

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year

2021-22

PAN	AAHCA1189Q		
Name	AATREYEE NIRMAN PRIVATE LIMITED		
Address	9/12 , MERCANTILE BUILDING, BLOCK-C, 3RD FLOOR , LAL BAZAR STREET , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700001		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	333602670120322

Current Year business loss, if any	1		0
Total Income			34,74,610
Book Profit under MAT, where applicable	2		32,61,971
Adjusted Total Income under AMT, where applicable	3		0
Net tax payable	4		9,03,406
Interest and Fee Payable	5		96,465
Total tax, interest and Fee payable	6		9,99,871
Taxes Paid	7		9,99,869
(+)Tax Payable /(-)Refundable (6-7)	8		0
Dividend Tax Payable	9		0
Interest Payable	10		0
Total Dividend tax and interest payable	11		0
Taxes Paid	12		0
(+)Tax Payable /(-)Refundable (11-12)	13		0
Accreted Income as per section 115TD	14		0
Additional Tax payable u/s 115TD	15		0
Interest payable u/s 115TE	16		0
Additional Tax and interest payable	17		0
Tax and interest paid	18		0
(+)Tax Payable /(-)Refundable (17-18)	19		0

This return has been digitally signed by SOHAM ROY in the capacity of Managing Director having PAN BJEP8850F from IP address 10.1.122.226 on 12-03-2022 15:18:36
DSC Sl. No. & Issuer 5520000 & 21408210CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAHCA1189Q06333602670120322042AA407257CBE2DA2D9B8745DE40988140690FA

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Independent Auditor's Report

TO THE MEMBERS OF
AATREYEE NIRMAN PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of **AATREYEE NIRMAN PRIVATE LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2021 and the Statement of Profit and Loss for the year then 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) in the case of the Statement of Profit and Loss Account for the period ended 31st March 2021;

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the matters 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, 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 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 there under.

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 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. 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.

Report on the other Legal and regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, We give in the Annexure statement on the matters specified in paragraph 3 & 4 of the order.
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 appears from our examination of those books.
 - c) the Balance Sheet and 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 written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the other matters included in the Auditor's Report and to our 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 derivatives contracts for which there were any material foreseeable losses.
 - iii. No amount is required to be transferred to the Investor Education and Protection Fund by the Company as on 31 March, 2021.

Place : Kolkata

Date : 06/09/2021



For Narayan Agarwal & Company
Chartered Accountants

Rishav Churiwal

RISHAV CHURIWAL
(Partner)

Membership No.: 304176
(Firm Registration No. 326527E)
UDIN-22304176AAQLNN7596

AATREYEE NIRMAN PRIVATE LIMITED

Balance Sheet as at 31st March, 2021

Particulars	Note No	As at March, 2021	As at March, 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	3,592,500	3,592,500
(b) Reserves and Surplus	3	60,984,318	58,610,029
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	64,213,461	51,422,087
(b) Deferred tax liability		12,707	28,423
(3) Current Liabilities			
(a) Trade payables	5	59,224,802	24,505,635
(b) Short-term borrowings	20	322,087	8,882,678
(c) Other current liabilities	6	52,619,129	50,683,146
(d) Short-term provisions	7	903,398	707,783
Total		241,872,402	198,432,280
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	2,478,052	2,966,767
(2) Current assets			
(a) Inventories	9	154,166,398	154,402,038
(b) Cash and cash equivalents	10	6,609,848	455,014
(c) Trade receivables	11	204,528	585,014
(d) Short-term loans and advances	12	73,635,209	36,523,009
(e) Other current assets	13	4,778,367	3,500,438
Total		241,872,402	198,432,281

See accompanying notes forming part of the financial statements

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In terms of our Report of even date attached

Mr Narayan Agarwal & Co.
Chartered Accountants

Rishav Churiwal
(Rishav Churiwal)
Partner



M. NO. : 304176
Firm Reg No.- 326527E
Place : Kolkata
Dated : 06/09/2021

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For Aatreyye Nirman Pvt. Ltd.

Sachin Roy
Director

Pratap
Director

UDIN- 22304176 AA & 2 NN 7596

AATREYEE NIRMAN PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2021

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	14	167,547,541	203,950,987
II. Other Income	15	7,373	4,200
III. Total Revenue (I + II)		167,554,914	203,955,187
<u>IV. Expenses:</u>			
Cost of material consumed	16	118,282,660	146,204,111
Depreciation		488,715	122,179
Changes in inventory of work in progress	17	235,640	231,124
Financial costs	18	1,202,780	823,522
Other expenses	19	44,083,148	53,906,564
Total Expenses		164,292,943	201,287,501
V. Profit before exceptional and extraordinary items and tax	(III - IV)	3,261,971	2,667,686
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	(V - VI)	3,261,971	2,667,686
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		3,261,971	2,667,686
X. Tax expense:			
(1) Current tax		903,398	707,774
(2) Deferred tax		(15,716)	28,423
XI. Profit(Loss) from the Year from continuing operations	(IX-X)	2,374,289	1,931,490
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		2,374,289	1,931,490
Earning per equity share:			
(1) Basic		0.91	0.74
(2) Diluted		0.91	0.74

See accompanying notes forming part of the financial statements

In terms of our Report of even date attached

For Narayan Agarwal & Co.
Chartered Accountants

Rishav Churiwal
(Rishav Churiwal)
Partner



M. NO. : 304176
Firm Reg No.- 326527E
Place : Kolkata
Dated : 06/09/2021

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For Aatreyee Nirman Pvt. Ltd.

Sachin Roy
Director

Rishav
Director

UDIN - 22304176 AAALNN7596

AATREYEE NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

NOTE 2 : SHARE CAPITAL

Authorised
700000 Equity Shares of Rs.10/- each fully paid up
(Previous Year 700000 Equity Shares of Rs. 10/- each)

31ST MARCH 2021
(Rupees)

31ST MARCH 2020
(Rupees)

7,000,000

7,000,000

Issued, Subscribed and Paid Up

359250 Equity Shares of Rs.10/- each fully paid up
(Previous Year 359250 Equity Share of Rs. 10/- each)

3,592,500

3,592,500

3,592,500

3,592,500

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Details to be given for each class of shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable.

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2019								
- Number of shares	359,250	-	-	-	-	-	-	359,250
- Amount (')	3,592,500	-	-	-	-	-	-	3,592,500
Year ended 31 March, 2018								
- Number of shares	359,250	-	-	-	-	-	-	359,250
- Amount (')	3,592,500	-	-	-	-	-	-	3,592,500

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2020		As at 31 March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Indrajit Roy	62,500	17.40%	62,500	17.40%
Jayati Roy	75,000	20.88%	75,000	20.88%
Debdutta Roy	108,625	30.24%	108,625	30.24%
Soham Roy	113,125	31.49%	113,125	31.49%

NOTE 3 : RESERVES & SURPLUS

Securities Premium Account

Opening Balance

44,707,500

44,707,500

44,707,500

44,707,500

Profit & Loss A/c

Opening Balance

13,902,529

11,971,048

Surplus for the year

2,374,289

1,931,481

16,276,818

13,902,529

Total

60,984,318

58,610,029

NOTE 4 : LONG TERM BORROWING

Secured Loan

Car loan

2,506,920

2,603,586

Unsecured Loan

loan & advances From related parties

17,365,527

20,899,227

Loan & advances From Others

44,341,014

27,919,274

64,213,461

51,422,087

NOTE 20 : SHORT TERM BORROWING

Loan & advances From Others

322,087

8,882,678

322,087

8,882,678

NOTE 5 : TRADE PAYABLE

Sundry Creditor

59,224,802

24,505,635

59,224,802

24,505,635

For Aatreyye Nirman Pvt. Ltd.

Soham Roy
Director

Debdutta Roy
Director



AATREYEE NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

NOTE 6 : OTHER CURRENT LIABILITIES

	31ST MARCH 2021 (Rupees)	31ST MARCH 2020 (Rupees)
Short term advances	22,766,500	22,771,500
Audit fees Payble	29,500	-
TDS Payble	936,462	669,325
Service Tax payable	(224,662)	(238,037)
other Statutory liability	(222,621)	(115,024)
flat advance	28,555,505	26,872,287
Registration Charges Payble	370,900	279,213
Salary Payble	158,945	195,282
Other Current Liability	248,600	248,600
	<u>52,619,129</u>	<u>50,683,146</u>

NOTE 7 : SHORT- TERM PROVISIONS

Provision for Income Tax

Provision for Income Tax

903,398	707,783
<u>903,398</u>	<u>707,783</u>

NOTE 9 : INVENTORIES

Work in progress

154,166,398	154,402,038
<u>154,166,398</u>	<u>154,402,038</u>

NOTE 10 : CASH & CASH EQUIVALENTS

Cash on hand

302,194	209,907
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Balances with banks

In current accounts

Allahabad Bank		
Axis Bank limited	92,813	49,206
Bandhan bank	3,027	37,639
CBI	855,208	4,860
ICICI Bank	2,594,150	42,286
OBC A/C-04091131000638	783	22,533
OBC A/C-04091131000720	248,725	15,230
OBC A/C-04091131001185	33,329	1,582
OBC A/C-04091131001703	20,190	388
SBI A/C-34635278622	-	3,947
SBI A/C-32272233696	4,605	36,454
PNB Bank	2,454,824	30,982
	<u>6,609,847</u>	<u>455,014</u>

NOTE 11 : TRADE RECEIVABLES

Other Debt

204,528	585,014
<u>204,528</u>	<u>585,014</u>

NOTE 12 : SHORT TERM LOANS & ADVANCES

Loan & advances to related parties

41,518,128	7,639,528
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Other loan & advances

32,117,081	28,883,481
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<u>73,635,209</u>	<u>36,523,009</u>
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NOTE 13 : OTHER CURRENT ASSETS

TDS Deducted & advance Tax

GST Receivable

1,555,526	1,113,417
3,222,841	2,387,021
<u>4,778,367</u>	<u>3,500,438</u>

NOTE 14 : REVENUE FROM OPERATION

Sales

Other Non-Operating Income

167,547,541	201,012,994
-	2,937,993
<u>167,547,541</u>	<u>203,950,987</u>

For Aatreyye Nirman Pvt. Ltd.

Soham Roy
Director

Ria Das
Director



AATREYEE NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

	31ST MARCH 2021 (Rupees)	31ST MARCH 2020 (Rupees)
NOTE 15 : OTHER INCOME		
Interest Received	3,356	-
miscellaneous income	4,017	4,200
	<u>7,373</u>	<u>4,200</u>
NOTE 18 : FINANCIAL COST		
Interest paid	1,202,780	823,522
	<u>1,202,780</u>	<u>823,522</u>
NOTE 19 : OTHER EXPENSES		
Auditors Remuneration	29,500	29,500
Advertisement & Publicity	2,141,487	3,901,130
Bank Charges	74,221	105,380
Brokerage	1,652,000	5,701,697
Director Remuneration	2,734,360	2,147,200
Donation & subscription	378,000	202,500
Promotional Expenses	1,207,825	3,209,004
Insurance	471,571	465,399
Office Maintenance Expenses	2,962,876	3,086,061
Printing & Stationery	12,400	38,852
Rates & taxes	18,525	-
Rent	1,343,424	1,859,005
Repair & Maintenance	96,427	322,344
Salary & bonus	3,850,602	3,115,274
Staff welfare	261,000	604,000
Site Exp.	24,929,932	25,606,565
Telephone Expenses	146,718	138,743
Travelling	69,519	353,986
Conveyance Expenses	25,570	22,385
Supervisor Expenses	1,525,000	2,833,700
Interest on Income Tax	142,191	137,435
Interest on TDS	-	155
Gst Late Fees	10,000	26,250
	<u>44,083,148</u>	<u>53,906,564</u>
NOTE 16 : COST OF MATERIAL CONSUMED		
Construction Expenses	105,799,170	121,490,184
Professional Fees	987,950	1,582,337
Security service charges	1,732,568	1,753,430
Legal expenses	686,550	3,323,394
contractual labour charges	6,070,939	17,274,109
electricity and transformer Expenses	3,005,483	780,657
	<u>118,282,660</u>	<u>146,204,111</u>
NOTE 17: CHANGE IN INVENTORY OF FINISHED GOODS, STOCK IN TRADE AND WORK IN PROCESS		
Opening Stock:		
Work in process	154,402,038	154,633,162
Finished Goods		
Closing Stock:		
Work in process	154,166,398	154,402,038
Finished Goods	<u>235,640</u>	<u>231,124</u>

For Aatreyyee Nirman Pvt. Ltd.

Soham Roy
Director

Rishabh
Director



NOTE 8 : FIXED ASSETS

AATREYEE NIRMAN PRIVATE LIMITED
FOR THE FINANCIAL YEAR 2019-20

Note No.6 : TANGIBLE ASSETS
Depreciation as per Companies Act, 2013

DESCRIPTION	GROSS BLOCK		Additions During the Year	Deletion During the Year	TOTAL	DEPRECIATION		NET BLOCK		
	Gross as on 01.04.2020	77,477				Opening DEPRECIATION	For the Year	Total on 31.03.2021	WDV ON 31.03.2021	WDV ON 31.03.2020
COMPUTER	77,477	77,477	-	-	77,477	75,153	-	75,153	2,324	2,324
CAR	3,086,622	3,086,622	-	-	3,086,622	122,179	488,715	610,894	2,475,728	2,964,443
Total	3,164,099	3,164,099	-	-	3,164,099	197,332	488,715	686,047	2,478,052	2,966,767

Depreciation as per IT Act, 1961

DESCRIPTION	GROSS BLOCK		Additions During the Year	Deletion During the Year	TOTAL	DEPRECIATION		NET BLOCK		
	Gross as on 01.04.2020	3,086,622				Opening DEPRECIATION	For the Year	Total on 31.03.2021	WDV ON 31.03.2021	WDV ON 31.03.2020
Plant & Machinery	3,086,622	3,086,622	-	-	3,086,622	231,497	428,269	659,766	2,426,856	2,855,125
Total	3,086,622	3,086,622	-	-	3,086,622	231,497	428,269	659,766	2,426,856	2,855,125



For Aatreyee Nirman Pvt. Ltd.

Sachin Roy
Director

R. Das
Director