20,373.00	7,96,152.00	-	38,16,525.00	12,11,804.00	20,07,956.00
Total	1,05,38,335.00	70,313.00	-	1,06,08,648.00	30,41,274.00	9,01,522.00	-	39,42,796.00	66,55,852.00	74,97,061.00
Previous Year Figures	50,55,672.75	54,82,661.83	-	1,05,38,334.58	22,24,493.00	8,16,781.00	-	30,41,274.00	74,97,060.58	28,31,179.75

SKYTECH INFRA PROJECTS PVT. LTD.
Sonali Pawda
 MANAGING DIRECTOR



SKYTECH INFRAPROJECTS PVT. LTD.
Sonali Pawda
 DIRECTOR

Note -1

SIGNIFICANT ACCOUNTING POLICIES

(Annexed to and forming part of the Accounts for the period ending 31st March 2021)

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

A. ACCOUNTING STANDARDS

The financial statements are prepared under the historical cost convention, on accrual basis and are in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

B. REVENUE RECOGNITION

- (i) Revenue/Incomes and Costs/ Expenditures are accounted for under the Historical Cost Convention using the accrual method of accounting.
- (ii) The company follows Accounting Standard (AS) 7 "Construction Contracts" for construction contracts received from clients and Accounting Standard (AS) 9 "Revenue Recognition" for own development projects.

C. FIXED ASSETS:

- (i) Fixed assets are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.
- (ii) Depreciation on Fixed Assets is provided on Straight Line method in accordance with the useful lives specified in Schedule II of the Companies Act, 2013.
- (iii) Depreciation on additions to assets or on sale/Discard of assets is calculated pro-rata from the date of such additions or up to the date of such Sale/Discard, as the case may be.

D. EMPLOYEES BENEFITS:

(i) Short Term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering service are classified as short term employees' benefits. Benefits such as salaries, wages, short term compensated absences etc and the expected cost of bonus, ex-gratia are recognized in the period in which the employees rendered the related service.

E. TAXATION

Income Tax provision comprises Current Tax and Deferred Tax charge or credit. The Deferred Tax assets and Deferred Tax Liabilities are calculated by applying tax rate and tax laws that have been enacted or substantially enacted by the Balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is a reasonable certainty that the assets can be realized in future.

F. INVENTORIES:

Stock of Raw Materials, components and stores are valued at lower of cost and net realizable value. Cost is arrived at on FIFO Basis, inclusive of all taxes paid on purchases.

G. PRIOR PERIOD AND EXTRA ORDINARY ITEMS

Identifiable and material items of income and expenses pertaining to prior period and/or extraordinary items are disclosed separately.

H. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSET

(i) Provisions: Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a) The company has a present obligation as a result of past event.
- b) The probable outflow of resources is expected to settle the obligation &
- c) The amount of the obligation can be reliably estimated.

(ii) Contingent Liabilities: Contingent liabilities are disclosed in the case of a present obligation arising from a past event, when it is probable that an outflow of resources will be required to settle the obligation.

(iii) Contingent Assets: Contingent assets are neither recognized nor disclosed in the financial statements.

SKYTECH INFRAPROJECTS PVT. LTD.

Rupali Panda
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR



SKYTECH INFRAPROJECTS PRIVATE LIMITED

PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

ASSESSMENT YEAR - 2021-22

PREVIOUS YEAR - 2020-21

Computation of Income Tax		Amount
		Rs.
Profit before Tax		51,31,972.15
Add:		
Depreciation as per Companies Act 2013	9,01,522.00	
Expenses Disallowed	-	
		<u>9,01,522.00</u>
		60,33,494.15
Less:		
Depreciation as per Income Tax Act 1961	9,96,822.00	9,96,822.00
		<u>50,36,672.15</u>
	Taxable Income	50,36,672.00
	Basic 25.00%	12,59,168.00
	Surcharge 0.00%	-
		12,59,168.00
	EC & SHEC 4.00%	50,367.00
	Total Tax	13,09,535.00
Interest under 234B & C		<u>1,36,401.00</u>
		14,45,936.00
Less:		
Advance Tax		8,00,000.00
TDS		10,774.00
MAT Credit Adjusted		-
Tax Payable		6,35,162.00

SKYTECH INFRAPROJECTS PVT. LTD.

Rupay Pandey
MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

Sonali Panda
DIRECTOR

SKYTECH INFRAPROJECTS PRIVATE LIMITED
PLOT NO-241 SAHEED NAGAR BHUBANESWAR Khordha OR 751007 IN

Annexure-I

FIXED ASSETS AS ON 31.03.2021 AS PER INCOME TAX ACT, 1961

SL No.	Description of Assets	Rate of Dep	Opening Block as on 01.04.2020	Additions more than 180 days	less than 180 days	Closing Block as on 31.03.2021	Depreciation for the Year	W.D.V as on 31.03.2021
1	Building	10%	51,60,412.00	-	-	51,60,412.00	5,16,041.00	46,44,371.00
2	Computer & Software	40%	13,983.00	-	-	13,983.00	5,593.00	8,390.00
3	Plant & Machinery	15%	31,32,764.00	-	70,313.00	32,03,077.00	4,75,188.00	27,27,889.00
TOTAL			83,07,159.00	-	70,313.00	83,77,472.00	9,96,822.00	73,80,650.00

SKYTECH INFRAPROJECTS PVT. LTD.

MANAGING DIRECTOR

SKYTECH INFRAPROJECTS PVT. LTD.

DIRECTOR

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
215973390150222

Date of e-Filing
15-Feb-2022

Name	:	SKYTECH INFRAPROJECTS PRIVATE LIMITED
PAN/TAN	:	AAQCS0386Q
Address	:	PLOT NO -241, SAHEED NAGAR, Saheednagar, KHORDA, Saheed Nagar S.O, Odisha, 751007
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	067906

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number: 215973390150222

FORM 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

Name	SKYTECH INFRAPROJECTS PRIVATE LIMITED
Address	PLOT NO -241 , SAHEED NAGAR , Saheed Nagar S.O , Saheednagar , KHORDA , 24- Odisha , 91-India , Pincode - 751007
PAN	AAQCS0386Q
Aadhaar Number of the assessee, if available	

was conducted by us **GOUTAM & CO** in pursuance of the provisions of the **Companies Act, 2013**, and We annex hereto a copy of our audit report dated **01-Nov-2021** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
- the audited balance sheet as at **31-Mar-2021**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In 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 are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	GOUTAM LENKA	For GOUTAM & CO Chartered Accountants
Membership Number	067906	Goutam Lenka PARTNER
FRN (Firm Registration Number)	326869E	
Address	101, BLOCK A, GROUND FLOOR, BIJOYRAM VILLA , 491, NAGESWAR TANGI, VIVEKANANDA MARG, BHUBANESWAR , Old Town S.O (Khorda) , Old Town , KHORDA , 24- Odisha , 91-India , Pincode - 751002	
Date of signing Tax Audit Report	15-Feb-2022	
Place	49.37.46.112	
Date	15-Feb-2022	



This form has been digitally signed by having PAN from IP Address 49.37.46.112 on 15/02/2022 08:22:01 PM Dsc Sl.No and issuer

1. Name of the Assessee	SKYTECH INFRAPROJECTS PRIVATE LIMITED	
2. Address of the Assessee	PLOT NO -241 , SAHEED NAGAR , Saheed Nagar S.O , Saheednagar , KHORDA , 24- Odisha , 91-India , Pincode - 751007	
3. Permanent Account Number (PAN)	AAQCS0386Q	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 24- Odisha	21AAQCS0386Q1ZQ
5. Status	Company	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No	
Section under which option exercised		

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?		
Sl. No.	Name	Profit Sharing Ratio (%)
(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 ?		



Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	Cash Book
2	Bank Book
3	Sales Register
4	Purchase Register
5	Journal Book

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book	Plot No - 241	Saheed Nagar	Bhubaneswar	751007	91-India	24- Odisha
2	Bank Book	Plot No - 241	Saheed Nagar	Bhubaneswar	751007	91-India	24- Odisha
3	Sales Register	Plot No - 241	Saheed Nagar	Bhubaneswar	751007	91-India	24- Odisha
4	Purchase Register	Plot No - 241	Saheed Nagar	Bhubaneswar	751007	91-India	24- Odisha
5	Journal Book	Plot No - 241	Saheed Nagar	Bhubaneswar	751007	91-India	24- Odisha

(c). List of books of account and nature of relevant documents examined.



Same as 11(b) above

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Sales Register
4	Purchase Register
5	Journal Book

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.) ?

N
O

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

N
O

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

N
O

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The financial statements have been prepared under the historical cost convention on an accrual basis and are fully compliant with the mandatory Accounting Standards notified by the Central Government in the Companies (Accounting Standards) Rules, 2014 and the relevant provisions of the Companies Act, 2013 as applicable. All the significant accounting policies applied are consistent with those used in the previous year, unless otherwise specified.



2	ICDS II-Valuation of Inventories	Inventories are valued at cost or market price whichever is lower.
3	ICDS III-Construction Contracts	The Company follows Percentage of Completion Method of accounting in respect of its construction activities
4	ICDS IV-Revenue Recognition	The revenue is recognized on accrual basis when it can be reliably measured and there is reasonable certainty of its ultimate collection
5	ICDS V-Tangible Fixed Assets	Fixed Assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use. Depreciation is provided on Written Down Value basis based on useful life of the Assets as prescribed in Schedule II of the Companies Act 2013
6	ICDS IX Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.
7	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions involving substantial degree of estimation in measurement are recognized where there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

N
o

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

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

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

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

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	



(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Address of Property		City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2							
1							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Building @ 10%	10	₹ 51,60,412	₹ 0	₹ 0	₹ 51,60,412	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 51,60,412



2	Plant and Machinery @ 40%	₹ 13,983	₹ 0	₹ 0	₹ 13,983	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,593	₹ 8,390
3	Plant and Machinery @ 15%	₹ 31,32,764	₹ 0	₹ 0	₹ 31,32,764	₹ 70,313	₹ 70,313	₹ 0	₹ 0	₹ 4,75,188	₹ 27,27,889

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. 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
No records added					

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.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party



Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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



Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0												₹ 0



iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ? Y
e
s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Y
e
s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0



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:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

Yes

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.



CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
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No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(via) ?

N
o

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vib) ?

N
o

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

N
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added



B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
	No records added	

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

N
o

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

N
o

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

N
o

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Assessment Year	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Assessment Year	Amount	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0				₹ 0			₹ 0



C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.



b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-



Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether 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.
No records added								

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under	Amount as assessed (give reference to relevant order)	Remarks
No records added							



then take
assessed)

section
115BAC/115BAD (To be
filled in for
assessment year
2021-22 only)

Amount Order
U/s &
Date

1

₹ 0

₹ 0

₹ 0

₹ 0

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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1

BRNS06691G 194C

Payment

₹ 1 47 46 002

₹ 1 47 46 002

₹ 1 47 46 002

₹ 1 10 602

₹ 0

₹ 0



1	BBNS06691G	194H	Payments to contractors	₹ 1,77,70,000	₹ 1,77,70,000	₹ 1,77,70,000	₹ 1,10,000	₹ 0	₹ 0	₹ 0
2	BBNS06691G	194H	Commission or brokerage	₹ 6,80,000	₹ 6,80,000	₹ 6,80,000	₹ 25,502	₹ 0	₹ 0	₹ 0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	BBNS06691G	26Q	31-Jul-2021	04-Feb-2022	Yes	

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

No

Please furnish:

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

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:



Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

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

C. By-products

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

N
o

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

N
o

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 ?

N
o

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. ?



give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	85440363		54557821	
(b)	Gross profit / Turnover	85440363		54557821	
(c)	Net profit / Turnover	3797659	4.44	2838207	5.2
(d)	Stock-in-Trade / Turnover	85440363		54557821	
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						



43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

N
O

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	GOUTAM LENKA	For GOUTAM & C Chartered Accountants <i>Goutam Lenka</i> PARTNER
Membership Number	067906	
FRN (Firm Registration Number)	326869E	
Address	101, BLOCK A, GROUND FLOOR, BIJOYRAM VILLA, 491, NAGESWAR TANGI, VIVEKANANDA MARG, BHUBANESWAR, Old Town S.O (Khorda), Old Town, KHORDA, 24- Odisha, 91-India, Pincode - 751002	
Place	49.37.46.112	
Date	15-Feb-2022	

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called	
Building @ 10%								No records added



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	18-Jan-2021	18-Jan-2021	₹ 37,500	₹ 0	₹ 0	₹ 0	₹ 37,500
	2	23-Mar-2021	23-Mar-2021	₹ 32,813	₹ 0	₹ 0	₹ 0	₹ 32,813

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	No records added			
Plant and Machinery @ 40%	No records added			



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				

This form has been digitally signed by having PAN from IP Address 49.37.46.112 on 15/02/2022 08:22:01 PM Dsc Sl.No and issuer

