

JAI MAA SARASWATI

S D AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA DURGA SHANKAR
MUZAFFARPUR BRANCH INCHARGE

CA SHRAWAN BURNWAL
RANCHI BRANCH INCHARGE

CA GANESH KESHRI
DEOGHAR BRANCH IN CHARGE

CA SUROJIT BANERJEE
KOLKATA BRANCH INCHARGE

FINANCIAL STATEMENTS AND AUDIT OF ACCOUNTS

of Shivdani Business Pvt Ltd.

Audit Report - 31.3.2022

PARTNER IN CHARGE-ASANSOL & RANIGANJ BRANCH

CA DHANANJAY KUMAR SINGH

B.COM (H) ,CHARTERED ACCOUNTANT AND CMA(I)

ASANSOL OFFICE ADDRESS-

4TH FLOOR , KARNATAKA BANK BUILDING
MURGASOLE ,ASANSOL-713303

MOBILE-7001969016 AND 9832968256
EMAIL- CA303095@GMAIL.COM

RANIGANJ RESIDENCE CUM OFFICE

RANISAR MORE, NATIONAL HIGHWAY SERVICE ROAD
RANIGANJ-713358

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	ABFCS8764C		
Name	SHIVDANI BUSINESS PRIVATE LIMITED		
Address	MOHISILA , Mohishila Colony S.O , Nuni (B) , BARDHAMAN , 32-West Bengal , 91-India , 713303		
Status	Public Company	Form Number	ITR-6
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	868552131261222

Taxable Income and Tax details			
Current Year business loss, if any		1	(
Total Income			(
Book Profit under MAT, where applicable		2	(
Adjusted Total Income under AMT, where applicable		3	(
Net tax payable		4	(
Interest and Fee Payable		5	1,000
Total tax, interest and Fee payable		6	1,000
Taxes Paid		7	(
(+)Tax Payable /(-)Refundable (6-7)		8	(+) 1,000
Accreted Income & Tax Detail			
Accreted Income as per section 115TD		9	(
Additional Tax payable u/s 115TD		10	(
Interest payable u/s 115TE		11	(
Additional Tax and interest payable		12	(
Tax and interest paid		13	(
(+)Tax Payable /(-)Refundable (12-13)		14	(

This return has been digitally signed by SHRIRAM BURMAN in the capacity of Managing Director having PAN DHWPB4054D from IP address 47.11.208.202 on 26-Dec-2022

DSC Sl. No. & Issuer 6692687 & 21858973CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



ABFCS8764C06868552131261222C508C49AAFF0270AD06842436CFA4BF45265CE2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



SD AND ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

SHIVDANI BUSINESS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **SHIVDANI BUSINESS PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical

Asansol Office: 4th Floor, Karnataka Bank Building, Murgasole, Asansol-713303, WB. Contact: +91-9832968256 Raniganj
Residence Office: Ram Sar More, Near Flyover, Raniganj-713358 (WB) Email Id. ghananiaysatguru@gmail.com Head Office:
Muzaffarpur (Bihar) Other Branches in India: New Delhi, Ghaziabad, Kolkata & Deoghar (JH)



requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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, 2022, and its profit/loss and its cash flows for the year ended on that date.

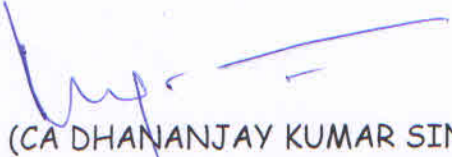
Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, 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:
 - 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, and Cash Flow Statement 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 written representations received from the directors as on 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- 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 derivatives contracts for which there were any material foreseeable losses
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For SD AND ASSOCIATES.
Chartered Accountants


(CA DHANANJAY KUMAR SINGH, FCA)
Partner (M. No.: 303095) ,FRN-016223C
DATED-30/11/2022



SHIVDANI BUSINESS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	For the year ended 31st March, 2022
I. EQUITY AND LIABILITIES	
(1) Shareholder's Funds	
(a) Share Capital	1500000.00
(b) Reserves and Surplus	0.00
(2) Share application money pending allotment	0.00
(3) Non-Current Liabilities	
(a) Long-term borrowings	0.00
(b) Deferred tax liabilities (Net)	0.00
(4) Current Liabilities	
(a) Trade payables	3000000.00
(b) Contingent Unconfirmed Booking	7298442.00
(c) Other Current Liabilities	20000.00
Total	11818442.00
II. Assets	
(1) Non-current assets	
(a) Fixed Assets	
(i) Tangible assets	0.00
(b) Non Current Investments	0.00
(c) Long term loans and advances	0.00
(2) Current assets	
(a) Inventories	7421575.35
(b) Trade receivables	0.00
(c) Cash and cash equivalents	1821831.65
(d) Advance for Land Purchase	2575035.00
(e) Current Investment	0.00
(f) Other current assets	0.00
Total	1,18,18,442.00

Notes on Accounts

In terms of our Report of even date

For S D And Associates

Chartered Accountants

on behalf of directors



(Dhananjay Kumar Singh, FCA)

Partner

UPIN - 22303095 BFRTO 3976

SHIVDANI BUSINESS PRIVATE LIMITED

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

Particulars	For the year ended 31st March, 2022
I. Revenue from operations	0.00
II. Other Income	0.00
III. Total Revenue (I +II)	0.00
IV. Expenses:	0.00
(a) Cost of Materials Consumed	0.00
(b) Purchase of Traded Goods (Land)	72,50,087.00
© Change in inventories(CWIP)	-74,21,575.35
(d) Employee benefit expense	1,47,559.00
(e) Financial costs	0.00
(f) Depreciation and amortization expense	0.00
(g) Other expenses	0.00
i) Audit fees	20,000.00
ii) Bank Charges	3,929.35
Total Expenses	0.00
V. Profit before exceptional and extraordinary items and tax (III - IV)	0.00
VI. Exceptional Items	
VII. Profit before extraordinary items and tax (V - VI)	0.00
VIII. Extraordinary Items	
IX. Profit before tax (VII - VIII)	0.00
X. Tax expense:	
(a) Current tax	0.00
(b) Deferred tax	
XI. Profit/(Loss) for the period (X - XI)	0.00
XII. Earning per equity share:	
(1) Basic	
(2) Diluted	

Notes on Accounts

In terms of our Report of even date

For S D & Associates

(Dhananjay Kumar Singh, FCA)

Partner

Chartered Accountants

Place : Asansol

Date :30/11/2022



SHIVDANI BUSINESS PRIVATE LIMITED

NOTES TO BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	For the Year ended 31st March, 2022
NOTE-1	
SHARE CAPITAL	
Authorised : 150000 Equity Share of Rs. 10/- each	<u>15,00,000.00</u>
Issued, Subscribed and paid up 150000 Equity Share of Rs. 10/- each fully paid up in cash	15,00,000.00
Total	<u>15,00,000.00</u>

NOTE:1B:DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5%

Name of Shareholders	For the Year ended 31st March, 2022
Equity shares with voting rights	
SHAREHOLDER DETAILS	
Murari Burman	750000.00
Shri Ram Burman	750000.00
	<u>1500000.00</u>

Schedule -2

Reserve & Surplus	0.00
Opening Balance	0.00
Profit During year	0.00
Less: Provision for Tax	0.00
Profit Transferred to reserve	0.00
Reserve & Surplus	<u>0.00</u>

Schedule -3

Cash and cash Equivalent

Cash in hand	58380.00
Cash at Bank	1763451.65
Cheque in hand	0.00
	<u>1821831.65</u>



SHIVDANI BUSINESS PRIVATE LIMITED

ASSESSMENT YEAR 2022-2023

COMPUTATION OF TAXABLE INCOME & TAX PAYABLE

BUSINESS INCOME

Net Profit as per Profit & Loss A/c	0.00	
Less : Unabsorbed loss	0.00	
Add: Depreciation as per Companies Act	0.00	
	<u>0.00</u>	
Less: Depreciation as per I T Act	0.00	
Taxable Income/(LOSS)	<u>0.00</u>	
		<u>0.00</u>
		<u>0.00</u>
		<u>0.00</u>
Gross Total Income		<u>0.00</u>
Taxable Income (R/o)		<u>0.00</u>
Tax thereon		<u>0.00</u>

COMPUTATION OF TAXABLE INCOME & TAX PAYABLE U/S 115JB

BUSINESS INCOME

Net Profit As per Profit & Loss A/c	0.00	
Net Book Profit U/S 115JB (R/O)		<u>0.00</u>
Taxable Income (R/Off)		<u>0.00</u>
Tax thereon @ 15%		0.00
Add: Education Cess @ 3%		0.00
		<u>0.00</u>
Less:TDS<AY 2022-2023>		<u>0.00</u>
		0.00
Add: Interest u/s 234A	0.00	
Add: Interest u/s 234B	13062.00	
Add: Interest u/s 234C	0.00	
	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>

