

GOLDSMITH COMMERCIALS PVT LTD

MERCANTILE BUILDING , 3RD FLOOR
SUITE NO.3049-B, 9/12 LAL BAZAR STREET
KOLKATA-700001

STATEMENT OF ACCOUNTS
FINANCIAL STATEMENT & TAX AUDIT FOR THE YEAR 2021-2022

AGARWAL TIBREWAL & CO.
Chartered Accountants
18, RABINDRA SARANI, 7th FLOOR,
GATE NO 3 SUITE NO. QA
KOLKATA-700 001

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Forms 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)

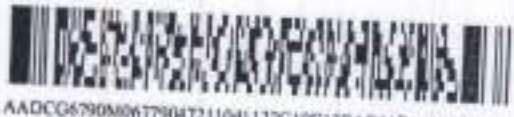
Assessment Year
2022-23

PAN	AADCG6790M	Form Number	ITR-6
Name	GOLDSMITH COMMERCIAL PRIVATE LIMITED	e-Filing Acknowledgement Number	779047211041122
Address	B-BLOCK, 3RD FLOOR, MERCANTILE BUILDING , 9/12, LAL BAZAR STREET , Kolkata G.P.O. , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700001		
Status	Private Company		
Filed u/s	139(1) Return filed on or before due date		

		1	0
Current Year business loss, if any			
Taxable Income & Tax details	Total Income		27,00,253
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	6,76,536
	Interest and Fee Payable	5	34,011
	Total tax, interest and Fee payable	6	7,10,547
	Taxes Paid	7	7,10,550
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accrued Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by VISHAL GARG in the capacity of Director having PAN ALUPG5460B from IP address 122.163.122.45 on 04-Nov-2022
DSC SE No. & Issuer 4624132 & 20582673CN--eMudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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 day of March, 2022.

1. FINANCIAL SUMMARY

The financial summary of the company is as follows:

(₹ in thousands)

PARTICULARS	2021-22 Amount (₹)	2020-21 Amount (₹)
Total Revenue	40604.63	72068.8
Profit before depreciation and taxation	2700.25	5491.04
Less: Depreciation	-	-
Profit/(Loss) before taxes	2700.25	5491.04
Less: Provisions for Taxation	676.54	704.17
Less: Deferred tax	-	-
Less: MAT Credit Entitlement	-	-
Profit/(Loss) after taxes	2023.71	4786.87
Add: Profit brought from last year	1888.98	(2897.89)
Transfer from General Reserve	-	-
Profit available for appropriation	3912.69	1888.98
Balance appropriated as under:		
Transfer to General Reserve	-	-
Proposed Dividend	-	-
Tax on Dividend	-	-
Balance Carried to Balance Sheet	3912.69	1888.98

2. **STATE OF COMPANY'S AFFAIRS**

During the year under review, the company earned Profit as mentioned above. The highlights of the Company's performance during the year are as under:

- a) The company has earned Net Profit of ₹ 2023.71 (In thousands) as compared to the Net Profit ₹ 4786.87 (In thousands) earned in previous financial Year.
- b) The Earnings per share for the company is ₹101.19 as compared to the Earnings per share ₹ 239.34 in the previous financial year.

3. **RESERVES**

The Board decided to transfer balance in Profit & Loss account to General Reserve.

4. **DIVIDEND**

In view of negligible Profit of the Company, your Directors did not recommend any dividend in respect of the financial year ended on 31st. March, 2022.

5. **MATERIAL CHANGES AND COMMITMENTS**

There was no significant change in the nature of the business of the Company during the period under review.

6. **MEETINGS OF THE BOARD**

There were 5 (Five) meetings held during the financial year of the Board of Directors in the company.

S No.	Date of Meetings	No. of directors present in the Meetings
1	06.05.2021	3
2	22.07.2021	3
3	25.10.2021	3
4	06.12.2021	3
5	15.03.2022	3

7. **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 made in its ordinary course of business during the year under review.

8. DIRECTORS

There was no appointment and resignation of directors in the company during the financial year ended on 31st. March, 2022 under review.

The Provisions of Section 203 of the Companies Act 2013 pertaining to appointment of KMP is not applicable to the Company.

9. 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

10. STATUTORY AUDITORS

M/s AGARWAL TIBREWAL & CO., Chartered Accountants (FRN: 328977E) is the Statutory Auditor of the company for the Financial Year 2020-21 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.

11. 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.

12. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

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

13. 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;

Vishal Ganguly

Director

Uman

Director

- 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 2022 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.

14. MAINTENANCE OF COST RECORDS

The overall turnover of the company does not exceed the limit prescribed for the maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act 2013, accordingly such accounts and records are not made and maintained by the Company.

15. DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such no amount on account of principal or interest on deposit from public was outstanding as on the date of the balance sheet.

16. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review the company has not accepted money in the form of unsecured loan from the Director or relative of the Director of the Company.

17. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedure for ensuring the orderly and efficient conduct of its business including adherence to the Company policies the safeguarding of its assets and prevention and detection of frauds and error, the accuracy and completeness of the accounting record and timely preparation of reliable financial disclosure.

Utsav Ganguly

Director

Utsav

Director

18. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

19. ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE/ COMPLIANCE

The Company does not cross the threshold limit provided under Section 135 of the Companies Act 2013 read with the Companies (Corporate Social Responsibility Policy) Rules 2014 relating to Corporate Social Responsibility hence CSR is not applicable to the Company.

20. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION PROHIBITION AND REDRESSAL) ACT 2013

Since the number of employees does not exceed 10 the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 is not applicable to the Company.

21. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC. IF ANY

The Company has not issued shares with Differential voting rights nor granted stock options nor sweat equity during the period under review

22. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM IF ANY

The threshold provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its power) Rule 2014 is not applicable on the Company.

23. RISK MANAGEMNET POLICY

The Board of Director facilitate the execution of Risk Management Practices in the Company in the areas of risk identification assessment, monitoring, mitigation and reporting. At present, the Company has not identified any element of risk which may threaten the existence of the Company.

Michael Gang

Director

Quaraw

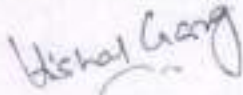
24. CONSERVATION OF ENERGY TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company does not fall under the category of Industries specified for such reporting. Accordingly, the details of conservation of energy technology absorption foreign exchange earnings and outgo are not provided due to its non-applicability to our company. However foreign exchange earnings and outgo during the year is NIL

25. 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.

GOLDSMITH COMMERCIAL PVT. LTD.



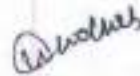
Director

(VISHAL GARG)

Director

DIN : 06479984

GOLDSMITH COMMERCIAL PVT. LTD.



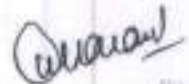
Director

(KUNAL KOCHHAR)

Director

DIN : 03388256

GOLDSMITH COMMERCIAL PVT. LTD.



Director

(KARAN KOCHHAR)

Director

DIN : 01452917

Date : 02.09.2022

Place : Kolkata

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Goldsmith Commercials Private Limited
Mercantile building, 3rd floor, Block-B, Suite No.-3049B
9/12, Lal Bazar Street, Kolkata
CIN NO. U70200WB2009PTC137276

1. Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. **Goldsmith Commercials Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31st, 2022, 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, 2022, 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.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



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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 be materially mis-stated.

If based on the work we have performed, we conclude that there 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.

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 exist 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 exist, 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 conclusion is 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

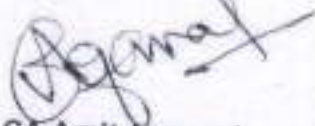
As required by the Companies (Auditors' Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "ANNEXURE- A", a statement on the matters specified in paragraph 3 and 4 of the said Order.



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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of section 164(2) of the Act.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with requirement of section 197(16) of the Act, as amended in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E



CA Amit Agarwal
Partner

Membership no. 303411

Place: Kolkata

Dated- 2nd Day of September, 2021

UDIN: 22303411AWZQYW9585



The Annexure referred to in our report to the members of **Goldsmith Commercials Private Limited** for the year ended on 31st March 2021.

- i) The Company does not have any Fixed Assets. Accordingly the provision of Clause 3(i) of the Order is not applicable.
- ii) The physical verification of unsold stock is conducted and the physical inventory is found in line with the books.
- iii) According to information and explanation given to us, the company has not granted unsecured loans to companies covered in the register required under section 189 of the Companies Act, 2013.
- iv) In our opinion and according to the information and explanation given to us and on the basis of test check carried out by us, and considering the explanation given by the management in respect of loans, investments, guarantees, and security the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v) In our opinion and according to the information and explanations given to us the Company has not accepted any deposits from the public, during the previous year 2020-21 under the provisions of section 73 to 76 or any other relevant provisions of Companies Act and the rules framed there under.
- vi) In our opinion and according to the information and explanation given to us maintenance of Cost Records has not been prescribed by the Central Government under sub-section (1) of the Companies Act.
- vii) a. According to the records of the Company, the Company has generally regularly deposited during the year undisputed statutory dues (to the extent applicable) including Provident fund, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us there are no arrears of such outstanding dues which remained outstanding as at 31st March, 2021 for a period of more than six months from the date they become payable.
- b. On the basis our examination of the documents produced to us and according to the information and explanations given to us there were no dues of Income Tax or Wealth Tax or Service Tax or Duty of Customs or Duty of Excise, Cess which have not been deposited on account of dispute.
- c. There was no amount that was required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and the Rules made there under and therefore paragraph vi (c) of the aforesaid order is not applicable to the Company.
- viii) According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.



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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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

ii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

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



B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

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

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(5). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(iii)/40(iia) and computation thereof.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks

No records added

(ii) Disallowance/deemed income under section 40A(3):



7. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

8. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)?

Yes

No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

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

Sl. No.	Particulars	Amount
No records added		

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

₹ 0

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

₹ 0



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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Karan Kochar	ALMPK8040M		DIRECTOR	REMUNERATION	₹ 6,00,000
2	Kunal Kochar	AXWPK5159M		DIRECTOR	REMUNERATION	₹ 12,00,000
3	Vishal Garg	ALJPG5460B		DIRECTOR	REMUNERATION	₹ 8,40,000
4	Rashi Garg	AIDPA8016F		RELATIVE OF DIRECTOR	REMUNERATION	₹ 8,40,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

26. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0



not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(I);

Sl. No.	Section	Nature of liability	Amount
0	Sec 43B(a)- tax,duty,cess,fee etc	LIABILITY OF TDS	₹ 2,80,225

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts

No

CENVAT /ITC
 Amount Treatment in Profit & Loss/Accounts
 No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)



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)(viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:



No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:-

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92C ?	Whether the excess money has been repatriated within the prescribed time	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
			No records added			

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details.

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred during the previous year (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Assessment Year	Amount	Assessment Year	Amount
	₹ 0	₹ 0	₹ 0				₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This clause is kept in abeyance till 31st March, 2022) ?

No



6. Please furnish the following details

Sl. No. Nature of the impermissible avoidance arrangement

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added.

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	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.
1	KMM CONSTRUCTION PVT LTD	MERCANTILE BUILDING G5, 8 BLDG CK, 3RD FL OOR, SUIT E NO. 304 9, 9/12, LA L BAZAR 5 TREET KOL KATA KOL ata WB 70 0001 IN	AAFCQ2694C		₹ 46,50,000	Yes	₹ 46,50,000	Yes-Electronic clearing system	
2	NKK CONSTRUCTION PRIVATE LIMITED	MERCANTILE BUILDING G5, 8 BLDG CK, 3RD FL OOR, SUIT E NO. 304 9, 9/12, LA L BAZAR 5 TREET KOL KATA KOL ata WB 70 0001 IN	AAECN4304B		₹ 46,50,000	Yes	₹ 46,50,000	Yes-Electronic clearing system	
3	SHREE NIDHI TRADING CO LTD	7 LYONS RANGE 3RD FLOOR R NO 9 10 HARE STREET KOLKA TA WB 700 001 IN			₹ 25,00,000	No	₹ 25,00,000	Yes-Electronic clearing system	
4	VISHAL GARG GOLDMITH COMMERCIAL PVT. LTD.	138/A, 40 25 T, Road GOLDMITH COMMERCIAL PVT. LTD.	ALUPG5460B		₹ 1,82,316	No	₹ 1,82,316	Yes-Electronic clearing system	

Vishal Garg

Director



Director

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

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... WITH COMMERCIAL PVT. LTD.



Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added						

b.(6). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	KOMM CONST RUCTI ONS P RIVATE URNTE D	MERCAN TILE BUI DWG. BL OCK B, 3 RD FLOOR, 8, 9/12 I AL BAZA II STREET, KOLKA TA - 700 001	AAFC02694C		₹ 46,50,000	₹ 46,50,000	Yes-Electronic clearing system	
2	NNK CONST RUCTI	MERCAN TILE BUI DWG. BL	AAECN4304R		₹ 46,50,000	₹ 46,50,000	Yes-Electronic clearing system	



Bishal Ghosh

Director

CO-OPERATIVE COMMERCIAL BVT LTD.

Director

R. 9/12 L
 AL BAZA
 R STREET
 T. KOLKA
 TA - 700
 001

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-


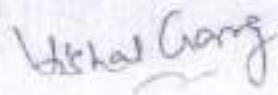
Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year	Amount as assessed (give reference to relevant order)	Remarks
							
GOLDSMITH COMMERCIAL PVT. LTD.							
 Director				Director			

1	₹ 0	₹ 0	₹ 0	₹ 0	
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?					No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?					No
Please furnish the details of the same.					₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?					No
Please furnish the details of the same.					₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.					No
Please furnish the details of the same.					₹ 0
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfil 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.

to records add.

34(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)

GOLDSMITH COMMERCIAL PVT. LTD.

Ushal Singh
Director



Director

1	CALG09699 E	194H	Commission or brokerage	₹ 6,51,900	₹ 6,51,900	₹ 6,51,900	₹ 32,595	₹ 0	₹ 0	₹ 0
2	CALG09699 E	192	Salary	₹ 34,80,000	₹ 34,80,000	₹ 34,80,000	₹ 2,49,996	₹ 0	₹ 0	₹ 0
3	CALG09699 E	194C	Payments to contractors	₹ 2,16,000	₹ 2,16,000	₹ 2,16,000	₹ 2,160	₹ 0	₹ 0	₹ 0
4	CALG09699 E	194J	Fees for professional or technical services	₹ 3,01,000	₹ 3,01,000	₹ 3,01,000	₹ 30,100	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALG09699E	240	31-Jul-2021	29-Jul-2021	Yes	
2	CALG09699E	240	31-Oct-2021	25-Oct-2021	Yes	
3	CALG09699E	240	31-Jan-2022	15-Jan-2022	Yes	
4	CALG09699E	240	31-May-2022	28-May-2022	Yes	
5	CALG09699E	260	31-Jul-2021	29-Jul-2021	Yes	
6	CALG09699E	260	31-Oct-2021	25-Oct-2021	Yes	
7	CALG09699E	260	31-Jan-2022	15-Jan-2022	Yes	
8	CALG09699E	260	31-May-2022	28-Apr-2022	Yes	

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

No

Please furnish:



Sl. No.	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.
(1)		(2)	(3)
	GOLDSMITH COMMERCIAL PVT. LTD.		
	<i>Dishal Singh</i> Director		
		GOLDSMITH COMMERCIAL PVT. LTD.	
			Amount Date of payment
			Director

35(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2?

No

Please furnish the following details:-

BOLSON & COMPANY, LTD.

Handwritten signature



No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
		Value	Rate		Value	Rate	
(a)	Total turnover of the assessee	40566306			72027300		
(b)	Gross profit / Turnover	10730099	40566306	26.45	71048643	72027300	28.72
(c)	Net profit / Turnover	2023714	40566306	4.99	4786073	72027300	6.05
(d)	Stock-in-trade / Turnover	0	40566306		11560843	72027300	16.05
(e)	Material consumed / Finished goods produced						

GOLDSMITH COMMERCIAL PVT. LTD.

Utkal Gang

Director

COMMERCIAL PVT.



Director

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			
No records added							



GOLDMOUNT CONSULTANTS PRIVATE LIMITED

No records added

Director

Accountant Details

Agarwal

Name Amit AGARWAL

Membership Number 303411

FRN (Firm Registration Number) 328977E

Address GATE 3, 7TH FLOOR, SUITE NO QA.,
18, RABINDRA SARANI, PODDAR COUR
T
Kolkatta G.P.O., Kolkata, KOLKATA,
52- West Bengal, 91-India,
Pincode - 700001



Place 122.163.122.45

Date 29-Sep-2022

Additions Details (From Point No.18)

No records added

Deductions Details (From Point No.18)

No records added

This form has been digitally signed by **AMIT AGARWAL** having **PAN AOTPA4786N** from IP Address **122.163.122.45** on **29/09/2022 09:24:22 PM** Disc Sl.No and Issuer **20198850CN=e-Mudhra Sub CA for Class 2 Individual 2014,C-IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

AGARWAL TIBREWAL & CO.

CHARTERED ACCOUNTANTS

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GOLDSMITH COMMERCIALS PRIVATE LIMITED

Financial Year 2021 - 2022
Assessment Year 2022 - 2023

COMPUTATION OF DEFERRED TAX LIABILITY

Deferred Tax Liabilities As at 31.03.2022

Depreciation as per Companies Act

Depreciation as per Income Tax Act

Deferred Tax @ 26% (P.Y. @ 26%)
(Incl. Surcharge & HEC)

Particulars	Opening	During the year	Closing
Deferred Tax Liability			
Diff. Depreciation as per Companies & IT Act			
	-	-	-



Udit Singh

Udit Singh

Notes to the financial statements as at and for the year ended 31st March, 2022

- 19 Related parties disclosure as identified by the management in accordance with the Accounting Standard -18 on "Related Party Disclosures" is as follows:

Name of Related Parties

a) **Key Managerial Personell (KMP)**

Karan Kochar	Director
Kunal Kochar	Director
Vishal Garg	Director
Rashi Garg	Relative of Director

b) **Enterprises over which KMP & Relatives of KMP have significant influence**

KKMM Construction Pvt Ltd
NKNK Construction Pvt Ltd

Disclosure of related party transactions (Rs.)

(₹ in Thousand)

Particulars	Name of Person/ Employee	Relation	Opening Balance	During the Year	Closing Balance
Advances	Vishal Garg	Director	121.54	(60.77)	182.32
Director's Remunerat ion	Karan Kochar	Director	-	600.00	-
Director's Remunerat ion	Kunal Kochar	Director	-	1,200.00	-
Director's Remunerat ion	Vishal Garg	Director	-	840.00	-
Remuneration	Rashi Garg	Relative of Director	-	840.00	-

20 **Earnings per share (EPS)**

(₹ in Thousand)

	2021-22	2020-21
Net profit after tax	2,023.71	4,786.87
Weighted average no. of equity shares of Rs.10/- each outstanding during the year	20.00	20.00
Basic / diluted earnings per share (Rs.)	101.19	239.34

Vishal Garg

W. Garg



Notes to the financial statements as at and for the year ended 31st March, 2022

21

The Company has not received information from vendors regarding their status under the micro, small and medium enterprises development Act, 2006 and, hence disclosure relating to amounts unpaid at the year end, interest paid / payable under this Act has not been given.

(₹ in Thousand)

Particulars	31st. MARCH 2022					31st. MARCH 2021				
	Outstanding for following periods from due date of payments					Outstanding for following periods from due date of payments				
	Less than 1 yr	Less than 1-2 yr	Less than 2-3 yr	More than 3 yr	Total	Less than 1 yr	Less than 1-2 yr	Less than 2-3 yr	More than 3 yr	Total
MSME	-	-	-	-	-	-	-	-	-	-
OTHERS	2,196.99	-	-	-	2,196.99	5,074.36	-	-	-	5,074.36
Undisputed Dues MSME	-	-	-	-	-	-	-	-	-	-
Total	2,196.99	-	-	-	2,196.99	5,074.36	-	-	-	5,074.36

22

Based on information/documents available with the company there was no amount due and outstanding as on 31st March, 2022 to be transferred to Education and Protection Fund under Section 125 of the Companies Act, 2013.

23

In pursuance of "Accounting Standard 28-Impairment of Assets" issued by the Institute of Chartered Accountants of India, the Company reviewed its carrying cost of assets with value in use (determined based on future earnings) and based on such review, management is of the view that in the current financial year impairment of assets is not considered necessary.



Vishesh Singh

Anurag

24 The Company has used the borrowings from banks and financial institutions for the specific purpose for which it has been taken at the balance sheet date.

25 **Additional regulatory information**

- i) All the title deeds of immovable properties are held in the name of the company.
- ii) The company has not revalued its property, plant & equipments during the year.
- iii) The company has not advanced any loans to promoters, directors, KMPs and related parties.
- iv) No proceedings has been initiated/ pending against the Company under the benami transactions (prohibition) Act 1988 and the rules made thereunder.
- v) There is no intangible assets under development as on 31/03/2022 (previous year - NIL).
- vi) The company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- vii) To the best of the knowledge and belief of the board, the company has not entered into any transactions with struck off companies under Section 248 of The companies act 2013 or section 560 of the companies act 1956 during the year.
- viii) There are no charges or satisfaction that are yet to be registered with registrar of companies beyond the statutory period.

26 **Contingent Liability & Capital Commitments**

- a) Company do/ do not have any Contingent Liability for the year under review.
- b) Company do / do not have any Capital Commitments for the year under review.

27 **Ratios**

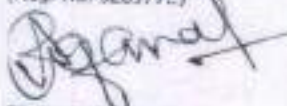
Name	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	1.61	1.13	42.22%	
Debt Equity Ratio	Total Debt	Shareholder's Fund	0.61	0.00	#DIV/0!	
Debt Service Coverage Ratio	(Net Profit before tax+ Depreciation+ interest+Loss/(Profit) on Sale of Plant Property & Equipments)	(Interest+Current Maturities of Long Term Debt)	0.00	0.00	0.00%	
Return on Equity Ratio	Profit after Tax	Average Share holder's fund	16.32%	-393.07%	(104.15%)	
Inventory Turnover ratio	Revenue from operations	Average Inventories	1.75	2.88	(39.08%)	
Trade Receivables Turnover ratio	Revenue from operations	Average Trade Receivables	106.64	189.35	(43.68%)	
Trade Payables Turnover ratio	Purchases of Goods & Services	Average Trade Payables	5.03	9.49	(47.04%)	
Net Capital Turnover Ratio	Revenue from operations	(Current Assets-Current Liabilities)	9.86	34.51	0.00%	
Net Profit Ratio	Net Profit after tax	Revenue From Operations	0.05	0.07	0.00%	
Return on Capital Employed	(Net Profit before tax+Finance Cost)	(Total Capital + Total Debt+Deferred tax Liabilities)	40.83%	262.86%	(84.47%)	
Return on Investment	Net Inflow from Investment	Weighted Average of Investment	0.00%	0.00%	0.00%	

28 Figures have been rounded off to the nearest lakh, unless otherwise stated.

29 Previous Year's figures have been regrouped / rearranged wherever necessary to make them comparable to current year's figures.

As per our report of even date

For Agarwal Tibrewal & Co
Chartered Accountants
(Reg. No. 328977E)



CA Amit Agarwal
Partner
Membership No. : 303411
IDIN : 22303411AWZQYW9585

Place: Kolkata
Date: The 2nd Day of September, 2022




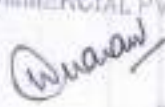
For & on behalf of the Board

Vishal Garg
Director
Din:06479984

Karan Kochar
Director
Din:01452917

GOLDSMITH COMMERCIAL PVT. LTD.

GOLDSMITH COMMERCIAL PVT. LTD.


Director

Director

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Anytime Anywhere
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

574735350290922

Date of e-Filing

29-Sep-2022

Name	: GOLDSMITH COMMERCIAL PRIVATE LIMITED
PAN/TAN	: AADCG6790M
Address	: B-BLOCK, 3rd FLOOR, SUITE NO. 3049-B, 9/12, LAL BAZAR STREET, Kolkata, KOLKATA, Kolkatta G.P.O., West Bengal, 700001
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 303411

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



Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	GOLDSMITH COMMERCIAL PRIVATE LIMITED
Address	B-BLOCK, 3rd FLOOR, SUITE NO. 3049-B , 9/12, LAL BAZAR STREET, Kolkatta G.P.O., Kolkatta, KOLKATA, 32- West Bengal, 91-India, Pincode - 700001
PAN	AADCG6790M
Aadhaar Number of the assessee, if available	

was conducted by us **AGARWAL TIBREWAL & CO** in pursuance of the provisions of the **Companies Act, 2013**,

and We annex hereto a copy of our audit report dated **02-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	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.

Accountant Details

Name



Amit AGARWAL

Membership Number	303411
FRN (Firm Registration Number)	328977E
Address	GATE 3, 7TH FLOOR, SUITE NO QA , 18, RABINDRA SARANI, PODDAR COUR T Kolkatta G.P.O. , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700001
Date of signing Tax Audit Report	29-Sep-2022
Place	122.163.122.45
Date	29-Sep-2022

This form has been digitally signed by **AMIT AGARWAL** having PAN **AOTPA4786N** from IP Address **122.163.122.45** on
 09/2022 09:24:22 PM Osc 51.No and Issuer

20198850CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying
 Authority



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

PART - A

1. Name of the Assessee		GOLDSMITH COMMERCIAL PRIVATE LIMITED
2. Address of the Assessee		B-BLOCK, 3rd FLOOR, SUITE NO. 3049 -B 9/12, LAL BAZAR STREET Kolkatta G.P.O. Kolkata, KOLKATA, 32- West Bengal . 91-India . Pincode - 700001
3. Permanent Account Number (PAN)		AADCG6790M
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?		Yes
Sl. No.	Type	Registration/Identification Number
1	Goods and Services Tax 32- West Bengal	19AADCG5790M12W
5. Status		Company
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23
Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?		Yes
Section under which option exercised		115BAA

PART - B

9. (a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?



Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

(b). If there is any change in the nature of business or profession, the particulars of such change?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed?

Yes

No.	Books prescribed
1	CASH BOOK, BANK ACCOUNT, LEDGER, JOURNAL, SALE REGISTER, PURCHASE REGISTER

(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 systems. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK ACCOUNT, LEDGER, JOURNAL, SALE REGISTER, PURCHASE REGISTER	B-BLOCK, 3rd FLOOR	9/12, LAL BAZAR STREET	KOLKATA	700001	91-India	12- West Bengal



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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK ACCOUNT, LEDGER, JOURNAL, SALE REGISTER, PURCHASE REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
0	No records added	

13.(a). Method of accounting employed in the previous year:

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS
1	ICDS (Accounting Policies)



Disclosure

AS PER ANNEXURE ATTACHED

2	ICDS I-Valuation of Inventories	AS PER ANNEXURE ATTACHED
3	ICDS II-Construction Contracts	AS PER ANNEXURE ATTACHED
4	ICDS III-Revenue Recognition	AS PER ANNEXURE ATTACHED
5	ICDS IV-Tangible Fixed Assets	AS PER ANNEXURE ATTACHED
6	ICDS VI-Governments Grants	AS PER ANNEXURE ATTACHED
7	ICDS IX Borrowing Costs	AS PER ANNEXURE ATTACHED
8	ICDS X Provisions, Contingent Liabilities and Contingent Assets	AS PER ANNEXURE ATTACHED

14.(a) Method of valuation of closing stock employed in the previous year At Cost

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl.No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being -

(a) The items falling within the scope of section 2B:

Sl.No.	Description	Amount
		₹ 0

(b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned:

Sl.No.	Description	Amount
	No records added	



(c). Escalation claims accepted during the previous year:

Sl. No.	Description	Amount
	No records added	

(d). any other item of income:

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 50 applicable
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form-



Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (For assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
		No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(vii):

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
					No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
---------	-------------	--------



Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a)

as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:



ix) The Company does not have any loan or borrowing from any financial institution, banks, government or debenture-holders during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.

x) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(x) of the Order is not applicable.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

As per section 177 of the Act / SEBI LODR regulations, the Company is not required to establish vigil mechanism.

xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with sections 177 and section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.

xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable.

In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi) (c) of the Order are not applicable to the Company.

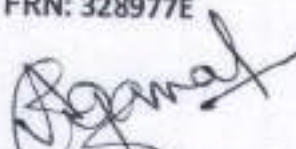
The Company does not have any CIC as part of its group. Hence the provisions stated in paragraph clause 3 (xvi) (d) of the order are not applicable to the company

xvii) Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.



- xviii) There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.
- xix) According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Accordingly, reporting under clause 3(xx) (a) and clause 3(xx)(b) of the Order is not applicable to the Company.
- xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E


CA Amit Agarwal
Partner

Membership no. 303411

Place: Kolkata

Dated- 2nd Day of September, 2021

UDIN: 22303411AWZQYW9585



Asst. Year - 2022-23

Acct. Period - 2021-22

Computation of Total Income

	<u>Amount</u> (Rs.)	<u>Amount</u> (Rs.)
<u>Income from Business</u>		
<u>Non - Speculation Business</u>		
Profit as per Profit & Loss Account	2,700,253.56	
Add: Depreciation as per Companies Act		
Add: Expenses Disallowed		
GST Late Filing Fees		
Interest on TDS		
Less: Income charged under Other Heads	38,264.56	
Less: Depreciation as per IT Act		2,661,989.00
		<hr/>
<u>Income from Capital Gains</u>		
<u>Short Term Capital Gain</u>		38,264.56
		<hr/>
Gross Total Income		2,700,253.56
Total Income		<hr/>
		2,700,253.56
Total Income Rounded off u/s. 288A		<hr/>
		2,700,250.00
Taxable Income		<hr/>
		2,700,250.00

Tax on above Income

	<u>Income</u>	<u>Tax</u>	
Tax u/s 115BAA @ 22%	2,661,985.44	585,636.80	
Tax on STCG @ 15%	38,264.56	5,739.68	
	<hr/>	<hr/>	
	2,700,250.00	591,376.48	591,376.48

Tax on above as per 115JB

	<u>Book Profit</u>	<u>Tax</u>
MAT @ 15 %	NA	NA
	<hr/>	<hr/>
	-	-

Tax on Total Income is higher of A & B	591,376.48
Tax on Total Income is higher of A & B (Round off)	591,380.00
Add: Surcharge @ 10%	59,138.00
Add: Health and education cess @ 4%	26,020.72
Add: Interest u/s 234A	

Tax Payable	<hr/>
R.off	676,538.72
Less: Advance Tax	676,540.00
Less: Self Assessment Tax	600,000.00
Less: TDS	
Payable/(Refundable)	<hr/>
	76,540.00

GOLDMOUTH CONSULTANTS LLP, LTD.

Hishy Gang

GOLDMOUTH CONSULTANTS LLP, LTD.

Anwar

	Note	As at 31.03.2022	As at 31.03.2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	200.00	200.00
Reserves and surplus	3	3,912.69	1,888.98
		4,112.69	2,088.98
Non current liabilities			
Long term borrowings		-	-
Deferred tax liabilities (net)		-	-
Other non current liabilities		-	-
Current liabilities			
Short term borrowings	4	2,500.00	-
Trade payables	5	-	-
Dues to micro and small enterprises		-	-
Dues to other creditors		2,196.99	5,074.36
Other current liabilities	6	1,334.65	9,769.70
Short term provisions	7	676.54	704.17
		6,708.18	15,548.24
Total		10,820.88	17,637.22
ASSETS			
Non current assets			
Property, plant and equipment		-	-
Intangible assets		-	-
Capital work in progress		-	-
Non current investments	8	-	2.00
Deferred Tax Assets		-	-
		-	2.00
Current assets			
Inventories	9	-	11,560.83
Trade receivables	10	-	760.80
Cash and cash equivalents	11	983.61	3,128.97
Short term loans and advances	12	9,837.27	2,184.61
Other Current Assets		-	-
		10,820.88	17,635.22
Total		10,820.88	17,637.22

Significant accounting policies and notes to the financial statements

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Agarwal Tibrewal & Co

Chartered Accountants

(Reg. No. 328977E)

CA Amit Agarwal

Partner

Membership No. : 303411

UDIN : 22303411AW202009585

Place: Kolkata

Date: The 2nd Day of September, 2022

GOLDSMITH COMMERCIAL PVT. LTD.

For & on behalf of the Board

Director

Vishal Garg

Director

Din:06479984

GOLDSMITH COMMERCIAL PVT. LTD.

Director

Karan Kochar

Director

Din:01452917

Statement of Profit and Loss for the year ended 31st March, 2022

(` in Thousands)

	Note	2021-22	2020-21
INCOME			
Revenue from operations	13	40,566.31	72,027.30
Other income	14	38.33	41.50
Total revenue		40,604.63	72,068.80
EXPENDITURE			
Purchase	15	18,275.37	24,079.57
Changes in inventories of finished goods and work-in-progress	16	11,560.84	26,898.09
Employee benefits expenses	17	3,965.00	3,951.50
Finance costs		-	-
Depreciation & amortisation expenses		-	-
Other expenses	18	4,103.17	11,648.59
TOTAL EXPENSES		37,904.38	66,577.75
Profit before exceptional items and tax		2,700.25	5,491.04
Exceptional items			
Profit before tax		2,700.25	5,491.04
Tax expenses			
- Current tax		676.54	704.17
- Income tax for earlier year			
- Deferred tax			
- MAT Credit Entitlement			
Profit for the year		2,023.71	4,786.87
EARNINGS PER EQUITY SHARE (refer note 2.32)			
Equity shares of par value 10/- each			
Basic /Diluted		101.19	239.34
Significant accounting policies and notes to the financial statements	1		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Agarwal Tibrewal & Co
Chartered Accountants
(Reg. No. 328977E)

CA Amit Agarwal
Partner
Membership No. : 303411
JDIN : 22303411AWZQYW9585

Place: Kolkata
Date: The 2nd Day of September, 2022

GOLDSMITH COMMERCIAL PVT. LTD.

Vishal Garg

Director

For & on behalf of the Board

Vishal Garg
Director
Din:06479984

GOLDSMITH COMMERCIAL PVT. LTD.

Karan Kochar

Director

Karan Kochar
Director
Din:01452917

Note	Particulars
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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

Depreciation has been provided at written down method on the basis of rates specified in schedule XIV of the Companies Act, 2013.

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.

As the number of employees is less than 10, and as such no employee benefits are payable under any Statute or otherwise and as such no disclosure requirements under AS-15 (revised) is not applicable.

Mishal Singh

Director



Anwar

Director

(₹ in Thousands)

Share Capital	As at 31.03.2022	As at 31.03.2021
Authorised		
50,000 (P.Y. 1,00,000) Equity shares of ₹ 10/- each	500.00	500.00
Issued, subscribed & paid -up		
10,000 (P.Y. 20,000) Equity shares of ₹ 10/- each fully paid up	200.00	200.00
	200.00	200.00

a) Terms/ rights attached to equity shares

The Company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

b) Reconciliation of No. of shares outstanding at the beginning and at the end of the reporting period

Equity shares	As at 31.03.2022	As at 31.03.2021
	No. of shares	No. of shares
At the beginning of the year	20,000.00	20,000.00
Issued during the year	-	-
Outstanding at the end of the year	20,000.00	20,000.00

c) Details of Shareholders holding more than 5% of equity shares in the Company

	No. of Shares (% holding)	No. of Shares (% holding)
Karan Kochar	6,800 (33%)	6,800 (33%)
Kunal Kochar	6,800 (33%)	6,600 (33%)
Vishal Garg	6,800 (34%)	6,800 (34%)

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

Reserves & surplus	As at 31.03.2022	As at 31.03.2021
Surplus as per Statement of Profit and Loss		
Balance as per the last financial statements	1,888.98	(2,897.89)
Profit for the year	2,023.71	4,786.87
	3,912.69	1,888.98
Less : Appropriation		
Transferred to general reserve		
Net Surplus in the Statement of Profit and Loss	3,912.69	1,888.98
	3,912.69	1,888.98

CELINITH COMMERCIAL PVT. LTD.

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W. K. Garg

(' in Thousands)

4 - Short Term Borrowings	As at 31.03.2022	As at 31.03.2021
Unsecured Loans Payable on Demand		
From Banks	-	
From Others	2,500.00	
	2,500.00	-

(' in Thousands)

5 - Trade payables	As at 31.03.2022	As at 31.03.2021
Micro, small and medium enterprises*		
Others	2,196.99	5,074.36
	2,196.99	5,074.36

(' in Thousands)

6 - Other current liabilities	As at 31.03.2022	As at 31.03.2021
Other payables		
Advance Against Flat Booking	-	9,598.48
TDS Payable	280.23	70.47
Audit Fees Payable	32.45	17.70
Sundry Creditors for Expense	1,021.98	-
Duties & Taxes	-	83.05
	1,334.65	9,769.70

(' in Thousands)

7 - Short term Provisions	As at 31.03.2022	As at 31.03.2021
Provision for Taxation	676.54	704.17
	676.54	704.17

(' in Thousands)

8 - Non Current Investments	As at 31.03.2022	As at 31.03.2021
Other Investments		
Recurring Deposit		2.00
	-	2.00

(' in Thousands)

9 - Inventories	As at 31.03.2022	As at 31.03.2021
Work-in-progress	-	11,560.83
	-	11,560.83

(' in Thousands)

10 - Trade Receivables	As at 31.03.2022	As at 31.03.2021
Unsecured, considered good		
Over six months		
Other debts		760.80
		760.80

GOLDSMITH COMMERCIAL PVT. LTD.

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Director

Director

Closing stock		
Raw materials		
Work-in-progress		
Finished goods		11,560.84
	-	11,560.84
Opening stock		
Raw materials		
Work-in-progress	11,560.84	38,458.93
Finished goods	-	-
	11,560.84	38,458.93
	11,560.84	26,898.09

(` in Thousands)

17 - Employee Benefit Expense		
	As at 31.03.2022	As at 31.03.2021
Director's Remuneration	3,480.00	3,710.00
Salaries, wages, bonus and other allowances	485.00	241.50
	3,965.00	3,951.50

(` in Thousands)

18 - Other expenses		
	As at 31.03.2022	As at 31.03.2021
Administrative, selling & other expenses		
Auditor's Remuneration	32.45	17.70
Bank Charges	0.15	1.33
Broadband Charges	3.53	-
Brokerage & Commission	735.40	2,172.26
Electricity Charges	12.65	11.60
Fees and Subscription	-	75.00
Insurance	12.14	-
Interest on Loan	-	459.45
Municipality Tax	-	16.00
Municipality Mutation Fees	-	9.00
Interest on TDS	-	4.24
GST Late Fees	-	1.35
General Expenses	46.57	19.20
Labour Charges	581.84	2,821.09
Legal Fees	7.10	-
Office Rent & Maintenance	40.25	52.70
New Barrackpore Site Expenses	301.22	860.50
Registration & Stamp Duty Fees	40.94	-
Professional Fees	2,251.17	2,224.90
Professional Tax	10.95	2.50
Transformer Charges	-	2,868.25
Filing Fees	20.90	-
Other Expenses	-	-
Website Expenses	5.90	31.50
Round Off	-	0.01
	4,103.17	11,648.59

SOLE AGENT: TIBREWAL & CO. LTD.

Wishal Singh



Wishal Singh