

**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  
2022-23

PAN	AACCU2356E		
Name	UNANIMOUS CONSTRUCTION PRIVATE LIMITED		
Address	134/2 , THAKURBATI STREET , Serampur Uttarpara , HOOGHLY , 32-West Bengal , 91-India , 712201		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	734255251191022
Taxable Income and Tax details	Current Year business loss, if any	1	6,60,147
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by KAUSIK PANDA in the capacity of Managing Director having PAN AFXPP4477Q from IP address 223.223.155.105 on 19-Oct-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



AACCU2356E0673425525119102217A703344A800FA7DD4FC6E6C3D7AD5118F95EB7

**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 2021-22 (ASST. YEAR: 2022-23)**

### AUDITOR

M/s V Patel & Associates

*Chartered Accountants*

138, Canning Street

4th floor, Room No.468

Kolkata - 700 001



**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, 2022, the Statement of Profit and Loss Statement for the year ended 31<sup>st</sup> March, 2022, and a summary of significant accounting policies and other explanatory information.

**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 31<sup>st</sup> March, 2022, 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, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, 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.

Place: Kolkata  
Date: 25.08.2022



For **V Patel & Associates**  
CHARTERED ACCOUNTANTS

  
( **CA VIKASH KUMAR PATEL** )  
PROPRIETOR  
MEMBERSHIP NO. 301176  
Firm Registration No. 330023E  
UDIN:- 22301176ASXSOW9794

**{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 2022 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 2022, 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



Place: Kolkata  
Date: 25.08.2022

A handwritten signature in blue ink that reads "V Patel".

( CA VIKASH KUMAR PATEL )  
PROPRIETOR  
MEMBERSHIP NO. 301176  
Firm Registration No. 330023E  
UDIN:- 22301176ASXSOW9794

# UNANIMOUS CONSTRUCTION PRIVATE LIMITED

## BALANCE SHEET AS AT 31ST MARCH, 2022

	Note No.	As at 31.03.2022 (Amount in Rs.)	As at 31.03.2021 (Amount in Rs.)
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>Shareholders' Funds</u></b>			
Capital Account	2	1,00,000.00	1,00,000.00
Reserves & Surplus	3	(7,07,184.00)	(47,037.00)
<b><u>Loans &amp; Advances</u></b>			
Unsecured Loans & Advances	4	99,01,715.00	78,80,000.00
<b><u>Current Liabilities</u></b>			
Trade Payable Other Current Liabilities	5	12,000.00	24,000.00
<b>TOTAL</b>		<b>93,06,531.00</b>	<b>79,56,963.00</b>
<b><u>ASSETS</u></b>			
<b><u>Non-Current Assets</u></b>			
Fixed Assets		78,00,000.00	78,00,000.00
<b><u>Current Assets</u></b>			
Inventories		13,62,062.00	-
Loans and Advances	6	50,000.00	50,000.00
Cash and Cash Equivalents	7	86,126.00	98,963.00
Other Current Assets	8	8,343.00	8,000.00
<b>TOTAL</b>		<b>93,06,531.00</b>	<b>79,56,963.00</b>
Summary of significant accounting policies	1		

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

For V PATEL & ASSOCIATES

Chartered Accountants  
(Firm Regn. No.330023E)

(Vikash Kumar Patel)  
Proprietor  
Membership No.301176



Director

UDIN: 22301176ASXSOW9794

Director

Place: Kolkata

Date: 25.08.2022

# UNANIMOUS CONSTRUCTION PRIVATE LIMITED

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

	Note No.	As at 31.03.2022 (Amount in Rs.)	As at 31.03.2021 (Amount in Rs.)
<b>Income</b>			
Revenue from Operations		-	-
Other Income		-	-
<b>Total Revenue (I)</b>		<u>-</u>	<u>-</u>
<b>Expenses</b>			
Cost of Raw Material and Components Consumed		-	-
Direct Expenses	9	55,000.00	-
Depreciation and Amortization Expense		-	-
Other Expenses	10	6,05,147.00	18,984.00
<b>Total Expenses (II)</b>		<u>6,60,147.00</u>	<u>18,984.00</u>
<b>Earnings before Exceptional and extraordinary items and tax</b>		<u>(6,60,147.00)</u>	<u>(18,984.00)</u>
Exceptional Items			
<b>Profit / (Loss) before extraordinary items and tax</b>		<u>(6,60,147.00)</u>	<u>(18,984.00)</u>
<b>Tax Expenses</b>			
Current Tax		-	-
Deferred Tax		-	-
<b>Total Tax Expense</b>		<u>-</u>	<u>-</u>
<b>Profit/(Loss) for the year from Continuing Operations (A)</b>		<u>(6,60,147.00)</u>	<u>(18,984.00)</u>

**Earnings per Equity Share per Nominal Value of Share:- Rs 10/-**

Basic

Diluted

**Summary of significant accounting policies** 1

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

**For V PATEL & ASSOCIATES**

Chartered Accountants  
(Firm Regn. No.330023E)

(Vikash Kumar Patel)  
Proprietor  
Membership No.301176



Director

Director

UDIN: 22301176ASXSOW9794

Place: Kolkata

Date: 25.08.2022



**UNANIMOUS CONSTRUCTION PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

**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: 22301176ASXSOW9794



Dated: 25.08.2022

Place: Kolkata

# UNANIMOUS CONSTRUCTION PRIVATE LIMITED

## Note No:- 2. Share Capital

	As at 31.03.2022 (Amount in Rs.)	As at 31.03.2021 (Amount in Rs.)
<b>AUTHORIZED CAPITAL</b>		
100000 Equity Shares of Rs.10 Each	10,00,000.00	10,00,000.00
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b>		
10000 Equity Shares of Rs.10 Each	1,00,000.00	1,00,000.00
10. Equity Shares of Rs. 10 each, fully paid up		
Share Capital by allotment	<u>1,00,000.00</u>	<u>1,00,000.00</u>

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

Sl No.	Particulars	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

## Note No:-3. Reserve & Surplus

### **Net Surplus in the Statement of Profit and Loss**

Balance as per last financial statements	(47,037.00)	(28,053.00)
Profit / (Loss) for the year	(6,60,147.00)	(18,984.00)
Net surplus / (Deficit) in the statement of Profit and Loss	<u>(7,07,184.00)</u>	<u>(47,037.00)</u>
<b>Total Reserve and Surplus</b>	<u>(7,07,184.00)</u>	<u>(47,037.00)</u>

## Note No:- 4. Unsecured Loans & Advances

Kausik Panda	88,10,000.00	78,10,000.00
Mahua Chatterjee	2,60,000.00	70,000.00
Bank O/D (Indusis Bank)	(6,78,285.00)	-
Anshuman Roy	12,00,000.00	-
Advance for Flats	3,10,000.00	-
	<u>99,01,715.00</u>	<u>78,80,000.00</u>

## Note No:- 5. Current Liabilities

Audit Fees Payable	12,000.00	24,000.00
	<u>12,000.00</u>	<u>24,000.00</u>

## Note No:- 6. Loans & Advances

Krishna Pandit	50,000.00	50,000.00
	<u>50,000.00</u>	<u>50,000.00</u>



# UNANIMOUS CONSTRUCTION PRIVATE LIMITED

## Note No:- 7. Cash & Bank Balance

Cash In Hand	71,530.00	83,900.00
Balances with Scheduled Bank Indian Bank	14,596.00	15,063.00
	<u>86,126.00</u>	<u>98,963.00</u>

## Note No:- 8. Other Current Assets

Preliminary Expenses to the extent not written off	4,000.00	8,000.00
Sundry Advances	4,343.00	-
	<u>8,343.00</u>	<u>8,000.00</u>

## Note No:- 9. Direct Expenses

Labour & other Charges	55,000.00	-
	<u>55,000.00</u>	<u>-</u>

## Note No:- 10. Other Expense

Accounting Charges	12,000.00	4,000.00
Bank Charges	148.00	484.00
Audit Fees	12,000.00	12,000.00
Professional fees	15,700.00	-
General Expenses	319.00	2,500.00
Donation & Subscription	10,000.00	-
Legal Charges	1,96,080.00	-
Preliminary Exp	4,000.00	-
Expeses Related to Project	3,04,000.00	-
Puja Exp	15,000.00	-
Repairing & Maintenance	35,900.00	-
	<u>6,05,147.00</u>	<u>18,984.00</u>

