

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4 , ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	KKMM CONSTRUCTIONS PRIVATE LIMITED			AAFCK2694C		
	Flat/Door/Block No		Name Of Premises/Building/Village		Form Number.	ITR-6
	3RD FLOOR, MERCANTILE BUILDINGS					
	Road/Street/Post Office		Area/Locality			
	9/12, LAL BAZAR STREET		LAL BAZAR		Status Pvt Company	
	Town/City/District		State	Pin/ZipCode	Filed u/s	
	KOLKATA		WEST BENGAL	700001	139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle)			WARD 4(4), KOLKATA		
	e-filing Acknowledgement Number			245720531311019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1412435
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	1412440
	3a	Deemed Total Income under AMT/MAT			3a	1044877
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	367234
	5	Interest and Fee Payable			5	20916
	6	Total tax, interest and Fee payable			6	388150
	7	Taxes Paid	a	Advance Tax	7a	300000
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	88870	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	388870	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	720	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 31-10-2019 20:51:02 from IP address 122.163.93.110 and verified by KARAN KOCHAR having PAN ALMPK8040M on 31-10-2019 20:51:02 from IP address 122.163.93.110 using Digital Signature Certificate (DSC)

DSC details: 16783147CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

KKMM Constructions Pvt Ltd

Asst. Year - 2020-21
Acct. Period - 2019-20

Computation of Total Income

Income from Business

Non - Speculation Business

Profit as per Profit & Loss Account

Less: Short Term Capital Gain

Amount
(Rs.)

65,865.35

59,910.75

Amount
(Rs.)

5,954.60

Add: Short Term Capital Gain

59,910.75

Gross Total Income

65,865.35

Total Income

65,865.35

Total Income Rounded off u/s. 288A

65,870.00

Taxable Income

65,870.00

Tax on above Income

Income

Tax

Normal tax @ 25%

5,954.60

1,488.65

Tax on Short term Capital Gain @ 15%

59,910.75

8,986.61

65,865.35

10,475.26

10,475.26

Tax on above as per 115JB

Book Profit

Tax

MAT @ 15 %

65,865.35

9,879.80

65,865.35

9,879.80

9,879.80

Tax on Total Income is higher of A & B

10,475.26

Tax on Total Income is higher of A & B (Round off)

10,480.00

Add: Health and education cess @ 4%

419.20

Add: Interest u/s 234B

1,188.00

Add: Interest u/s 234C

546.00

Tax Payable

12,633.20

R.off

12,633.00

Less: Self Assessment Tax

Less: TDS

Payable/(Refundable)

12,633.00

KKMM CONSTRUCTIONS PRIVATE LIMITED

Mercantile Buildings, B-Block, 3rd Floor, Suite No.3049,9/12, Lal Bazar Street Kolkata 700001

CIN:U45400WB2013PTC196222

REPORT OF THE BOARD OF DIRECTORS

Dear Shareholders,

The Directors of the Company are pleased to present the Annual Report together with the Audited Financial Statements for the year ended 31st March, 2020.

1. FINANCIAL SUMMARY

The Financial Summary of the company is as follows:

Particulars	Year Ended 31st March, 2020	Year Ended 31st March, 2019
Profit/(Loss) before Tax	65,865.35	14,14,876.99
Less: Provision for Tax	10,899.20	3,70,000.00
Add: Deferred Tax	-	-
Net Profit after Tax	54,966.15	10,44,876.99
Less: Previous Year Adjustment	720.00	-
Add: Balance Brought Forward from Previous Year	10,54,412.69	9,535.70
Amount Available for Appropriation	11,10,098.84	10,54,412.69
Dividend	NIL	NIL
General Reserve	NIL	NIL

2. STATE OF COMPANY'S AFFAIRS

During the year under review, the company incurred Profit as mentioned above. The directors expect that the company will earn profits in the ensuing year. The Highlights of the Company's performance during the year are as under:

- The company has earned Net Profit of Rs.54966.15/-
- The Earnings per share of the company is 5.50

3. RESERVES

The Board does not proposed any amount to carry to any specific or general reserve.

4. DIVIDEND

In view of the planned business growth, the Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2020.

5. MATERIAL CHANGES AND COMMITMENTS

There are no material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

6. MEETINGS OF THE BOARD

There were 4 (Four) meetings held during the financial year of the Board of Directors in the company. The details of the same are given below:

S No.	Date of Meetings	No. of directors present in the Meetings
1	27.05.2019	Two
2	25.08.2019	Two
3	25.11.2019	Two
4	10.03.2020	Two

KKMM CONSTRUCTIONS PRIVATE LIMITED

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7. PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

There are no contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 during the year.

8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

9. STATUTORY AUDITORS

M/s **AGARWAL TIBREWAL & CO., Chartered Accountants (FRN: 328977E)** is the Statutory Auditor of the company for the Financial Year 2019-20 and shall hold office from the conclusion of this annual general meeting till the conclusion of annual general meeting for the year ended 31st March 2025.

10. AUDITORS REPORT

The notes to accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. Further the auditors have not made any qualification remark or did not make any adverse remark in their report regarding the financial statements of the company. Therefore, there is no need for any clarification or any comment on Auditors Report.

11. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The company does not have any subsidiary, joint venture or associates during the period under review.

12. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under sub-section (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2020 and of the profit/loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. As per the Companies (Amendment) Act, 2017, laying down of internal financial control shall be maintained by the company not applicable to the company.
- vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

KKMM CONSTRUCTIONS PRIVATE LIMITED

Mercantile Buildings, B-Block, 3rd Floor, Suite No.3049,9/12, Lal Bazar Street Kolkata 700001

CIN:U45400WB2013PTC196222

13. ABOUT COVID-19

The entity has made detailed assessment of its liquidity position for the next few months and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no material adjustments are required to be made in the financial statements.

The management believes that it has considered all possible impact of known events arising from Covid-19 in the preparation of financial statements. However, the impact of Covid-19 is a continuous process given the uncertainties associated with its nature, extent and duration. The management shall continue to monitor any material change to future economic condition on a continuing basis

14. ACKNOWLEDGEMENT

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

Date : 5th day of December, 2020

Place: Kolkata

(KUNAL KOCHAR)

Director

DIN : 03388256

K K M M CONSTRUCTIONS PVT. LTD.

Kunal Kochar

Director

(KARAN KOCHAR)

Director

DIN : 01452917

K K M M CONSTRUCTIONS PVT. LTD.

Karan Kochar

Director



INDEPENDENT AUDITOR'S REPORT

To,
The Members of
KKMM Constructions Private Limited
Mercantile Building, B Block, 3rd Floor,
9/12, Lal Bazaar Street Kolkata 700001

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s. KKMM Constructions Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31st, 2020, the Statement of Profit and Loss, for the year ended and 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 Companies Act 2013 (the Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2020, and **PROFIT**, 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 Accountant of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there-under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Information other than the Financial Statements and our report there on

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 and Annexure to Board Report but does not include the Financial Statement and our Auditor's Report thereon.

Our opinion on the financial statement 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 statement or our knowledge obtained during the course of our audit or otherwise appears to the materially mis-stated.

If based on the work we have performed, we conclude that here is material mis-statement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of management for 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 accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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.

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.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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 the 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.

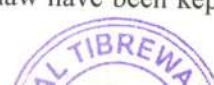
Report on Other Legal and Regulatory Requirements

This report does not contain statement on the matters specified in the paragraphs 3 & 4 "the companies (Auditor's Report)", issued by the central Government of India in terms of sub section (11) of section 143 of the Act as, in our opinion, and according to the information and explanation given us, the order is not applicable in the case of the company.

As required by section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

- a) In our opinion, proper books of accounts as required by law have been kept by the company so far as it appears from our examination of those books.



- b) The Balance Sheet, the statements of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- c) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Rule 7 of the Companies (Accounts) Rules 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of section 164(2) of the Act.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Agarwal Tibrewal & Co.

Chartered Accountants

FRN: 328977E



CA Amit Agarwal

Partner

Membership no. 303411

Place: Kolkata

Dated-The 5th day of December, 2020

UDIN: 20303411AAAADE3978



KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

9/12 Lalbazar Street B block 3rd Floor Suite No-3049B

Merchantile Building Kolkata-700001

Balance Sheet as at 31.03.2020

(Amount in Rs)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	2	100,000.00	100,000.00
(b) Reserves and surplus	3	1,108,946.84	1,054,412.69
Current liabilities			
(a) Short Term Borrowings	4	11,500,000.00	-
(b) Trade Payables	5	1,503,700.00	1,503,700.00
(c) Other Current Liabilities	6	222,700.00	66,197.00
(d) Short-term Provisions	7	382,051.20	370,000.00
TOTAL		14,817,398.04	3,094,309.69
II. ASSETS			
Non-current assets			
(a) Fixed Assets			
(i) Tangible Assets			
(ii) Intangible Assets			
(iii) Capital work-In-Progress			
(b) Deferred Tax Asset (net)		-	-
Current assets			
(a) Current Investments	8	-	1,500,000.00
(b) Inventories	9	13,737,602.00	-
(c) Trade Receivables		105,000.00	-
(d) Cash and Cash Equivalents	10	604,796.04	1,294,309.69
(e) Short-Term Loans and Advances	11	370,000.00	300,000.00
TOTAL		14,817,398.04	3,094,309.69

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date
For Agarwal Tibrewal & Co.
Chartered Accountants
FRN:328977E

1 to 20

Agarwal

CA Amit Agarwal
Partner
Membership No.303411
Place: Kolkata
Date: 5th day of December, 2020
UDIN:



For and on behalf of the board of directors
KKMM CONSTRUCTIONS PVT. LTD.

@wocla

(Kunal Kochar)
Director
Din:03388256

KKMM CONSTRUCTIONS PVT. LTD.

@wocla

(Karan Kochar)
Director
Din:01452917

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222
9/12 Lalbazar Street B block 3rd Floor Suite No-3049B
Merchantile Building Kolkata-700001

Statement of Profit and Loss for the year ended 31.03.2020

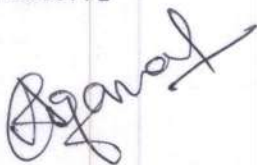
Particulars		Refer Note No.	Figures for the current reporting period	Figures for the previous reporting period
(Amount in Rs)				
I.	Revenue from operations	12	34,05,000.00	449,18,695.00
II.	Other income	13	2,84,861.75	9,12,294.98
III.	Total Revenue (I + II)		36,89,861.75	458,30,989.98
IV.	Expenses:			
	Purchase of Stock-in-Trade	14	33,71,092.00	85,24,848.94
	Changes in inventory of Work-in-Progress	15	-	281,08,231.75
	Employee benefits expense	16	36,000.00	20,29,500.00
	Depreciation and Amortization Expenses			
	Other expenses	17	2,16,904.40	57,53,532.30
	Total expenses		36,23,996.40	444,16,112.99
V	Profit before tax		65,865.35	14,14,876.99
VI	Tax expense:			
	(1) Current tax		12,051.20	3,70,000.00
	(2) Deffer Tax		-	
	Net Current Tax		12,051.20	3,70,000.00
VII	Profit (Loss) for the period (V - VI)		53,814.15	10,44,876.99
VIII	Earnings per equity share:			
	(1) Basic	18	5.38	10.45
	(2) Diluted	18	5.38	10.45

Significant Accounting Policies
Notes on Financial Statements
As per our report on even date

1 to 20

For Agarwal Tibrewal & Co.

Chartered Accountants
FRN:328977E




CA Amit Agarwal
Partner

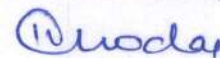
Membership No.303411

Place: Kolkata

Date: 5th day of December, 2020

UDIN:

For and on behalf of the board of directors
KKMM CONSTRUCTIONS PVT. LTD.



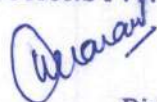
Director

(Kunal Kochar)

Director

Din:03388256

KKMM CONSTRUCTIONS PVT. LTD.



Director

(Karan Kochar)

Director

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

Notes forming part of the financial statement

Note	Particulars
1 Significant accounting policies	
A Basis of accounting and preparation of financial statements	
	The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the Companies Accounting Standards Rules, 2006 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis except in case of assets for which provision for impairment is made and revaluation is carried out.
B 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 the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.
C Impairment of assets	
	The carrying amount of assets is reviewed at each balance sheet date to determine if there is any indication of impairment thereof based on external / internal factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount, which represents the greater of the net selling price of assets and their 'value in use'. The estimated future cash flows are discounted to their present value at appropriate rate arrived at after considering the prevailing interest rates and weighted average cost of capital.
D Fixed Assets	
	The Company do not hold any of the Fixed Asset as on 31.03.2020
E Revenue recognition	
	Revenue (income) is recognised when no significant uncertainty as to determination/ realisation exists.
F Earnings per share	
	Earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period.
	For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all diluted potential equity shares.
G Taxation	
	Tax expense comprises of current and deferred tax.
	Current income-tax are measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act,1961.
	Deferred tax is recognized on a prudent basis for timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax asset is recognised on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such asset can be realised against future taxable income. Unrecognised deferred tax asset of earlier periods are re-assessed and recognised to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realised.
H Contingent liabilities	
	Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent and disclosed by way of notes to the accounts.
I Provisions	
	A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance date and adjusted to reflect the current best estimates.



KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

Notes forming part of the financial statement

2 Share Capital

Share Capital	As at 31st March 2020		As at 31st March 2019	
	Number	Amount (Rs)	Number	Amount (Rs)
Authorised				
Equity Shares of Rs 10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Total	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Issued, Subscribed & Paid up				
Equity Shares of Rs 10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

Particulars	Equity Shares	
	Number	Amount (Rs)
Weighted Average Shares outstanding at the beginning of the year		
Shares Issued during the year	10,000.00	1,00,000.00
Shares outstanding at the end of the year	-	-
	10,000.00	1,00,000.00

c) Shares in the Company held by each shareholders more than 5% shares

Name of Shareholder	As at 31st March 2020		As at 31st March 2019	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
Karan Kochar	2,500.00	25%	2,500.00	25%
Kunal Kochar	2,500.00	25%	2,500.00	25%
Nanda Mandal	2,500.00	25%	2,500.00	25%
Rathin Majumder	2,500.00	25%	2,500.00	25%
	10,000.00	100%	10,000.00	100%

3 Reserve and Surplus

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Surplus in the statement of Profit & Loss Account		
Opening balance		
Add: Net Profit for the current year	10,54,412.69	9,535.70
Add: Income Tax Refund	53,814.15	10,44,876.99
	720.00	
Less: Appropriations	11,08,946.84	10,54,412.69
	-	-
Total	11,08,946.84	10,54,412.69

4 Short Term Borrowings

Total	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Secured, considered good by management		
DSR Impex Pvt Ltd		
Karan Kochar	50,00,000.00	-
Shubhlabh Fiscal Services Pvt Ltd	15,00,000.00	-
Vishal Garg	20,00,000.00	-
	30,00,000.00	-
Total	115,00,000.00	-



KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

5 Trade Payables

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
a) Total outstanding dues of Micro enterprises and small enterprises		
b) Total outstanding dues of Creditors other than Micro enterprises and small enterprises	1,503,700.00	1,503,700.00
Total	1,503,700.00	1,503,700.00

6 Other Current Liabilities

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Audit Fees Payable	20,000.00	10,000.00
TDS Payable	-	56,197.00
Outstanding Expenses	202,700.00	-
Total	222,700.00	66,197.00

7 Short Term Provisions

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Other Provisions		
Provision for Tax	382,051.20	370,000.00
Total	382,051.20	370,000.00

8 Current Investments

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Investment in Mutual Fund		
Reliance Money Manager Fund	-	1,500,000.00
Total	-	1,500,000.00

9 Inventories

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Inventories	13,737,602.00	-
Total	13,737,602.00	-

10 Cash and Cash Equivalents

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Balance in Bank	600,149.24	1,214,431.89
Cash-in-hand	4,646.80	79,877.80
Total	604,796.04	1,294,309.69



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11 Short Term Loans and Advances

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Other Loans and Advances		
Advance Tax Payment		
Total	3,70,000.00	3,00,000.00

12 Revenue from Operations

Particulars	As at 31st March 2020	As at 31st March 2019
	Amount (Rs)	Amount (Rs)
Sale of Services		
Sales		
Total	34,05,000.00	449,18,695.00

13 Other Incomes

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
	Amount (Rs)	Amount (Rs)
Miscellaneous Income		
Short Term Capital Gain		
Total	2,24,951.00 59,910.75	8,96,135.00 16,159.98

14 Purchase of Stock-in-Trade

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
	Amount (Rs)	Amount (Rs)
Purchase of Stock-in-Trade		
Total	33,71,092.00	85,24,848.94

15 Changes in Inventory and Work-in-Progress

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
	Amount (Rs)	Amount (Rs)
Opening Capital Work-in-Progress		
Add: Changes during the year		
Less: Closing Capital Work-in-Progress		
Total	137,37,602.00 (137,37,602.00)	281,08,231.75



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16 Employee Benefit Expenses

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
	Amount (Rs)	Amount (Rs)
Salary and Wages		
Director Remuneration		
Salary to Staff		
Total	36,000.00	12,00,000.00 8,29,500.00
	36,000.00	20,29,500.00

17 Other Expenses

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
	Amount (Rs)	Amount (Rs)
Auditor's Remuneration	10,000.00	10,000.00
Rent	-	1,66,700.00
Brokerage and Commission	-	9,88,500.00
Professional Fees	-	24,016.00
Professional Tax	2,675.00	2,700.00
Bank Charges	35.40	3,831.22
Chairperson New Barrackpore Municipality	-	1,10,000.00
Fees and Subscription	-	9,798.26
Filing Fees	-	1,000.00
Interest on Income Tax	18,870.00	-
Interest on TDS	-	224.00
Labour Charges	-	37,09,500.00
General Expenses	18,624.00	-
New Barrackpore Site Expenses	-	20,000.00
Petty Site Expenses	-	5,39,000.00
Revised Plan Sanction Fees	-	40,000.00
GST Written Off	-	1,28,401.46
Rent & Maintenance	1,66,700.00	-
Round Off	-	(138.64)
Total	2,16,904.40	57,53,532.30

17.1 Payment to the Auditor

Payments to the auditor as	For the year ended 31st March 2020	For the year ended on 31st March 2019
	Amount (Rs)	Amount (Rs)
a. Audit Fees	10,000.00	10,000.00
Total	10,000.00	10,000.00



KKMM Constructions Private Limited

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18 Earning per share (EPS)

Particulars		For the year ended on 31st March 2020
Profit after tax	Rs.	53,814.15
Weighted average number of equity shares outstanding during the year	Nos.	10,000.00
Nominal value of equity per share	Rs.	10.00
Basic earning per share (EPS)	Rs.	5.3814

19 As per Accounting Standard-18- ' Related Party Disclosures' issued by the Institute of Chartered Accountants of India, are given below :

Name of Related Parties

a) Key Management Personnel (KMP)

Karan Kochar	Director
Kunal Kochar	Director
Vishal Garg	Director

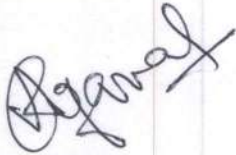
Disclosure of related party transactions (Rs.)

Particulars	2019-20	2018-19
a) Loans & Advances Taken		
Vishal Garg	30,00,000.00	-
Kunal Kochar	15,00,000.00	-

b) Enterprises in Which Key Managerial personnel and their relatives are able to exercise significant (other related parties): NIL

20 Previous Year's figures have been regrouped/rearranged, wherever necessary

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date
For Agarwal Tibrewal & Co.
Chartered Accountants
FRN:328977E



CA Amit Agarwal
Partner
Membership No.303411
Place: Kolkata
Date: 5th day of December, 2020
UDIN:



K K M M CONSTRUCTIONS PVT. LTD. For and on behalf of the board of directors



Director (Kunal Kochar)
Director
Din:03388256

K K M M CONSTRUCTIONS PVT. LTD.



Director (Karan Kochar)
Director
Din:01452917