



BANSAL CHHAWACHHARIA & CO

CHARTERED ACCOUNTANTS

The Planet, Second Floor, Opp. North City
Near Cosmos Mall, Sevoke Road, Siliguri-734001

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Independent Auditor's Report

To the members of Beekay Plaza Private Limited

Report on the Audit of the Standalone Financial Statements: -

Opinion

We have audited the standalone financial statements of Beekay Plaza Private Limited ("the Company") which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss and Statement of cash flows 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 standalone financial statements give the information required by the Companies Act, 2013 ("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 March 31, 2021, its profit & loss for the year ended on that date and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on Auditing (SAs) 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Responsibility of Management for Standalone Financial Statements

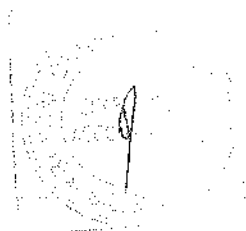
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those board of directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our Objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.
5. 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.

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 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:

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.

- a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b) The Balance Sheet, the Statement of Profit and Loss, and the cash flow Statement dealt with by this Report are in agreement with the books of account.
- c) 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.
- d) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.



- e) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, the same is not applicable to the Company.
- f) 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 which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For BANSAL CHHAWACHHARIA & CO
Chartered Accountants
Firm Regn No.: 328168E

BANSAL CHHAWACHHARIA & CO

Sumit Bansal

CA SUMIT BANSAL PARTNER
Partner
Membership No.: 307487
UDIN: 22307487AAAAAE5645

Place: Siliguri
Dated: 15th November 2021



Annexure to the Auditors' Report

The Annexure referred to in our report to the members of **Beekay Plaza Private Limited** for the year ended on **31.03.2021**. We report as follows:

Sl. No.	Particulars	Auditors Remark
(i)(a)	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	Yes. <i>The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.</i>
(i)(b)	Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	Yes. <i>Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.</i>
(i)(c)	Whether the title deeds of immovable properties are held in the name of the Company? If not, provide the details thereof.	Yes. <i>The title deeds of immovable properties are held in the name of the Company.</i>
(ii)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of accounts?	Yes. <i>Physical verification of inventory has been conducted at reasonable intervals by the management.</i>
(iii)	Whether the company has granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act 2013? If so,	No. <i>The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.</i>
(iii)(a)	Whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest?	<i>Not Applicable</i>
(iii)(b)	Whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	<i>Not Applicable</i>
(iii)(c)	If the amount is overdue, state the total amount overdue for the month more than 90 days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	<i>Not Applicable</i>
(iv)	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act 2013 have been complied with. If not, provide the details thereof.	<i>While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.</i>



(v)	In case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, where applicable, have been complied with? If not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	<i>The company has not accepted any Deposits.</i>
(vi)	Where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been made and maintained?	<i>To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company.</i>
(vii)(a)	Whether the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	<i>The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.</i>
(vii)(b)	Where dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	<i>There is no dispute with the revenue authorities regarding any duty or tax payable.</i>
(viii)	Whether the company has defaulted in repayment of loans or borrowings to a financial institution, bank, government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and government, lender wise details to be provided)	<i>The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.</i>
(ix)	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together were delays or default and subsequent rectification? If any, as may be applicable, be reported.	<i>The Company has not applied term loans for the purposes other than for which those are raised</i>

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(x)	Whether any fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year? If yes, the nature and the amount involved is to be indicated.	<i>Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.</i>
(xi)	Whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act? If not, state the amount involved and steps taken by the company for securing refund of the same.	<i>Managerial remuneration has not been paid during the year.</i>
(xii)	Whether the Company is Nidhi Company?	<i>As per information and records available with us The company is not Nidhi Company.</i>
(xiii)	Whether all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc, as required by the applicable accounting standards?	<i>Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.</i>
(xiv)	Whether the company has made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirements of section 42 of the companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised. If not, provide the details in respect of the amount involved and nature if non compliance?	<i>No, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentured during the year.</i>
(xv)	Whether the company has entered into any non cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act, 2013 have been complied with?	<i>The company has not entered into any non-cash transactions with directors or persons connected with him.</i>
(xvi)	Whether the Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	<i>The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.</i>

Place: Siliguri
Date: 15/11/2021

FOR BANSAL CHHAWACHHARIA & CO
(Chartered Accountants)
F. R. No. 328168E

BANSAL CHHAWACHHARIA & CO

Sumit Bansal

CA SUMIT BANSAL
(Partner)
M. No.: 307487



Acknowledgement Number: 953710600200122

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	BEEKAY PLAZA PRIVATE LIMITED
Address	GROUND FLOOR,,GYAN BHAWAN,SEVOKE ROAD , , , , 32- West Bengal , 91-India , Pincode - 734001
PAN	AACCB1606L
Aadhaar Number of the assessee, if available	

was conducted by M/s BANSAL CHHAWACHHARIA & CO in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of their audit report dated 15-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	CA SUMIT BANSAL
Membership Number	307487
FRN (Firm Registration Number)	0328168E
Address	THE PLANET BUILDING SEVOKE ROAD OPPOSITE NORTH CITY , , , , 32- West Bengal , 91-India , Pincode - 734001
Date of signing Tax Audit Report	15-Nov-2021
Place	103.10.116.41
Date	15-Nov-2021

This form has been digitally signed by SUMIT BANSAL having PAN A0LP82304M from IP Address 103.10.116.41 on 20/01/2022 06:13:49 PM Dsc Sl.No and issuer

BANSAL CHHAWACHHARIA & CO
Sumit Bansal
PARTNER





FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	BEEKAY PLAZA PRIVATE LIMITED
2. Address of the Assessee	GROUND FLOOR,, GYAN BHAWAN, SEVOKE ROAD 32- West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AACCB1606L
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 32- West Bengal	19AACCB1606L1ZR

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	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005
2	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels ? Star rated	10001

(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 ? No

Sl. No.	Books prescribed
No records added	

(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, Bank book, Purchase register, Sales register, Stock Register, Expenses Book & Ledger etc.	Gyan Bhawan	Sevoke Road	DARJILING	734001	91-India	32- West Bengal
2	Cash book, Bank book, Purchase register, Sales register, Stock Register, Expenses Book & Ledger etc.	Topsia Road		KOLKATA	700046	91-India	32- West Bengal



3 Cash book, Matigara DARJILING 734010 91-India 32- West Bengal
 Bank book,
 Purchase
 register,
 Sales
 register,
 Stock
 Register,
 Expenses
 Book &
 Ledger etc.

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

Same as 11(b) above

Sl. No.	Books examined
1	Cash book, Bank book, Purchase register, Sales register, Stock Register, Expenses Book & Ledger etc.
2	Cash book, Bank book, Purchase register, Sales register, Stock Register, Expenses Book & Ledger etc.
3	Cash book, Bank book, Purchase register, Sales register, Stock Register, Expenses Book & Ledger etc.

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.)? No

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? No

(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)? No

(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

(B) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The fundamental accounting assumptions of Going concern, Consistency and Accrual Concept are followed. There is no change in accounting policies during the previous year having any material effect.
2	ICDS II-Valuation of Inventories	Inventories have been valued at cost or net-realizable (on FIFO Basis) value whichever is lower.
3	ICDS III-Construction Contracts	Not Applicable
4	ICDS IV-Revenue Recognition	The revenue from sale of goods has been recognized as and when the sale of goods has occurred with certainty of its collection. There was no amount which has not been recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection.
5	ICDS V-Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus CGST,SGST,IGST and depreciation as per IT Act,1961. The fixed assets have not been revalued during the year.
6	ICDS VII-Governments Grants	Not Applicable
7	ICDS IX Borrowing Costs	No Amount of Borrowing cost has been capitalized during the year.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognized on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent Liability or Asset has been recognized during the P.Y.

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: **No**

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		

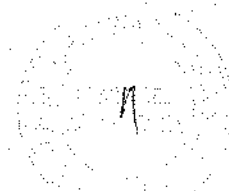
(e). Capital receipt, if any.

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		Address of Property				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?
	Line 1	Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
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 @ 5%	5	₹ 73,78,495	₹ 0	₹ 0	₹ 73,78,495	₹ 0	₹ 0	₹ 0	₹ 0	₹ 3,68,925	₹ 70,09,570
2	Building @ 10%	10	₹ 13,05,52,889	₹ 0	₹ 0	₹ 13,05,52,889	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,30,55,289	₹ 11,74,97,600
3	Furnitures & Fixings @ 10%	10	₹ 1,60,08,825	₹ 0	₹ 0	₹ 1,60,08,825	₹ 12,240	₹ 12,240	₹ 0	₹ 0	₹ 16,01,494	₹ 1,44,19,570
4	Plant and Machinery @ 40%	40	₹ 2,03,381	₹ 0	₹ 0	₹ 2,03,381	₹ 0	₹ 0	₹ 0	₹ 0	₹ 81,352	₹ 1,22,029
5	Plant and Machinery @ 15%	15	₹ 1,06,41,395	₹ 0	₹ 0	₹ 1,06,41,395	₹ 34,084	₹ 34,084	₹ 0	₹ 0	₹ 15,98,766	₹ 90,76,713

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
1	Provident Fund	₹ 9,096	15-May-2020	₹ 9,096	15-May-2020
2	Provident Fund	₹ 3,590	15-Jun-2020	₹ 3,590	15-Jun-2020
3	Provident Fund	₹ 1,761	15-Jul-2020	₹ 1,761	15-Jul-2020
4	Provident Fund	₹ 1,285	15-Aug-2020	₹ 1,285	19-Aug-2020
5	Provident Fund	₹ 20,084	15-Dec-2020	₹ 20,084	14-Dec-2020

6	Provident Fund	₹ 25,042	15-Jan-2021	₹ 25,042	14-Jan-2021
7	Provident Fund	₹ 27,889	15-Feb-2021	₹ 27,889	09-Feb-2021
8	Provident Fund	₹ 31,202	15-Mar-2021	₹ 31,202	06-Mar-2021
9	Provident Fund	₹ 31,505	15-Apr-2021	₹ 31,505	12-Apr-2021
10	Any fund setup under the provisions of ESI Act, 1948	₹ 3,047	15-May-2020	₹ 3,047	15-May-2020
11	Any fund setup under the provisions of ESI Act, 1948	₹ 1,927	15-Jun-2020	₹ 1,927	15-Jun-2020
12	Any fund setup under the provisions of ESI Act, 1948	₹ 1,296	15-Jul-2020	₹ 1,296	15-Jul-2020
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,106	15-Aug-2020	₹ 1,106	19-Aug-2020
14	Any fund setup under the provisions of ESI Act, 1948	₹ 2,433	15-Dec-2020	₹ 2,433	14-Dec-2020
15	Any fund setup under the provisions of ESI Act, 1948	₹ 3,213	15-Jan-2021	₹ 3,213	14-Jan-2021
16	Any fund setup under the provisions of ESI Act, 1948	₹ 3,656	15-Feb-2021	₹ 3,656	09-Feb-2021
17	Any fund setup under the provisions of ESI Act, 1948	₹ 3,982	15-Mar-2021	₹ 3,982	06-Mar-2021
18	Any fund setup under the provisions of ESI Act, 1948	₹ 3,999	15-Apr-2021	₹ 3,999	12-Apr-2021

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:

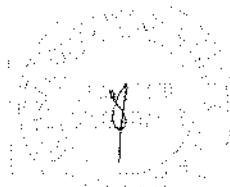
Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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
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
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	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

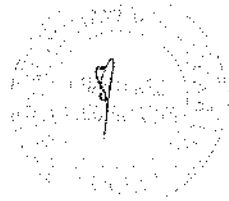
₹ 0

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 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
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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 ?

Yes

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) ?

Yes

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

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

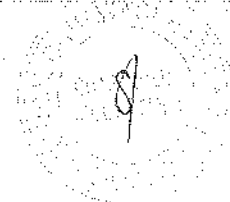
₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		



(1). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26. 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
1	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX PAYABLE	₹ 3,910
2	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 16,62,907
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC payable	₹ 21,259
4	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF PAYABLE	₹ 64,419
5	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 28,584

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 ?

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.

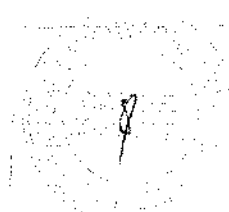
No

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)
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)(vii) ?

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)(viii) ?

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
---------	---	---------------------------------	---	----------------------	----------------------------------	---------------------------------

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 ?

No

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 ?

No

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]

No



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	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? No

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 on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of which has not been repatriated 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? No

b. Please furnish the following details

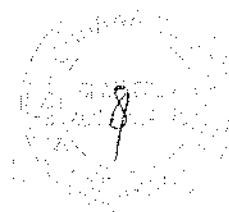
Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii)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

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 2695S 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 during the previous year ?	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 cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Beekay Auto pvt ltd	Sevoke Road, Siliguri	AABC2966L		₹ 3,00,000	No	₹ 3,00,000	Yes-RTGS	
2	Narendra Chandra Garg	Sevoke Road, Siliguri	ADAPG6142Q		₹ 4,00,000	No	₹ 3,31,00,000	Yes-RTGS	

b. Particulars of each specified sum in an amount exceeding the limit specified in section 26955 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 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.
1	Narendra Chandra Gara	Sevake Road, Sriguri	ADAP65142Q		₹ 1,50,00,000	₹ 3,31,00,000	Yes-RTGS	

8

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 then take assessed)	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 section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
No records added							

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

A

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

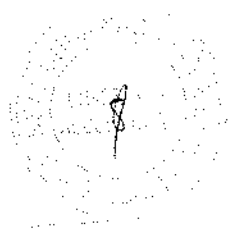
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

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.
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 deducted or collected (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected at less than specified rate out of (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALB09726D	194C	Payments to contractor and sub-contractors	₹ 27,65,175	₹ 27,65,175	₹ 27,65,175	₹ 36,506	₹ 0	₹ 0	₹ 0
2	CALB09726D	194H	Commission or brokerage	₹ 7,42,593	₹ 7,42,593	₹ 7,42,593	₹ 34,098	₹ 0	₹ 0	₹ 0
3	CALB09726D	194j	Fees for professional or technical services	₹ 4,11,708	₹ 4,11,708	₹ 4,11,708	₹ 32,075	₹ 0	₹ 0	₹ 0
4	CALB09726D	192	Salary	₹ 66,500	₹ 66,500	₹ 66,500	₹ 3,000	₹ 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	CALB09726D	26Q	31-Mar-2021	23-Oct-2020	Yes	
2	CALB09726D	26Q	31-Jan-2021	30-Jan-2021	Yes	
3	CALB09726D	26Q	31-Jan-2021	30-Jan-2021	Yes	
4	CALB09726D	26Q	15-Jul-2021	28-Jun-2021	Yes	
5	CALB09726D	24Q	31-Jan-2021	23-Oct-2021	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	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
1	CALB09726D	₹ 62	₹ 62	17-Jul-2020
2	CALB09726D	₹ 789	₹ 789	15-Oct-2020
3	CALB09726D	₹ 502	₹ 502	12-Nov-2020
4	CALB09726D	₹ 454	₹ 454	29-Jan-2021
5	CALB09726D	₹ 22	₹ 22	30-Jan-2021
6	CALB09726D	₹ 1,476	₹ 1,476	09-Jun-2021

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
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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 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

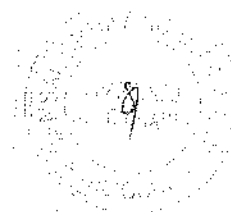
No records added

37. Whether any cost audit was carried out ?

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 ?

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	13563958		70084515			
(b)	Gross profit / Turnover	13563958		70084515			
(c)	Net profit / Turnover	20579233	13563958	151.72	-27121154	70084515	-38.7
(d)	Stock-in-Trade / Turnover	178294649	13563958	1314.47	143288541	70084515	204.45
(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 ?

Yes

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 which are not reported, 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 206 ? Not due

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				Total payment to registered entities	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			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	

Accountant Details

Accountant Details

Name	CA SUMIT BANSAL
Membership Number	307487
FRN (Firm Registration Number)	0320168E
Address	THE PLANET BUILDING SEVOKE ROAD OPPOSITE NORTH CITY, . . . 32- West Bengal, 91-India, Pincode - 734001
Place	103.10.116.41
Date	15-Nov-2021

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 (4)	

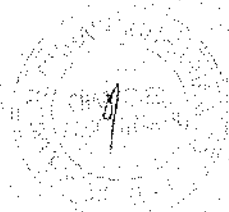
Building @ 5%

No records added

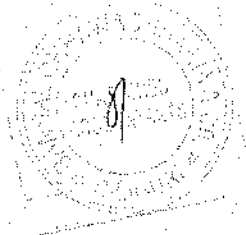


Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Furnitures & Fittings @ 10%	1	24-Dec-2020	24-Dec-2020	₹ 12,240	₹ 0	₹ 0	₹ 0	₹ 12,240
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+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)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 15%	1	20-Mar-2021	20-Mar-2021	₹ 16,406	₹ 0	₹ 0	₹ 0	₹ 16,406
	2	14-Jan-2021	14-Jan-2021	₹ 17,678	₹ 0	₹ 0	₹ 0	₹ 17,678

Deductions Details (From Point No.18)

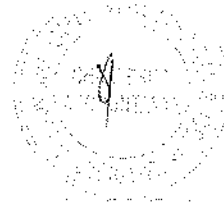


Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 5%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
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
Furnitures & Fittings @ 10%				
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 @ 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 SUMIT BANSAL having PAN A0LPB2304M from IP Address 103.10.116.41 on 20/01/2022 06:13:49 PM Dsc Sl.No and issuer 21226845CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note no.	Amount in Rs.	
		As at 31st March 2021	As at 31st March 2020
I EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	6,65,85,000.00	6,65,85,000.00
(b) Reserves and surplus	3	26,39,89,584.73	24,44,00,183.30
		<u>33,05,74,584.73</u>	<u>31,09,85,183.30</u>
(2) Non - current liabilities			
(a) Long-term borrowings	4	5,23,85,300.00	6,66,85,300.00
(b) Deferred Tax Liabilities		79,93,045.00	70,03,213.00
		<u>6,03,78,345.00</u>	<u>7,36,88,513.00</u>
(3) Current liabilities			
(a) Short term borrowings	5	-	89,79,131.41
(b) Trade Payables	6	4,71,94,750.64	4,94,11,959.94
(c) Other Current Liabilities	7	17,02,53,170.60	10,90,76,051.31
(d) Provision	8	2,171.00	2,171.00
		<u>21,74,50,092.24</u>	<u>16,74,69,313.66</u>
		<u>60,84,03,021.97</u>	<u>55,21,43,009.96</u>
II ASSETS			
(1) Non - current assets			
(a) Property, plant and equipment	9	18,95,08,241.88	20,67,70,381.73
(b) Financial Assets			
(i) Investments	10	3,94,07,481.71	84,27,036.00
		<u>22,89,15,723.59</u>	<u>21,51,97,417.73</u>
(2) Current assets			
(a) Inventories	11	17,82,94,649.00	14,32,88,541.00
(b) Financial Assets			
(i) Trade Receivables	12	81,13,358.12	1,18,49,145.30
(ii) Cash & cash equivalents	13	88,17,758.33	42,12,877.92
(iii) Loans & Advances	14	29,61,500.00	1,10,000.00
(iv) Deposits	15	5,43,597.00	4,88,597.00
(c) Other Current Assets	16	18,07,56,435.94	17,69,96,431.01
		<u>37,94,87,298.39</u>	<u>33,69,45,592.23</u>
		<u>60,84,03,021.98</u>	<u>55,21,43,009.96</u>

Significant accounting policies

1-26

The accompanying notes includes other explanatory information form an integral part of the financial statement
As per our report of even date attached

for **Bansal Chhawachharia & Co**
Chartered Accountants
Firm registration number: 328168E

CA Sumit Bansal
Partner
Membership number: 307487

Place : Siliguri
Date: 15 Nov 2021



for and on behalf of the Board of Directors of
Beekay Plaza Private Limited

Narendra Chandra Garg
Director
DIN: 00854123

Place : Siliguri
Date: 15 Nov 2021

Nirmal Garg
Director
DIN: 00855230

Place : Siliguri
Date: 15 Nov 2021

BEERAY PLAZA PRIVATE LIMITED

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

Particulars	Note no.	Amount in Rs.	
		As at 31st March 2021	As at 31st March 2020
Revenue from operation			
Revenue from operation	17	1,35,63,957.84	7,00,84,515.10
Other Income	18	4,01,29,635.21	78,12,449.87
		<u>5,36,93,593.05</u>	<u>7,78,96,964.97</u>
Expenses			
Changes In Inventories	19	-3,50,06,108.00	-2,86,29,064.00
Purchase for stock in trade		3,79,46,692.42	7,75,59,360.23
Employee benefit Expenses	20	63,07,896.00	1,48,43,379.00
Finance cost	21	2,26,195.00	19,79,342.00
Depreciation	9	1,24,44,137.45	1,40,88,812.51
Other Expenses	22	1,11,95,546.75	2,51,76,289.09
		<u>3,31,14,359.62</u>	<u>10,50,18,118.83</u>
Profit before tax		2,05,79,233.43	-2,71,21,153.86
Tax expense:			
Current tax		-	-
Deferred Tax		9,89,832.00	-2,33,674.00
Profit for the year		<u>1,95,89,401.43</u>	<u>-2,68,87,479.86</u>
Earnings per equity share [nominal value of share Rs. 10 (previous year: Rs. 10)]			
Basic and diluted		0.29	-0.40
Weighted average number of equity shares			
Basic & Diluted		66585000	66585000
Significant accounting policies	1-26		

The accompanying notes includes other explanatory information form an integral part of the financial statement
As per our report of even date attached

for **Bansal Chhawachharia & Co**
Chartered Accountants
Firm registration number: 328168E

CA Sumit Bansal

Sumit Bansal
Partner

CA Sumit Bansal
Partner
Membership number: 307487

Place : Siliguri
Date: 15 Nov 2021



for and on behalf of the Board of Directors of
Beekay Plaza Private Limited

BEEKAY PLAZA PVT. L. D.
Narendra Chandra Garg
Director

Narendra Chandra Garg
Director
DIN: 00854123

Place : Siliguri
Date: 15 Nov 2021

Nirmal Garg
Director

Nirmal Garg
Director
DIN: 00855230

Place : Siliguri
Date: 15 Nov 2021

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

2 Share capital

Particulars	As at 31st March	As at 31st March
	2021	2020
Authorised shares		
8,000,000 (previous year: 8,000,000) equity shares of Rs.10 each	8,00,00,000.00	8,00,00,000.00
	<u>8,00,00,000.00</u>	<u>8,00,00,000.00</u>
Issued, subscribed and fully paid-up shares		
6,658,500 (previous year: 6,658,500) equity shares of Rs.10 each fully paid up	6,65,85,000.00	6,65,85,000.00
	<u>6,65,85,000.00</u>	<u>6,65,85,000.00</u>

a) Reconciliation of the equity shares outstanding at the beginning and at the end of the year:

Particulars	As at		As at	
	31 March 2021		31 March 2020	
	No. of shares	Amount	No. of shares	Amount
Number of shares at the beginning of the year	66,58,500	6,65,85,000	66,58,500.00	6,65,85,000.00
Shares issued during the year	-	-	-	-
Number of shares at the end of the year	<u>66,58,500</u>	<u>6,65,85,000</u>	<u>66,58,500.00</u>	<u>6,65,85,000.00</u>

b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts in proportion to the number of equity shares held by the shareholders

c) Particulars of shareholders holding more than 5% shares:

Particulars	As at		As at	
	31 March 2021		31 March 2020	
	No. of shares	% holding	No. of shares	% holding
Narendra Chandra Garg	13,43,900	20.18%	13,43,900.00	0.20
Nirmal Garg	4,02,000	6.04%	4,02,000.00	0.06
Sushma Garg	7,81,000	11.73%	7,81,000.00	0.12
Yograj Garg & Sons	3,63,000	5.45%	3,63,000.00	0.05
Narendra Chandra Garg & Sons	4,77,000	7.16%	4,77,000.00	0.07
Gopal Krishna Garg	31,03,500	46.61%	31,03,500.00	0.47

d) There has been no buy back of shares, issue of shares by way of bonus shares or issue of shares pursuant to contract without payment being received in cash for the period of five years immediately preceding the balance sheet date.



BEEKAT PLAZA PV(LTD).
 Director

BEEKAT PLAZA PV(LTD).
 Director

BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

3 Reserves and surplus

Particulars	As at 31st March 2021	As at 31st March 2020
Surplus		
At the commencement of the year	241,107,683.30	267,995,163.16
Add: Net Profit for the year	19,589,401.43	-26,887,479.86
	<u>260,697,084.73</u>	<u>241,107,683.30</u>
Add : Security Premium	3,292,500.00	3,292,500.00
At the end of the year	<u><u>263,989,584.73</u></u>	<u><u>244,400,183.30</u></u>

4 Long Term Borrowing

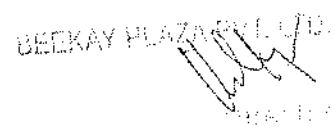
Particulars	As at 31st March 2021	As at 31st March 2020
Unsecured Loan-Loan from Directors		
Narendra Chandra Garg	25,600,000.00	32,700,000.00
Nirmal Garg	16,290,300.00	16,290,300.00
Nirmal Garg & Sons	7,695,000.00	7,695,000.00
Sushma Garg	2,500,000.00	2,500,000.00
Yograj Garg	-	7,500,000.00
Loan from Associates Company		
Beekay Auto Pvt Ltd	300,000.00	-
	<u><u>52,385,300.00</u></u>	<u><u>66,685,300.00</u></u>

5 Short Term Borrowing

Particulars	As at 31st March 2021	As at 31st March 2020
Secured Loan		
Axis Bank, A/c No. 917030052483277	-	8,754,125.92
Axis Bank Term Loan-A/c no. 917060052481829	-	30,773.00
ICICI Bank Limited -A/c No. 127205000673	-	194,232.49
	<u><u>-</u></u>	<u><u>8,979,131.41</u></u>

BEEKAY PLAZA PVT. LTD.




BEEKAY PLAZA PVT. LTD.


Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

6 Trade payables

Particulars	As at 31st March 2021	As at 31st March 2020
Active Security Services	43,090.00	63,086.00
Airan Udyog - Barsana	-	99,044.00
Airtel Relationship No.1237403651	-	710.62
Airtel Relationship No.1366876150	4,433.26	4,456.54
Airtel Relationship No.7023705144	4,568.40	9,486.02
Airtel Relationship No.7037194160	1,768.82	2,948.82
Alutech	-	3,50,000.00
Amar Enterprise	28,440.00	51,334.00
Aryan Refiling centre	-	100.00
Ashok Hardware Agencies	80,570.00	48,199.00
Ayan Enterprises	2,977.00	8,539.00
B.S Enterprise	-	12,296.00
Beekay Auto Pvt Ltd	-	41,266.00
Beekay Diesels	-	8,914.00
Bennett, Coleman & Co. ltd	-	1,002.00
Betterlifekart	-	6,053.00
Bharti Saha	-	6,400.00
Biswanath Ranjit	1,647.00	2,647.00
CESC LTD-3026	48,130.00	38,190.00
CESC LTD-3044	1,54,110.00	97,040.00
CESC LTD-7393	1,89,890.00	1,56,950.00
CESC LTD-7455	96,060.00	68,140.00
Cippy Fruit Producrs	-	7,482.00
Darkcell Properties Private Limited	49,500.00	26,000.00
Deepak Electrical Engineering Works	-	55,635.00
Disha Innovations	-	4,155.00
DJS Aqua Private Ltd	18,500.00	-
Durga Iron Stores	2,11,395.00	8,919.00
Dynamic International	-	73,669.00
Fair Deal	53,795.00	57,517.00
Fernsnpetals	15,750.00	15,750.00
Fire Kills	14,82,570.00	-
G.S.Agency	142.00	-
Ganga Sagar Rai	5,000.00	23,350.00
Gaurav Enterprise	38,400.00	-
Hardware & Sanitary Stores	-	6,02,473.00
Himalayan Plywood Pvt Ltd	2,58,157.00	-
Imperial International	-	7,847.00

BEEKEY PLAZA PRIVATE LIMITED

Director

BEEKEY PLAZA PRIVATE LIMITED

Director

BEERAY PLAZA PRIVATE LIMITED
 GYAN BHAWAN, SEVOKE ROAD
 SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

Particulars	As at 31st March 2021	As at 31st March 2020
India Builders	-	3.00
J.P.Aluminium	-	63,904.00
K.K. Enterprises	11,400.00	-
Kone Elevator India Private Limited	80,491.00	79,803.00
Kone Elevator India Private Limited	-	3,89,621.92
Laundry King	30,139.00	-
LG Electronics India Pvt Ltd	1,088.44	-
Lohia Food Products	-	8,978.00
M/S World wide connector	18,815.00	37,468.00
Manoj Trading Co	1,68,876.00	1,83,570.00
Max Enterprise	-	5,900.00
Md.Aziz Imam	23,587.00	22,950.00
Metro Cash & Carry India Pvt.Ltd	-	103.00
Metro Foods Pvt.ltd	-	3,322.00
Mithiles Maharaj	1,400.00	1,400.00
Modern Commercial Corporation	-	13,908.00
Modern Trading Company	-	3,227.00
Narendra Chandra Garg	1,68,60,500.00	1,83,60,500.00
Naskar Vegatable Suppliers	55,546.50	87,664.00
New Remedy Pest Management	7,938.00	18,720.00
Niraj Logistics	2,62,401.00	33,040.00
Niraj Marble & Tiles	-	3,35,010.80
Nirmal Garg	2,49,60,500.00	2,49,60,500.00
Novelty Warehouse	-	29,589.00
Om Builders	82,688.00	-
Om crystals	-	54,280.00
Osho Garment finishers & launders Pvt ltd	24,509.00	-
Paradise World Build Square Pvt Ltd	15,83,587.22	16,02,703.22
Parashar Distributors	-	7,970.00
Pawan Hardware Stores	-	6,901.00
Perfect Automobiles	-	2,280.00
Pioneer Food & Agro enterprise	-	18,260.00
Pradhi enterprise	15,000.00	18,270.00
R.S Enterprise	-	7,186.00
R.S. Sharma(H.P. Gas & Co)	12,932.00	22,160.00
Radha Trading Co.	-	69,077.00
Radiant	354.00	3,894.00
Rahul Hardware Stores	-	76,830.00
Rajiv Prasad	28,350.00	-
Ratan Kumar Singhal	-	1,90,000.00
Saikat chakraborty	-	15,551.00
Sankar Ghosh Dairy	4,774.00	4,653.00

BEERAY PLAZA PVT LTD.

Director

BEERAY PLAZA PVT LTD.

Director

BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

Particulars	As at 31st March 2021	As at 31st March 2020
Sappers Infotech Pvt. Ltd.	-	24,501.00
Satyajit Milk Emporium (Satyajit Bera)	19,093.00	15,973.00
Savitri Agency	-	26,338.00
Sellicorp Services	-	9,248.00
Shamsia Marbles	-	3,953.00
Shree Shyam Suppliers	3,560.00	8,585.00
Sinhal Brothers & Co	1,30,925.00	347.00
Skipper Furnishing	-	1,365.00
Smart Cleaning enterprise	3,540.00	-
Sova Enterprises	-	3,790.00
Spic & Span	-	1,52,212.00
Sri Krishna Haldar	-	13,104.00
Star trading Co	10,913.00	-
Stationery Incorporated	-	11,533.00
Subhas Trading Co	-	2,887.00
Super Fast Construction	-	1,90,400.00
Supertechnicians Water Purifier Pvt Ltd	-	92,342.00
Tirupati Distributing Co.	-	1,53,636.00
Vikram gas service	2,950.00	2,950.00
	4,71,94,750.64	4,94,11,959.94

7 Other current liabilities

Particulars	As at 31st March 2021	As at 31st March 2020
Statutory Dues		
ESIC Payable	21,259.00	30,363.00
Professional Tax Payable	3,910.00	9,600.00
Provident Fund Payable	64,419.00	42,049.00
TDS Payable	11,105.00	5,31,002.00
Interest on TDS Payable	-	362.00
GST Payable	16,62,907.00	-
Other Dues		
Salary Payable	6,98,265.00	8,62,776.00
Puja Expenses Due	-	1,000.00
Staff Welfare fund	75,160.00	75,160.00
Booking cancel cash	-	75,084.78
Flat Advance Refundable	1,00,000.00	6,03,000.00
Agni Security Service	31,680.00	32,000.00
Bansal Chhawachharia & Co	48,000.00	30,000.00



BEEKAY PLAZA PRIVATE LIMITED

Director

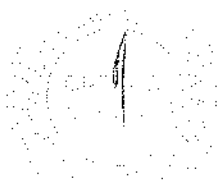
BEEKAY PLAZA PRIVATE LIMITED

Director

BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Particulars	Amount in Rs.	
	As at 31st March 2021	As at 31st March 2020
R.N.Goyal & Co	23,600.00	-
Tapes Lights	2,961.00	-
Global Bazar Seven	-	1,05,300.00
Advance From Customers		
Abhishek Jain	8,475.00	
Anurag Gupta	12,711.86	
Asit Kr Dey	-	8,474.58
Chemtex Speciality Ltd	-	3,631.00
Deo Kishan Jhawar (HUF)	20,372.88	42,372.88
E Globe Solution	1,505.00	624.00
K. Daga	45,536.00	
Frames Production co Ltd	-	5,154.00
Make my trip	-	69,567.14
Marble box solutions	-	8,667.00
MD. Kashif	-	1,477.00
Manish Goyal	17,484.00	17,484.00
Mayur Shah		1,00,000.00
Megha Kochar	38,136.00	
M.Jain	38,136.00	
Mr.Bagda	1,78,571.00	
N.K. Sharma	8,474.58	
Pankaj Agarwal	16,949.16	16,949.16
Pawan/Naman Goel	89,286.00	
Piyush Bansal	8,929.00	
Praveen Tiwari	8,475.00	
Rajesh Kumar	1,694.92	1,694.92
Rajiv Kochar	33,898.00	
Risav Jain	90,000.00	
R Khaitan	33,898.00	
Ravi Rai	-	50,000.00
R S Sharma	21,186.44	21,186.44
Sagar Finstocks pvt ltd	-	2,614.00
Sangeeta Ganeriwala	-	83,050.84
Sanidhya jain	33,898.00	
Sanjay Bajaj	38,136.00	
Sanjay Kochar	29,661.00	
Sanjeev Kr. Singh	38,136.00	
Shyam Ferro Alloys Ltd	2,408.00	
Sundaram Singh	4,237.30	
Sunil Chhaparia	10,000.00	
Shanshank Banka	-	7,236.00
Suraj Gupta	-	7,500.00



BEEKAY PLAZA PVT LTD
 Director

BEEKAY PLAZA PVT LTD
 Director

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

Particulars	As at 31st March 2021	As at 31st March 2020
Swiggy bundies Technology Pvt Ltd	-	7,085.66
SIGPL	17,750.00	
The Institute Of Chartered Accountants of India	-	8,566.00
Vatans Travel & Tours	45,559.32	45,559.32
Vikash Bothra/ Ritu Bothra	16,949.14	16,949.14
WW Stay Services India Pvt Ltd	-	4,000.00
Zee entertainment Enterprises Ltd	-	9,300.00
Zomato Media Pvt Ltd	-	951.45
Flat Advance Received	16,65,99,451.00	10,61,38,260.00
	17,02,53,170.60	10,90,76,051.31

8 Short term provisions

Particulars	As at 31st March 2021	As at 31st March 2020
Provision for Income Tax	2,171.00	2,171.00
	2,171.00	2,171.00

10 Investment-Long Term

Particulars	As at 31st March 2021	As at 31st March 2020
Investment in Shares		
Shares of Beekay Auto Pvt Ltd	34,47,036.00	34,47,036.00
Investment in Mutual Funds		
Axis Flexi Cap Fund	80,000.00	-
HDFC MF M Small Cap Coll	6,25,000.00	4,75,000.00
HDFC Mid Cap Opportunities Fund	12,00,000.00	9,50,000.00
HDFC Small Cap Fund	3,20,000.00	2,20,000.00
Kotak Emerging Equity Fund	5,70,000.00	3,60,000.00
Kotak Standard Multicap Fund	12,00,000.00	9,50,000.00
Mirae Asset MF	4,25,000.00	3,00,000.00
Mirae Asset Midcap Fund	35,000.00	-
SBI Focused Equity fund	90,000.00	-
SBI Small Cap Fund	6,25,000.00	4,75,000.00
SBI Small Cap Fund Regular	25,000.00	-
Tata Equity P/E Fund	13,00,000.00	9,50,000.00
Tata Multicap Fund	4,50,000.00	3,00,000.00
UTI Flexi Cap Fund	40,000.00	-
Tata Banking & Fin Serv Fund	32,39,838.00	-
Tata Digital India Fund	32,39,838.14	-

BEEKAY PLAZA PRIVATE LIMITED
 Director

BEEKAY PLAZA PRIVATE LIMITED
 Director

BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

Particulars	As at 31st March 2021	As at 31st March 2020
Tata India Pharma Healthcare Fund	32,39,838.03	-
Tata Resources & Energy Fund	32,39,837.75	-
Tata Short Term Bond Fund	1,60,16,093.79	-
	3,94,07,481.71	84,27,036.00

11 Inventories

Particulars	As at 31st March 2021	As at 31st March 2020
Beverage	30,674.00	20,071.00
Food Material	2,17,784.00	2,23,205.00
Liquor Stock	1,14,792.00	1,30,265.00
Finished Goods	16,34,60,000.00	6,74,30,000.00
Work in Progress	1,44,71,399.00	7,54,85,000.00
	17,82,94,649.00	14,32,88,541.00

12 Trade Receivables

Particulars	As at 31st March 2021	As at 31st March 2020
Agoda.Com	1,06,463.00	1,46,755.56
Ankit Sharma	7,066.00	
Anupam Tibrewal	762.70	
Asian Paints Ltd	1,041.92	40,270.00
Booking.com	-	9,671.00
Bowlopedia Restaurant India Ltd	9,666.00	
ClearTrip. Com		3,902.87
Expedia.Com	28,319.00	45,306.32
Groupon India (P) Ltd.		8,259.12
Hafele India Pvt. Ltd.	20,805.00	80,287.00
Harshva Storage & Warehousing Pvt Ltd		4,130.00
Ibibo Group Pvt. Ltd.	63,985.97	1,37,230.63
ICICI Card Receipt	90,241.00	61,414.03
Indicast Media Distribution Pvt Ltd		3,031.00
International Justice Mission		13,440.00
JK Cement Ltd	1,208.00	
Little Internet		11,103.74
Madhukamal tea Industry pvt Ltd		922.00
Make my trip	37,524.84	
M,s Dixit	1,525.42	
Neotia Healthcare Initiative Ltd.		6,580.00
Prism Johnson Limited	4,200.00	7,100.00
Particulars	As at 31st March 2021	As at 31st March 2020

BEEKAY PLAZA PRIVATE LIMITED

Director

Charman

BE. AY PLAZA PRIVATE LIMITED
 GYAN BHAWAN, SEVOKE ROAD
 SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

PS Group of companies		2,185.00
Sangeeta generiwala	14,949.16	
Sany Heavy Industry India Pvt Ltd	1,16,475.00	8,978.00
Shushil Jain	236.00	
Shyam Sel & power ltd	17,740.00	3,920.00
Swiggy Bundi tech pvt ltd	1,174.15	
SIGPL		32,250.00
The Institute of Chartered Accountants Of India	10,246.00	
Topsel Marketing Pvt Ltd		50,400.00
TVS JJ Distribution Private Ltd		1,00,800.00
TVS Logistics Services Ltd		1,770.17
TVS Supply chain Solutions Ltd	76,000.00	12,955.60
V-Guard Industries Ltd		2,000.00
Yatra Hotel Solutions	5,628.96	15,775.26
Young Engg & Caliberation Services P Ltd.		50,259.00
Zoom Hospitality	28,100.00	22,100.00
Receivable against flat Sale	74,70,000.00	1,09,66,349.00
	81,13,358.12	1,18,49,145.30

13 Cash and bank balances

Particulars	As at 31st March 2021	As at 31st March 2020
Cash and cash equivalents		
Cash in hand	26,22,332.00	17,72,799.50
Balances with banks-On current accounts		
Bandhan Bank Limited - A/c No. 10170001559182	36,018.88	1,21,266.95
Axis Bank-919020096749503	-	97,522.00
Axis Bank - A/c No. 910020033048808	-	7,52,799.00
SBI Bank - A/c No. 31563314165	2,08,643.76	10,073.85
ICICI Bank Limited -A/c No. 127205000673	34,03,413.07	-
HDFC Bank Limited -- A/c No. 50200002718721	25,47,350.62	14,58,416.62
	88,17,758.33	42,12,877.92

14 Loans & Advances- Current

Particulars	As at 31st March 2021	As at 31st March 2020
Advances to Staff		
Amitava Roy	-	500.00
Deepak Das	6,500.00	
Gopal Manna	-	1,500.00
Kamal Mondal	85,000.00	85,000.00
	As at 31st March 2021	As at 31st March 2020

BE. AY PLAZA PVT. LTD.
 Director

Notes to the financial statements for the year ended 31st March 2021

	<i>Amount in Rs.</i>	
Kartik rabidas	-	1,000.00
Lalan Singh	20,000.00	20,000.00
Tanmoy biswas	-	2,000.00
Advances to Others		
Sushma Garg	25,00,000.00	-
Soonerio Hotels Pvt Ltd	3,50,000.00	-
	29,61,500.00	1,10,000.00

15 Deposits

Particulars	As at 31st March 2021	As at 31st March 2020
Amitava Roy	30,000.00	-
Bar License	4,00,000.00	4,00,000.00
Bhairab Ghosh	30,000.00	-
Bharti Shah	-	20,000.00
Rent Deposit (Kushal)	15,000.00	-
Security Deposits(Cold drinks)	4,200.00	4,200.00
Security Deposit (Electricity)	64,397.00	64,397.00
	5,43,597.00	4,88,597.00

16 Other Current Assets

Particulars	As at 31st March 2021	As at 31st March 2020
Current Tax Assets		
Advance Income Tax, TDS & TCS	47,14,966.05	6,91,199.47
Receivable from Govt against Land acquisition	-	21,72,856.00
Balance with Revenue Authorities		
Balance with Revenue Authority (IT receivable)	5,88,610.00	28,28,938.00
Balance with Revenue Authority (GST Input)	1,435.00	14,38,795.20
Prepaid Expenses		
Prepaid AMC Charges (Xerox)	10,024.00	10,024.00
Bar License Fee	-	5,00,000.00
Building lift AMC	63,562.00	63,562.00
Computer Firewall	37,583.00	75,167.00
DG Set AMC	16,712.00	8,333.00
Electronic doors lock AMC	-	21,000.00
EPABX AMC	-	7,750.00
Food License	6,000.00	-
Glass door AMC	10,548.00	10,500.00
Hotel Fire License	30,800.00	30,800.00
Hotel Insurance	15,671.00	8,548.00

Particulars	As at 31st March 2021	As at 31st March 2020
IDS Software AMC	12,979.00	13,015.00

BELLAIR PLAZA PVT. LTD.

Director

BELLAIR PLAZA PVT. LTD.

Director

BEEKAY PLAZA PRIVATE LIMITED
 GYAN BHAWAN, SEVOKE ROAD
 SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

		<i>Amount in Rs.</i>
Pollution Control Fee	-	54,600.00
Pollution Control License	-	1,500.00
Prepaid car insurance	6,215.00	
Professional Tax	4,660.00	4,660.00
AMC Services on UPS	-	6,417.00
Advances to Suppliers		
Alusteel India	4,19,336.00	6,66,974.00
India Builders	12,00,000.00	-
Koshi Bricks Industries Pvt.Ltd	95,552.00	-
Booking.com BV	2,472.10	2,827.02
Facebook India online services	4,819.99	-
Sapphire Hotelware	1,073.00	1,073.00
WB State Beverages Pvt Ltd	22,841.00	20,505.00
A. Banerjee and Associates	1,00,000.00	1,00,000.00
Anup Mitra	-	39,500.00
Environment Design Solution Pvt. Ltd.	5,80,255.00	5,80,255.00
Mondal Contractor & Interior	4,00,000.00	-
Spangles International Ltd.	8,19,221.66	8,19,221.66
Window Grille Pvt. Ltd.	2,00,000.00	5,50,000.00
Others Advances	-	41,37,345.16
Investment in Partnership Firm		
Crystal Developers	17,12,90,280.00	16,20,55,580.00
Other Current Assets		
Accrued Interest On CESC	96,243.88	75,485.50
Booking cancel Advance	4,576.26	-
	18,07,56,435.94	17,69,96,431.01

BEEKAY PLAZA PVT.LTD.

Director

BEEKAY PLAZA PVT.LTD.

Director



Notes to the financial statements for the year ended 31st March 2021

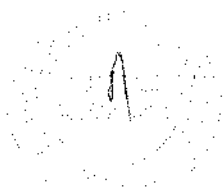
Amount in Rs.

17 Revenue from operation

Particulars	As at 31st March 2021	As at 31st March 2020
<u>Sale of Goods</u>		
Food Sale	67,68,277.04	1,81,76,410.59
Liquor Sale	4,86,461.00	10,33,108.00
<u>Sale of Services</u>		
Room Tariff	61,65,841.53	3,20,66,950.12
Misc Income	1,13,135.57	2,95,955.64
Laundry Service	17,107.10	81,276.60
Hall Charges	13,135.60	38,135.58
Extra bed charges	-	2,678.57
Sale of Flats	-	1,68,00,000.00
Rent Received	-	15,90,000.00
	1,35,63,957.84	7,00,84,515.10

18 Other Income

Particulars	As at 31st March 2021	As at 31st March 2020
Amount forfeit	-	25,030.00
Commission (MMT)	669.60	-
Damage Charges	2,050.00	16,430.00
Discount Received	330.46	35,288.32
Insurance Claim(New India Insurance)	-	2,28,647.00
Interest On Security Deposit	22,441.38	21,291.66
Laundry man	14,000.00	57,500.00
Rent Deposit Refund	-	21,000.00
Round off	-	337.42
Scrap Sale	1,521.00	900.00
Income from redemption of Mutual fund units	80,840.59	1,69,334.47
Profit from sale of Land	3,97,71,961.34	68,40,428.00
Incentive Received	632.00	62,905.00
Interest on IT Refund	2,35,188.84	1,84,491.00
Other Receipt	-	1,48,867.00
	4,01,29,635.21	78,12,449.87



BEEKAY PLAZA PRIVATE LIMITED

Director

BEEKAY PLAZA PRIVATE LIMITED

Director

Notes to the financial statements for the year ended 31st March 2021

19 Changes in Inventories

Particulars	As at 31st March 2021	As at 31st March 2020
Closing Stock		
Finished Goods	16,35,74,792.00	6,78,03,541.00
Work in Progress	1,44,71,399.00	7,54,85,000.00
Raw Materials	2,48,458.00	-
Less:		
Opening Stock		
Finished Goods	6,78,03,541.00	7,56,44,477.00
Work in Progress	7,54,85,000.00	3,90,15,000.00
	3,50,06,108.00	2,86,29,064.00

20 Employee benefit expenses

Particulars	As at 31st March 2021	As at 31st March 2020
Staff Salary & Wages	46,86,439.00	1,06,73,372.00
Casual Labour Charges	8,09,805.00	11,08,685.00
Staff Fooding	3,10,068.00	11,43,004.00
Staff Uniform	8,309.00	83,132.00
Staff Welfare	16,710.00	54,494.00
Staff Laundry	31,039.00	1,43,207.00
Staff Accomodation	2,27,490.00	5,19,105.00
Ex Gratia Salary	-	3,29,311.00
P.F.Contribution	1,12,440.00	4,70,432.00
E.S.I.C Contribution	1,05,596.00	3,18,637.00
	63,07,896.00	1,48,43,379.00

21 Finance cost

Particulars	As at 31st March 2021	As at 31st March 2020
Interest Expenses		
Axis Bank Ltd A/c No. 917030052483277	2,26,195.00	9,14,801.00
Axis Bank Term Loan A/c No. 917060052481829	-	9,80,961.00
Axis Bank Term Loan A/c No. 917060052482628	-	83,580.00
	2,26,195.00	19,79,342.00

BEEKAY PLAZA PVT. LTD.
 Director

BEEKAY PLAZA PVT. LTD.
 Director

Notes to the financial statements for the year ended 31st March 2021

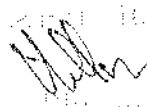
22 Other expenses

Particulars	As at 31st March 2021	As at 31st March 2020
Bank Charges	4,42,503.17	4,84,017.32
<u>AMC Services</u>		
Xerox Machine	13,365.00	13,365.00
Building Lift	2,06,388.00	2,67,447.00
Air Conditioner	2,17,708.00	4,35,416.90
Computer	22,342.00	38,300.00
Electronic Door Locks	21,000.00	19,575.00
Glass Door	13,952.00	3,500.00
NEC EPABX (Telephone)	11,917.00	31,727.00
UPS	6,417.00	9,860.00
D.G.Set	16,621.00	22,900.00
IDS Software	52,095.00	52,023.10
<u>License & Taxes</u>		
Bar License Fees	5,00,000.00	5,00,000.00
Bar License Peg measure	1,050.00	1,176.00
Bar Membership Fees	2,100.00	2,100.00
Cess	2,901.19	7,420.93
Entry Tax	9,901.00	-
Fire License Fee	-	15,400.00
Food License Fee	2,000.00	-
Hotel Police License	3,380.00	
Lift License Fee	285.00	2,100.00
Police License Fee	-	3,450.00
Pollution Control Fee	54,600.00	54,600.00
Pollution License Fee	1,500.00	1,500.00
Professional Fees	-	3,51,857.00
Professional Tax	2,500.00	2,500.00
Property Tax	8,17,316.00	7,96,360.00
Trade License Fee	25,150.00	25,650.00
Income Tax Paid	70,816.00	-
Service Tax	6,63,398.00	-
GST Paid	3,20,468.00	4,69,441.00
On Sevoke Road Land	591.00	591.00



BEEKAY PLAZA PRIVATE LIMITED

 Director

Authorised Signatory

 Authorised Signatory

BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Particulars	As at 31st March 2021	As at 31st March 2020
<u>Expenses on Rented Property</u>		
Insurance Charges	2,772.00	33,264.00
Municipal Taxes	1,44,908.00	1,44,908.00
Security Charges	3,84,000.00	4,66,414.00
Land Khajana	17,438.00	-
Repair & Maintenance	2,509.00	22,774.00
<u>Commission Paid</u>		
Commission Paid	3,73,855.20	32,66,493.93
E-Global Solution		26,736.67
Expedia Lodging Partner Services	45,306.32	18,013.05
<u>Other Expenses</u>		
BEVCO R/off charges	1,021.65	-
Business Promotion	1,07,200.00	3,57,956.76
Cable TV Expenses	98,864.18	1,93,800.00
Crockeries and Utensils Consumable	32,446.00	1,12,755.85
Discount Allowed	4,992.00	3,741.65
Discount(Bad Debts)	13,120.17	47,310.00
Donation & Subscription	8,700.00	38,215.00
Electricity Charges	28,18,220.00	65,40,465.00
F & B Laundry	69,115.00	1,56,005.14
Fuel Expenses	24,400.00	66,150.00
General Expenses	2,18,069.60	5,15,937.25
GST Late Fee	10,900.00	40,640.00
GST Interest	77,488.00	46,961.00
Guest Laundry	11,100.50	71,650.00
House Keeping Expenses	1,17,948.90	5,74,500.58
Insurance Charges	1,45,901.00	74,956.00
Interest on P.Tax	240.00	-
Interest on TDS	71,703.00	591.00
Internal Audit	60,000.00	-
Membership Fees	37,850.00	29,000.00
News Paper & Periodicals	8,490.00	42,419.00
Pest Control	61,045.44	1,88,288.88
Pooja Expense	10,942.00	22,385.00
Postage & Courier	3,989.00	8,372.00
Printing & Stationery	65,675.27	4,16,938.74
Professional Fees	3,96,895.00	2,46,600.00

BEEKAY PLAZA PVT. LTD.

 Director

BEEKAY PLAZA PVT. LTD.

 Director

SEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-01


Notes to the financial statements for the year ended 31st March 2021

Particulars	As at 31st March 2021	As at 31st March 2020
Repair & Maintenance- Computer	71,701.00	84,058.60
Repair & Maintenance- General	5,40,922.18	14,58,495.23
Repair & Maintenance- Kitchen	12,800.00	32,143.00
Repair & Maintenance- Plant and Machinery	71,066.45	3,85,842.33
Repair & Maintenance Building	6,94,150.91	35,77,203.67
Redemption of Mutual fund units	53,133.32	-
Room Laundry	1,83,425.00	7,13,468.00
Security Charges	3,60,780.20	8,70,636.52
STT and Brokerage	3,698.47	1,650.00
Tailoring Charges	-	1,01,850.00
Telephone Charges	1,18,411.63	1,83,725.99
Travelling Expenses	61,728.00	1,32,621.00
Freight & Courier	1,860.00	7,603.00
Outsource Expenses	10,000.00	1,28,000.00
ROC Filling Fees	32,500.00	40,100.00
Valuation Fee	-	42,372.00
Remuneration to Auditor		
(a) Statutory Auditor		
Audit Fee	30,000.00	30,000.00
Total	1,11,95,546.75	2,51,76,289.09



SEKAY PLAZA PVT. LTD.

 Director

SEKAY PLAZA PVT. LTD.

 Director

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

23 Auditor's remuneration (including applicable taxes) included in legal and professional fees

Particulars	As at 31st March 2021	As at 31st March 2020
Statutory audit fees	30,000.00	30,000.00
	30,000.00	30,000.00

24 There are no material dues owed by the Company to Micro and Small enterprises, which are outstanding for more than 45 days during the year and as at 31 March 2021. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company and has been relied upon by the auditors.

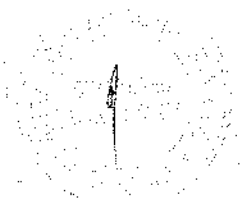
25 Earnings per share

Particulars	As at 31st March 2021	As at 31st March 2020
Net profit for the year attributable to equity shareholders	1,95,89,401.43	(2,68,87,479.86)
Weighted average number of equity shares of Rs. 10 each	66585000	66585000
Basic earnings per share	0.29	(0.40)
Diluted earnings per share	0.29	(0.40)

26 Related party disclosures as per AS 18

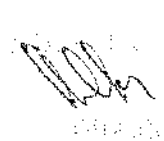
(a) Details of related parties

Name of related parties	Nature of relationship
Narendra Chandra Garg	Director
Gopal Garg	Director
Nirmal Garg	Director
Sushma Garg	Wife of Director
Yograj Garg	Father of Director
Nirmal Garg & Sons	Karta of the HUF is Director
Beekay Auto Private Limited	Enterprises over which key management personnel and their relatives are able to control



BEEKAY PLAZA PRIVATE LIMITED

 Director

BE EKAY PLAZA PRIVATE LIMITED

 Director

BEEKAY PLAZA PRIVATE LIMITED
 GYAN BHAWAN, SEVOKE ROAD
 SILIGURI, WEST BENGAL-01

Notes to the financial statements for the year ended 31st March 2021

Amount in Rs.

(b) Transactions with related party during the year

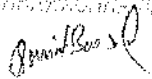
Particulars	As at 31st March 2021	As at 31st March 2020
Loan Repayment		
Narendra Chandra Garg	15,000,000.00	-
	<u>15,000,000.00</u>	<u>-</u>
Loan Taken		
Beekay Auto Pvt Ltd	300,000.00	-
Narendra Chandra Garg	400,000.00	-
	<u>700,000.00</u>	<u>-</u>

The above information has been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by the auditors.

All transactions with related parties are made on terms equivalent to those that prevail in arm's

As per our report of even date attached

for **Bansal Chhawachharia & Co**
 Chartered Accountants
 Firm registration number: 328168E
 BANSAL CHHAWACHHARIA & CO.




CA Sumit Bansal
 Partner
 Membership number: 307487

Place : Siliguri
 Date: 15 Nov 2021

for and on behalf of the Board of Directors of
Beekay Plaza Private Limited



Narendra Chandra Garg
 Director
 DIN: 00854123
 Place : Siliguri
 Date: 15 Nov 2021



Nirmal Garg
 Director
 DIN: 00855230
 Place : Siliguri
 Date: 15 Nov 2021



BEEKAY PLAZA PRIVATE LIMITED- HEADOFFICE
 GYAN BHAWAN, SEVOK ROAD
 SEVOK ROAD, SILIGURI-734001

Notes forming part of the Financial Statements

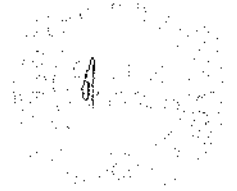
9. PROPERTY, PLANT AND EQUIPMENT

Details of fixed Assets as on 31st March 2021 as per Companies Act

Name of Item	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		As on 01.04.2020	Purchase during the year	Disposal during the year	As on 01.04.2020	Provided during the year	As on 31.03.2021	As on 31.03.2021	As on 01.04.2020	
FULBARI Land (Hospital)		3,93,688.00	-	-	-	-	-	3,93,688.00	3,93,688.00	
TINBATHI Land		1,09,83,258.07	-	48,64,326.66	61,18,931.41	-	-	61,18,931.41	1,09,83,258.07	
Building	4.87%	1,41,49,721.89	-	-	86,92,740.45	3,63,155.00	70,55,895.44	70,93,826.45	74,56,981.44	
Electric Substation	18.10%	23,56,404.00	-	-	20,83,293.45	49,433.01	21,32,726.46	2,23,677.54	2,73,110.55	
Building Lift	18.10%	26,37,916.00	-	-	22,58,461.85	68,681.20	23,27,143.05	3,10,772.95	3,79,454.15	
Xerox Machine	18.10%	89,000.00	-	-	50,421.67	6,983.68	57,404.35	31,595.65	38,578.33	
Two Wheeler Vehicle	25.89%	53,339.00	-	-	24,043.67	7,584.56	31,528.23	21,710.77	29,295.33	
TOPSIA Hotel Building	4.87%	20,89,17,940.93	-	-	3,82,01,350.71	83,13,898.00	4,65,15,248.71	16,24,02,692.22	17,07,16,590.22	
Furniture & Fixture	25.89%	2,55,87,640.31	12,240.00	-	1,79,73,968.16	19,72,022.00	1,99,45,990.16	56,53,890.15	76,13,672.15	
Plant & Machinery	18.10%	1,70,99,260.10	16,406.25	-	93,84,612.05	13,96,441.00	1,07,81,053.05	63,34,613.30	77,14,648.05	
Computer	63.16%	30,87,326.00	-	-	30,27,790.68	-	30,27,790.68	59,535.32	59,535.32	
Crockery & Utensils	25.89%	3,04,574.86	-	-	1,72,885.26	34,094.00	2,06,979.26	97,595.60	1,31,689.60	
Electrical Equipment	25.89%	3,90,409.00	-	-	2,19,550.50	44,235.00	2,63,785.50	1,26,623.50	1,70,858.50	
Fire Extinguisher	25.89%	81,893.00	-	-	53,458.44	7,362.00	60,820.44	21,072.56	28,434.56	
Microwave Oven	18.10%	15,982.00	-	-	7,883.43	1,466.00	9,349.43	6,632.57	8,098.57	
Safe Locker	18.10%	2,32,520.00	-	-	1,10,768.48	22,037.00	1,32,805.48	99,714.52	1,21,751.52	
Telephone	45.07%	41,691.93	17,678.00	-	33,762.02	5,233.00	38,995.02	20,374.91	7,929.91	
Deep Freeze	18.10%	28,800.00	-	-	12,403.85	2,968.00	15,371.85	13,428.15	16,396.15	
Heat Pump	18.10%	1,96,429.00	-	-	69,507.03	22,973.00	92,480.03	1,03,948.97	1,26,921.97	
Projector Screen	18.10%	49,300.00	-	-	19,543.94	5,386.00	24,929.94	24,370.06	29,756.06	
RO Plant	18.10%	1,40,000.00	-	-	50,474.23	16,213.00	66,637.23	73,362.77	89,575.77	
Ice Cube Machine	18.10%	82,100.00	-	-	18,461.21	11,519.00	29,980.21	52,119.79	63,638.79	
BioMetric Machine	18.10%	7,650.00	-	-	2,468.97	936.00	3,406.97	4,243.03	5,181.03	
Idly Machine	18.10%	22,500.00	-	-	5,077.68	3,153.00	8,230.68	14,269.32	17,422.32	
Motor Car	31.23%	5,15,603.00	-	-	2,47,790.82	83,638.00	3,31,428.82	1,84,174.18	2,67,812.18	
Camera DVR	18.10%	27,750.00	-	-	1,646.80	4,725.00	6,371.80	21,378.20	26,103.20	
TOTAL		28,79,92,697.09	45,324.25	48,64,326.66	8,07,72,315.36	1,24,44,137.45	9,31,56,452.80	18,95,08,241.88	20,67,70,381.73	

BEEKAY PLAZA PVT. LTD.
 Director

BEEKAY PLAZA PVT. LTD.
 Director



ANNEXURE FORMING PART 3CD AS PER INCOME TAX ACT
Details of Fixed Assets as on 31st March 2021

Name of Item	Rate of Dep.	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		As on 01.04.2020	Purchase during the year	Disposal during the year	As on 31.03.2021	As on 01.04.2020	Provided during the year	As on 31.03.2021	As on 31.03.2021	As on 01.04.2020
BLOCK-A										
Land at Fulbari		1,09,83,258.07	-	48,64,326.66	61,18,931.41	-	-	-	1,09,83,258.07	1,09,83,258.07
Land at Fulbari(Hospital)		3,93,688.00	-	-	3,93,688.00	-	-	-	3,93,688.00	3,93,688.00
		1,13,76,946.07	-	48,64,326.66	65,12,619.41	-	-	-	1,13,76,946.07	1,13,76,946.07
BLOCK-B	5%									
Building at Timbatti		1,41,49,721.89	-	-	1,41,49,721.89	67,71,226.92	3,68,924.75	71,40,151.67	70,09,570.22	73,78,494.97
		1,41,49,721.89	-	-	1,41,49,721.89	67,71,226.92	3,68,924.75	71,40,151.67	70,09,570.22	73,78,494.97
BLOCK-C	10%									
Hotel Building		20,89,17,940.93	-	-	20,89,17,940.93	7,83,65,051.31	1,30,55,288.96	9,14,20,340.27	11,74,97,600.65	13,05,52,889.62
		20,89,17,940.93	-	-	20,89,17,940.93	7,83,65,051.31	1,30,55,288.96	9,14,20,340.27	11,74,97,600.65	13,05,52,889.62
BLOCK-D	10%									
Furniture and Fixtures		2,55,87,640.31	12,240.00	-	2,55,99,880.31	95,78,815.46	16,01,494.49	1,11,80,309.95	1,44,19,570.37	1,60,08,824.85
		2,55,87,640.31	12,240.00	-	2,55,99,880.31	95,78,815.46	16,01,494.49	1,11,80,309.95	1,44,19,570.37	1,60,08,824.85
BLOCK-E	15%									
Electric Substation		23,56,404.00	-	-	23,56,404.00	20,03,071.15	52,999.93	20,56,071.08	3,00,332.93	3,53,332.85
Building Lift		26,37,916.00	-	-	26,37,916.00	21,65,179.04	70,910.54	22,36,089.58	4,01,826.42	4,72,736.96
Xerox Machine		89,000.00	-	-	89,000.00	46,025.99	6,446.10	52,472.09	36,527.91	42,974.01
Two Wheeler Vehicle		53,339.00	-	-	53,339.00	14,801.57	5,780.61	20,592.18	32,756.81	36,537.43
Plant and Machinery		1,70,99,260.10	16,406.25	-	1,71,15,666.35	87,31,854.48	12,56,341.31	99,88,195.77	71,27,470.57	83,67,408.64
Crockery & Utensils		3,04,574.86	-	-	3,04,574.86	1,25,457.69	26,867.58	1,52,325.25	1,52,349.59	1,79,117.17
Electrical Equipment		3,90,409.00	-	-	3,90,409.00	1,57,716.05	34,903.94	1,92,619.99	1,97,789.01	2,32,692.95
BioMetric Machine		7,650.00	-	-	7,650.00	2,122.88	879.07	2,951.95	4,698.06	5,527.13
Ice Cube Machine		82,100.00	-	-	82,100.00	17,548.88	9,682.67	27,231.58	54,868.46	64,551.13
Jelly Machine		22,500.00	-	-	22,500.00	4,809.38	2,653.59	7,503.52	15,037.03	17,690.63
Fire Extinguisher		81,893.00	-	-	81,893.00	39,144.38	6,412.29	45,557.17	36,336.33	42,748.63
Microwave Oven		15,982.00	-	-	15,982.00	8,264.91	1,157.56	9,422.47	6,559.53	7,717.09
Safe Locker		2,32,520.00	-	-	2,32,520.00	1,11,143.11	18,206.53	1,29,349.64	1,03,170.36	1,21,376.89
Telephone		41,691.93	17,678.00	-	59,369.93	17,700.23	4,924.61	22,624.84	36,745.10	23,991.70
Deep Freeze		28,800.00	-	-	28,800.00	11,113.20	2,653.02	13,766.22	15,033.78	17,686.90
Heft Pump		1,96,429.00	-	-	1,96,429.00	65,153.04	19,691.39	85,204.43	1,11,584.57	1,31,275.96
Projector Screen		49,300.00	-	-	49,300.00	19,023.60	4,541.45	23,565.09	25,734.91	30,276.36
RO Plant		1,40,000.00	-	-	1,40,000.00	46,436.25	14,034.56	60,470.81	79,529.19	93,563.75
Camera DVR		27,750.00	-	-	27,750.00	2,081.25	3,850.31	5,931.56	21,818.44	25,668.75
Motor Car	15%	5,15,603.00	-	-	5,15,603.00	1,43,079.83	55,878.48	2,08,819.21	3,16,644.69	3,72,523.17
		2,43,73,121.89	34,084.25	-	2,44,07,206.14	1,37,31,726.91	15,98,765.57	1,53,40,754.44	90,76,713.65	1,06,41,394.98
BLOCK-D	40%									
Computers		30,87,326.00	-	-	30,87,326.00	28,83,944.73	81,352.51	30,19,532.24	1,22,028.76	2,03,381.27
		30,87,326.00	-	-	30,87,326.00	28,83,944.73	81,352.51	30,19,532.24	1,22,028.76	2,03,381.27
TOTAL		28,74,92,697.09	46,324.25	48,64,326.66	28,26,74,694.68	11,19,30,765.33	1,67,05,826.27	12,81,01,088.56	15,95,02,429.74	17,61,61,931.75

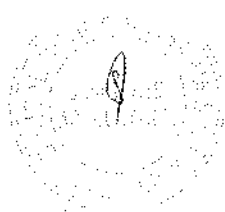
BEEKA PIZZA PVT. LTD.
 Director



Statement of Cash Flow, Indirect Method, for the year ended March,2021

Particulars	As at 31st March 2021		As at 31st March 2020	
Net Profit		19,589,401.43		-25,887,479.85
Add: Subsidy Received		-		10,033,021.00
Add: Non Cash and Non Operating Expenses				
Depreciation	12,444,137.45		14,088,812.51	
Deffered Tax	989,832.00		-233,674.00	
Bank Interest	226,195.00		1,979,342.00	
Bank Charges & Commision	442,503.17	14,102,667.62	484,017.32	16,318,497.83
Less: Non Cash and Non Operating Income				
Interest Received	257,630.22		205,782.66	
Dividend Received	-	257,630.22	-	205,782.66
Operating profit /loss before changes working capital		33,434,438.83		-741,743.69
Working Capital Changes				
Add: Increase In Current Liabilities/Decrease in Current Asset				
Increase in Other Current Liabilities	61,177,119.29		40,099,779.82	
Increase in Provisions	-		368,198.00	
Decrease in Trade Receivables	3,735,787.18		313,604.98	
Decrease in Loans and Deposits	-		9,850,930.82	
Decrease in Current Tax Assets	-	64,912,906.47	2,140,110.28	52,772,623.90
Less: Increase in Current Assets/Decrease in Current Liabilities				
Decrease in Trade Payables	2,217,209.30		2,032,869.88	
Increase in Inventories	35,006,108.00		28,629,064.00	
Increase in Loans and Deposits	2,906,500.00		-	
Increase in Other Current Assets	3,760,004.93	43,889,822.23	7,350,174.64	38,012,108.52
Cash generated from operations		54,457,523.07		14,018,771.69
Net cash flow from operating activities		54,457,523.07		14,018,771.69
Net cash flow from/ used in Investing activities				
Inflow				
Interest Received	257,630.22		205,782.66	
Proceeds from Redemption of Mutual Fund units	-		5,063,109.12	
Proceeds from acquisition of land by govt	4,864,326.66	5,121,956.88	774,285.00	6,043,176.78
Outflow				
Purchase of Fixed Assets	46,324.25		158,851.00	
Invested in Mutual Fund units	30,980,445.71	31,026,769.96	3,580,000.00	3,738,851.00
Net cash flow from /used in Investing activities		-25,904,813.08		2,304,325.78

BEEKAY PLAZA PRIVATE LIMITED



BEEKAY PLAZA PRIVATE LIMITED

[Signature]
 Director

BEEKAY PLAZA PRIVATE LIMITED
 GYAN BHAWAN, SEVOKE ROAD
 SILIGURI, WEST BENGAL-01

Statement of Cash Flow, Indirect Method, for the year ended March, 2021

Particulars	As at 31st March 2021		As at 31st March 2020	
Net cash flow from/ used in Financing activities				
Inflow				
Loan from Unsecured Loan	-	-	2,200,000.00	2,200,000.00
Outflow				
Repayment of Unsecured Loan	14,300,000.00		-	
Repayment of Bank Loan	30,773.00		18,812,644.36	
Bank Interest	226,195.00		1,979,342.00	
Bank Charges & Commission	442,503.17	14,999,471.17	484,017.32	21,276,003.68
Net cash flow from Financing activities		-14,999,471.17		-19,076,003.68
Net increase decrease cash and cash equivalents		13,553,238.82		-2,752,906.21
Cash and Cash Equivalents, Beginning Balance				
Cash in Hand	1,772,799.50		1,918,020.40	
Cash at Bank	2,440,078.42		5,959,906.62	
Less: Overdraft	8,948,358.41	-4,735,480.49	9,860,501.30	-1,982,574.28
Cash and Cash Equivalents, Ending Balance				
Cash in Hand	2,622,332.00		1,772,799.50	
Cash at Bank	6,195,426.33		2,440,078.42	
Less: Overdraft	-	8,817,758.33	8,948,358.41	-4,735,480.49
				-0.00

As per our report of even date attached

for Bansal Chhawachharia & Co
 Chartered Accountants
 Firm registration number: 328168E

CA Sumit Bansal
 Partner
 Membership number: 307487

Place : Siliguri
 Date: 15 Nov 2021

for and on behalf of the Board of Directors of

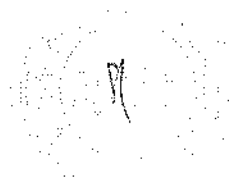
Beekay Plaza Private Limited
 BEEKAY PLAZA PVT. LTD. BEEKAY PLAZA PVT. LTD.

Narendra Chandra Garg
 Director
 DIN: 00854123

Place : Siliguri
 Date: 15 Nov 2021

Nirmal Garg
 Director
 DIN: 00855230

Place : Siliguri
 Date: 15 Nov 2021



BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-734001

NOTE 1- SIGNIFICANT ACCOUNTING POLICIES

1. General Information

Beekay Plaza Private Limited (the company) is a private company domiciled and incorporated under the provision of companies act, 1956 on March 20, 2001. The Company registered office is Gyan Bhawan, Sevoke Road, Siliguri-734001 and principal place of business is Kahprail Road, Matigara, Siliguri-734010 Dist. Darjeeling. The additional place of business is Topsia Road, Kolkata-700046, Dist. Darjeeling in the state of West Bengal. The Company is engaged in the business of owning, operating & managing hotels, and related services and business of real estate project advisory, project marketing, maintenance of completed projects, engineering, construction and development of real estate properties and other related and ancillary activities. The Company has a dominant presence in domestic market. The financial statements for the year ended March 31, 2021, were approved by the Board of Directors on November 15, 2021.

2. Basis of preparation and presentation

2.1 Statement of Compliance

The standalone financial statements have been prepared in accordance with the Accounting Standards (' AS ') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act and the Companies Act, 1956 to the extent relevant.

2.2 Basis of measurement

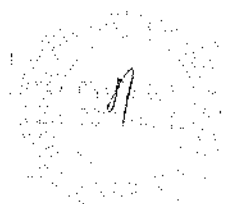
The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting to comply in all material aspects with the applicable accounting principles in India.

2.3 Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

3. Revenue recognition

Revenue is recognized at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring the goods or services to a customer i.e., on transfer of control of the goods or service to the customer. Revenue



BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-734001

from sales of goods or rendering of services is net of Indirect taxes, returns and discounts.

Rooms, Food and Beverage & Banquets: Revenue is recognized at the transaction price that is allocated to the performance obligation. Revenue includes room revenue, food and beverage sale and banquet services which is recognized once the rooms are occupied, food and beverages are sold, and banquet services have been provided as per the contract with the customer.

Other Allied services: In relation to laundry income, communication income, airport transfers income and other allied services, the revenue has been recognized by reference to the time of service rendered.

Revenue from sale of properties is recognized when the performance obligations are essentially complete. The performance obligations are complete when the property is ready to be transferred to the buyer (occupancy certificate received from the issuing authority) i.e., offer for possession can be issued to the buyers by issuing the possession request letter.

4. Borrowing costs

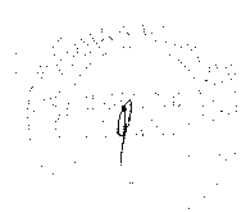
Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for their intended use or sale. All other borrowing costs are recognized in the Statement of profit and loss in the period in which they are incurred.

5. Employee benefits

A defined contribution plan is a post-employment benefit plan under which the Company pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Payments to defined contribution plans are recognized as an expense when employees have rendered service entitling them to the contributions.

6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.



BEEKAY PLAZA PRIVATE LIMITED
GYAN BHAWAN, SEVOKE ROAD
SILIGURI, WEST BENGAL-734001

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

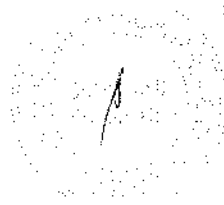
The Company elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019. Accordingly, the Company has recognized Provision for Income tax for the year ended March 31, 2021 and re-measured its deferred tax assets/liabilities basis the rate prescribed in the said Section. The impact of this change has been recognized during the year ended March 31, 2021.

7. Property, plant and equipment

Property, plant and equipment (including furniture, fixtures, vehicles, etc.) held for supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation, if any. Cost of acquisition is inclusive of freight, duties, taxes and other incidental expenses.

Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Depreciation is recognized on the cost of assets less their residual values over their useful lives, using the WDV method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.



BEEKAY PLAZA PRIVATE LIMITED
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SILIGURI, WEST BENGAL-734001

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and loss.

Management reviews the useful lives of depreciable assets at each reporting. Date as at March 31, 2021 management assessed that the useful lives represent the expected utility of the assets to the Company. Further, there is no significant change in the useful lives as compared to previous year.

8. Inventories

Stock of food and beverages and stores and operating supplies are carried at the lower of cost (computed on a Weighted Average basis) or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses. Cost includes the fair value of consideration paid including duties and taxes (other than those refundable), inward freight, and other expenditure directly attributable to the purchase. Trade discounts and rebates are deducted in determining the cost of purchase.

Real estate properties (developed and under development) include cost of land under development, internal and external development costs, construction costs, and development/construction materials, borrowing costs and related overhead costs and is valued at lower of cost or net realizable value.

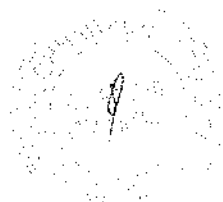
Construction materials, stores and spares, tools and consumable are valued at lower of cost or net realizable value, based on first-in first-out method. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs of necessary to make the sale.

9. Investments

Non-Current investment are valued at cost.

10. Provisions, contingent liabilities and contingent assets

Provisions are recognized when the Company has a present obligation (legal or constructive) because of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.



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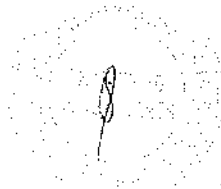
The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, considering the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

11. Cash flow Statement

Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing, and financing activities of the Company are segregated based on the available information.

12. Earnings Per share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year/period. Diluted earnings per share is computed by dividing the profit after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



DIRECTORS' REPORT

To,
The Members
Beekay Plaza Private Limited

The Board of Directors hereby submits the report of the business and operations of your Company ("Beekay Plaza Private Limited"), along with the audited financial statements, for the financial year ended March 31, 2021.

1. State of Company's Affairs and operations:

The Company's financial performance, for the year ended March 31, 2021:

Particulars	Year ended 31 March, 2021	Year ended 31 March, 2020
Revenue from Operation	1,35,63,957.84	70,084,515.10
Cost of Sales	29,40,584.42	48,930,296.23
Gross Profit	1,06,23,373.42	21,154,218.87
Other Income	40,129,635.21	7,812,449.87
Operating Expenses	1,75,03,442.75	40,019,668.09
Operating Profit	3,32,49,565.88	-11052999.35
Finance Cost	2,26,195.00	1,979,342.00
Depreciation & Amortization	12,444,137.45	14,088,812.51
Profit/(Loss) before taxation	20,579,233.43	-27,121,153.86
Less: Tax Expense	989,832.00	-233,674.00
Profit/(Loss) after tax	19,589,401.43	-26,887,479.86
Profit attributable to owners of the Company	19,589,401.43	-26,887,479.86

2. State of Company's affairs:

During the period under review, the company has made profit of Rs. 19,589,401.43 as compared to the loss of Rs. 26,887,479.86 in the previous year. The Directors are exploring various opportunities and are hopeful of better results in the coming years.

3. Material Changes and commitments after the date of Financial Statement:

The Board of Directors confirm that there are no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial Statements relate and the date of this Report.

4. Number of Meeting of the Board:

During the year under review, the Board of Directors met 5 times, in respect of which the proceeding was properly recorded in the minutes.

The names of members of the Board, their attendance at the Board Meetings is as under:

Date of Board Meeting	Attendance of Directors		
	Narendra Chandra Garg DIN – 00854123	Nirmal Garg DIN – 00855230	Gopal Krishna Garg DIN-08159473
06.04.2020	Yes	Yes	No
01.08.2020	Yes	Yes	No
02.09.2020	Yes	Yes	No
07.12.2020	Yes	Yes	No
19.03.2021	Yes	Yes	Yes

5. Directors:

There was no change in the composition of the Board of Directors during the year under review. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs. As on the date of this Report, your Board consists of the following Directors:

1. Narendra Chandra Garg
2. Nirmal Garg
3. Gopal Krishna Garg

6. Directors Responsibility Statement:

Pursuant to the requirement under section 134(3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby stated that:

- (i) In the preparation of the annual accounts for the financial year ended 31st March 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- (ii) 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 March 31, 2021 and of the loss of the company for that period;
- (iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013

for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

- (iv) The directors had prepared the annual accounts on a going concern basis; and
- (v) 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.

7. WEB link of Annual Return of Company

The Company does not have any website. Hence Extract of Annual Return MGT-9 is attached to Director's Report.

8. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

9. Fraud Reporting:

There have been no frauds reported to the Board of Directors during the year by the auditor under sub section (12) of Sec 143 of Companies Act.

10. Audit Report:

The Auditors' Report for financial year ended March 2021 does not contain any qualification, reservation, or adverse remark. The Report is enclosed with the financial statements in this Annual Report.

Cost records and cost audit

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable for the business activities carried out by the Company.

11. Amounts Transferred to Reserves:

No amount has been transferred to Reserve during the current financial year.

12. Dividend

Your directors do not recommend any dividend on the equity shares of the Company for the financial year under review.

13. Particulars of Loans, Guarantees or Investment under section 186:

The Company has not granted and loans, Guarantee or made any investments pursuant to the provision of Section 186 of Companies Act, 2013.

14. Change in nature of business, if any:

There is no change in the nature of the business of the company in the relevant financial year.

15. Subsidiary Company:

The Company does not have any Subsidiary Company; hence this clause is not applicable to the company.

16. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form AOC-2 enclosed as Annexure B.

17. Deposits:

The company has not accepted any Deposits as covered under the Companies Act, 2013.

18. Conservation of energy, technology absorption and foreign exchange earnings and outgo:

The company has not taken any measures in respect of conservation of energy, technology absorption, foreign exchange earnings etc.

19. Adequacy of Internal financial controls with reference to financial statements:

The Company has in place adequate internal financial controls with reference to financial statements. The Board has adopted the policies and procedure for ensuring the efficient conduct of business, including safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and timely preparation of reliable financial disclosures. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

20. Disclosure under the Sexual Harassment of Women at Workplace:

The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition, and Redressal) Act, 2013 and however, company has complied with the provisions of the same.

21. Particulars of contracts or arrangements with related parties:

There are no particulars of contracts or arrangements with related parties.

22. Risk Management Policy:

The Company does not have a risk management policy as elements of risk threatening the Company's existence are very minimal.

23. Changes in Share Capital, if any:

During the year there is no change in the share capital of the company.

24. Voluntary revision of financial statements or board's report:

During the year under review no such revision has been made.

25. Extract of Annual Return:

The extract of Annual Return, in Form MGT -9, as per the provision of Section 92(3) and Rule 12 of Companies (Management and Administration) Rules, 2014, is annexed with this report.

26. Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

27. Statutory Auditor:

Under Section 139 of the Companies Act, 2013 and the Rules made thereunder, it is mandatory to rotate the statutory auditors on completion of the maximum term permitted under the provisions of Companies Act, 2013. In line with the requirements of the Companies Act, 2013, Bansal Chhawachharia & Co, Chartered Accountants (ICAI Firm registration number 328168E) was appointed as the statutory auditors of the Company, to hold office for a period of five consecutive years from the conclusion of the AGM of the Company held on September 29, 2018, till the conclusion of the AGM to be held in 2022.

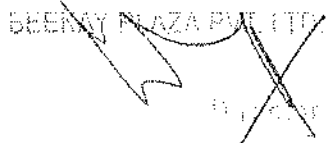
The requirement for the annual ratification of auditors' appointment at the AGM has been omitted pursuant to Companies (Amendment) Act, 2017, notified on May 7, 2018.

During the year, the statutory auditors have confirmed that they satisfy the independence criteria required under the Companies Act, 2013, the Code of Ethics issued by the Institute of Chartered Accountants of India.

28. Acknowledgements:

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors, and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff, and workers.

For and on behalf of the Board
For, Beekay Plaza Private Limited


BEEKAY PLAZA PVT. LTD.
DIRECTOR

Narendra Chandra Garg
Director
DIN -00854123

Date: 15th Day of November 2021
Place: Siliguri


BEEKAY PLAZA PVT. LTD.
DIRECTOR

Nirmal Garg
Director
DIN - 00855230

Date: 15th Day of November 2021
Place: Siliguri

Annexure B
FORM NO. AOC -2
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Date of approval by the Board	N.A.
f)	Amount paid as advances, if any	N.A.

For and on behalf of the Board

For, Beekay Plaza Private Limited

BEEKAY PLAZA PVT. LTD.

Narendra Chandra Garg

Director

DIN -00854123

BEEKAY PLAZA PVT. LTD.

Director

Nirmal Garg

Director

DIN - 00855230

Date: 15th Day of November 2021

Place: Siliguri

Date: 15th Day of November 2021

Place: Siliguri

DETAILS OF DIRECTORS AS ON THE 31ST MARCH 2021

Name of Company		BEEKAY PLAZA PRIVATE LIMITED						
CIN		U70101WB2001PTC093001						
L / F	Name	DPIN	Date of Appointment	Share held	Type of Shares	Number of Shares	Face Value per Share	
1	NARENDRA CHANDRA GARG	00854123	20/03/2001	Yes	Equity	1,343,900	10.00	
2	NIRMAL GARG	00855230	20/03/2001	Yes	Equity	402,000	10.00	
3	GOPAL KRISHNA GARG	08159473	09/02/2021	Yes	Equity	3,103,500	10.00	
TOTAL						1,745,900		

BEEKAY PLAZA PVT. LTD.

For BEEKAY PLAZA PRIVATE LIMITED

Narendra Chandra Garg
Director

DIN No. 00854123

DETAILS OF SHAREHOLDERS AS ON THE 31ST MARCH 2021

Name of Company		BEEKAY PLAZA PRIVATE LIMITED					
CIN		U70101WBZ001PTC093001					
L / F	Name	Fathers / Husband Name	Address	Type of Shares	Number of Shares	Face Value per Share	
003	NARENDRA CHANDRA GARG	SRI YOGRAJ GARG	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	1,343,900	10.00	
004	SUSHIMA GARG	SRI NARENDRA CHANDRA GARG	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	781,000	10.00	
005	NIRMAL GARG	SRI YOGRAJ GARG	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	402,000	10.00	
008	NIRMAL GARG & SONS	-	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	140,000	10.00	
009	NARENDRA CHANDRA GARG & SONS	-	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	477,000	10.00	
010	YOGRAJ GARG & SONS	-	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	363,000	10.00	
011	BEEKAY AUTO PRIVATE LIMITED	-	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	48,100	10.00	
012	GOPAL KRISHNA GARG	SRI NARENDRA CHANDRA GARG	GYAN BHAWAN, SEVOKE ROAD, SILIGURI-734001	Equity	3,103,500	10.00	
TOTAL					6,658,500		


 BEEKAY PLAZA PVT. LTD.
 Director

Narendra Chandra Garg
 Director
 DIN No. 00854123

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

953710600200122

Date of e-Filing

20-Jan-2022

Name	:	BEEKAY PLAZA PRIVATE LIMITED
PAN/TAN	:	AACCB1606L
Address	:	GROUND FLOOR,,GYAN BHAWAN,SEVOKE ROAD, undefined, SILGURI, undefined, West Bengal, 734001
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	:	307487

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

Name : M/s BEEKAY PLAZA PRIVATE LIMITED
 CIN : U70101WB2001PTC093001
 Address(O) : BEEKAY PLAZA PRIVATE LIMITED, GROUND FLOOR, GYAN BHAWAN, SEVOKE ROAD, SILGURI, WEST BENGAL-734001, Phone No :9933024478
 Address(R) : GROUND FLOOR, GYAN BHAWAN, SEVOKE ROAD, SILGURI, WEST BENGAL-734001, Phone No :8768159160
 Email ID : ho@beekay.in
 Mobile No. :

Permanent Account No : AACCB1606L Date of Incorporation : 20/03/2001
 Status : Private Limited Resident Status Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : Return : ORIGINAL
 Nature of Business or Profession Hotels – Star rated - 10001 ,Other real estate/renting services n.e.c - 07005 (REAL ESTATE AND RENTING SERVICES)

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-22524243	0
Income from Capital Gains	30933502	0
Income from Other Sources	235189	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable	0
Less : TDS/TCS	336217
Assessed Tax	-335217
Less : Advance Tax	4375000
Amount Refundable	4711220
Amount Refundable Rounded Off u/s 288 B	4711220

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BEEKAY PLAZA PRIVATE LIMITED		0
Net Profit As Per P&L A/c	20579233	
Add:Items Inadmissible/for Separate Consideration	13690341	
Depreciation Separately Considered	12444137	
Expenses relating to other heads of income	1101294	
Amounts disallowable under section 37	142519	
Amounts disallowable under section 36	2391	
Sub Total	34269574	
Less:Items Admissible/for Separate Consideration	56793817	
Depreciation Allowed as Per IT Act	16705826	
Income taxable under other heads of income	40087991	
Description	Amount	

Income chargeble under the head Capital Gain	39852802	
Income chargeble under the head Other Sources	235189	
Loss From BEEKAY PLAZA PRIVATE LIMITED		-22524243
Total of Business & Profession		0
Loss adjusted with Other Income		235189
Loss adjusted with CG(LT Normal)		22289054
Total Unabsorbed Depreciation		-8644448
Setoff with LTCG Normal		8644448

Income From Capital Gain(s) 0

Income From LT Cap.Gain (as per anx. attached)		30956607
Income From ST Cap.Gain (as per anx. attached)		-23105
Total Capital Gain(s)		30933502
Setoff STCLNONSTT with LTCGNONSTT		23105
Note: Business Setoff(LT Normal)		22289054

Income From Other Sources 0

<u>Other Interest</u>		235189
Income Tax Refund	235189	
Total Income		235189
Total of Other Sources		235189
Note: Business Setoff(Other Income)		235189
Balance C/F		0

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0510308	13/06/2020	07501	25000
	0510308	14/09/2020	36021	50000
	0004329	11/12/2020	05596	1000000
	0014431	13/12/2020	02491	1000000
	0013283	14/12/2020	11455	1000000
	0011349	15/12/2020	04806	500000
	0510308	15/03/2021	29832	800000

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Business(Ordinary)	2020-2021	13860270	0	13860270	0
Unabsorbed Depreciation	2018-2019	13547075	8644448	4902627	0
Unabsorbed Depreciation	2020-2021	18149890	0	18149890	0

Return Filing Due Date : 31/10/2021
 Due Date Extended upto : 15/03/2022
 Interest Calculated Upto : 21/01/2022

Return Filing Section : 139(1)
 Notification No : CBDT Cir. No.01/2022

Details of Bank Accounts :

No of Bank Account :- 5

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SBIN004126	STATE BANK OF INDIA-CB SILIGURI	31583314165	Current
2	UTIB0000035	AXIS BANK-SILIGURI	910020033048808	Current
3	HDFC0001239	HDFC BANK-HILL CART ROAD	50200002716721	Current
4	ICIC0001272	ICICI BANK LIMITED-TOPSA	127205000673	Current

5	BDBL0001822	BANDHAN BANK LIMITED-TOPSIA	10170001559182	Current
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Verified By : NARENDRA CHANDRA GARG

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
2021-22

PAN	AACCB1606L		
Name	BEEKAY PLAZA PRIVATE LIMITED		
Address	GROUND FLOOR, , GYAN BHAWAN , SEVOKE ROAD , SILGURI , 32-West Bengal , 91-India , 734001		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	958435620210122

	Taxable Income and Tax details	Sl. No.	Amount
	Current Year business loss, if any	1	0
	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	47,11,217
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 47,11,220
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by NARENDRA CHANDRA GARG in the capacity of Director having PAN ADAPG6142Q from IP address 10.1.219.49 on 21-01-2022 18:02:26
DSC Sl. No. & Issuer 3540126 & 20559419CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



AACCB1606L069584356202101229B8CACB29EB157200F2E67F05F29F337D5789300

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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