

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ANUSKA ENGINEERING WORKS PRIVATE LIMITED

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the Financial Statements of ANUSKA ENGINEERING WORKS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, and its loss 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 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.

##### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

##### Responsibility of Management for the 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 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 implementation and maintenance of 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 statement 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

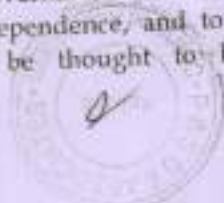
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 scepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- 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.





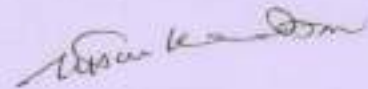
Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 issued by the Central Government in terms of sub-section 11 of Section 143 of the Act since in our opinion and according to the information and explanations given to us, the said order is not applicable to the Company.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act; and
  - 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, and
    - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - iv) Based on the written representation received from the management that to the best of its knowledge and belief,
      - i. no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
      - ii. no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- iii. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.
- vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company w.e.f. April 1, 2023, and accordingly, in our opinion, reporting under clause 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023
3. With respect the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, the same is not applicable to the company, it being a private company.

76A, Shyambazar Street,  
Kolkata 700004

For P.B.S.D & ASSOCIATES  
Chartered Accountants  
Firm Reg. No. 30322152E



UTTAM KUMAR BOSE  
Partner  
Membership No. 056108  
UDIN: 23056108BGRVM96739

The 1<sup>st</sup> day of September, 2023





## FORM NO. 3CD

(As Amended by Notification No. 38/2018/F. No. 370142/9/2018-TPL, Dated 20.07.2018)

[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	ANUSKA ENGINEERING WORKS PRIVATE LIMITED.	
2	Address	108/1A/1, GOPAL LAL TAGORE ROAD, BARANAGORE, KOLKATA 700036.	
3	Permanent Account Number (PAN)	AAHCA9863F	
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.	
		TAN	CALA17080A
		P.Tax (E.C)	192019290265
		P.TAX (R.C.)	191005841346
		P.F.Code No.	WBTL00047269000
		ESI No.	40000386100001001
		GST No	19AAHCA9863F1Z9
5	Status	PRIVATE LIMITED COMPANY	
6	Previous year	From 1 <sup>st</sup> April 2022 to 31 <sup>st</sup> March 2023	
7	Assessment year	2023-2024	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted.	Under Section 44AB(a)	
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB?	YES	

## PART - B

9	(a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	No Change.
	(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.	No Change.
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)	Civil Contractor
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	No Change.
11	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Applicable
	(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)	As per Statement 'A' attached

		along with the details of books of accounts maintained at each location.)					
	(c)	List of books of account and nature of relevant documents examined.			As per Statement 'B' attached		
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)			Nil.		
13	(a)	Method of accounting employed in the previous year.			Mercantile Basis		
	(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 Change.		
	(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 ( )
				Not Applicable			
	(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)			Nil.		
(e)		If answer to (d) above is in the affirmative, give details of such adjustments:		Increase in Profit ( )	Decrease in Profit ( )	Net Effect ( )	
		ICDS I Accounting Policies		}	Nil		
		ICDS II Valuation of Inventories					
		ICDS III Construction Contracts					
		ICDS IV Revenue Recognition					
		ICDS V Tangible Fixed Assets					
		ICDS VI Changes in Foreign Exchange Rates					
		ICDS VII Government Grants					
		ICDS VIII Securities					
		ICDS IX Borrowing Costs					
		ICDS X Provisions, Contingent Liabilities and Contingent Assets					
		Total					
(f)		Disclosure as per ICDS					
	(i)	ICDS I - Accounting Policies			The financial statements have been prepared under the historical cost convention on an accrual basis.		
	(ii)	ICDS II - Valuation of Inventories			Lower of Cost or net realizable value.		
	(iii)	ICDS III - Construction Contracts			NA		
	(iv)	ICDS IV - Revenue Recognition			Mercantile Basis		
	(v)	ICDS V - Tangible Fixed			NA		



		Assets					
	(vi)	ICDS VII - Government Grants		NA			
	(vii)	ICDS IX - Borrowing Costs		NA			
	(viii)	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		NA			
14	(a)	Method of valuation of closing stock employed in the previous year.		At cost or net realisable value, whichever is lower			
	(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:		Sl. No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)
				Not Applicable			
15	Give the following particulars of the capital asset converted into stock-in trade:-						
	(a)	Description of capital asset;		Nil			
	(b)	Date of acquisition;		Nil			
	(c)	Cost of acquisition;		Nil			
	(d)	Amount at which the asset is converted into stock-in-trade.		Nil			
16	Amounts not credited to the profit and loss account, being, -						
	(a)	the items falling within the scope of section 28;		Nil			
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		Nil			
	(c)	escalation claims accepted during the previous year;		Nil			
	(d)	any other item of income;		Nil			
	(e)	capital receipt, if any.		Nil			
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:		Details of property	Consideration received or accrued	Value adopted or assessed or assessable		
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 :-						
	(a)	Description of asset/block of assets.		As per Statement "C" attached			
	(b)	Rate of depreciation.					
	(c)	Actual cost of written down value, as the case may be.					
	(ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)					
	(cb)	Adjusted written down value					
	(d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of					

		-					
		i)	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,				
		ii)	change in rate of exchange of currency, and				
		iii)	Subsidy or grant or reimbursement, by whatever name called.				
	(e)	Depreciation allowable.					
	(f)	Written down value at the end of the year					
19	Amounts admissible under sections:			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.	
				32AC	Nil	Nil	
				32AD	Nil	Nil	
				33AB	Nil	Nil	
				33ABA	Nil	Nil	
				35(1)(i)	Nil	Nil	
				35(1)(ii)	Nil	Nil	
				35(1)(iii)	Nil	Nil	
				35(1)(iii)	Nil	Nil	
				35(1)(iv)	Nil	Nil	
				35(2AA)	Nil	Nil	
				35(2AB)	Nil	Nil	
				35ABB	Nil	Nil	
				35AC	Nil	Nil	
				35AD	Nil	Nil	
				35CCA	Nil	Nil	
				35CCB	Nil	Nil	
				35CCC	Nil	Nil	
				35CCD	Nil	Nil	
				35D	Nil	Nil	
				35DD	Nil	Nil	
				35DDA	Nil	Nil	
				35E	Nil	Nil	
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)].			Nil		
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):			As per Statement 'D' attached		
		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
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement			Nil		





expenditure etc:		Sl. No.	Particulars	Amount in (₹)
Nature				Nil
Capital expenditure				Nil
Personal expenditure				Nil
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party.				Nil
Expenditure incurred at clubs being entrance fees and subscriptions				Nil
Expenditure incurred at clubs being cost for club services and facilities used.				Nil
Expenditure by way of penalty or fine for violation of any law for the time being force				Nil
Expenditure by way of any other penalty or fine not covered above				Nil
Expenditure incurred for any purpose which is an offence or which is prohibited by law				Nil
(b)	Amounts inadmissible under section 40(a):-			
	(i)	as payment to non-resident referred to in sub-clause (i)		Nil
	A)	Details of payment on which tax is not deducted:		Not Applicable
		i) date of payment		Not Applicable
		ii) amount of payment		Not Applicable
		iii) nature of payment		Not Applicable
		iv) name and address of the payee		Not Applicable
	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)		Not Applicable
		i) date of payment		Not Applicable
		ii) amount of payment		Not Applicable
		iii) nature of payment		Not Applicable
		iv) name and address of the payee		Not Applicable
		v) amount of tax deducted		Not Applicable
	(ii)	as payment referred to in sub-clause (ia)		Nil
	A)	Details of payment on which tax is not deducted:		Not Applicable
		i) date of payment		Not Applicable
		ii) amount of payment		Not Applicable
		iii) nature of payment		Not Applicable
		iv) name and address of the payee		Not Applicable
	B)	Details of payment on which tax has been deducted but has not been		Not Applicable





		paid on before the due date specified in sub-section (1) of section 139.				
	i)	date of payment		Not Applicable		
	ii)	amount of payment		Not Applicable		
	iii)	nature of payment		Not Applicable		
	iv)	name and address of the payee		Not Applicable		
	v)	amount of tax deducted		Not Applicable		
	vi)	amount out of (v) deposited, if any		Not Applicable		
	(iii)	under sub-clause (ic) [Wherever applicable]		Not Applicable		
	(iv)	under sub-clause (iia)		Nil		
	(v)	under sub-clause (iib)		Nil		
	(vi)	under sub-clause (iij)		Nil		
	(A)	date of payment		Not Applicable		
	(B)	amount of payment		Not Applicable		
	(C)	name and address of the payee		Not Applicable		
	(vii)	under sub-clause (iv)		Nil		
	(viii)	under sub-clause (v)		Nil		
(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.		Not Applicable		
(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. If not, please furnish the details:		It is not possible for us to certify whether payment exceeding Rs. 10000/- in respect of any revenue expenditure was made otherwise than by an account payee cheque or account payee bank draft, as the same are in possession of the bankers. However in course of our examination of books in accordance with the Auditing Standards generally accepted in India, which includes test checks & the concept of materiality, we have not found any revenue expenses exceeding Rs. 10000/- made in cash which is inadmissible u/s.40A(3) read with Rule 6DD.		
		Sl. No.	Date of payment	Nature of Payment	Amount ( )	Name and Permanent Account Number of the payee, if available
	(B)	On the basis of examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on the bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):		It is not possible for us to certify whether payment exceeding Rs. 10000/- in respect of any previous years liabilities for expenses was made otherwise than by an account payee cheque or account payee bank draft, as the same are in possession of the bankers. However in course of our examination of books in accordance with the Auditing Standards generally accepted in India, which includes test checks & the concept of materiality, we have not found any payment of liability for revenue expenditure exceeding Rs. 10000/- made in cash which is inadmissible u/s.40A(3A) read with Rule 6DD.		
		Sl. No.	Date of payment	Nature of Payment	Amount ( )	Name and Permanent Account Number of the payee, if available



	(e)	Provision for payment of gratuity not allowable under section 40A(7);		Nil
	(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);		Nil
	(g)	particulars of any liability of a contingent nature;		Nil
	(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;		Nil
	(i)	amount inadmissible under the proviso to section 36(1)(iii)		Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil
23		Particulars of payments made to persons specified under section 40A(2)(b).		As per Statement 'E' attached
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil
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		Nil
	(a)	paid during the previous year;		Nil
	(b)	not paid during the previous year;		Nil
	(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);		As per Statement 'F' attached.
	(b)	not paid on or before the aforesaid date.		Nil
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		
27	(a)	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.		Nil
	(b)	Particulars of income or		Nil

		expenditure of prior period credited or debited to the profit and loss account.			
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)(viiia), if yes, please furnish the details of the same.		No	
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)(viib), if yes, please furnish the details of the same.		No	
29A	(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? (Yes/No)		No	
	(b)	If yes, please furnish the following details:		Not Applicable	
		(i)	Nature of income:		Not Applicable
		(ii)	Amount (in ₹) thereof:		Not Applicable
29B	(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? (Yes/No)		No	
	(b)	If yes, please furnish the following details:		Not Applicable	
		(i)	Nature of income:		Not Applicable
		(ii)	Amount (in ₹) thereof:		Not Applicable
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]		Nil	
30A	(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No)		No	
	(b)	If yes, please furnish the following details:		Not Applicable	
		(i)	Under which clause of sub-section (1) of section 92CE primary adjustment is made?		Not Applicable
		(ii)	Amount (in ₹) of primary adjustment:		Not Applicable
	(iii)	Whether the excess money available with the associated enterprise is required to be repatriated to		Not Applicable	



		India as per the provisions of sub-section (2) of section 92CE? (Yes/No)		
	(iv)	If yes, whether the excess money has been repatriated within the prescribed time?(Yes/No)		Not Applicable
	(v)	If no, the amount (in ₹) of imputed interest income on such excess money which has not been repatriated within the prescribed time:		Not Applicable
30B	(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? (Yes/No)		No
	(b)	If yes, please furnish the following details:-		Not Applicable
	(i)	Amount (in ₹) of expenditure by way of interest or of similar nature incurred:		Not Applicable
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in ₹):		Not Applicable
	(iii)	Amount (in ₹) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:		Not Applicable
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B:	Assessment Year	(Amount in ₹)
			Not Applicable	Not Applicable
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	(Amount in ₹)
			Not Applicable	Not Applicable
30C	(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No)		No
	(b)	If yes, please specify:-		Not Applicable
	(i)	Nature of the impermissible avoidance arrangement:		Not Applicable
	(ii)	Amount (in ₹) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement		Not Applicable
31	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		
	(i)	name, address and permanent account number (if available with the assessee)		

	of the lender or depositor;		Not Applicable
(ii)	amount of loan or deposit taken or accepted;		
(iii)	Whether the loan or deposit was squared up during the previous year;		
(iv)	Maximum amount outstanding in the account at any time during the previous year;		
(v)	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;		
(vi)	In case the loan or deposit 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.		
(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year :-		Nil
(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;		
(ii)	Amount of specified sum taken or accepted;		
(iii)	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;		
(iv)	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.		
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)			
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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 bankdraft or use of electronic clearing system through a bank account:-		Nil
(i)	Name, address and Permanent Account Number (if available with the assess) of the payer;		
(ii)	Nature of transaction;		
(iii)	Amount of receipt (in )		
(iv)	Date of receipt.		
(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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: -		Nil
	(i) Name, address and Permanent Account Number (if available with the assess) of the payer;		}
	(ii) Amount of receipt (in `)		
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate to 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: -		} Nil
	(i) Name, address and Permanent Account Number (if available with the assess) of the payee;		
	(ii) Nature of transaction;		
	(iii) Amount of payment (in `)		
	(iv) Date of payment;		
(bd)	Particulars of each payment in an amount exceeding the limit specified in section 2695T, in aggregate to 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: -		} Nil
	(i) Name, address and Permanent Account Number (if available with the assess) of the payee;		
	(ii) Amount of payment (in `)		
	(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 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3 <sup>rd</sup> 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 :-		Not Applicable
(i)	name, address and permanent account number (if available with the assessee) of the payee;		
(ii)	amount of repayment;		
(iii)	maximum amount outstanding in the account at any time during the previous year;		
(iv)	whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;		
(v)	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.		
(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received other wise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	Nil	
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
(ii)	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.		
(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:-	Nil	
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
(ii)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.		
(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act.)			





	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:				Nil				
	Sl. No.	A.Y.	Nature of Loss/ allowance (in `)	Amount as returned (in `)	All losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA <sup>^</sup>	Amount as assessed (give reference to relevant order) (in `)	Remarks		
	(b)	Whether a change in shareholding 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.				Not Applicable.				
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.				No				
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No				
	(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.				No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).				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.				
					Not Applicable	Not Applicable				
					Not Applicable	Not Applicable				
34	(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				As per Statement 'G' attached				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government

		in column (3)			out of (6) and (8)
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:		Yes		
	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. If not, please furnish list of details/transactions which are not reported.
	CALA17080A	26QQ1 26QQ2 26QQ3 26QQ4 26QQ4 (Rev) 24QQ4	31/07/2022 31/10/2022 31/01/2023 31/05/2023 31/05/2023 31/05/2023	30/07/2022 26/10/2022 19/01/2023 09/05/2023 18/05/2023 09/05/2023	
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:		Yes		
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment		
	CALA17080A	38/- 200/- 347/- 122/- 383/- 112/- 50/-	14-July-22 07-May-22 30-Aug-22 30-Aug-22 13-Oct-22 30-Nov-22 06-Jan-23		
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Not Applicable		
	(i)	Opening Stock;			
	(ii)	purchases during the previous year;			
	(iii)	sales during the previous year;			
	(iv)	closing stock;			
	(v)	shortage/excess, if any			
	(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Not Applicable		
	A. Raw Materials :				
	(i)	opening stock;			
	(ii)	purchases during the previous year;			
	(iii)	consumption during the previous year;			
	(iv)	sales during the previous year;			
	(v)	closing stock;			
	(vi)	yield of finished products;			
	(vii)	percentage of yield;			
	(viii)	Shortage / excess, if any.			
	B. Finished products/by- products :				
	(i)	Opening Stock;			
	(ii)	purchases during the previous year;			
	(iii)	quantity manufactured during the previous year;			
	(iv)	sales during the previous year;			
	(v)	closing stock;			
	(vi)	Shortage / excess, if any			





16	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-			
	(a)	total amount of distributed profits;		Nil
	(b)	amount of reduction as referred to in section 115-O(1A)(i);		Nil
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);		Nil
	(d)	total tax paid thereon;		Nil
	(e)	dates of payment with amounts.		Not Applicable
36A	(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? (Yes/No)		No
	(b)	If yes, please furnish the following details:-		Not Applicable
	(i)	Amount Received (in `)		Not Applicable
	(ii)	Date of receipt;		Not Applicable
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.			Not Applicable
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported / identified by the auditor.			Not Applicable
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported/identified by the auditor.			No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.			
	Sl. No.	Particulars	Previous year	Preceding previous year
	1	Total turnover of the assessee	35409628/-	60918815/-
	2	Gross Profit	10117185/-	11759285/-
	3	Net Profit	1943834/-	4622340/-
	4	Stock-in-Trade	NIL	NIL
	5	Materials Consumed	-	-
	6	Finished Goods Produced	-	-
	7	Gross Profit/Turnover	28.57%	19.30%
	8	Net Profit/Turnover	5.49%	7.59%
	9	Stock-in-trade/Turnover	-	-
10	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.			Nil
42	(a)	Whether the assessee is required to furnish statement in Form No.61 or		No

	Form No. 61A or Form No. 61B?(Yes/No)					
(b)	If Yes, please furnish:					
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 all details / transactions which are required to be reported. If not, please furnish list of the details / transactions which are not reported.		
43	(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to insub-section (2) of section 286? (Yes/No)		No		
	(b)	if yes, please furnish the following details:		Not Applicable		
	(i)	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity		Not Applicable		
	(ii)	Name of parent entity		Not Applicable		
	(iii)	Name of alternate reporting entity (if applicable)		Not Applicable		
	(iv)	Date of furnishing of report		Not Applicable		
44	Break-up of total expenditure of entities registered or not registered under the GST:					
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
1	2	3	4	5	6	7
1.	38387595.34	0.00	0.00	19095971.49	19095971.49	19291623.85

(Note: \*Clause 44: Templates\*; \*Clause 3 of Form 3CA ; Qualification Type - Other  
As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute.

Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.)

76A, Shyambazar Street,  
Kolkata 700004



For P.B.S.D & ASSOCIATES  
Chartered Accountants  
Firm Reg. No. 0322152E

*Uttam Kumar Bose*

UTTAM KUMAR BOSE  
Partner

Membership No. 056108  
23056108BGRVMS6739

The 1<sup>st</sup> day of September, 2022



M/S.ANUSKA ENGINEERING WORKS PRIVATE LIMITED.  
STATEMENT 'A'

LIST OF BOOKS OF ACCOUNT MAINTAINED BY THE COMPANY AT 108/1A/1 GOPAL LAL TAGORE ROAD, BARANAGORE, KOLKATA 700036, FOR THE YEAR ENDED 31<sup>ST</sup>MARCH, 2023. [REFER CLAUSE - 11(b)]

---

01. Cash Book (Computerized)
02. Bank Book. -do-
03. Ledger. -do-
04. Journal -do-
05. GST Register -do-
06. P.F. -do-
07. E.S.I -do-

NOTE: The above Books of Account are generated by Computer System.

STATEMENT 'B'

LIST OF BOOKS OF ACCOUNT AND RELEVANT DOCUMENTS EXAMINED BY THE AUDITORS KEPT AT 108/1A/1 GOPAL LAL TAGORE ROAD, BARANAGORE, KOLKATA 700036 FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023 [REFER CLAUSE - 11(c)]

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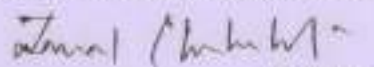
A.LIST OF BOOKS OF ACCOUNT:-

01. Cash Book
02. Bank Book.
03. General Ledger.
04. Journal

B.RELEVANT DOCUMENTS:-

- 01 Cash Book / Bank Book.
- 02 Party Ledger.
- 03 General Ledger.
- 04 Journal
- 05 TDS Records
- 06 Statutory Records
- 07 Other Statutory Books and Registers (As required to maintained as per Co.Act,2013)

For ANUSKA ENGINEERING WORKS PVT. LTD.

  
Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

M/S. ANUSKA ENGINEERING WORKS PRIVATE LIMITED.

STATEMENT 'D'

DETAILS OF CONTRIBUTIONS RECEIVED FROM EMPLOYEES FOR VARIOUS FUNDS AS REFERRED TO IN SECTION 36(1)(VA) DURING THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 [REFER CLAUSE - 20(b)]

Employees' contribution towards.	Amount Rs.	Due Date of payment	Actual Date of payment
<b>PROVIDENT FUND:</b>			
Apr-22	10562	15.05.2022	14/05/2022
May-22	10562	15.06.2022	14/06/2022
Jun-22	9633	15.07.2022	13/07/2022
Jul-22	9633	15.08.2022	11/08/2022
Aug-22	10583	15.09.2022	15/09/2022
Sep-22	9877	15.10.2022	10/10/2022
Oct-22	9877	15.11.2022	09/11/2022
Nov-22	8437	15.12.2022	14/12/2022
Dec-22	8437	15.01.2023	06/01/2023
Jan-23	8437	15.02.2023	09/02/2023
Feb-23	7487	15.03.2023	10/03/2023
Mar-23	7487	15.05.2023	10/04/2023
<b>E.S.I.</b>			
Apr-22	905	21.05.2022	14/05/2022
May-22	905	21.06.2022	15/06/2022
Jun-22	809	21.07.2022	14/07/2022
Jul-22	809	21.08.2022	13/08/2022
Aug-22	908	21.09.2022	15/09/2022
Sep-22	834	21.10.2022	11/10/2022
Oct-22	834	21.11.2022	23/11/2022
Nov-22	834	21.12.2022	15/12/2022
Dec-22	684	21.01.2023	09/01/2023
Jan-23	684	21.02.2023	13/02/2023
Feb-23	585	21.03.2023	11/03/2023
Mar-23	585	21.05.2023	12/04/2023

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director





M/S. ANUSKA ENGINEERING WORKS PRIVATE LIMITED.

STATEMENT 'F'

DETAILS OF EXPENSES INCURRED IN PREVIOUS YEAR AND WAS PAID UNDER SECTION 139(1) DURING THE YEAR ENDED 31<sup>ST</sup> MARCH 2023.

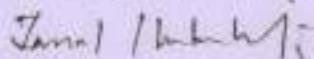
[REFER CLAUSE - 26(1)(B)(a)]

A. Employers' contribution towards:

	Amount Rs.	Due Date of payment	Actual Date of payment
<b>PROVIDENT FUND:</b>			
Apr-22	11497	15.05.2022	14/05/2022
May-22	11497	15.06.2022	14/06/2022
Jun-22	10529	15.07.2022	13/07/2022
Jul-22	10529	15.08.2022	11/08/2022
Aug-22	11519	15.09.2022	15/09/2022
Sep-22	10784	15.10.2022	10/10/2022
Oct-22	10784	15.11.2022	09/11/2022
Nov-22	9284	15.12.2022	14/12/2022
Dec-22	9284	15.01.2023	06/01/2023
Jan-23	9284	15.02.2023	09/02/2023
Feb-23	8294	15.03.2023	10/03/2023
Mar-23	8294	15.05.2023	10/04/2023
<b>E.S.I.</b>			
Apr-22	3923	21.05.2022	14/05/2022
May-22	3923	21.06.2022	15/06/2022
Jun-22	3504	21.07.2022	14/07/2022
Jul-22	3504	21.08.2022	13/08/2022
Aug-22	3933	21.09.2022	15/09/2022
Sep-22	3613	21.10.2022	11/10/2022
Oct-22	3613	21.11.2022	23/11/2022
Nov-22	3613	21.12.2022	15/12/2022
Dec-22	2963	21.01.2023	09/01/2023
Jan-23	2963	21.02.2023	13/02/2023
Feb-23	2534	21.03.2023	11/03/2023
Mar-23	2534	21.05.2023	12/04/2023

Cont.....

For ANUSKA ENGINEERING WORKS PVT. LTD.



Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



M/S. ANUSKA ENGINEERING WORKS PRIVATE LIMITED.

**B. Others**

Type of Expenses	Amount	Paid on
ESI Payable.	3119.00	12/04/2023
Provident Fund Payable.	15781.00	12/04/2023
TDS Payable (194C)	34886.00	26/04/2023
TDS Payable (192B)	660000.00	29/04/2023
TDS Payable (192B)	6600.00	23/06/2023
Professional Tax Payable	630.00	12/04/2023
GST Payable	220077.00	30/04/2023

**STATEMENT 'G'**

**WHETHER THE ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB, AS PER DETAILS:[REFER CLAUSE - 34(a)]**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALA17080A	192	Salary	2806600	2806600	2806600	666600	-	-	-
	194C	Contractor	6028639	6027114	6027114	97592	-	-	-



For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*  
Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



# ANUSKA ENGINEERING WORKS PRIVATE LIMITED

## DIRECTORS' REPORT TO THE SHAREHOLDERS

Your Directors have pleasure in presenting herewith their Annual Report togetherwith the audited accounts of the Company for the year ended 31<sup>st</sup> March, 2023

01. FINANCIAL RESULTS :

	31.03.2023	31.03.2022
	Rs.	Rs.
Profit for the year before tax	1943834.10	4622340.09
Less: Provision for taxation	492956.56	1184542.21
Profit after tax	1450877.54	3437797.88

02. DIVIDEND:

Considering the financial requirement for expansion of the business of the Company, your Directors do not recommend any dividend for the year under consideration.

03. PARTICULARS OF EMPLOYEES:

None of the employee is drawing remuneration attracting the Provisions of Section 217(2A) of the Companies Act, 2013.

04. AUDITORS' REPORT:

The Auditors' Report is self-explanatory and does not call for any comment thereon.

05. Energy Conservation, Technology Absorption and Foreign Exchange Earning and Outgo - NIL

06. AUDITORS:

M/S. P.B.S.D & ASSOCIATES, Chartered Accountants has been appointed as the Statutory Auditors for period of 5 years by an extra Ordinary General Meeting held on 29<sup>th</sup> August, 2021 and will continue in office upto the period of 31.03.2025.

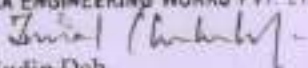
07. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 217(2AA) of the Companies Act, 1956, your Directors state that:

- I) In the preparation of Annual Accounts, the applicable accounting standards had been followed alongwith proper explanation relating to material departure.
- II) the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of financial year and the Profit of the Company for the year.
- 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 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.

For and on behalf of ANUSKA ENGINEERING WORKS PVT. LTD.

For ANUSKA ENGINEERING WORKS PVT. LTD.

  
Sudip Deb  
(DIRECTOR)  
DIN: ?

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Tamal Chakraborty  
(DIRECTOR) Director  
DIN: ?

KOLKATA  
01/09/2023



**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**

**STATEMENT 'C'**

**PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961 DURING THE YEAR ENDED 31ST MARCH 2023 [REFER CLAUSE - 14]**

Description of Block / Assets.	Rate in %	W.D.V. as on 01.04.2022	* Addition during the year.				Deduction during the year.		Total as on 31.03.2023	Depreciation allowable.	W.D.V. as on 31.03.2023
			Date of purchase. Date put to use.	Upto Sept.	After Sept.	Total as on 31.03.2023	Date of Sale/Transf.	Amount			
		(i)				(ii)		(iii)	(iv)=(i+ii-iii)	(v)	(vi) (iv-v)
		Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
									335	134	201
Computer	40%	335				0			288464	43270	245194
Plant & Machinery	15%	288464				0			859583	128938	730646
Motor Car	15%	859583				0					
<b>Total:</b>		<b>1148382</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1148382</b>	<b>172341</b>	<b>976041</b>

- \* There is no adjustment on account of:  
 i) Change in rate of exchange of currency.  
 ii) Subsidy or grant or reimbursement.



For ANUSKA ENGINEERING WORKS PVT. LTD.

*Sanjay Chhabra*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
**STATEMENT 'E'**

**PARTICULARS OF PAYMENTS MADE TO PERSON SPECIFIED UNDER SECTION 40A(2)(b)**  
**DURING THE YEAR ENDED 31ST MARCH, 2023 [REFER CLAUSE - 23]**

Name of Related Party	PAN of Related Party	Relation	Nature of Transaction	Amount
Tamal Chakraborty	AFAPCI141H	Director	Director's Remuneration	1806600
Sudip Deb	AGTPD6598H	Director	Director's Remuneration	1000000



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
108/1A/1, GOPAL LAL TAGORE ROAD, BARRANAGORE, KOLKATA 700036

**NOTE - 8**

**FIXED ASSETS (Tangible Assets):**

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2022	Addition during the year.	As at 31.03.2023	Up to 31.03.2022	For the year.	Upto 31.03.2023	As at 31.03.2023	As at 31.03.2022
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Computer	58640.00	0.00	58640.00	57500.00	413.00	58003.00	637.00	1050.00
Plant & Machinery	507800.00	0.00	507800.00	191821.00	43953.00	235774.00	272026.00	315979.00
Motor Car (Hyundai Creta SX)	1399688.00	0.00	1399688.00	1036318.00	142804.00	1179122.00	220566.00	363370.00
<b>TOTAL</b>	<b>1966128.00</b>	<b>0.00</b>	<b>1966128.00</b>	<b>1285729.00</b>	<b>187170.00</b>	<b>1472899.00</b>	<b>493229.00</b>	<b>680399.00</b>
Previous year's figures.	1966128.00	0.00	1966128.00	998732.00	286997.00	1285729.00	680399.00	



For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
 108/1A/1 GOPAL LAL TAGORE ROAD BARANAGORE KOLKATA-700036  
 BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	NOTE	(AMOUNT IN Rs.) 31.03.2023	AMOUNT IN Rs.) 31.03.2022
<b><u>EQUITY AND LIABILITIES:</u></b>			
Shareholders' Funds		100000.00	100000.00
Share Capital	2	18804785.64	17924331.83
Reserve & Surplus	3 (A)	18904785.64	18024331.83
Current Liabilities		23056295.30	14283158.00
Short-term borrowings	4	484845.00	2792268.91
Trade payables	5	2426389.00	1849637.00
Other current liabilities	6	492956.56	2721358.26
Short-term provisions	7 (B)	26460485.86	21646422.17
	<b>TOTAL (A+B)</b>	45365271.49	39670754.00
 <b><u>ASSETS:</u></b>			
Non-Current Assets			
Tangible Assets		493229.00	680399.00
Fixed Assets	8	10947423.00	29085946.00
Long-term loans and advances	9	16377296.00	0.00
Investments	10	0.00	2900020.00
Other current assets	11 (A)	27817948.00	32666365.00
Current Assets		10741752.49	2522363.01
Cash and cash equivalents	12	4910000.00	0.00
Project Under Development	13	1895571.00	4482026.00
Short term loan & advance	(B)	17547323.49	7004389.01
	<b>TOTAL (A+B)</b>	45365271.49	39670754.01

1 (0.00) 0.00

Significant Accounting Policies  
 Accompanying notes form integral part of the financial statements.  
 This is the Balance Sheet as referred to in our Report of even date.

For P.B.S.D & ASSOCIATES  
 Chartered Accountants  
 Registration No. 0322152E

*Uttam Kumar Bose*

UTTAM KUMAR BOSE  
 Partner  
 Membership No. 056108

Kolkata, the 1st day of September 2023

23056108BGRVM96739

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jonal Anand*

Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
108/1A/1 GOPAL LAL TAGORE ROAD BARANAGORE KOLKATA-700036

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023**

PARTICULARS	NOTE	(AMOUNT IN Rs.)	AMOUNT IN Rs.)
		31.03.2023	31.03.2022
<b>INCOME:</b>			
Revenue from operations	14	35409628.44	60918815.00
Other Income	15	198971.00	1858.59
<b>Total Revenue</b>		<b>35608599.44</b>	<b>60920673.59</b>
<b>EXPENSES:</b>			
Cost of Construction	16	25292443.49	49159529.93
Employee benefits expenses	17	5051052.00	3982433.00
Other expenses	18	1694468.85	1785310.57
Interest	19	1439631.00	1084063.00
Depreciation.		187170.00	286997.00
<b>Total Expenses</b>		<b>33664765.34</b>	<b>56298333.50</b>
<b>Profit for the year before tax.</b>		<b>1943834.10</b>	<b>4622340.09</b>
<b>Tax expense:</b>			
Current tax		492956.56	1184542.21
<b>Profit after tax.</b>		<b>1450877.54</b>	<b>3437797.88</b>
<b>Earnings per equity share:</b>			
- Basic		145.09	343.78
Significant Accounting Policies	1	5.49%	7.59%

Accompanying notes form integral part of the financial statements.

This is the Statement of Profit & Loss as referred to in our Report of even date.

For P.B.S.D & ASSOCIATES  
Chartered Accountants  
Registration No. 0322152E

*Uttam Kumar Bose*

UTTAM KUMAR BOSE  
Partner

Membership No. 056108

Kolkata, the 1st day of September 2023

23056108 BGRVMQ6739



For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal Chakrabarti*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
**108/1A/1 GOPAL LAL TAGORE ROAD BARANAGORE KOLKATA-700036**  
**NOTES ON FINANCIAL STATEMENTS (CONTD...)**

	(AMOUNT IN Rs.) 31.03.2023	AMOUNT IN Rs.) 31.03.2022
<b>2 SHARE CAPITAL</b>		
Authorised :		
10000 Equity Shares of Rs.10/- each.	1000000.00	1000000.00
Issued, Subscribed & Paid up		
10000 Equity Shares of Rs.10/- each	100000.00	100000.00
fully paid up in cash.	100000.00	100000.00

**2.1 Reconciliation of No. of Outstanding Shares at the beginning and at the end of the year**

	No. of Shares	No. of Shares
Outstanding Shares at the beginning of year	10000.00	10000.00
Add: Issued during the year	0.00	0.00
Outstanding Shares at the end of year	10000.00	10000.00

**2.2 Terms/rights attached to Equity Shares:**

The company has only one class of share capital, i.e. equity shares having face value of Rs.10/- each share. Each holder of equity share is entitled to one vote per share.

**2.3 Shareholders holding more than 5% of the Shares of the Company**

Sl. No.	Shareholders Name	% of holding	No. of Shares held	No. of Shares held
1	Tamal Chakraborty	66.00%	6600	6600
2	Sudip Deb	34.00%	3400	3400

**3 RESERVE & SURPLUS**

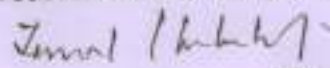
Surplus Balance in Statement of Profit & Loss:

As per last Balance Sheet.	17924331.83	14486533.95
Add: Profit for the year.	1450877.54	3437797.88
Income Tax Refund (AY 2022-23)	5270.00	0.00
Income Tax Refund (AY 2021-22)	57800.00	0.00
Income Tax Refund (2020-21)	49460.00	0.00
Add/ Less: Income Tax Adjustment	-682953.74	0.00
	18804785.64	17924331.83

**4 SHORT TERM BORROWINGS**

From Directors (Interest Free)	0.00	0.00
Home Loan From ICICI (A/C: LBHOW00004927720)	5524822.00	5620846.00
Home Loan From ICICI (A/C: LBHOW00004927721)	5494930.00	6089415.00
Car Loan from Yes Bank	733615.00	917225.00
Business Loan from ICICI	2382604.00	1655672.00
Cash Credit A/c	8920324.3	0
	23056295.30	14283158.00

For ANUSKA ENGINEERING WORKS PVT. LTD.

  
**Director**



For ANUSKA ENGINEERING WORKS PVT. LTD.

**Director**

**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
**108/1A/1GOPAL LAL TAGORE ROAD BARANAGORE KOLKATA 700036**  
**Notes to the Financial Statements (Contd....)**

	(AMOUNT IN Rs.)	AMOUNT IN Rs.)
	31.03.2023	31.03.2022
<b>5 TRADE PAYABLES</b>		
Sundry Creditors for Goods	484845.00	2792268.91
	<u>484845.00</u>	<u>2792268.91</u>
<b>6 Other current liabilities</b>		
Tamal chakaraborty (Director)	0.00	450000.00
Sudip Deb (Director)	1350000.00	750000.00
Audit Fees Payable	5000.00	5000.00
ESI Payable	3119.00	4828.00
Provident Fund Payable	15781.00	22059.00
TDS Payable (92B)	666600.00	400000.00
Advance (Credit)	0.00	0.00
Salary & Wages Payable	130296.00	169360.00
Professional Tax payable	630.00	870.00
Electric Charges Payable	0.00	2158.00
TDS Payable (94C)	34886.00	20361.00
GST Payable (paid on 30.04.23)	220077.00	25001.00
	<u>2426389.00</u>	<u>1849637.00</u>
<b>7 SHORT TERM PROVISIONS -</b>		
For Income Tax.	492956.56	2721358.26
	<u>492956.56</u>	<u>2721358.26</u>
<b>9 LONG TERM LOANS &amp; ADVANCES</b>		
<b>(Unsecured, considered good)</b>		
Hindustan Steel Works Construction Ltd. (empanelment)	75000.00	75000.00
Advance paid for Flat Booking		
Square Four Housing & Infrastructure Development Pvt Ltd	0.00	16377296.00
EMD deposit to HSCL	45589.00	45589.00
EMD to NF Railway	459020.00	694810.00
EMD to Piplon Panchayet	33500.00	33500.00
EMD to PWD	2526800.00	2965590.00
EMD to WBHSD	452806.00	452806.00
Security deposit to HSCL Ltd.	246237.00	246237.00
Security Deposit to HSD	70012.00	39994.00
Security Deposit to NF Railway	2484432.00	2904246.00
Security Deposit to PWD	4554027.00	5250878.00
	<u>10947423.00</u>	<u>29085946.00</u>
<b>10 INVESTMENTS</b>		
Investment in Properties		
Square Four Housing & Infrastructure Development Pvt Ltd		
Flat No.- 1401	8450383.00	
Flat No.- 1402	7926913.00	
	<u>16377296.00</u>	<u>0.00</u>
	<u>16377296.00</u>	<u>0.00</u>

ANUSKA ENGINEERING WORKS PVT. LTD.

*Tamal Chakaraborty*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director





**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**  
**108/1A/IGOPAL LAL TAGORE ROAD BARANAGORE KOLKATA 700036**  
**Notes to the Financial Statements (Contd...)**

	(AMOUNT IN Rs.) 31.03.2023	AMOUNT IN Rs.) 31.03.2022
<b>11 OTHER CURRENT ASSETS</b>		
Sundry Debtors	0.00	2900020.00
	<u>0.00</u>	<u>2900020.00</u>
<b>12 CASH &amp; CASH EQUIVALENTS</b>		
Balances with Scheduled Banks :		
In Current Accounts.	7171511.92	1837748.42
Cash on hand. (As certified)	481149.57	69021.59
Fixed Deposit with P.N.B.	2743803.00	391990.00
Accrued Interest on FD with PNB (Against security deposit)	53731.00	0.00
Accrued Interest on FD with SBI (Against security deposit)	291557.00	223603.00
	<u>10741752.49</u>	<u>2522363.01</u>
<b>13 SHORT TERM LOANS &amp; ADVANCES</b> (Unsecured, considered good)		
Tax Deducted at Source		
A.Y.2020-21	0.00	593041.00
A.Y.2021-22	0.00	752144.00
A.Y.2022-23	0.00	1142746.00
A.Y.2023-24	743114.00	0.00
Tax Collected at Source		
A.Y.2020-21	0.00	13997.00
A.Y.2021-22	0.00	884.00
A.Y.2022-23	0.00	1500.00
A.Y.2023-24	8147.00	0.00
Advance (Debit)	98689.00	506564.00
Advance Income Tax AY 2018-19	0.00	500000.00
Advance Income Tax AY 2020-21	0.00	150000.00
Advance Income Tax AY 2021-22	0.00	200000.00
Input tax not considered during the year	21456.00	0.00
Insurance against Home Loan	600000.00	600000.00
Security Deposit with CFSC	21150.00	21150.00
Security Deposit with LPAI	403015.00	0.00
	<u>1895571.00</u>	<u>4482026.00</u>
<b>14 REVENUE FROM OPERATIONS</b> (In the case of Non- Finance Companies)		
Construction Charges Received	35409628.44	53968815.00
Excl. GST	0.00	6950000.00
Flat Sales	<u>35409628.44</u>	<u>60918815.00</u>
<b>15 OTHER INCOME</b>		
Fixed Deposit Interest	135207.00	0.00
Misc. Income	100.00	1857.18
Discount & Rebate	63664.00	0.00
Rounded Off	0.00	1.41
	<u>198971.00</u>	<u>1858.59</u>

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*  
 Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

(AMOUNT IN Rs.) AMOUNT IN Rs.)  
31.03.2023 31.03.2022

**16 COST OF CONSTRUCTION**

Purchases	21106615.49	33595611.93
Excluding, GST	5919974.00	10085523.00
Labour Charges.	412683.00	581061.00
Labour Cess.	29650.00	45487.00
Carriage Inward.	2733521.00	2606847.00
Site Expenses.	0.00	2245000.00
Project Under Development	30202443.49	49159529.93
	4910000.00	0.00
Less: Project Under Development	25292443.49	49159529.93

**17 EMPLOYEE BENEFITS EXPENSES**

Directors Remuneration.	2806600.00	1600000.00
Salary & Wages.	1971142.00	2190050.00
Bonus	111112.00	0.00
ESI Payment.	40619.00	47353.00
Provident Fund.	121579.00	145030.00
	5051052.00	3982433.00

**18 OTHER EXPENSES**

Accounting Charges.	25000.00	30000.00
Advertisement	0.00	2000.00
Bank Charges.	66012.27	34514.57
Car Insurance and Road Taxes	23031.00	18111.00
Consultancy Charges	32000.00	0.00
CPWD Enlishment Fees	15000.00	0.00
Donation & Subscription	20001.00	0.00
Electric Charges	42559.00	68003.00
Filing Fees (ROC)	4500.00	9300.00
General Expenses.	549335.00	7334.00
Interest on P. Tax	200.00	0.00
Interest on TDS	1052.00	6327.00
JCB Charges	153450.00	693350.00
Loan Processing Charges	124415.53	0.00
Machine Rent	91500.00	769600.00
Penalty	3705.00	10598.00
Professional Tax	5000.00	7500.00
Rounded off	538.05	0.00
Auditors' Remuneration :		
For Audit.	5000.00	5000.00
Stamp Duty	400694.00	0.00
TDS Paid	250.00	0.00
Telephone Charges.	828.00	11723.00
Tender Fees.	60000.00	0.00
Trade Licence.	1500.00	1500.00
Travelling & Conveyance.	48898.00	110450.00
Website Deisgn Charges	20000.00	0.00
	1694468.85	1785310.57

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Junal Chakraborty*

Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



ANUSKA ENGINEERING WORKS PRIVATE LIMITED  
108/1A/GOPAL LAL TAGORE ROAD BARANAGORE KOLKATA 700036  
Notes to the Financial Statements (Contd...)

19 INTEREST:

Interest on Car Loan  
Interest on Home Loan  
Interest on Business Loan  
Interest on Cash Credit  
Interest On GST

	(AMOUNT IN Rs.) 31.03.2023	AMOUNT IN Rs.) 31.03.2022
	79994.00	96713.00
	866107.00	708570.00
	370538.00	278760.00
	122972.00	0.00
	20.00	20.00
	<u>1439631.00</u>	<u>1084063.00</u>



For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jovanal Mukherjee*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

**ANUSKA ENGINEERINGS WORKS PRIVATE LIMITED**  
108/1A/1 Gopal Lal Tagore Road, Kolkata 700036

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>31.03.2023</u>	<u>31.03.2022</u>
20. Expenditure in Foreign Currency,	Nil	Nil
21. Earnings in Foreign Currency.	Nil	Nil
22. Contingent Liabilities.	Nil	Nil
23. Due to outbreak of COVID-19 globally and in India, the Company's management has made initial assessment of likely adverse impact on business and financial risks, and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.		
24. As per Accounting Standard (AS-18) the disclosures of transactions with the Related Parties transaction are given below:		

- i) List of related parties where control exists and with whom transactions have taken place and relationships:

Sl. No.	Name of the Party	Relationship
01.	Sudip Deb	Director
02.	Tamal Chakraborty	-do-

- ii) Related party relationship in terms of AS-18 related party disclosure as notified by the Companies (Accounting Standards) Rules,2006 (As amended) have been certified by the management and relied upon by the Auditors.

The following related party transactions were carried out during the year in the ordinary course of business:

- a) Expenditure:

(Amount in Rs.)

Sl. No.	Nature of Transaction	Particular of Party	31-3-2023	31-3-2022
01.	Directors' Remuneration	Sudip Deb	1000000	1000000
		Tamal Chakraborty	1806600	600000

- b) Unsecured Loan :

(Amount in Rs.)

Name of the Party	Closing Balance 31.03.2023	Closing Balance 31.03.2022
Sudip Deb	0	0
Tamal Chakraborty	0	0

25. The Management of the Company is of the opinion that there is reasonable uncertainty as to the utilization of deferred tax assets in the near future. Hence the Company does not intend to create any deferred tax assets as per Accounting Standard (AS) -22 as specified under

*Tamal Chakraborty*



Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 for the year under review.

26. The Balance of Sundry Creditors accounts are subject to confirmation and subsequent adjustment, if any, on reconciliation.
27. The Management is of the opinion that, all assets other than Tangible Fixed Assets have a value in realization in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet. Hence, none of the assets of the company has been considered as impaired during the year as per Accounting Standard (AS)-28 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
28. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instruction in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company.
29. The Balance due to Micro, Small and Medium Enterprises as on 31.03.2023 amounted NIL and no Interest was paid or is payable for the year under Micro, Small and Medium Enterprises Development Act, 2006.
30. Previous year's figures have been regrouped / rearranged, wherever considered necessary in order to make them comparable with those of the current year.

76A, Shyambazar Street,  
Kolkata 700004

For P.B.S.D & ASSOCIATES  
Chartered Accountants  
Firm Reg. No. 0322152EE



UTTAM KUMAR BOSE  
Partner

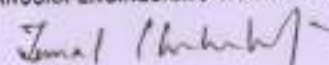
Membership No. 056108

UDIN: 23056108BGRV496739

The 1<sup>st</sup> day of September, 2023



For ANUSKA ENGINEERING WORKS PVT. LTD.



Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

**ANUSKA ENGINEERINGS WORKS PRIVATE LIMITED**

108/1A/1 Gopal Lal Tagore Road, Kolkata 700036

**NOTES TO FINANCIAL STATEMENTS:**

(F.Y:2022-23)

**1. SIGNIFICANT ACCOUNTING POLICIES:**

**1.1 Basis of Preparation:**

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the Companies Accounting Standards Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

**1.2 Use of estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

**1.3 Revenue recognition:**

Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. The items of Income and Expenditure are recognized on accrual basis except Gratuity on cash basis.

Sales of goods are recognized on transfer of significant risks and rewards of ownership and sales are netted off with sales return and discount and schemes relating to current as well as earlier years.

**1.4 Fixed Assets:**

Fixed Assets: Fixed Assets are stated at cost of acquisition inclusive of freight, duties, taxes and incidental expenses relating to acquisition/installation.

**1.5 Depreciation:**

Depreciation on Fixed Assets has been provided on written down value at the rates and in the manner prescribed in Schedule XIV to Companies Act, 1956 (as amended)

**1.6 Inventories:**

Inventories are valued at cost or at net realizable value, whichever is lower.

**1.7 Impairment of Assets:**

Impairment loss is recognized wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognized as an expense in the Statement of Profit and Loss and carrying amount of the asset is reduced to its recoverable amount

**1.8 Retirement Benefits:**

Gratuity shall be accounted for as and when paid.

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jana (Signature)*

Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



**1.9 Provisions, Contingent Liability & Contingent Assets:**

Provisions are recognized where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past event and the same is reviewed at each Balance Sheet date. Contingent Liabilities are generally not provided for in the accounts and are shown separately in Notes on Accounts. Contingent Assets are neither recognized or nor disclosed in financial statements.

**1.10 Taxation:**

Current tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is provided and recognized on timing difference between taxable income and accounting income subject to prudential consideration.

Deferred tax assets on unabsorbed depreciation and carry forward of losses are not recognized unless there is virtual certainty about availability of future taxable income to realize such assets.

**1.11 Earnings per Share:**

Basic Earnings per Share is calculated by dividing the net profit or loss after tax for the year by total number of equity shares outstanding at the end of the year.

**1.12 Cash and Cash equivalents:**

Cash and cash equivalents in the cash flow statement comprise of cash at bank and in hand and short-term investments with an original maturity of three months or less.

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



**ANUSKA ENGINEERING WORKS PRIVATE LIMITED**

**PREVIOUS YEAR ENDED 31.03.2023 / ASSESSMENT YEAR 2023-24**

<u>DETAILS</u>	<u>Note No.</u>	Financial Year	Financial Year
		2022-23	2021-22
		AMOUNT	AMOUNT
		Rs. P.	Rs. P.
<b><u>SUNDRY CREDITORS FOR GOODS :</u></b>			
Avishek Construction		0.00	218952.00
Azim Enterprise		0.00	55134.00
Chaiba Khatun		0.00	29700.00
DIPAK BROTHERS		7120.00	0.00
Dona Tiles and Company		211490.00	567853.00
DUTYCON CONSULTANT ENG PVT LTD		206481.00	0.00
Elcon Engineers		0.00	15336.00
Hasibul Ansari		0.00	43560.00
Jeevan Jyoti Agencies Pvt Ltd		0.00	155000.00
Joydurga Kali		0.00	3669.00
Kamakhya Marbel Pvt. Ld.		0.00	37219.00
M/s P.B.I		0.00	26450.00
Milan Stores		0.00	49500.00
Mohd Shahnawaz Ansari		0.00	52470.00
Mrittunjay Kahar So Sushil Kaha		0.00	65340.00
NAWAZ & COMPANY		3132.00	0.00
New Mondal Hardware Stores		36946.00	0.00
Nripen Phukon		0.00	18661.00
P.M.Heavy Earth		0.00	20800.00
Patu Sekh		0.00	44550.00
Rabi Sekh		0.00	198000.00
Roy Udyog		0.00	110669.00
Sharmistha Trading Co.		0.00	62154.00
SHYAMAPADA MALIK		19676.00	0.00
Suchitra Jana		0.00	19800.00
Uddab Borah		0.00	997451.91
		<b>484845.00</b>	<b>2792268.91</b>

**BANK BALANCES**

State Bank of India (Guwahati)	34784.44	216178.44
United Bank of India	0.00	29239.50
ICICI Bank	38150.42	320311.18
Punjab National Bank.	7098577.06	1272019.30
	<b>7171511.92</b>	<b>1837748.42</b>

**SUNDRY DEBTORS :**

P.W.D. Asansol division	0.00	2900020.00
P.C. Lahiri	0.00	0.00
Parameswar Sharma	0.00	0.00
	<b>0.00</b>	<b>2900020.00</b>





Advance (Debit)

New Mondal Hardware Stores	0.00	240305.00
Saha Marbel & Tiles	0.00	14280.00
Sirajul Islam	0.00	251979.00
IKBAL HOSSAIN	37604.00 -	0.00
RADHARANI HARDWARE	1085.00 -	0.00
RASHI ENTERPRISE	60000.00	0.00
	<hr/>	
	98689.00	506564.00
	<hr/>	

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal (Signature)*

Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

Director



# ANUSKA ENGINEERING WORKS PRIVATE LIMITED

Address: 108/1A/1 Gopal Lal Tagore Road Baranagore Kolkata 700036  
PAN: AAHCA9863F  
Date of Incorporation: 01-10-2009  
Bank Details:

- 1 Punjab National Bank  
IFSC- PUNB0102020  
A/C- 1020050014669
- 2 STATE BANK OF INDIA  
IFSC- SBIN0013247  
A/C- 37586783375
- 3 ICICI Bank  
IFSC- ICIC0001282  
A/C- 128205001183
- 4 PUNJAB NATIONAL BANK  
IFSC- PUNB0157500  
A/C- 1575002100009938

## Computation of Income for the year ended on 31.03.2023 relating to assessment year 2023-2024

Business Income:		
Profit as per Book		1943834
Add: Expenses Disallowed		
Depreciation as per Company's Act		187170
		<u>2131004</u>
Less: Expenses Allowed		
Depreciation as per Income Tax		172341
		<u>1958663</u>
Taxable Profit		1958664
Taxable Profit (R/O)		<u>1958664</u>
Tax on 1958664		430906
Add: Surcharge @10%		43091
Add: Health & Edu Cess @4%		18960
		<u>492957</u>
Less: TDS during the year	743114	
Less: TCS during the year	8147	751261
Tax Refundable		<u>258308</u>

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jayant Chatterjee*  
Director

For ANUSKA ENGINEERING WORKS PVT. LTD.

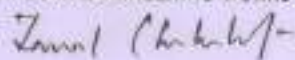
Director



## ANUSKA ENGINEERING WORKS PRIVATE LIMITED

Sl. No.	Ratio		2023			Numerator
			Numerator	Denominator	Current Period	
1	Current Ratio	Current Assets over Current Liabilities	17547323	26460486	0.66	7004389
2	Debt-Equity Ratio	Debt over Total Shareholder's Equity	23056295	18904786	1.22	14283158
3	Debt Service Coverage Ratio	EBITDA (Operating Income) over Current Debt	3570635	23056295	0.15	5993400
4	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	1450878	18904786	7.67%	3437798
5	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	0	0	NA	0
6	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	35409628	1450010	24.42	60918815
7	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	21106615	1638557	12.88	33595612
8	Net Capital Turnover Ratio	Revenue / Average Net Working Capital	35409628	-11777598	-3.01	60918815
9	Net Profit Ratio	Net Profit / Net Sales	1943834	35409628	5.49%	4622340
10	Return On Capital Employed	EBIT / Capital Employed	3383465	18904786	0.18	5706403
11	Return On Investment	Net Profit / Net Investment	0	0	NA	0.00

For ANUSKA ENGINEERING WORKS PVT. LTD.



Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director

2022		
Denominator	Current Period	% Variance
21646422	0.32	104.94%
18024332	0.79	53.90%
14283158	0.42	-63.09%
18024332	19.07%	-59.76%
0 NA		NA
3944555	15.44	58.12%
2476941	13.56	-5.03%
-15550747	-3.92	-23.25%
60918815	7.59%	-27.65%
18024332	0.32	-43.47%
0 NA		NA

For ANUSKA ENGINEERING WORKS PVT. LTD.

*Jamal Chakraborty*

Director



For ANUSKA ENGINEERING WORKS PVT. LTD.

Director