

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 | AAWCS5356E | | |
| Name | SHADMAN CONSTRUCTION PRIVATE LIMITED | | |
| Address | 55 , MADAN MOHAN BURMAN STREET , Barabazar H.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700007 | | |
| Status | Private Company | Form Number | ITR-6 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 768623351311022 |
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 4,174 |
| | Book Profit under MAT, where applicable | 2 | 4,174 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 1,086 |
| | Interest and Fee Payable | 5 | 0 |
| | Total tax, interest and Fee payable | 6 | 1,086 |
| | Taxes Paid | 7 | 1,090 |
| (+)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 SHADMAN HASSAN in the capacity of Director having PAN AHYPH1140H from IP address 49.37.33.112 on 31-Oct-2022

DSC Sl. No. & Issuer 6346947 & 22130941CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAWCS5356E067686233513110228787A5CC9C340613E492BFF445FC3CFD2809080B

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SHADMAN CONSTRUCTION PRIVATE LIMITED

CIN – U45400WB2015PTC206095.

55, MADAN MOHAN BURMAN STREET, JORASANKO, KOLKATA - 700007

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

(Forming integral part of Balance Sheet as at 31st March 2022 and Statement of Profit & Loss for the period ended as on that date)

1. **SIGNIFICANT ACCOUNTING POLICIES :**

1.1. **Accounting Concept:**

The Company follows the Mercantile System of Accounting and recognises Income & Expenditure on Accrual Basis except retirement benefits payable to the employees which are account for on as and when incurred. Accounts are prepared on Historical Cost convention and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted principles.

All the assets and liabilities have been classified as current or non current as per company's normal operating cycle and other criteria set out in the Schedule VI to the Companies Act, 1956. The company has considered its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

1.2. **Use of Estimates:**

The Presentation of financial statements requires estimates and assumption to be made that effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which results are known / materialised.

1.3 **Inventories:**

Stock of Traded goods are stated at cost. If any

1.4. **Fixed Assets:**

Fixed Assets have been stated at actual cost less depreciation thereon. If any

1.5. **Depreciation:**

The Company has provided depreciation on Written Down Value method at the rates and in the manner provided in the Schedule XIV of the Companies Act, 1956.

1.6 **Revenue Recognition:**

Sales are accounted for on actual delivery of goods.

1.7 **Retirement Benefits:**

The Company has not made any provisions in respect of future liability for retirement benefits payable to the employees.

| 2. <u>Notes to the Accounts</u> | <u>As at 31st March,2022</u> | <u>As at 31st March,2021</u> |
|--|---|---|
| 2.1. Share Capital | | |
| (A) Authorised, Issued,Subscribed and paid-up share capital and par value per share | | |
| <u>Authorised Share Capital</u> | | |
| 100000 Equity Shares of Rs 10/- each | 10,00,000 | 10,00,000 |
| | <u>10,00,000</u> | <u>10,00,000</u> |
| <u>Issued,Subscribed and Paid-up Share Capital</u> | | |
| Issued 22,220 Equity Shares of Rs 10/- each fully paid (in cash) | 2,22,200 | 2,22,200 |
| | <u>2,22,200</u> | <u>2,22,200</u> |

NOTES ON ACCOUNTS

(B) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

| | <u>Number of Shares</u> | <u>Amount</u> |
|---|-----------------------------|-----------------|
| Number of shares as at the beginning of the year | 22,220 | 2,22,200 |
| Number of shares allotted as fully paid up in cash to the Promoters of the company | - | - |
| Number of shares allotted as fully paid up pursuant to a contract without payment being received in cash. | - | - |
| Number of shares as at the end of the year | <u>22,220</u> | <u>2,22,200</u> |

(C) Shares of the Company held by each shareholders holding more than 5% shares

| <u>Name of Shareholder</u> | <u>Percentage of Shares held</u> | <u>Number of Shares held</u> |
|----------------------------|--------------------------------------|----------------------------------|
| SHADMAN HASSAN | 70.00% | 15,554 |
| S HASSAN | 15.00% | 3,333 |
| SHEKH MOJAMMEL HOQUE | 15.00% | 3,333 |

2.2. Reserve & Surplus

| | | |
|------------------------------|--------------------|--------------------|
| <u>Surplus</u> | (20,899.50) | (24,378.61) |
| Profit / (Loss) for the year | 3,089.00 | 3,479.11 |
| Closing Balance | <u>(17,810.50)</u> | <u>(20,899.50)</u> |

2.3. Other Current Liabilities

| | | |
|------------------------|---------------------|-----------------------|
| Loan | 90,58,108.00 | 2,53,17,153.00 |
| Audit Fee Payable | 12,500.00 | 12,500.00 |
| Profession Tax Payable | 2,500.00 | 2,500.00 |
| | <u>90,73,108.00</u> | <u>2,53,32,153.00</u> |

2.4. Cash & Cash Equivalents

| | | |
|--|--------------------|--------------------|
| A. Balance with Scheduled Banks in Current Account | 203.50 | 7,42,605.50 |
| B. Cash in Hand | 1,98,560.00 | 1,84,540.00 |
| | <u>1,98,763.50</u> | <u>9,27,145.50</u> |

2.5. Current Assets

| | | |
|----------------------|--------------------|---------------------|
| Advance to Party | 3,02,685.00 | 89,96,186.00 |
| GST Input & Tax Paid | - | - |
| | <u>3,02,685.00</u> | <u>89,96,186.00</u> |

2.6. Pre Incorporation Expenses

| | | |
|------------------|------------------|------------------|
| Opening Expenses | 26,970.00 | 26,970.00 |
| | <u>26,970.00</u> | <u>26,970.00</u> |

2.7. Other Expenses

Auditor's Remuneration

| | | |
|------------------------|---------------------------|------------------------|
| For Statutory Auditors | 2,500.00 | 3,500.00 |
| Professional Tax | 2,500.00 | 2,500.00 |
| Salary and Bonus | 86,000.00 | - |
| General Expenses | 35,540.00 | 3,500.00 |
| Conveyance Charges | 29,959.00 | - |
| Late Fees | - | - |
| R/Off | - | - |
| Bank Charges | 365.50 | 269.00 |
| | <u>1,56,864.50</u> | <u>9,769.00</u> |

NOTES ON ACCOUNTS

2.8 Earnings per Share

| | <u>As at 31.03.2022</u> | <u>As at 31.03.2021</u> |
|-----------------------------------|--------------------------------|--------------------------------|
| Profit / (Loss) as per Accounts | 3,089 | 3,479 |
| No. of Equity Shares | 22,220 | 22,220 |
| Basic / Diluted Earning Per Share | 0.14 | 0.16 |

2.9 Deferred Taxation

No provision has been made for deferred taxation during the period under review.

2.10. Disclosure of Related parties and Related Party Transactions:

There is no Related party disclosure as required by Accounting Standard 18 issued by the Institute of Chartered Accountant of India

2.11 The enclosed financial statements have been prepared in accordance with Revised Schedule VI of the Companies Act, 1956. Previous year figures have accordingly been reclassified/regrouped/rearranged wherever necessary as per Revised Schedule VI significantly impacts presentation and disclosures made in the financial statements.

Verified and found correct subject to our Audit Report annexed of even date.

For Surya Kant Sarda
(Chartered Accountants)



Surya Kant Sarda

Membership No. 300554

Kolkata, the 30 th day of September 2022

SHADMAN CONSTRUCTION PRIVATE LIMITED

CIN – U45400WB2015PTC206095.

55, MADAN MOHAN BURMAN STREET, JORASANKO, KOLKATA - 700007

Statement of Profit & Loss as on 31st March 2022

| Particulars | Notes | As at 31st March 2022 | As at 31st March 2021 |
|---|-------|--------------------------|--------------------------|
| REVENUE | | | |
| I. Revenue from Operations | | | |
| Sale | | - | 67,00,000.00 |
| II. Other Income | | 2,45,500.00 | 12,390.00 |
| III. Total Revenue (I+II) | | 2,45,500.00 | 67,12,390.00 |
| EXPENSES | | | |
| Purchases | | 2,83,410.31 | - |
| (Increase)/Decrease in Inventories | | (1,84,850.31) | 53,68,920.00 |
| Depreciation | | - | - |
| Employee Benefit Expenses | | - | - |
| Other Expenses | 2.7 | 1,42,766.00 | 13,38,768.89 |
| IV. Total Expenses | | 2,41,326.00 | 67,07,688.89 |
| V. Profit before Tax and Extra Ordinary Items (III-IV) | | 4,174.00 | 4,701.11 |
| VI. Tax Expenses | | | |
| Current Tax | | 1,085.00 | 1,222.00 |
| VII. Profit / (Loss) for the year | | 3,089.00 | 3,479.11 |
| VIII. Earning Per Share | 2.8 | | |
| Basic | | 0.14 | 0.16 |
| Singificant Accounting Policies alongwith notes theron | 1 & 2 | | |

Verified and found correct subject to our Audit Report annexed of even date.

For Surya Kant Sarda
(Chartered Accountants)*Surya Kant Sarda*

Surya Kant Sarda

Membership No. 300554

UDIN : 23300554BGWZLQ8862

Kolkata, the 30 th day of September 2022

SHADMAN CONSTRUCTION PRIVATE LIMITED

CIN – U45400WB2015PTC206095.

55, MADAN MOHAN BURMAN STREET, JORASANKO, KOLKATA - 700007

| Balance Sheet as at 31st March 2022 | | | |
|---|-------|-----------------------|-----------------------|
| Particulars | Notes | As at 31st March 2022 | As at 31st March 2021 |
| I. EQUITY & LIABILITIES | | | |
| 1. Shareholders' Fund | | | |
| (a) Share Capital | 2.1 | 2,22,200.00 | 2,22,200.00 |
| (b) Reserve & Surplus | 2.2 | (17,810.50) | (20,899.50) |
| 2. Current Liabilities | | | |
| (a) Short-Term Borrowings | | - | - |
| (b) Trade Payables | | - | - |
| (c) Other Current Liabilities | 2.3 | 2,27,16,453.00 | 2,52,09,953.00 |
| (d) Short-Term Provision | | 1,085.00 | 1,222.00 |
| Total | | 2,29,21,927.50 | 2,54,12,475.50 |
| II. ASSETS | | | |
| 1. Non Current Assets | | | |
| Fixed Assets | | | |
| Tangible Asset | | - | - |
| Work In Progress | | - | - |
| 2. Current Assets | | | |
| (a) Inventories | | 1,56,47,024.31 | 1,54,62,174.00 |
| (b) Trade Receivable | | - | - |
| (c) Cash & Cash Equivalent | 2.4 | 1,98,763.50 | 9,27,145.50 |
| (d) Short Term Loans & Advances | 2.5 | 70,49,169.69 | 89,96,186.00 |
| (e) Pre Incorporation Expenses | 2.6 | 26,970.00 | 26,970.00 |
| TOTAL | | 2,29,21,927.50 | 2,54,12,475.50 |
| Singificant Accounting Policies alongwith notes thereon | 1 & 2 | | |

Verified and found correct subject to our Audit Report annexed of even date.

For Surya Kant Sarda
(Chartered Accountants)



Surya Kant Sarda

Surya Kant Sarda

Membership No. 300554

UDIN : 23300554BGWZLQ8862

Kolkata, the 30 th day of September 2022