

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

| | | | |
|-----------|---|---------------------------------|-----------------|
| PAN | AAKCS4825Q | | |
| Name | SHARDA MINERALS PVT LTD | | |
| Address | 29/1A , CHANDRANATH CHATTERJEE STREET, KOLKATA , KOLKATA , 32-West Bengal, 91-INDIA, 700025 | | |
| Status | 7-Private company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 478726991311023 |

| Taxable Income and Tax Details | | | |
|--------------------------------|---|----|------------|
| | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 67,87,840 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 16,81,955 |
| | Interest and Fee Payable | 6 | 12,852 |
| | Total tax, interest and Fee payable | 7 | 16,94,807 |
| | Taxes Paid | 8 | 17,33,442 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 38,640 |
| Accreted Income and Tax Detail | | | |
| | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

This return has been digitally signed by LEENA SHARDA in the capacity of Director having PAN ATMPS4600B from IP address 49.37.26.109 on 31-Oct-2023 10:43:22 at KOLKATA (Place) DSC SI.No & Issuer 3888802 & 13656765339492CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SHARDA MINERALS PRIVATE LIMITED
[CIN No. : U14219WBZ007PTC112479]
29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL

NOTICE OF MEETING

Notice is hereby given that the 17th Annual General Meeting of the Share Holders of SHARDA MINERALS PRIVATE LIMITED, will be held on 30.09.2023 at 10 A.M. at its Registered Office at 29/1A, Chandranath Chatterjee Street, LP-U.G Ground Floor, Kolkata-700025, West Bengal to transact the following business:

ORDINARY BUSINESS:

- 1 To receive, consider and adopt the Audited Balance Sheet of the Company as at 31st March, 2023 and the Auditors thereon.
- 2 To take note on appointment of M/S N.K.D. & Co., Chartered Accountants (Firm Registration No.: 323664E) as statutory auditor of the Company for a term of 5 years from the conclusion of Annual General Meeting held on 30-12-2020 till the conclusion of Annual General meeting to be held for the FY 2024-25 at such remuneration as may be determined by Board of Directors from time to time.

Regd. Office:
29/1A, Chandranath Chatterjee Street,
Kolkata-700025, West Bengal.

By Order of the Board

Date: 05.09.2023
Place: Kolkata

Sanjoy
Sanjoy Sharda
(Director)
DIN : 00944752
S/O Kameshwar Prasad
House No. 402E, Hariom tower
Circular Road, Lalpur
Ranchi, Jharkhand

Leena Sharda
Leena Sharda
(Director)
DIN : 03083490
Add: 4th Floor, Near Paramount
Nursing Home, Nafarkundu Road,
Kolkata, West Bengal

Notes:

- 1 A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.

8. AUDITOR:

Statutory Auditors (Existing Auditor)

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its Annual General Meeting ("AGM") held on 30/12/2023 (S. No. of AGM) approved the appointment of M/s. N.K.D & Co. as Statutory Auditor for a period of 5 years commencing from the conclusion of 24th Annual General Meeting till the conclusion of the FY 2024-25 to be held in the year.

As required under the provisions of section 139(1) of the Companies Act, 2013, the company has received a written consent from M/s. NKD & Co. to their re-appointment and a certificate, to the effect that their re-appointment, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

9. MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes and commitments occurred between the end of the financial year to which the financial statements relate and the date of this Report, which affect the financial position of the company.

11. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2023, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors M/s. N.K.D & Co. ERN: 323664B. The Directors further confirm that:-

- a) In the preparation of the annual accounts for the financial year ended March 31, 2023 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at financial year ended March 31, 2023.
- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f) The Director had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Shareholders issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

13. DEPOSITS:

The company has not accepted any deposits u/s 73 of Companies Act, 2013 during the year under. However, Company has accepted loan from directors or any other companies during the year as mentioned below:

INDEPENDENT AUDITOR'S REPORT

To,

The members of

SHARDA MINERALS PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of Sharda Minerals Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



- i. 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.
- ii. 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
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. 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.
- v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, a statement on the matters specified in paragraphs 3 and 4 of the Order is not applicable on the company.

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;



SHARDA MINERALS PRIVATE LIMITED

[CIN No. : U14219WB2007PTC112479]

29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| S.No. | PARTICULARS | Schedules | For the year ending | | For the year ending | |
|-------|---|-----------|---------------------|----|---------------------|----|
| | | | 31.03.2023 | | 31.03.2022 | |
| | | | Rs. | P. | Rs. | P. |
| I | Revenue from operations | | | | | |
| | Income from Operations | 12 | 116,91,071.55 | | 26,95,674.33 | |
| | Other Income | 13 | 6,35,217.97 | | 3,28,474.79 | |
| II | Total Revenue | | 123,26,289.52 | | 30,24,149.12 | |
| III | Expenses : | | | | | |
| | Depreciation and Amortization Expenses | 6 | 89,664.00 | | 1,01,257.00 | |
| | Employees Benefit Expenses | 15 | 11,65,054.00 | | 11,74,800.00 | |
| | Other Expenses | 14 | 13,04,903.80 | | 12,25,223.00 | |
| | Total Expenses | | 25,59,621.80 | | 25,01,280.00 | |
| IV | Profit before tax (II - III) | | 97,66,667.72 | | 5,22,869.12 | |
| V | Tax Expense : | | | | | |
| | Current Tax | | 16,81,954.00 | | 1,17,881.00 | |
| | Deferred Tax (Assets)/Liability | | 701.48 | | (26,327.00) | |
| VI | Profit (Loss) for the period(IV-V) | | 80,84,012.24 | | 4,31,315.12 | |
| VIII | Earnings per equity share : | | | | | |
| | Basic | | 9.17 | | 0.49 | |
| | Diluted | | 9.17 | | 0.49 | |

ACCOUNTING POLICIES & NOTES ON ACCOUNTS


1

Note Nos. referred to above form an integral part of the Financial Statement

For N. K. D. & Co.

Chartered Accountants

Firm Registration No. 323664E



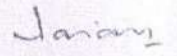
Piyush Todi
(Partner)


Membership No. 467187

UDIN : 23467187BHAMLE8996



SHARDA MINERALS PRIVATE LIMITED


Sanjay Kumar Sharda
Director
(DIN: 00944752)


Leena Sharda
Director
(DIN: 03083490)

Date: 05.09.2023

Place: Ranchi

SHARDA MINERALS PRIVATE LIMITED

[CIN No. : 111219WB2007PTC12479]

29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2023

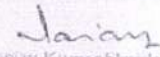
| Sl. No. | Particulars | For the year ending 31.03.2023 | For the year ending 31.03.2022 |
|---------|---|-----------------------------------|-----------------------------------|
| 1 | Cash flow from Operating activities | | |
| | (a) <i>Net Profit/(Loss) as per Profit & Loss Account - Adjusted for:</i> | | |
| | Provision for Deferred Tax | 80,84,012.24 | 4,31,315.12 |
| | Provision for Income Tax | 701.48 | (26,327.00) |
| | 16,81,954.00 | 1,17,881.00 | |
| | (b) <i>Net Profit before tax & extraordinary items - Adjustments:</i> | | |
| | Depreciation and amortization | 97,66,867.72 | 5,22,869.12 |
| | Income from Investments | 39,664.00 | 1,01,257.00 |
| | (4,79,217.85) | (1,81,114.03) | |
| | (c) <i>Operating Profit before Working capital changes:</i> | 93,77,113.75 | 4,43,012.09 |
| | (d) <i>Working capital changes:</i> | | |
| | Increase/ (Decrease) in Short-term Provisions | (15,01,000.00) | 9,00,850.00 |
| | Increase/ (Decrease) in Other Current Liabilities | 23,19,683.06 | 12,60,494.90 |
| | (Increase)/ Decrease in Trade Receivables | 13,54,725.65 | (13,63,931.59) |
| | (Increase)/ Decrease in Short-Term Loans and Advances | 23,51,082.20 | (86,565.12) |
| | Cash flow from Operating activities | 109,01,604.66 | 11,74,260.28 |
| | Less Income Tax Paid | (81,567.00) | (2,22,786.54) |
| | Net Cash Flow from Operating activities | 108,20,037.66 | 9,51,513.74 |
| 2 | Cash flow from Investing Activities | | |
| | Purchase of Fixed Assets | (62,891.00) | - |
| | Increase in Non-Current Investment | (1,40,336.97) | - |
| | Increase in Investment | (126,95,707.00) | - |
| | Income from sale of investment | 1,40,336.97 | 1,81,114.00 |
| | Interest received on Investments | 3,38,881.00 | (1,81,474.79) |
| | Net Cash from Investing activities | (124,19,717.00) | (360.76) |
| 3 | Cash flow from Financing activities | | |
| | Decrease in long-term borrowings | | |
| | Net Cash used in Financing activities | | |
| | TOTAL CASH (USED)/ GENERATED (1+2+3) | (15,99,679.34) | 9,51,152.98 |
| 4 | <i>Net (decrease)/increase in cash and cash equivalents</i> | <i>(15,99,679.34)</i> | <i>9,51,152.98</i> |
| 5 | <i>Add: Cash and cash equivalents at the beginning</i> | <i>20,55,997.35</i> | <i>11,04,844.37</i> |
| 6 | <i>Cash and cash equivalents at the end of the period</i> | <i>4,56,318.01</i> | <i>20,55,997.35</i> |

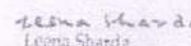
In terms of our report of even date
for N. K. D. & Co.
Chartered Accountants
Firm Registration No. 323664E


C.A. Piyush Todi
(Partner)
Membership No. 467187
UDIN : 23467187BHAML8996



For Sharda Minerals Private Limited


Suraj Kumar Sharda
Director
(DIN: 00944752)


Leena Sharda
Director
(DIN: 03083490)

Date: 05.09.2023
Place: Ranchi

| | | | |
|----|---|----------------------|----------------------|
| 8 | LONG TERM LOANS AND ADVANCES | | |
| | Advance for land | | |
| | Suree Sanmati Rice Ltd.-1 | 6,85,613.00 | 6,85,613.00 |
| | TOTAL | 6,85,613.00 | 6,85,613.00 |
| 9 | Current Investments | | |
| | Fixed Deposits | 125,00,000.00 | - |
| | Accrued Interest | 1,93,707.00 | - |
| | | 126,93,707.00 | - |
| 10 | CASH AND CASH EQUIVALENTS | | |
| | Axis Bank - 16624 | 26,764.38 | 26,764.38 |
| | City Union Bank | 1,17,179.55 | 10,69,719.11 |
| | HDFC Bank-0030 | 2,410.69 | 2,410.69 |
| | IDBI Bank | 1,67,091.75 | 9,49,739.52 |
| | Reserve Bank of India, 0100 | | |
| | Cash in Hand | 1,42,871.00 | 7,363.00 |
| | TOTAL | 4,56,318.01 | 20,55,997.35 |
| 11 | SHORT TERM LOANS AND ADVANCES | | |
| | Short term Advances | 285,00,000.00 | 325,00,000.00 |
| | Kolkata Municipal Corporation | 20,00,000.00 | 20,00,000.00 |
| | Deposits with Kolkata Electricity Board | 17,230.00 | 17,230.00 |
| | Advance Tax(A.Y. 2022-23) | | 70,000.00 |
| | Advance Tax(A.Y. 2023-24) | 6,00,000.00 | |
| | TDS Receivable(A.Y. 2023-24) | 11,33,441.00 | |
| | Amount Seized BY LTax(F.Y. 2018-19) | 1,61,515.00 | 1,61,515.00 |
| | TDS Receivable | | 2,02,967.00 |
| | Income Tax Refund Receivables | 4,11,043.00 | 2,19,643.00 |
| | Income Tax Paid | 2,45,959.00 | 2,45,959.00 |
| | NAPL | | 2,957.00 |
| | TOTAL | 330,69,188.00 | 354,20,271.00 |
| 12 | INCOME FROM OPERATIONS | | |
| | Rental Income | 116,91,071.55 | 26,95,674.33 |
| | TOTAL | 116,91,071.55 | 26,95,674.33 |
| 13 | OTHER INCOME | | |
| | Income From Switching of Mutual Fund | 1,40,336.97 | 1,81,474.79 |
| | Maintenance Charges Received | 1,56,900.00 | 1,47,000.00 |
| | Interest Received | 3,38,881.00 | - |
| | | 6,35,217.97 | 3,28,474.79 |
| 14 | OTHER EXPENSES | | |
| | Audit Fees | 10,000.00 | 10,000.00 |
| | ROC Filing Fees | 10,000.00 | 10,000.00 |
| | TDS filing Fees | 4,000.00 | 4,000.00 |
| | Repairs & Maintenance Charges | 2,50,444.24 | 42,021.00 |
| | Telephone & Mobile Expenses | 7,200.00 | 6,150.00 |
| | Interest on TDS | | |
| | Interest on Income Tax | | 5,590.00 |
| | Office & General Expenses | 2,40,320.86 | 3,31,603.25 |
| | Electric Expenses | 12,450.00 | 29,643.68 |
| | Rates & Taxes, Municipal taxes | 6,59,412.00 | 6,68,534.00 |
| | Bank Charges & others | 707.70 | 1,243.87 |
| | Trade License Fee | | 4,500.00 |
| | Late Fee on GST | | |
| | CAM Charges | 1,08,588.00 | 1,08,588.00 |
| | Miscellaneous Expenses | | 3,341.00 |
| | Printing and Stationery | 1,781.00 | |
| | TOTAL | 13,04,993.86 | 12,25,223.00 |
| 15 | EMPLOYEES BENEFIT EXPENSES | | |
| | Salary | 5,65,054.00 | 5,74,800.00 |
| | Director's Remuneration | 6,00,000.00 | 6,00,000.00 |
| | TOTAL | 11,65,054.00 | 11,74,800.00 |



SHARDA MINERALS PRIVATE LIMITED

[CIN No. : U14219WB2007PTC112479]

29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL

DETAILS OF BALANCE SHEET AS ON 31ST OF MARCH, 2023

| Sl.No. | Particulars | Amount |
|--------|--|----------------------|
| A. | SHORT-TERM BORROWINGS | |
| | R.K.Minerals | 2,50,000.00 |
| | TOTAL | 2,50,000.00 |
| B. | OTHER CREDITORS | |
| | Churiwala Consultancy Pvt Ltd | 85,094.00 |
| | Kaleshwar Das | 4,500.00 |
| | South City Apartment Owners Association | 40,398.12 |
| | Frontline Security Services | 63,180.00 |
| | CESC Ltd | (294.00) |
| | TOTAL | 1,92,878.12 |
| C. | ADVANCE FROM CUSTOMERS | |
| | Niranjan Singh | 84,00,000.00 |
| | TOTAL | 84,00,000.00 |
| D. | REMUNERATION & SALARY PAYABLE | |
| | Staff Salary Payable | 27,72,139.00 |
| | TOTAL | 27,72,139.00 |
| E. | INVESTMENT IN SHARES | |
| 1 | Shriram Multicom Agency Pvt. Ltd. | 15,95,000.00 |
| 2 | Sharda Shelters Pvt. Ltd. | 39,00,000.00 |
| | TOTAL | 54,95,000.00 |
| F. | INVESTMENT IN MUTUAL FUNDS | |
| 1 | HDFC Mutual Funds | 25,38,955.00 |
| 2 | ICICI Mutual Funds | 31,40,668.00 |
| 3 | SBI Mutual Funds | 26,80,298.00 |
| | TOTAL | 83,59,921.00 |
| G. | SHORT TERM LOANS & ADVANCES | |
| | Sharda Sons Resources Pvt. Ltd (Formerly Malinath) | 285,00,000.00 |
| | TOTAL | 285,00,000.00 |
| H. | TRADE RECEIVABLES | |
| 1 | Amit Saha | 10,00,000.00 |
| 2 | International Cargo Terminals & Rail Infra Pvt Ltd | 2,21,372.00 |
| 3 | Lakshita Chhajlani | 61,200.00 |
| 4 | Rajesh Kumar | (3,325.00) |
| 5 | Summit Digital Infrastructure Pvt. Ltd. | 14,155.94 |
| 6 | Ashish Saha | 10,00,000.00 |
| | TOTAL | 22,93,402.94 |

SHARDA MINERALS PRIVATE LIMITED

[CIN No : U14219WB2007PTC112439]

29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL

ASSESSMENT YEAR : 2023-24
FINANCIAL YEAR : 2022-23

ANNEXURE "A"

ANNEXURE OF FIXED ASSETS AS ON 31.03.2023

| Description(s) | Rate of Dep. | W.D.V as | | Additions/(Deduction) | | | | Total | | Depreciation | | W.D.V as | |
|------------------------|--------------|---------------|----|-----------------------|----|--------------------|----|-----------|----|--------------|----|---------------|----|
| | | on 01.04.2022 | | More than 180 Days | | Less than 180 Days | | | | | | on 31.03.2023 | |
| | | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. | Rs. | P. |
| BLOCK 15% Dalkin AC | 15% | | | 62,891.00 | | | | 62,891.00 | | 9,434.00 | | 53,457.00 | |
| TOTAL | | | | 62,891.00 | | | | 62,891.00 | | 9,434.00 | | 53,457.00 | |



SHARDA MINERALS PRIVATE LIMITED

[CIN No. : U14219WB2007PTC112479]

29/1A, CHANDRANATH CHATTERJEE STREET, GROUND FLOOR, KOLKATA-700025, WEST BENGAL.

NOTE " 1 " FORMING PART OF THE ACCOUNTS SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

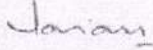
B NOTES ON ACCOUNTS

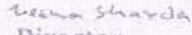
- 1 Previous year's figures have been regrouped/rearranged wherever necessary.
- 2 Contingent Liabilities are not provided for in the books of accounts
- 3 In the opinion of the Board and to the best of their knowledge and belief the realizable value of Debtors, Loans and other Current Assets are not less than the value stated in the Balance Sheet.
- 4 Related Party Disclosure as per AS-18

| Name of Related Parties | Relationship |
|-------------------------------------|-----------------------|
| Sanjay Kumar Sharda | Key managerial Person |
| Leena Sharda | Key managerial Person |
| Sharda Sons & Resources Pvt. Ltd. | Substantial Interest |
| Yogita Software Marketing Pvt. Ltd. | Substantial Interest |
| Sharda Shelters Private Limited | Substantial Interest |
| R.K Minerals | Substantial Interest |

FOR:
SHARDA MINERALS PRIVATE LIMITED


For N. K. D. & Co.
Chartered Accountants
Firm Registration No. 323664E


Director


Director

Date: 05.09.2023
Place: Ranchi




CA Piyush Todi
(Partner)
Membership No. 467187
UDIN: 23467107BHAMLE8996


COMPUTATION UNDER PROVISIONS OF SECTION 71(1)

| | | |
|---------------------------|------------------------------|----------------------|
| | Less: TDS as per 26AS | 11,33,441.80 |
| Less: Advance Tax paid on | | 5,48,512.20 |
| | 13-06-2022 | 50,000.00 |
| | 08-12-2022 | 1,58,000.00 |
| | 14-03-2023 | 4,00,000.00 |
| | | <u>(6,00,000.00)</u> |
| Add: Interest U/s 234A | | (51,487.80) |
| Add: Interest U/s 234B | | - |
| Add: Interest U/s 234C | | - |
| | | <u>12,726.00</u> |
| Less: Paid U/s 140A | | <u>(30,761.80)</u> |
| | Balance Payable/(Refundable) | <u>(30,761.80)</u> |
| | (rounded off to) | <u>(38,760.00)</u> |

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

| | | | |
|---|---|---------------------------------|-----------------|
| PAN | ATMPS4600B | | |
| Name | Leena Sharda | | |
| Address | Nafarkunda Road, 4th Floor, , Near Paramount Nursing Home,, Kolkata, KOLKATA, 32-West Bengal, 91-India, 700026 | | |
| Status | Individual | Form Number | ITR-2 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 415506621100723 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 2,03,39,700 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 2,03,39,700 |
| | Net tax payable | 5 | 73,05,038 |
| | Interest and Fee Payable | 6 | 33,327 |
| | Total tax, interest and Fee payable | 7 | 73,38,365 |
| | Taxes Paid | 8 | 73,54,247 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 15,880 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | (+) 0 |
| This return has been digitally signed by <u>LEENA SHARDA</u> in the capacity of <u>Self</u> having PAN <u>ATMPS4600B</u> from IP address <u>49.37.26.12</u> on <u>10-Jul-2023 20:26:08</u> DSC SI.No & Issuer <u>3888802</u> & <u>13656765339492CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN</u> | | | |
| System Generated Barcode/QR Code |  ATMPS4600B024155066211007232b7b495bfc334ee74f4ba53778fe4cb8e7225f70 | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | |

| | | | |
|----------------|---|-----------------|-------------------------|
| NAME : | Leena Sharda | CIRCLE: | CENTRAL CIRCLE-1,RANCHI |
| Father's Name: | Badri Narayan Mohta | STATUS: | Individual |
| W/O : | Sanjay Kumar Sharda | PAN NO: | ATMPS4600B |
| D.O.B: | 10.12.1974 | Aadhar No. : | 2637-6690-8588 |
| ADDRESS: | Nafarkundu Road,4th Floor, Near Paramound Nursing Kalighat, Kolkata, West Bengal- 700026 | Assessment Year | 2023-24 |
| Directorship : | Yes | Previous Year | 2022-23 |
| | | GSTIN : | 19ATMPS4600B1ZR |

PREVIOUS YEAR : 2022-23
ASSESSMENT YEAR : 2023-24

COMPUTATION OF TOTAL INCOME

INCOME FROM SALARY

| | | |
|--|----------------------|---------------|
| Director Remuneration from Shriram Ozone Housing Development Pvt. Ltd. | 100,00,000.00 | |
| Director Remuneration from R S Education Pvt Ltd | 60,00,000.00 | |
| Director Remuneration from Sharda Sons & Resources Pvt. Ltd. | 18,00,000.00 | |
| Director Remuneration from Yogita Software Marketing Pvt. Ltd | 6,00,000.00 | |
| Director Remuneration from Sharda Minerals Pvt. Ltd. | 6,00,000.00 | |
| | <u>190,00,000.00</u> | |
| Less: Standard Deduction | 50,00,000.00 | 189,50,000.00 |

INCOME FROM HOUSE PROPERTY

| | | |
|---------------------------------------|--------------------|-------------|
| Gross Annual Value | 6,38,760.00 | |
| Less: Municipal Taxes Paid | - | |
| Net Annual Value | <u>6,38,760.00</u> | |
| Less: Standard Deduction @ 30% | 1,91,628.00 | |
| | <u>4,47,132.00</u> | |
| Less: Interest on Housing Loan | 2,64,253.00 | |
| Less: Set-off of carried forward loss | - | |
| | <u>1,82,879.00</u> | 1,82,879.00 |

INCOME FROM SHORT TERM CAPITAL GAIN FROM SWITCHING

| | | |
|---|-----------------------|-------------|
| Sales Consideration <Switching of Mutual Funds> | 99,86,775.95 | |
| Cost of Acquisition | <u>(90,51,877.58)</u> | 9,34,898.37 |

INCOME FROM OTHER SOURCES

| | | |
|---------------------------------------|------------------|-------------|
| Interest on Fixed Deposits | 1,03,710.00 | |
| Sale of Scrap from repair of building | 2,87,000.00 | |
| Interest on Saving Bank (Self) | <u>66,215.00</u> | 4,56,925.00 |

Gross Total Income 205,24,702.37

Less: Deduction U/s 80TTA

| | | | |
|-----------------------|-----------|---------------|-----------|
| Savings Bank Interest | 66,215.00 | Restricted to | 10,000.00 |
|-----------------------|-----------|---------------|-----------|

Less: Deduction U/s 80C

| | | | |
|---------------------|--------------------|---------------|-------------|
| LIC Payments | 2,55,625.11 | | |
| HDFC Life Insurance | 2,00,000.00 | | |
| LIC Endowment Plan | <u>1,06,130.00</u> | | |
| | 5,61,755.11 | Restricted to | 1,50,000.00 |

Less: Deduction U/s 80D

| | | | | |
|-----------------------|-----------|---------------|-----------|-------------|
| Star Health Insurance | 57,153.00 | Restricted to | 25,000.00 | 1,85,000.00 |
|-----------------------|-----------|---------------|-----------|-------------|

Taxable Income 203,39,702.37
Rounding off u/s 288A 203,39,700.00

COMPUTATION OF TAX PAYABLE

| | | | |
|---------------------------------|-------------------------------------|--------------------|---------------------|
| INCOME TAX ON TOTAL INCOME OF R | 203,39,700.00 | | 59,14,410.00 |
| | | | <u>59,14,410.00</u> |
| | Add: Surcharge @ | 59,14,410.00 | 14,78,603.00 |
| | | | <u>73,93,013.00</u> |
| | Less : Marginal Relief | | 3,68,938.00 |
| | | | <u>70,24,075.00</u> |
| | Add: Edc cess & SHEC Cess @ 4% | | 2,80,963.00 |
| | Net Tax Payable | | <u>73,05,038.00</u> |
| | Less: TDS (As per 26AS) | | 57,04,247.00 |
| | Less: Advance Tax Paid | | |
| | 13.06.2022 | 50,000.00 | |
| | 14.09.2022 | 2,00,000.00 | |
| | 09.12.2022 | 5,00,000.00 | |
| | 15.03.2023 | <u>9,00,000.00</u> | 16,50,000.00 |
| | | | <u>(49,209.00)</u> |
| | Add: Interest u/s | - | |
| | Add: Interest u/s | - | |
| | Add: Interest u/s | 33,330.00 | 33,330.00 |
| | | | <u>(15,879.00)</u> |
| | Less: Tax Paid U/S 140 A | | |
| | Balance Payable/(Refundable) | | <u>(15,880.00)</u> |