[\	- Where the data of	INDIAN INCOME TAX RETURN ACKNOWLEDG of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(S filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)		, ITR-6, 1	ITR-7	ssessment Year 2021-22
PA	N	AACCU2356E				
Naı	ne	UNANIMOUS CONSTRUCTION PRIVATE LIMITED				
Ado	lress	134/2, THAKURBATI STREET, SERAMPUR, HOOGHLY, 32-W	Vest Bengal , 9	l-India ,	712201	
Stat	tus	Private Company	Form Number			ITR-6
File	ed u/s	139(1) Return filed on or before due date	e-Filing Ackno	owledgen	nent Number	141717080080222
	Current Year b	pusiness loss, if any		1		18,984
<u></u>	Total Income					0
Taxable Income and Tax details	Book Profit ur	nder MAT, where applicable		2		0
id Tax	Adjusted Tota	I Income under AMT, where applicable	1	3		0
me ar	Net tax payabl			4		0
e Inco	Interest and Fe	ee Payable		5		0
axabl	Total tax, inter	rest and Fee payable		6		0
	Taxes Paid			7		0
	(+)Tax Payabl	e /(-)Refundable (6-7)		8		0
<u>s</u>	Dividend Tax	Payable		9		0
x detai	Interest Payab	le सत्यमेव जयते		10		0
Distribution Tax details	Total Dividen	d tax and interest payable		11		0
stribut	Taxes Paid		15	12		0
ö	(+)Tax Payabl	e /(-)Refundable (11-12)		13		0
_	Accreted Inco	me as per section 115TD		14		0
ix Detai	Additional Tax	x payable u/s 115TD	IK UV	15		0
ne & Ta	Interest payab	le u/s 115TE		16		0
Accreted Income & Tax Detail	Additional Tax	x and interest payable		17		0
Accrete	Tax and intere	est paid		18		0
	(+)Tax Payabl	e /(-)Refundable (17-18)		19		0

This return has been digitally signed by KOUSIK PANDA in the capacity of Director having PAN AFXPP4477Q from IP address 10.1.82.121 on 08-Feb-2022

DSC Sl. No. & Issuer 5391867 & 20755420CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AACCU2356E06141717080080222763503C62D2F24B4D9499247ABFE13F4864FEB4E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

UNANIMOUS CONSTRUCTION PRIVATE LIMITED Reg. Office: 134/2, Thakurbati Street, Serampore, Hooghly West Bengal - 712 201

AUDIT REPORT FOR THE FINANCIAL YEAR 2020-21 (ASST. YEAR: 2021-22)

AUDITOR

M/s V Patel & Associates *Chartered Accountants* 138, Canning Street 4th floor, Room No.468 Kolkata - 700 001



138, Canning Street 4th Floor, Room No. 468 Kolkata - 700 001 +91 33 4603 6007 +91 9830720017 / 9903262648 vpatelandassociates@gmail.com

Independent Auditor's Report

To the Members of UNANIMOUS CONSTRUCTION PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of UNANIMOUS CONSTRUCTION **PRIVATE LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss Statement for the year ended 31st March, 2021, and a summary of significant accounting policies and other explanatory information.

V PATEL & ASSOCIATES

CHARTERED ACCOUNTANTS

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2021, and its Loss for the year ended on that date.



Report on Other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, Since the section is not applicable to the company, No reporting of CARO done.
- 2. As required by section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss Statement dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. on the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of section 164(2) of the Act;
 - f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
 - g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations and hence there is no disclosure of the same in its standalone financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



For V Patel & Associates CHARTERED ACCOUNTANTS

(CA VIKASH KUMAR PATEL) PROPRIETOR MEMBERSHIP NO. 301176 Firm Registration No. 330023E UDIN:- 22301176AAAAAC3867

Place: Kolkata Date: 08.11.2021

{Annexure - B to the Auditors' Report}

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

We have audited the internal financial controls over financial reporting of UNANIMOUS CONSTRUCTION PRIVATE LIMITED ("the Company") as of 31st March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date. Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



For V Patel & Associates CHARTERED ACCOUNTANTS

(CA VIKASH KUMAR PATEL) PROPRIETOR MEMBERSHIP NO. 301176 Firm Registration No. 330023E UDIN:- 22301176AAAAAC3867

Place: Kolkata Date: 08.11.2021

BALANCE SHEET AS AT 31ST MARCH, 2021

	Note No.	As at 31.03.2021 (Amount in Rs.)	As at 31.03.2020 (Amount in Rs.)
EQUITY AND LIABILITIES		(//////////////////////////////////////	(
Shareholders' Funds			
Capital Account	2	1,00,000.00	1,00,000.00
Reserves & Surplus	3	(47,037.00)	(28,053.00)
Loans & Advances			
Unsecured Loans	4	78,80,000.00	2,30,000.00
Current Liabilities			
Trade Payable Other Current Liabilities	5	24,000.00	12,000.00
Deferred Tax Liabilities			-
TOTAL		79,56,963.00	3,13,947.00
ASSETS			
Non-Current Assets			
Fixed Assets		78,00,000.00	-
Long Term Loans and Advances		-	-
Current Assets			_
Inventories	6	50,000.00	2
Loans and Advances	7	98,963.00	3,01,947.00
Cash and Cash Equivalents Other Current Assets	8	8,000.00	12,000.00
TOTAL		79,56,963.00	3,13,947.00

Summary of significant accounting policies

1

The accompanying notes are an integral part of the financial statements. As per our Report of even date.

ASSC

KOLKATA

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For V PATEL & ASSOCIATES

Chartered Accountants (Firm Regn. No.330023E)



(Vikash Kumar Patel) Proprietor Membership No.301176

UDIN: 22301176AAAAAC3867 Place: Kolkata Date: 8th Day of November, 2021

Director

Director

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

	Note No.	As at 31.03.2021 (Amount in Rs.)	As at 31.03.2020 (Amount in Rs.)
Income		(Amount in KS.)	(Amount in KS.)
Revenue from Operations			2
Other Income			
Total Revenue (I)			
Expenses			
Cost of Raw Material and Components Consumed		-	20.052.00
Direct Expenses	9	14,984.00	20,053.00
Depreciation and Amortization Expense	10	4 000 00	4,000.00
Other Expenses	10	4,000.00	4,000.00
Total Expenses (II)		18,984.00	24,053.00
Earnings before Exceptional and extraordinary ite	ms and tax	(18,984.00)	(24,053.00)
Exceptional Items Profit / (Loss) before extraordinary items and tax		(18,984.00)	(24,053.00)
Tax Expenses		(10,70 1100)	
Current Tax			
Deferred Tax		-	-
Total Tax Expense		-	
Profit/(Loss) for the year from Continuing Operation	ions (A)	(18,984.00)	(24,053.00)
Earnings per Equity Share per Nominal Value of S Basic Diluted Summary of significant accounting policies	5hare:- Rs 10/- 1		
The accompanying notes are an integral part of the As per our Report of even date.	e financial statem	ents.	
For V PATEL & ASSOCIATES Chartered Accountants (Firm Regn. No.330023E)			
(Vikash Kumar Patel) Proprietor Membership No.301176		Director	
UDIN: 22301176AAAAAC3867 Place: Kolkata Date: 8th Day of November, 2021		Director	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2021

NOTE NO.-1 SIGNIFICANT ACCOUNTING POLICIES

(I) Basis of Preparation of Financial Statements

The financial statements of the Firm have been prepared on accrual basis under historical cost convention in accordance with Generally Accepted Accounting Principles.

The Financial Statements have been prepared to comply in all material aspects with applicable accounting standards issued by The Institute of Chartered Accountants of India.

For V Patel & Associates Chartered Accountants Firm's Registration No. 330023E

CA Vikash Kumar Patel Proprietor Membership No: 301176 UDIN: 22301176AAAAAC3867

Dated: The 8th day of November, 2021

Place: Kolkata



Note No:- 2. Share Capital		
	As at 31.03.2021	As at 31.03.2020
	(Amount in Rs.)	(Amount in Rs.)
AUTHORIZED CAPITAL 100000 Equity Shares of Rs.10 Each	10,00,000.00	10,00,000.00
ISSUED. SUBSCRIBED & PAID UP CAPITAL 10000 Equity Shares of Rs. 10 Each 10, Equity Shares of Rs. 10 each, fully paid up	1.00.000.00	1.00.000.00
Share Capital by allotment	1,00,000.00	1,00,000.00

Note :2:1 (A) of the above

a Company has not allotted any shares as fully paid up during last year pursuant to contract without payment being received in cash or by the way of bonus shares or right shares

b Company has not bought back any shares from their shareholders during last year

Note: 2:1 (B) List of persons holding more than 5 percent shares of the Company

SI No.	Particulars	articulars Current Year		Previous Year	
		No. of Shares	%	No. of Shares	%
1	Kausik Panda	5,000	50	5,000	50
2	Mahua Chatterjee	5,000	50	5,000	50
	Total	10,000	100	10,000	100

et Surplus in the Statement of Profit and Loss		
alance as per last financial statements	(28,053.00)	(4,000.00)
rofit / (Loss) for the year	(18,984.00)	(24,053.00)
et surplus / (Deficit) in the statement of Profit and Loss	(47,037.00)	(28,053.00)
otal Reserve and Surplus	(47,037.00)	(28,053.00)
ote No:- 4. Unsecured Loans & Advances		
Kausik Panda	78,10,000.00	1,60,000.00
Mahua Chatterjee	70,000.00	70,000.00
	78,80,000.00	2,30,000.00
lote No:- 5. Current Liabilities		
Audit Fees Payable	24,000.00	12,000.00
	24,000.00	12,000.00

Krishna Pandit

50,000.00

50,000.00



Cash In Hand	83,900.00	2,86,400.00
Balances with Scheduled Bank	00,700,000	2,00,100100
Indian Bank	15,063.00	15,547.00
	98,963.00	3,01,947.00
No:- 8. Other Current Assets		
Preliminary Expenses to the extent not written off	8,000.00	12,000.00
	8,000.00	12,000.00
No:- 9. Direct Expenses		
General Expenses	2,500.00	7,600.00
Bank Charges	484.00	453.00
Audit Fees Provision	12,000.00	12,000.00
Addit i cos i lovision		
Autri cos riovisión	14,984.00	20,053.00
No:- 10. Other Expense	14,984.00	20,053.00
	<u>14,984.00</u> 4,000.00	4,000.00



DIRECTOR'S REPORT

To The Members,

Your Directors have pleasure in presenting their 3RD Annual Report on the business and operations of **M**/s Unanimous Construction Private Limited ("the Company") together with the audited statement of accounts for the period ended 31st March, 2021.

Financial Performance:

The summarized financial results of the Company are given in the table below:

		(in ₹
FINANCIAL RESULTS	Year Ended 31.03.2021	Year Ended 31.03.2020
Net Profit / (Loss) before tax	(18,984.00)	(24,053.00)
Less: Current Tax	-	-
Profit / (Loss) after tax for the year	(18,984.00)	(24,053.00)
Profit / (Loss) balance carry forward to Balance Sheet	(18,984.00)	(24,053.00)

State of Company Affairs:

The Company is engaged in the business of Construction Service and company incurred a loss during the current financial year. Although the management expect to recover the loss in the coming financial years.

Business operations and Change in the nature of business, if any

The Company was incorporated on 17th Day of April, 2018 with the purpose of doing business of Construction services. There is no change in the nature of the business of the Company.

Share Capital:

The Company was incorporated with an authorized Share capital of ₹ 10,00,000/- and Issued, Subscribed and paid up capital was ₹ 1,00,000/-

Dividend:

The Board of Directors does not propose to declare any dividend for the year ended 31st March, 2021

Transfer to Reserves:

No amount has been transferred to the Reserves by the Board during the year under Review as the company incurred a loss.

Material Changes affecting Financial Position of the Company:

No material changes and/or commitments affecting the financial position of the Company occurred between the end of the financial year to which the attached financial statements relate to and up to the date of this report.

Weblink of the Annual Return, if any:

The Company does not have any website.

Details of Board meetings:

During the period ended on 31st March, 2021, 5 (Five) Board meetings were held within the time limit prescribed in Section 173 of the Companies Act, 2013

Directors:

None of the Directors of the Company are disqualified for appointment or for continuation as Director of the Company in terms of the provisions of Section 164 of the Companies Act, 2013.

Other Disclosure Requirements:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- The disclosures and reporting with respect to issue of equity shares with differential rights as to dividend, voting or otherwise is not applicable as the Company has not issued any such shares during the reporting period.
- The disclosures and reporting on issue of shares (including sweat equity shares and Issue of Shares under Employees Stock Option Scheme) to employees of the Company under any scheme are not applicable as the Company has not issued any such shares during the reporting period.
- The Company has complied with the applicable provisions of Secretarial Standards SS-1 and SS-2 with respect to conveying of Board Meetings and General Meetings during the year

Director's Responsibility Statement:

The Financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013('the ACT'), read with Rule 7 of the Companies (Accounts) Rules, 2014 and in terms of Section 134 (5) of the Act:

Your Director's state that

- (a) In the preparation of the annual accounts, for the period ended 31st March, 2021, 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 31st March, 2021 and of the loss of the company for the period ended on that;
- (c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors have prepared accounts for the period ended 31st March, 2021 on a going concern basis; and
- (e) The directors are not required to lay down internal financial controls to be followed by the Company as applicable the same is only for listed Company.
- (f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Statutory Auditors:

M/s V Patel & Associates, Chartered Accountants, has been appointed as the Statutory Auditor of the Company. They have confirmed their eligibility to the effect that their appointment, if made, would be within the prescribed limits under the Act, and that they are not disqualified for appointment.

Board's comments on the Statutory Auditors Report:

The report of the Statutory Auditors along with notes on financial statement referred to in the Auditor's report along with the observations made if any are self-explanatory and therefore do not call for any further comments. There is no qualification, reservation, adverse remark or disclaimer by the Auditor in the Auditor's report. Further no frauds were reported by the Auditor under sub-section 12 of Section 143 of the Companies Act, 2013.

Details of Fraud reported by the Auditors:

No frauds were reported by the Auditor in the Company during the financial year ended 31st March, 2021.

Particulars of Contracts or Arrangements with Related Party Transactions:

The were no contracts/arrangements or transactions entered by the Company during the financial year with Related parties. The name and details of the Related parties during the period 2020-2021 are provided in the accompanying financial statements.

Details of Subsidiary/Joint Venture/ Associate Companies:

The company does not have any Subsidiary Company, or Associate Company or Joint Venture during the period ended 31st March, 2021.

Significant and Material orders Passed by the Regulators:

During the year under review, no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status of Company's operations.

Acknowledgement:

Your Directors take this opportunity to express their sincere appreciation for the assistance and cooperation received from the Banks, Government Authorities including Ministry of Corporate Affairs and other agencies of Central and State government for their kind support and guidance during the year under review. Your Directors also wish to place on record their deep sense of appreciation for its clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Place: Kolkata

Date: 08.11.2021

For Unanimous Construction Private Limited

(Kausik Panda) Director