



**GABS & ASSOCIATES**  
**Chartered Accountants**

**SGMG CONSTRUCTION PRIVATE LIMITED**

**B.S.F ROAD, SALUGARA**

**SILIGURI-734008**

**AUDIT REPORT**

**F.Y. 2021-22**

**SGMG CONSTRUCTION PRIVATE LIMITED**  
**COSMOS VALLEY B.S.F. ROAD**  
**SALUGARA SILIGURI-734008**

ACCOUNTING YEAR - 2021-2022

PAN :

AAKCS6918E

ASSESSMENT YEAR - 2022-2023

DOI :

23-06-2005

**COMPUTATION OF TOTAL INCOME**

<b><u>INCOME FROM BUSINESS :</u></b>	<b><u>AMOUNT</u></b>
PROFIT AS PER P/L A/C	25,64,978.00
Add: Depreciation as per Companies Act	8,15,180.00
Add: Late Fees paid for Return filing	35,200.00
Add: Interest on GST	3,824.00
Add: Interest on TDS	13,255.00
Add: Disallowance u/s 36 EMPLOYEE Contrn. ESIC	9,597.00
Less: Gain on Sale Of Asset (Block Remaining as per IT Act)	44,024.00
Less: Depreciation as per Income Tax Act	5,30,759.00
<b>TOTAL INCOME (ROUNDED OFF)</b>	<u>28,67,251.00</u>
<b>TOTAL INCOME (ROUNDED OFF)</b>	<u>28,67,250.00</u>
R/OFF	<u>28,67,250.00</u>

**COMPUTATION OF BOOK PROFIT**

PROFIT AS PER P/L A/C	25,64,978.00
BOOK PROFIT	<u>25,64,978.00</u>
BOOK PROFIT (ROUNDED OFF)	<u>25,64,980.00</u>

**COMPUTATION OF TAX**

TAX ON TOTAL INCOME @ 25%	7,16,813.00
TAX ON BOOK PROFIT @ 15%	3,84,747.00
TAX PAYABLE HIGHER OF THE TWO	<u>7,16,813.00</u>
LESS: MAT CREDIT	0.00
	7,16,813.00
ADD: SURCHARGE @ 5%	0.00
	7,16,813.00
ADD: EDUCATIONAL CESS @ 4%	28,673.00
	<u>7,45,486.00</u>
LESS : TCS	17,780.00
LESS : TDS	3,90,466.00
	<u>3,37,240.00</u>
ADD: INTEREST U/S 234B	23,604.00
ADD: INTEREST U/S 234C	17,025.00
LESS : PAID U/S 140A	-
BALANCE PAID	<u>3,77,870.00</u>

## DIRECTORS' REPORT

To the Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022.

### 1 **FINANCIAL RESULTS**

The performance of the company was as under :

<b>PARTICULARS</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>Amount (00)</b>	<b>Amount (00)</b>
Sales/Revenue From Operation	5,29,600.00	4,79,158.00
Other Income	60,252.35	59,429.73
Total Income	5,89,852.35	5,38,587.73
Less: Expenditure	5,41,357.20	5,11,952.76
Profit/Loss Before Interest, Depreciation and Tax	48,495.15	26,634.98
Less: Interest	14,693.57	0.00
Less: Depreciation & Amortization Cost	8,151.80	6,109.36
Profit / Loss before Tax	25,649.78	20,525.62
Less: Tax Expenses	7,454.86	6,068.92
Profit / Loss After Tax	18,194.92	14,456.70
Add: Profit/Loss Brought Forward	12,524.38	(1,932.32)
Add : MAT Credit For AY 2017-18	106.94	-
Less : Interest on IT & TDS	(670.28)	-
Less: Prior Year Tax Liability	0.00	0.00
Less: Prior Year Adjustment	0.00	0.00
Amount available for Appropriation/Loss	31,496.52	12,524.38

### 2 **DIVIDENDS**

Since the company has not earned sufficient profits in the financial year ended 31.03.2022, hence no dividend was declared and paid by the company

### 3 **RESERVES**

No amount has been proposed to be carried to any Reserve by the Board.

### 4 **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

### 5 **REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS**

During end of financial year 2022 company made a net profit of Rs 1819492, Your Directors are optimistic about the future growth of the company.

### 6 **CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of Business of the Company

### 7 **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR**

#### **TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

No such order has been Passed by any Regulators or Courts Or Tribunals

### 8 **DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS.**

Since the company is not listed this clause is not applicable

9 **MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

10 **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

CONSERVATION OF ENERGY:

TECHNOLOGY ABSORPTION:

FOREIGN EXCHANGE EARNING AND OUTGO:

exchange inflow or  
Outflow during the

11 **STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

12 **DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable

13 **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable

14 **PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

15 **EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company

16 **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.



17 **ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in "**Annexure 1**" to this report and is attached to this Report.

18 **NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**

The Company had 6 Board meetings during the financial year under review

19 **DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had 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 at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) Since the company is Unlisted, this clause is not applicable.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20 **SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary, Joint venture or Associate Company

21 **PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDING IN THE CONSOLIDATED FINANCIAL STATEMENT.**

The Company does not have any Subsidiary, Joint venture or Associate Company

22 **DEPOSITS**

The Company has neither accepted nor renewed any deposits during the year under review.

23 **DIRECTORS**

No changes in the Directorship took place during the year.

24 **DECLARATION OF INDEPENDENT DIRECTORS**

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

25 **FORMAL ANNUAL EVALUATION**

The Provision of Section 134(3)(p) is not applicable to our company.

26 **STATUTORY AUDITORS**

M/S GABS & ASSOCIATES , Chartered Accountants ,were appointed as the Statutory Auditors for the peroid of five years in the AGM held on 30.11.2021 until the conclusion of Annual General Meeting held on 2026.

27 **RISK MANAGEMENT POLICY**

The Management/Board does not foresee any Material Risk which may threaten the existence of the company, apart from fair business risk.

28

**DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

29 **SHARES**

- a. The Company has not bought back any of its securities during the year under review
- b. The Company has not issued any Sweat Equity Shares during the year under review.
- c. No Bonus Shares were issued during the year under review.

30 **EMPLOYEES STOCK OPTION PLAN**

The Company has not provided any Stock Option Scheme to the employees

31 **MANAGERIAL REMUNERATION**

Since the company is not listed, rule 5 of companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

32 **SECRETARIAL AUDIT REPORT**

Section 204 of Companies Act, 2013 is not applicable to the company.

33 **CORPORATE GOVERNANCE CERTIFICATE**

Since the Company is not Listed, it is not required to take any Compliance Certificate regarding compliance of conditions of corporate governance as stipulated in clause 49 of the listing agreement shall be annexed with the report.

34 **ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sushil Kumar Mittal  
Director  
(DIN : 00544626)

Anita Sushil Mittal  
Director  
(DIN : 01066718)

DATE : 02/09/2022  
Place: Siliguri

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
584119900300922

Date of e-Filing  
30-Sep-2022

Name	:	SGMG CONSTRUCTION PRIVATE LIMITED
PAN/TAN	:	AAKCS6918E
Address	:	COSMOS VALLEY, BSF ROAD, SALUGARA, SILIGURI, Riyong Forest, DARJEELING, Salugarah S.O, West Bengal, 734008
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	:	315366

(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

**We report that the statutory audit of**

Name

SGMG CONSTRUCTION PRIVATE  
LIMITED

Address

COSMOS VALLEY, BSF ROAD,  
SALUGARA, SILIGURI,  
Salugarah S.O, Riyong Forest,  
DARJILING, 32- West Bengal,  
91-India, Pincode - 734008

PAN

AAKCS6918E

Aadhaar Number of the assessee, if available

was conducted by **us GABS AND ASSOCIATES** 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.

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.

No.	Qualification Type	Observations/Qualifications
	GP ratio is not ascertainable from the financial statements prepared by the assessee.	ASSESSEE BEING A COMPANY HAS PREPARED FINANCIAL STATEMENTS AS PER THE COMPANIES ACT 2013. HENCE G.P RATIO IS NOT ASCERTAINABLE.
	Others	THE INFORMATION REQUIRED UNDER CLAUSE 44 HAS NOT BEEN MAINTAINED BY THE ASSESSEE. THUS WE ARE UNABLE TO VERIFY AND REPORT THE DESIRED INFORMATION IN THIS CLAUSE.

Accountant Details

Name

DIKSHA JINDAL



**Acknowledgement Number:584119900300922**

Membership Number

FRN (Firm Registration Number)

Address

Date of signing Tax Audit Report

Place

Date

3151  
032982  
JAIRAM HOUSE , SEVOKE ROAD  
SILIGURI , Siliguri H.O , SILIGURI  
DARJILING , 32- West Bengal  
91-India , Pincode - 734

02-Sep-2

103.89.16

28-Sep-

This form has been digitally signed by **DIKSHA JINDAL** having PAN **ARAPJ4924D** from IP Address **103.89.169.81** on **30/09/2022 02:12:13 PM** Dsc Sl.No and issuer, C=**IN**, O=**Pantagon Sign Securities Pvt. Ltd.**, OU=**Certifying Authority**

PART - A

1. Name of the Assessee SGMG CONSTRUCTION PRIVATE LIMITED

2. Address of the Assessee COSMOS VALLEY, BSF ROAD,  
SALUGARA, SILIGURI, Salugarah S.O  
, Riyong Forest, DARJILING,  
32- West Bengal, 91-India,  
Pincode - 734008

3. Permanent Account Number (PAN) AAKCS6918E

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	19AAKCS6918E1Z0

5. Status Company

6. Previous year 01-Apr-2021 to 31-Mar-2022

7. Assessment year 2022-23

8. 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? No

Section under which option exercised

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?

Profit Sharing Ratio (%)

Sl. No. Name

(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).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

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

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Sl.No.	Books prescribed
1	CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC.

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations 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 BOOK, JOURNAL, LEDGER ETC.	SILIGURI		SILIGURI	734008	91-India	32- West Ben

**Acknowledgement Number:584119900300922**

(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 BOOK, JOURNAL, LEDGER ETC.

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
	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	Disclosure
		No records added



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

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Sl. No.	Particulars	Increase in profit	Decrease in profit
		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 asset is converted stock-in-trade
			No records added	

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

(a). The items falling within the scope of section 28;

Sl.No.	Description

(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

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

Sl. No.	Description

(d). any other item of income;

Sl. No.	Description

(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.	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 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country			
							₹ 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:-

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)
Plant and Machinery @ 40%	40	₹ 1,02,442	₹ 0	₹ 0	₹ 1,02,442	₹ 23,390	₹ 23,390	₹ 0	₹ 0	₹ 50,333	₹ 75,499
Plant and Machinery @ 15%	15	₹ 18,68,348	₹ 0	₹ 0	₹ 18,68,348	₹ 1,52,755	₹ 31,52,755	₹ 2,80,000	₹ 0	₹ 4,80,426	₹ 42,60,677

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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or other guidelines, circular, etc., issued in this regard.

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

No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date payment to the concerned auth
1	Any Other Welfare Fund	₹ 1,012	15-May-2021	₹ 1,012	02-Jun-2021
2	Any Other Welfare Fund	₹ 1,012	15-Jun-2021	₹ 1,012	12-Jun-2021
3	Any Other Welfare Fund	₹ 1,006	15-Jul-2021	₹ 1,006	22-Jul-2021
4	Any Other Welfare Fund	₹ 1,018	15-Aug-2021	₹ 1,018	31-Aug-2021
5	Any Other Welfare Fund	₹ 1,109	15-Sep-2021	₹ 1,109	07-Oct-2021
6	Any Other Welfare Fund	₹ 1,079	15-Oct-2021	₹ 1,079	07-Oct-2021
7	Any Other Welfare Fund	₹ 1,065	15-Nov-2021	₹ 1,065	03-Jan-2022
8	Any Other Welfare Fund	₹ 974	15-Dec-2021	₹ 974	03-Jan-2022
9	Any Other Welfare Fund	₹ 1,105	15-Jan-2022	₹ 1,105	04-Mar-2022
10	Any Other Welfare Fund	₹ 1,111	15-Feb-2022	₹ 1,111	04-Mar-2022
11	Any Other Welfare Fund	₹ 1,107	15-Mar-2022	₹ 1,107	09-May-2022
12	Any Other Welfare Fund	₹ 90	15-Apr-2022	₹ 90	09-May-2022

**Acknowledgement Number:584119900300922**

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
1		₹ 0

**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
1	Interest On TDS	₹ 13,255
2	Interest On GST	₹ 3,824
3	Late Fee on Return Filing GST	₹ 35,200

**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**





**Acknowledgement Number:584119900300922**

iii. 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
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1 ₹ 0

**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"
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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 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
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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

**Acknowledgement Number:584119900300922**

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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

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

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

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			

B. 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) ?

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			

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

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

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

Sl. No.	Nature of Liability
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1

(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
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No records added

₹ 0

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

₹ 0

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

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
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No records added

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

Sl. No.	Section	Description	Amount
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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
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No records added

26.i. 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;



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Sl. No. Section Nature of liability

b. not paid during the previous year;

Sl. No. Section Nature of liability

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No. Section Nature of liability

b. not paid on or before the aforesaid date.

Sl. No. Section Nature of liability

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 ?

27.a. 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.

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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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)
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No records added

No

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)(viia) ?

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
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No records added

No

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

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
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No records added

No

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 ?

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

b. Please furnish the following details:

Sl. No. Nature of income

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]

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
1										₹ 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 ?

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 92CE ?	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 repatriation 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 ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount of expenditure by way of interest or of similar nature as provided in sub-section (1) above which exceeds 30% of EBITDA as provided in sub-section (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B.
	(i)	(ii)		(iv)	

	(11)	Assessment Year	Amount	Assessment Year	Amount
1	₹ 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

b. 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
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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	ANITA MITTAL	SILIGURI			₹ 87,00,000	No	₹ 27,25,000	Yes-Electronic clearing system	
2	GANGADHAR WIRE INDUSTRIES PVT LTD	SILIGURI			₹ 22,20,000	No	₹ 88,76,328	Yes-Electronic clearing system	
3	HARSH VARDHAN MITTAL	SILIGURI			₹ 15,50,000	No	₹ 15,50,000	Yes-Electronic clearing system	
4	KHYATI MITTAL	SILIGURI			₹ 1,00,000	No	₹ 16,17,307	Yes-Electronic clearing system	
5	MEHUL MITTAL	SILIGURI			₹ 67,28,000	No	₹ 38,94,609	Yes-Electronic clearing system	
6	MRK SCHOEN & CLASSEN	SILIGURI			₹ 1,02,500	No	₹ 7,25,000	Yes-Electronic clearing system	

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7	SGMG AUT OMOBILES	SILIGURI	₹ 1,60,000	No	₹ 92,20,340	Yes-Electr onic cleari ng system
8	SGMG DEV ELOOPERS PVT LTD	SILIGURI	₹ 1,12,15,137	No	₹ 76,57,812	Yes-Electr onic cleari ng system
9	SHIVRASHI APARTMEN T PVT LTD	SILIGURI	₹ 2,81,430	No	₹ 48,23,074	Yes-Electr onic cleari ng system
10	SUSHIL KU MAR MITTA L HUF	SILIGURI	₹ 4,70,000	No	₹ 60,54,013	Yes-Electr onic cleari ng system
11	SUSHIL KU MAR MITTA L	SILIGURI	₹ 67,50,728	No	₹ 1,29,74,000	Yes-Electr onic cleari ng system
12	TIRUPATI P LAZA PVT LTD	SILIGURI	₹ 57,75,000	No	₹ 1,50,91,200	Yes-Electr onic cleari ng system
13	TIRUPATI R EALTOR PR OPERTY M GNT PVT L TD	SILIGURI	₹ 23,00,000	No	₹ 23,00,000	Yes-Electr onic cleari ng system

b. 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 specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?
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
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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
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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

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	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). 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
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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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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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 repayment was made by cheque or bank draft, whether repaid through a bank account?
1	ANITA MITTAL	SILIGURI			₹ 59,55,780	₹ 27,25,000	Yes-Electronic clearing system	
2	FORTUNE TRACOM PVT LTD.	SILIGURI			₹ 80,61,953	₹ 1,48,12,418	Yes-Electronic clearing system	
3	GANGADHAR WIRE INDUSTRIES PVT LTD	SILIGURI			₹ 43,00,000	₹ 88,76,328	Yes-Electronic clearing system	
4	GANPATI HEALTH CARE PVT LTD	SILIGURI			₹ 32,862	₹ 92,862	Yes-Electronic clearing system	
5	KHYATI MITTAL	SILIGURI			₹ 3,94,138	₹ 16,17,307	Yes-Electronic clearing system	
6	MEHUL MITTAL	SILIGURI			₹ 48,23,000	₹ 38,94,609	Yes-Electronic clearing system	
7	MHKSCHOOL & CLASSES	SILIGURI			₹ 1,02,500	₹ 7,25,000	Yes-Electronic clearing system	
8	NILMA DHAVYAPART LTD	SILIGURI			₹ 2,17,982	₹ 2,64,200	Yes-Electronic clearing system	
9	SGMG AUTO MOBILES	SILIGURI			₹ 10,00,340	₹ 92,20,340	Yes-Electronic clearing system	
10	SGMG DEVELOPERS	SILIGURI			₹ 15,25,851	₹ 76,57,812	Yes-Electronic clearing system	

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
11	SGMG MULTI MEDIA PVT LT D.	SILIGURI		₹ 68,233	₹ 1,22,753 Yes-Electronic clearing system
12	SHIVR ASHIA PARTM ENT P VT LTD	SILIGURI		₹ 3,81,430	₹ 48,23,074 Yes-Electronic clearing system
13	SUSHI L KUM AR MIT TAL	SILIGURI		₹ 1,89,41,762	₹ 1,29,74,000 Yes-Electronic clearing system
14	TIRUP ATI PL AZA P VT LTD	SILIGURI		₹ 14,60,000	₹ 1,50,91,200 Yes-Electronic clearing system
15	MAHE SH BH ANSALI	SILIGURI		₹ 5,51,000	₹ 5,51,000 Yes-Electronic clearing system
16	RITU P ERIWA L	SILIGURI		₹ 1,00,000	₹ 1,00,000 Yes-Electronic clearing system

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					

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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 115BAY / 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 2021-22 only)	Amount as assessed (give reference to relevant order)
						Amount Order U/s & Date
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?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year?

Please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?

Please furnish the details of the same.

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.

Please furnish the details of the same.

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circulars
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No records added



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)
1	CALS28287A	192	Salary	₹ 21,40,000	₹ 21,40,000	₹ 21,40,000	₹ 2,14,000	₹ 0	₹ 0	₹ 0
2	CALS28287A	194C	Payments to contractors	₹ 8,39,128	₹ 8,39,128	₹ 8,39,128	₹ 16,422	₹ 0	₹ 0	₹ 0
3	CALS28287A	194J	Fees for professional or technical services	₹ 40,000	₹ 40,000	₹ 40,000	₹ 4,000	₹ 0	₹ 0	₹ 0
4	CALS28287A	194A	Interest other than Interest on securities	₹ 13,71,849	₹ 13,71,849	₹ 13,71,849	₹ 1,37,186	₹ 0	₹ 0	₹ 0
5	CALS28287A	194H	Commission or brokerage	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000	₹ 10,000	₹ 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	CALS28287A	26Q	31-Jul-2021	27-Aug-2021	Yes	
2	CALS28287A	26Q	31-Oct-2021	29-Oct-2021	Yes	
3	CALS28287A	26Q	31-Jan-2022	15-Mar-2022	Yes	
4	CALS28287A	26Q	31-May-2022	31-May-2022	Yes	
5	CALS28287A	24Q	31-Jul-2021	27-Aug-2021	Yes	
6	CALS28287A	24Q	31-Oct-2021	29-Oct-2021	Yes	



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7	CALS28287A	24Q	31-Jan-2022	15-Mar-2022	Yes
8	CALS28287A	24Q	31-May-2022	31-May-2022	Yes

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

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of	
			Amount	Date of payment
		₹ 0		₹ 0

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/le
1			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	Short
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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	Short
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No records added

C. By-products

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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
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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:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ? **No**

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 ? **No**

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. ? **No**

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	%
a)	Total turnover of the assessee	52960000		47915800	

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47915800

(b)	Gross profit / Turnover		52960000			2052562	47915800	4.28
(c)	Net profit / Turnover	2564978	52960000	4.84		39101352	47915800	81.8
(d)	Stock-in-Trade / Turnover	15449718	52960000	29.17				
(e)	Material consumed / Finished goods produced							

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

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
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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 ?

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 details/transactions which are not reported
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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 ?

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

Accountant Details

### Accountant Details

Name	DIKSHA JINDAL
Membership Number	315366
FRN (Firm Registration Number)	0329825E
Address	JAIRAM HOUSE , SEVOKE ROAD, SILIGURI, Siliguri H.O, SILIGURI, DARJILING, 32- West Bengal, 91-India , Pincode - 734001
Place	103.89.169.81
Date	28-Sep-2022

### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	13-Sep-2021	13-Sep-2021	₹ 23,390	₹ 0	₹ 0	₹ 0	₹ 23,390

**Acknowledgement Number:584119900300922**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of		
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement by whatever name called (4)
Plant and Machinery @ 15%	1	07-Oct-2021	07-Oct-2021	₹ 19,47,899	₹ 0	₹ 0	₹ 0
	2	08-Nov-2021	08-Nov-2021	₹ 11,28,624	₹ 0	₹ 0	₹ 0
	3	15-Sep-2021	15-Sep-2021	₹ 76,232	₹ 0	₹ 0	₹ 0

**Deductions Details (from Point No.18)**

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount
Plant and Machinery @ 40%			
No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount
Plant and Machinery @ 15%	1	05-Oct-2021	₹ 2,80,000



## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SGMG CONSTRUCTION PRIVATE LIMITED

### REPORT ON AUDIT OF FINANCIAL STATEMENTS

#### 1 OPINION

We have audited the accompanying financial statements of SGMG CONSTRUCTION PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, its profit and cash flows for the year ended on that date.

#### 2 BASIS FOR OPINION

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

#### 3 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.

#### 4 INFORMATION OTHER THAN FINANCIAL STATEMENT AND AUDITORS' REPORT THEREON

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

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

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

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



5 **MANAGEMENT RESPONSIBILITY AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

6 **AUDITOR'S RESPONSIBILITIES FOR AUDIT OF FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) 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.
- ii) 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
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) 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.





- vi) 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.
- vii) 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.

#### 7 REPORT ON THE OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) 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:
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- d. 1. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
2. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



3. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(f) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

PLACE: SEVOKE ROAD, SILIGURI

DATE : 02/09/2022



FOR GABS & ASSOCIATES  
CHARTERED ACCOUNTANTS

PARTNER

DIKSHA JINDAL

M.NO : 315366

FRN: 329825E

PAN : AASFG1075H

STAT. AUDIT UDIN : 22315366AVPEIY8581

## ANNEXURE TO INDEPENDENT AUDITORS' REPORT

The Annexure referred to in paragraph 7 of the Our Report of even date to the members of SGMG CONSTRUCTION PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2022.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

**1 In respect of its fixed assets:**

a. The Company has maintained proper records showing full particulars including quantitative details and the situation of fixed assets on the basis of available information.

b. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such physical verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.

**2 In respect of inventories:**

a. Physical verification of inventory has been conducted at reasonable intervals by the management.

b. The discrepancies noticed on physical verification of the inventory as compared to books record which has been properly dealt with in the books of accounts were not material.

**3 In respect of loans, secured or unsecured, granted to the parties covered in register maintained under section 189 of the Companies Act 2013:**

According to the information and explanations given to us, the Company has not granted loan to a person who is a parties covered in the Register maintained under Section 189 of the Companies Act, 2013.

(a) The terms & conditions of the grant of such loan are not prejudicial to the company's Interest.

(b) Schedule of repayment has not been stipulated and repayment is expected to be done in near future.

(c) Schedule of repayment has not been stipulated, so the question of Loan becoming overdue doesnot arise.

4 In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

5 The company has not received any public deposits during the year

6 As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.

**7 In respect of statutory dues:**

(a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, employees state insurance (ESI), Investor Education and Protection Fund, Income-tax, Tax deducted at sources, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and other material statutory dues applicable to it, with the appropriate authorities.

(b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2022 for a period of more than six months from the date they became payable.





- 8 The company has not defaulted in repayment of any loans or borrowings from any financial Institution, Banks, Government or debenture holders during the year.
- 9 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 (ix) of the order is not applicable.
- 10 Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11 The Company is a Private Company as defined in section 2(68) of companies act 2013, hence section 197 which deals with the overall limit of Managerial Remuneration is not applicable to it. Consequently, Paragraph 3(x) is not applicable.
- 12 In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13 In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14 Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15 Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16 In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

PLACE: SEVOKE ROAD, SILIGURI  
DATE : 02/09/2022



FOR GABS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*DiKsha Jindal*

PARTNER

DIKSHA JINDAL

M.NO : 315366

FRN: 329825E

PAN : AASFG1075H

STAT. AUDIT UDIN : 22315366AVPEIY8581

SGMG CONSTRUCTION PRIVATE LIMITED  
COSMOS VALLEY B.S.F. ROAD  
SALUGARA SILIGURI-734008

**BALANCE SHEET AS AT 31ST MARCH 2022**

PARTICULARS	NOTES	AMOUNT IN (HUDED)	
		31.03.2022	31.03.2021
<b>EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDERS FUNDS</b>			
SHARE CAPITAL	1	50,000.00	50,000.00
RESERVE & SURPLUS	2	30,155.96	12,631.32
SHARE APPLICATION (PENDING ALLOTMENT)		0.00	0.00
<b>2 NON-CURRENT LIABILITIES</b>			
LONG TERM BORROWINGS	3	5,72,503.86	5,25,705.80
DEFERRED TAX LIABILITY	4	0.00	0.00
<b>3 CURRENT LIABILITIES</b>			
SHORT TERM BORROWINGS	5	0.00	0.00
TRADE PAYABLES	6	1,53,576.81	2,19,944.70
OTHER CURRENT LIABILITIES	7	97,706.28	1,96,277.68
SHORT TERM PROVISIONS	8	7,454.86	3,040.92
TOTAL (1 TO 8)		<u>9,11,397.77</u>	<u>10,07,600.42</u>
<b>ASSETS</b>			
<b>4 NON-CURRENT ASSETS</b>			
<b>PPE AND INTANGIBLE ASSETS</b>			
PROPERTY PLANT AND EQUIPMENT	9	34,180.66	12,930.77
INTANGIBLE ASSET		0.00	0.00
NON-CURRENT INVESTMENT	10	1,77,500.00	0.00
LONG TERM LOANS & ADVANCES	11	5,19,316.53	5,90,500.61
OTHER NON CURRENT ASSETS	12	0.00	0.00
<b>5 CURRENT ASSETS</b>			
CURRENT INVESTMENTS	13	0.00	0.00
INVENTORIES	14	1,54,497.18	3,91,013.52
TRADE RECEIVABLES	15	4,423.27	10,041.03
CASH & CASH EQUIVALENTS	16	3,915.38	933.88
SHORT TERM LOANS & ADVANCES	17	12,886.15	2,180.62
OTHER CURRENT ASSETS	18	4,678.60	0.00
TOTAL (9 TO 18)		<u>9,11,397.77</u>	<u>10,07,600.42</u>

DIRECTOR  
Sushil Kumar Mittal  
(DIN : 00544626)

DIRECTOR  
Anita Sushil Mittal  
(DIN : 01066718)

**AUDITOR'S REPORT**

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HERewith

PLACE: SEVOKE ROAD, SILIGURI  
DATE : 02/09/2022

FOR GABS & ASSOCIATES  
CHARTERED ACCOUNTANTS



*DiKsha Jindal*

PARTNER  
DIKSHA JINDAL  
M.NO : 315366  
FRN: 329825E  
PAN : AASFG1075H

STAT. AUDIT UDIN : 22315366AVPEIY8581  
TAX AUDIT UDIN : 22315366AVPCBT9511



<u>UNSECURED</u>		
ANITA MITTAL	25,442.20	0.00
FIDUS FINANCE PVT. LTD.	16,388.34	15,287.63
FORTUNE TRACOM PVT. LTD.	67,833.15	1,48,124.18
GANGADHAR MEMORIAL EDUCATIONAL SOCIETY	4,000.00	4,000.00
KHYATI MITTAL	16,831.50	11,473.07
KALI PRASAD AGARWAL	4,438.88	4,438.88
HARSH VARDHAN MITTAL	15,500.00	0.00
MAHESH BHANSALI	0.00	5,510.00
MANJU AGARWAL	786.49	733.67
MEHUL MITTAL	38,946.09	4,896.09
P. C. MUDHRA	6,500.00	6,500.00
RITU PERI WAL	0.00	1,000.00
SAVITRI DEVI AGARWAL	6,389.36	5,960.09
SEEMA AGARWAL	796.77	743.26
SURAJMULL PRABHUDAYAL	24,000.00	24,000.00
SUSHIL KUMAR MITTAL (HUF) (5600000-15987)	60,380.63	55,840.13
SUSHIL KUMAR MITTAL	7,829.66	1,29,740.00
SGMG DEVELOPERS PVT LTD.	76,578.12	0.00
TIRUPATI REALTOR PROPERTY MGNT PVT LTD	24,281.60	0.00
TIRUPATI PLAZA PVT. LTD.	1,50,912.00	99,441.71
	<u>5,47,834.79</u>	<u>5,17,688.71</u>
Total	<u>5,72,503.86</u>	<u>5,25,705.80</u>

4 DEFERRED TAX LIABILITY

	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

CURRENT LIABILITIES

5 SHORT TERM BORROWINGS

<u>SECURED</u>	0.00	0.00
(There is no short term Borrowings)		



6 TRADE PAYABLES

AI Force Security Pvt. Ltd.	434.66	1,953.96
BANNER BROTHERS	0.00	150.74
BALAR HARDWARE STORES	15,672.91	42,672.42
B. R. Trading Co.	113.60	644.73
CONFEDERATION OF INDIAN INDUSTRY	247.80	177.00
CONFEDERATION OF INDIAN INDUSTRY, H/D	0.00	118.00
Creator for Labour Supply	43,072.92	43,072.92
Durga Iron Stores	6,135.18	5,135.18
Gajjar B. Jaisr Stores	0.00	46.40
Garg & Co.	48.32	0.00
Garg & Sons	61.96	0.00
Gaurav Enterprises	4,224.00	4,224.00
Glass Decor	3,599.62	0.00
Gujjar Electronics	1,393.43	2,487.44
Google India Pvt. Ltd.	149.70	0.00
Hardware & Sanitary Stores	0.00	3,204.50
K. O. Enterprise	6,685.94	6,685.94
Kamakhya Enterprises	240.44	0.00
Kanchari Enterprises	5,612.98	0.00
Kone Elevator India Pvt. Ltd.	1,256.32	2,457.37
Kurba Brothers	3,641.10	3,641.10
Laxmi Electronics	4,345.34	0.00
Maha Furnishings	0.00	61.45
Mahadev Hardware Stores	65.14	104.23
Manohar Udyog	11,942.24	16,942.24
Menji Mitra	189.57	189.57
Ranuj Hardware Stores	37.34	10.00
Redon Computech Pvt. Ltd.	177.00	0.00
Premium Online Services	0.00	228.47
Roopa Trading Co.	0.00	155.52
Roha Enterprises	0.00	20,400.72
R.S. ALUMINIUM	0.00	14,514.93
SAMADHAN	0.00	47.20
SGMG Automobiles	91.08	15.00
Shivraj Company	1,578.46	1,578.46
Shri Shakti Enterprises	68.60	4.19
Shree Shivam Suppliers	30.21	599.66
Sukim Ply & Interio	17,992.89	7,368.67
Siguri Internet Cables & TV	0.00	11.80





Sinha Traders	0.00	1,471.45
Sipra Biswas	1,794.98	1,794.98
S.M. Enterprises	0.00	26.88
Sri Ramkrishna Sales Agency	0.00	216.00
SRP Enterprises	5,415.39	12,084.27
Sunita Stone Gravels	2,255.51	9,755.51
Swarnabhumi TradeLink Pvt Ltd	1,207.64	0.00
Tirumala Enterprises	0.00	48.00
Wishing Well	486.15	0.00
Wnstar Buildcon	11,646.80	15,646.80
	<u>1,53,576.81</u>	<u>2,19,944.70</u>

**MICRO, SMALL AND MEDIUM ENTERPRISES**

The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under

Particulars	31.03.2022	31.03.2021
Principal amount due and remaining unpaid	0.00	0.00
Interest due on above and the unpaid interest	0.00	0.00
Interest paid	0.00	0.00
Payment made beyond the appointed day during the year	0.00	0.00
Interest due and payable for the period of delay	0.00	0.00
Interest accrued and remaining unpaid	0.00	0.00
Amount of further interest remaining due and payable in succeeding years.	0.00	0.00
<b>7 OTHER CURRENT LIABILITIES</b>		
<u>Application Money received and due for refund</u>		
Advance Flat Booking	86,383.20	1,85,200.94
Other Current Liabilities		
<u>Other Payables</u>		
TDS Payable	1,995.95	1,488.55
GST Payable	0.00	6,400.95
Anita Sushil Mittal (Dir. Rem.)	1,990.00	810.00
Audit Fee Payable	450.00	300.00
Salary Payable	6,440.00	1,499.00
Tirupati Plaza Pvt. Ltd. (ESIC A/c.)	447.13	578.24
	<u>97,706.28</u>	<u>1,96,277.68</u>
<b>8 SHORT TERM PROVISIONS</b>		
Provision For I.T	7,454.86	3,040.92
	<u>7,454.86</u>	<u>3,040.92</u>



<b>NON-CURRENT ASSETS</b>		
<b>10 NON-CURRENT INVESTMENTS (LONG TERM INVESTMENTS)</b>		
<b>Trade Investments</b>	0.00	0.00
In equity shares - Unquoted, fully paid up		
In equity shares of Associates cos. - Unquoted fully paid up	0.00	0.00
Total Trade Investment - A	<u>0.00</u>	<u>0.00</u>
<b>Other Investments</b>	1,15,000.00	0.00
Investment in SGMG COMMERCIAL	62,500.00	0.00
Project COSMOS PRASHIL	1,77,500.00	0.00
Total Other Investment - B	<u>1,77,500.00</u>	<u>0.00</u>
<b>GRAND TOTAL</b>		
<b>11 LONG TERM LOANS AND ADVANCES</b>		
(Unsecured and Considered Good)	0.00	0.00
Capital Advance	0.00	0.00
Deposits with related parties		
<b>Loans and Advances to related parties:</b>	0.00	0.00
<b>Security Deposits</b>		
<b>Other Loans and Advances</b>	0.00	2,000.00
ANITA MITTAL	0.00	9,500.00
HARSH VARDHAN MITTAL	0.00	0.00
Galaxy Light Emporium	77.50	77.50
Gangadhar Lease Finance Pvt Ltd	81,563.28	60,763.28
Gangadhar Wire Industries Pvt. Ltd.	928.62	600.00
Ganpati Healthcare Pvt. Ltd.	5,250.00	7,250.00
MHK School & Classes	2,88,643.47	2,60,377.47
Nirmadhav Vyapaar Pvt. Ltd.	2,642.00	462.18
Nirmadhav Vyapaar Pvt. Ltd.(Ele)	91,203.40	85,800.00
SGMG Automobiles	0.00	19,389.45
SGMG Developers Pvt. Ltd.	1,227.53	0.00
SGMG Multimedia Pvt. Ltd.	47,780.74	46,780.74
Shivroshee Apartment Pvt. Ltd.	0.00	97,500.00
SHYAMAL TARAFDER ( BEHALF OF SGMG COMMERCIAL)	<u>5,19,316.53</u>	<u>5,90,500.61</u>
<b>12 OTHER NON-CURRENT ASSETS</b>		
Deferred Revenue Expenses Not W/off	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>CURRENT-ASSETS</b>		
<b>13 CURRENT INVESTMENTS</b>		
Investment in Govt. Securities (Quoted)	0.00	0.00
Investment in Debenture and Bonds (Quoted)	0.00	0.00
In Mutual Fund - Quoted fully paid up		
Investment in Units - Quoted	0.00	0.00
Investment in Commercial Paper - Quoted	0.00	0.00
Investment in Certificate of Deposite with Scheduled Banks - Quoted	0.00	0.00
<b>Total Current Investments</b>	<u>0.00</u>	<u>0.00</u>
<b>14 INVENTORIES</b>		
Stock-in-Trade (WIP)	1,54,497.18	3,91,013.52
<b>Total Inventory</b>	<u>1,54,497.18</u>	<u>3,91,013.52</u>
<b>15 TRADE RECEIVABLES</b>		
(Unsecured and considered good)	0.00	8,249.13
<b>Other receivables</b>	0.00	1,000.00
Milan Chettri	0.00	59.00
B M DAS & SONS	0.00	52.50
Dipankar Kar	300.00	300.00
Sarjeet Goenka Vaastu	149.39	0.00
AMIT AGARWAL (NAMCHI) MAINTANCE	146.40	0.00
AMIT CHANDAK & SUMMIT CHANDAK MAINTANCE A/C	56.58	0.00
Anup Sharma Maintance A/c	145.30	0.00
Apoorva Lakhotia Maintance	148.56	0.00
AVISHEK DUTTA MAINTANCE	56.58	0.00
BINA CHAURSIYA MAINTANCE A/C	29.28	0.00
CHETAN LAMA B A 1 MAINTANCE A/C	55.56	0.00
CHEWANG DORJI BHUTIA MAINTANCE	380.94	0.00
DECHEN DOMA BHUTIA MAINTANCE	87.84	0.00
DIKI LHAMU BHUTIA MAINT	84.87	0.00
DIKI ONGMU BHUTIA MAINTANCE	84.87	0.00
DILLA PALJOR MAINTANCE	84.84	0.00
Dinesh Ji Bif Maintance	113.16	0.00
DIPKA MITTAL Main		



DORJEE ONGMU BHUTIA B2,3RD E MAIN	84.87	0.00
GUGU BHUTIA MAIN	83.70	0.00
Hari Prasad Rai Maintance A/c	30.00	0.00
JAMYANG DORJEE MAINTANCE	58.56	0.00
KARMA TSERINH LAMA MAINTANCE 5 F 2	28.29	0.00
Kinzang Chuki Bhutia Maintance	88.32	0.00
KUNGA MAINTANCE	57.00	0.00
Lhakpa Tshering Bhutia Apd MAIN	29.06	0.00
MAHESH CHHETRI B12B	29.30	0.00
MANOJ SARWAGI MAINTANCE	84.87	0.00
MASOOD WASEQUE Main	28.29	0.00
Namchi Donga Maintance	84.87	0.00
Nilanjan Adhikari Maintance	150.68	0.00
PRADIP AGARWAL MAINTANCE	141.45	0.00
Premdeep Oraon MAINTANCE A/C	28.30	0.00
RAJANI SILI / NAVEEN TAMANG MAINTANCE	56.58	0.00
RISHAV ANAND MAINTANCE	117.26	0.00
ROHIT CHH. MAINTANCE	28.29	0.00
ROSHAN PRADHAN MAINTANCE	110.00	0.00
SAGAR DHURBA RAI MAINTANCE A/C	84.84	0.00
SANDIPAN SAHA B1 5 E MAIN	87.18	0.00
SANDUP WANGDI MAINTANCE A/C	84.87	0.00
SANGAY DORJEE BHUTIA MAIN	45.00	0.00
Sangita Subha Maintance A/c	29.28	0.00
Shova Rai Maintance	28.29	0.00
SONAM RINCHEN BHUTIA MAIN	58.56	0.00
SONU MINDA MAINTANCE	167.46	0.00
Suman Pradhan Main	113.16	0.00
SUSAN LAMA MAINTANCE	29.28	0.00
TENGING NGUDUP IT7 MAINTANCE	60.00	0.00
TENZING DHONDUP BHUTIA NAGALAND MAINTANCE A/C	244.07	0.00
TSHERING YANGCHEN B1 F B 3RD MAINTANCE	87.84	0.00
UMA SHANKAR JAISWAL B 2- 1C MAIN	56.58	0.00
Travel Zone	0.00	380.40
<b>Total Receivables</b>	<b>4 423.27</b>	<b>10,041.03</b>



16 CASH AND CASH EQUIVALENTS  
BALANCE WITH BANKS:-

Axis Bank	301.28	302.96
ICICI Bank	504.75	199.21
Punjab & Sind Bank	110.20	110.20
Cash in Hand	2,999.16	321.52
<b>Total Cash &amp; Cash Equivalents</b>	<b>3,915.38</b>	<b>933.88</b>

17 SHORT TERM LOANS AND ADVANCES  
Accrued Int on Sec. with WBSEDCL  
Staff Advance  
Ola Electric Pvt Ltd  
Shakti Construction  
Sinha & Associates  
SGMG Multimedia Pvt. Ltd.

Accrued Int on Sec. with WBSEDCL	314.09	153.36
Staff Advance	2,020.35	1,240.14
Ola Electric Pvt Ltd	4.99	0.00
Shakti Construction	10,324.00	0.00
Sinha & Associates	222.72	212.92
SGMG Multimedia Pvt. Ltd.	0.00	574.20
<b>Total</b>	<b>12,886.15</b>	<b>2,180.62</b>

18 OTHER CURRENT ASSETS  
TDS (AY 2022-23)  
TCS (AY 2022-23)  
GST Receivable

TDS (AY 2022-23)	3,904.66	0.00
TCS (AY 2022-23)	177.80	0.00
GST Receivable	596.14	0.00
<b>Total</b>	<b>4,678.60</b>	<b>0.00</b>



SGMG CONSTRUCTION PRIVATE LIMITED  
COSMOS VALLEY B.S.F. ROAD  
SALUGARA SILIGURI-734008

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED AS ON 31ST MARCH 2022

PARTICULARS	NOTE	AMOUNT IN (HUDED)	
		31.03.2022	31.03.2021
<b>1 INCOME</b>			
REVENUE FROM OPERATION	19	5,29,600.00	4,79,158.00
OTHER INCOME	20	60,252.35	59,429.73
<b>TOTAL REVENUE A</b>		<b>5,89,852.35</b>	<b>5,38,587.73</b>
<b>2 EXPENDITURE</b>			
COST OF MATERIAL COMSUMED (COST OF SALES)	21	2,36,340.67	2,86,334.41
CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND STOCK IN TRADE	22	2,36,516.33	1,53,301.00
EMPLOYEES BENEFIT EXPENSES	23	46,772.10	29,996.05
FINANCE COSTS	24	14,693.57	11,967.89
DEPRECIATION & AMORTISATION EXPENSES	25	8,151.80	6,109.36
OTHER EXPESNES	26	21,728.10	30,353.41
<b>TOTAL EXEPNDITURE B</b>		<b>5,64,202.57</b>	<b>5,18,062.12</b>
<b>3 PROFIT BEFORE TAX (A-B)</b>		<b>25,649.78</b>	<b>20,525.62</b>
<b>4 TAX EXPENSES</b>			
CURRENT TAX		7,454.86	6,068.92
DEFERRED TAX		0.00	0.00
<b>5 PROFIT FOR THE YEAR</b>		<b>18,194.92</b>	<b>14,456.70</b>
<b>6 EARNING PER EQUITY SHARE OF FACE VALUE OF RS. 10/- EACH</b>	27	3.64	2.89

DIRECTOR  
Sushil Kumar Mittal  
(DIN : 00544626)

DIRECTOR  
Anita Sushil Mittal  
(DIN : 01066718)

**AUDITOR'S REPORT**

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HERewith

**FOR GABS & ASSOCIATES  
CHARTERED ACCOUNTANT**

PLACE: SEVOKE ROAD, SILIGURI  
DATE : 02/09/2022



*DiKsha Jindal*

PARTNER  
DIKSHA JINDAL  
M.NO : 315366  
FRN: 329825E  
PAN : AASFG1075H

STAT. AUDIT UDIN : 22315366AVPEIY8581  
TAX AUDIT UDIN : 22315366AVPCBT9511



SGMG CONSTRUCTION PRIVATE LIMITED  
COSMOS VALLEY B.S.F. ROAD  
SALUGARA SILIGURI-734008

**NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH 2022**

<b>PARTICULARS</b>	<b>AMOUNT IN (HUDED)</b>	
	<b>31.03.2022</b>	<b>31.03.2021</b>
<b>19 REVENURE FROM OPERATIONS</b>		
REVENURE FROM OPERATIONS	5,29,600.00	4,79,158.00
	<u>5,29,600.00</u>	<u>4,79,158.00</u>
<b>20 OTHER INCOME</b>		
DISCOUNT RECEIVED	0.00	7.67
INTEREST ON S.D. WBSEDCL	200.91	191.71
INTEREST ON UNSECURED LOAN	32,644.77	30,050.49
MAINTENANCE RECEIVED	22,977.68	19,135.29
INTEREST ON FD	372.19	473.51
GAIN ON SALE OF MOTOR CAR	440.24	-
ROUND/OFF	36.15	35.03
SUNDRY BALANCES W/OFF	3,580.41	9,536.03
	<u>60,252.35</u>	<u>59,429.73</u>
<b>21 COST OF SALES</b>		
Purchase & Direct Expenses	2,36,340.67	2,86,334.41
	<u>2,36,340.67</u>	<u>2,86,334.41</u>
<b>22 CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND STOCK IN TRADE</b>		
Stock-In-Trade (WIP)	1,54,497.18	3,91,013.52
TOTAL A	<u>1,54,497.18</u>	<u>3,91,013.52</u>
INVENTORIES (AT COMMENCEMENT)	3,91,013.52	5,44,314.51
TOTAL B	<u>3,91,013.52</u>	<u>5,44,314.51</u>
TOTAL CHANGES IN INVENTORIES	<u>2,36,516.33</u>	<u>1,53,301.00</u>
<b>23 EMPLOYEES BENEFIT EXPENSES</b>		
Staff Salary	30,771.49	13,812.95
Bonus	2,480.00	2,122.50
Employer Contribution to ESIC	496.61	520.00
Director's Remuneration	13,000.00	13,500.00
Staff Welfare	24.00	40.60
	<u>46,772.10</u>	<u>29,996.05</u>
<b>24 FINANCE COSTS</b>		
Interest on Car Loan	975.08	967.95
Interest on Loan	13,718.49	10,999.94
	<u>14,693.57</u>	<u>11,967.89</u>
<b>25 DEPRECIATION AND AMORTISATION EXPENSES</b>		
Depreciation	8,151.80	6,109.36
	<u>8,151.80</u>	<u>6,109.36</u>



<b>26 OTHER EXPENSES</b>		
MANUFACTURING EXPENSES	0.00	0.00
SELLING AND DISTRIBUTION EXPENSES	0.00	0.00
<b>ESTABLISHMENT EXPENSES</b>		
Advertisement Expenses	760.08	718.11
Audit Fees	150.00	150.00
Bank Charges	117.89	9.52
Computer Expenses	0.00	100.50
Car Insurance	0.00	413.87
Consultancy Fees	0.00	210.00
Cycle Purchases	0.00	184.82
GST Filing Fees	450.00	0.00
Discount Allowed	0.00	250.22
Anti Profeetering Discount to Customers on GST	17,025.92	21,725.86
Hotel & Other Charges	0.00	309.13
Fuel Expenses	0.00	568.00
Interest On TDS	132.55	34.17
Interest On GST	38.24	0.00
Land Survey Charges	0.00	0.00
Late Fee on Return Filing GST	352.00	403.19
Loan Processing Fees	180.56	0.00
Legal Charges	403.61	248.10
Licence renewal fees	15.00	15.00
Medicine Exp	0.00	55.19
Membership fees	110.00	400.00
Misc Expenses	1,008.25	406.18
Office Expenses	177.27	271.35
Postage & Stamp	4.95	12.02
Printing & Stationery	2.82	10.08
Professional Fees	502.00	650.00
Repair & Maintenance	0.00	1,617.34
ROC Fees	15.00	81.00
Sales Promotion	0.00	195.00
Service Charge	174.00	266.00
Telephone Expenses	107.95	233.33
Travelling Expenses	0.00	610.43
Website Charges	0.00	205.00
	<u>21,728.10</u>	<u>30,353.41</u>

**27 EARNING PER EQUITY SHARE OF FACE VALUE OF RS. 10/- EACH**

Net Profit After Tax as per statement of Profit & Loss attributable to Equity Share Holders	18,194.92	14,456.70
Weighted Average number of Equity Shares used as denominator for calculating EPS	5000.00	5,000.00
Basic and Diluted Earning per share	3.64	2.89
Face Value per Equity Share	10.00	10.00



NOTE NO. 9 : PROPERTY PLANT AND EQUIPMENT FOR THE YEAR ENDED AS ON 31ST MARCH 2022

PARTICULARS	RATE	GROSS BLOCK					DEPRECIATION			NET BLOCK	
		OPENING BALANCE	ADDITION 1ST HALF	ADDITION 2ND HALF	SOLD	CLOSING BALANCE	OPENING BALANCE	ADDITIONS	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE
1 Computer	0.00%	53,908.00	0.00	0.00	0.00	53,908.00	51,213.00	0.00	51,213.00	2,695.00	2,695.00
1 Computer	63.16%	68,517.24	23,390.00	0.00	0.00	91,907.24	47,196.00	21,520.00	68,716.00	21,321.24	23,191.24
2 Laptop	0.00%	63,000.00	0.00	0.00	0.00	63,000.00	59,850.00	0.00	59,850.00	3,150.00	3,150.00
2 Laptop new	63.16%	85,152.54	0.00	0.00	0.00	85,152.54	26,228.00	37,217.00	63,445.00	58,924.54	21,707.54
3 Mobile Phone	0.00%	54,050.00	0.00	0.00	0.00	54,050.00	51,347.00	0.00	51,347.00	2,703.00	2,703.00
3 Mobile Phone	45.07%	18,125.00	0.00	0.00	0.00	18,125.00	14,682.00	1,552.00	16,234.00	3,443.00	1,891.00
4 Motor Car	31.23%	12,77,833.00	76,232.00	0.00	2,80,000.00	0.00	11,18,089.00	0.00	0.00	1,59,744.00	0.00
5 Motor Car Sell	31.23%	17,61,998.00	0.00	0.00	0.00	17,61,998.00	7,65,332.00	3,11,259.00	10,76,591.00	9,96,666.00	6,85,407.00
6 Motor Car Cre	31.23%	0.00	0.00	19,47,899.00	0.00	19,47,899.00	0.00	2,91,665.00	2,91,665.00	0.00	16,56,234.00
Motor Car Kig	31.23%	0.00	0.00	11,28,623.94	0.00	11,28,623.94	0.00	1,38,091.00	1,38,091.00	0.00	9,90,532.94
5 Scooty	31.23%	74,323.06	0.00	0.00	0.00	74,323.06	54,887.00	6,070.00	60,957.00	19,436.06	13,366.06
6 Scooty	31.23%	72,602.00	0.00	0.00	0.00	72,602.00	47,608.00	7,806.00	55,414.00	24,994.00	17,188.00
TOTAL		35,29,508.84	99,622.00	30,76,522.94	2,80,000.00	53,51,588.78	22,36,432.00	8,15,180.00	19,33,523.00	12,93,076.84	34,18,065.78
Previous Year		34,44,356.30	0.00	85,152.54		35,29,508.84	16,25,496.00	6,10,936.00	22,36,432.00	18,18,860.30	12,93,076.84



DIRECTOR  
Sushil Kumar Mittal  
(DIN : 00544626)

DIRECTOR  
Anita Sushil Mittal  
(DIN : 01066718)

**SGMG CONSTRUCTION PRIVATE LIMITED**  
**COSMOS VALLEY B.S.F. ROAD**  
**SALUGARA SILIGURI-734008**

**WORKING NOTES BALANCE SHEET AS AT 31ST MARCH 2022**

<b>PARTICULARS</b>	<b>NOTES</b>	<b>31.03.2022</b>	<b>31.03.2021</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDERS FUNDS</b>			
SHARE CAPITAL	1	50,00,000.00	50,00,000.00
RESERVE & SURPLUS	2	30,15,595.68	12,63,131.68
SHARE APPLICATION (PENDING ALLOTMENT)		0.00	0.00
<b>2 NON-CURRENT LIABILITIES</b>			
LONG TERM BORROWINGS	3	5,72,50,386.20	5,25,70,580.20
DEFERRED TAX LIABILITY	4	0.00	0.00
<b>3 CURRENT LIABILITIES</b>			
SHORT TERM BORROWINGS	5	0.00	0.00
TRADE PAYABLES	6	1,53,57,681.11	2,19,94,470.14
OTHER CURRENT LIABILITIES	7	97,70,628.00	1,96,27,768.31
SHORT TERM PROVISIONS	8	7,45,486.00	3,04,092.00
TOTAL (1 TO 8)		<u>9,11,39,776.99</u>	<u>10,07,60,042.33</u>
<b>ASSETS</b>			
<b>4 NON-CURRENT ASSETS</b>			
<b>FIXED ASSETS</b>			
TANGIBLE ASSET	9	34,18,065.78	12,93,076.84
INTANGIBLE ASSET		0.00	0.00
NON-CURRENT INVESTMENT	10	1,77,50,000.00	0.00
LONG TERM LOANS & ADVANCES	11	5,19,31,653.40	5,90,50,061.40
OTHER NON CURRENT ASSETS	12	0.00	0.00
<b>5 CURRENT ASSETS</b>			
CURRENT INVESTMENTS	13	0.00	0.00
INVENTORIES	14	1,54,49,718.39	3,91,01,351.81
TRADE RECEIVABLES	15	4,42,327.00	10,04,102.66
CASH & CASH EQUIVALENTS	16	3,91,537.62	93,387.62
SHORT TERM LOANS & ADVANCES	17	12,88,615.26	2,18,062.00
OTHER CURRENT ASSETS	18	4,67,859.54	0.00
TOTAL (9 TO 18)		<u>9,11,39,776.99</u>	<u>10,07,60,042.33</u>





**SGMG CONSTRUCTION PRIVATE LIMITED**  
**COSMOS VALLEY B.S.F. ROAD**  
**SALUGARA SILIGURI-734008**

**WORKING NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH 2022**

**SHARE CAPITAL**

**AUTHORISED SHARE CAPITAL**

500,000 Shares of Rs. 10/- each

**ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL**

5,00,000 Shares of Rs.10/- each fully paid up

**DETAILS OF SHAREHOLDERS HOLDING :-**

Equity shares held by :-

Sushil Kumar Mittal

Anita Mittal

Babita Agarwal

Fortune Tracom Pvt. Ltd.

Gopal Prasad Verma

Kali Prasad Agarwal

Manju Agarwal

Narendra Bansal

Pramod Kumar Sinhal

Rita Bansal

Seema Agarwal

Soma Sarkar

**AMOUNT IN ₹**

**31.03.2022**

**31.03.2021**

50,00,000.00

50,00,000.00

50,00,000.00

50,00,000.00

	%	No. of Shares	%	No. of Shares
Sushil Kumar Mittal	48.98	2,44,910.00	48.98	2,44,910.00
Anita Mittal	1.00	5,000.00	1.00	5,000.00
Babita Agarwal	0.002	10.00	0.002	10.00
Fortune Tracom Pvt. Ltd.	50.000	2,50,000.00	50.00	2,50,000.00
Gopal Prasad Verma	0.002	10.00	0.002	10.00
Kali Prasad Agarwal	0.002	10.00	0.002	10.00
Manju Agarwal	0.002	10.00	0.002	10.00
Narendra Bansal	0.002	10.00	0.002	10.00
Pramod Kumar Sinhal	0.002	10.00	0.002	10.00
Rita Bansal	0.002	10.00	0.002	10.00
Seema Agarwal	0.002	10.00	0.002	10.00
Soma Sarkar	0.002	10.00	0.002	10.00
	<u>100.00</u>	<u>5,00,000.00</u>	<u>100.00</u>	<u>5,00,000.00</u>

**2 RESERVE AND SURPLUS**

a. Securities Premium Reserves

As per last Balance Sheet

Add : Credited On Share Issue

0.00

0.00

0.00

0.00

0.00

0.00

b. Profit & Loss A/C

As per last Balance Sheet

Add : Profit for the year

Add : MAT Credit AY 2017-18

Less : Interest on IT AY 21-22

12,63,131.68

(1,93,232.07)

18,19,492.00

14,45,669.75

-

10,694.00

67,028.00

0.00

30,15,595.68

12,63,131.68

30,15,595.68

12,63,131.68

**GRAND TOTAL**

**NON-CURRENT LIABILITIES**

**3 LONG TERM BORROWINGS**

**SECURED**

BANK OF BARODA- Car Loan

ICICI Bank - Car Loan

8,85,988.00

0.00

15,80,919.00

8,01,709.00

24,66,907.00

8,01,709.00





**UNSECURED**

ANITA MITTAL  
 FIDUS FINANCE PVT. LTD.  
 FORTUNE TRACOM PVT. LTD.  
 GANGADHAR MEMORIAL EDUCATIONAL SOCIETY  
 KHYATI MITTAL  
 KALI PRASAD AGARWAL  
 HARSH VARDHAN MITTAL  
 MAHESH BHANSALI  
 MANJU AGARWAL  
 MEHUL MITTAL  
 P. C. MUDHRA  
 RITU PERIWAL  
 SAVITRI DEVI AGARWAL  
 SEEMA AGARWAL  
 SURAJMULL PRABHUDAYAL  
 SUSHIL KUMAR MITTAL (HUF) (5600000-15987)  
 SUSHIL KUMAR MITTAL  
 SGMG DEVELOPERS PVT LTD.  
 TIRUPATI REALTOR PROPERTY MGNT PVT LTD  
 TIRUPATI PLAZA PVT. LTD.

25,44,220.00	0.00
16,38,834.00	15,28,763.00
67,83,315.00	1,48,12,418.00
4,00,000.00	4,00,000.00
16,83,150.00	11,47,307.00
4,43,888.00	4,43,888.00
15,50,000.00	0.00
0.00	5,51,000.00
78,649.00	73,367.00
38,94,609.20	4,89,609.20
6,50,000.00	6,50,000.00
0.00	1,00,000.00
6,38,936.00	5,96,009.00
79,677.00	74,326.00
24,00,000.00	24,00,000.00
60,38,063.00	55,84,013.00
7,82,966.00	1,29,74,000.00
76,57,812.00	0.00
24,28,160.00	0.00
1,50,91,200.00	99,44,171.00
<u>5,47,83,479.20</u>	<u>5,17,68,871.20</u>
<u>5,72,50,386.20</u>	<u>5,25,70,580.20</u>

Total

**4 DEFERRED TAX LIABILITY**

0.00	0.00
<u>0.00</u>	<u>0.00</u>

**CURRENT LIABILITIES**

**5 SHORT TERM BORROWINGS**

**SECURED**

(There is no short term Borrowings)

0.00	0.00
------	------



TRADE PAYABLES

AI Force Security Pvt. Ltd.	93,466.18	1,95,096.18
BANERJEE BROTHERS	0.00	15,074.00
BAZARI HARDWARE STORES	15,67,231.00	42,87,242.00
B. R. Trading Co.	11,380.00	64,473.00
CONFEDERATION OF INDIAN INDUSTRY	24,780.00	17,700.00
CONFEDERATION OF INDIAN INDUSTRY(HYD)	0.00	11,800.00
Creditor for Labour Supply	43,07,292.00	43,07,292.00
Durga Iron Stores	5,13,518.00	5,13,518.00
Galyan Builder Stores	0.00	4,640.00
Garg & Co.	4,832.00	0.00
Garg & Sons	8,196.00	0.00
Gaurav Enterprises	4,22,400.00	4,22,400.00
Glass Décor	3,59,962.00	0.00
Gunjan Electrical	1,39,343.00	2,48,744.00
Google India Pvt Ltd.	16,969.77	0.00
Hardware & Sanitary Stores	0.00	3,20,450.00
K. C. Enterprise	6,68,594.00	6,68,594.00
Kamakhya Enterprises	26,044.00	0.00
Kanchan Enterprise	5,51,298.00	0.00
Kone Elevator India Pvt Ltd.	1,25,832.00	2,45,737.00
Kundu Brothers	3,64,110.00	3,64,110.00
Laxmi Electricals	6,54,534.00	0.00
Mahal Furnishings	0.00	6,145.00
Mahabir Hardware Stores	6,514.00	10,623.00
Mahananda Udyog	11,94,224.00	16,94,224.00
Mehul Mittal	18,956.56	18,957.36
Rahul Hardware Stores	3,734.00	1,000.00
Pecon Computech Pvt Ltd	17,700.00	0.00
Premium Online Services	0.00	22,647.00
Radha Trading Co.	0.00	15,552.00
Richa Enterprises	0.00	20,40,072.00
R.S.ALUMINIUM	0.00	14,31,493.00
SAMADHAN	0.00	4,720.00
SGMG Automobiles	9,108.00	1,500.00
Shiv Iron Company	1,57,846.00	1,57,846.00
Shiv Shakti Enterprises	6,860.00	419.00
Shree Shyam Suppliers	3,020.60	59,965.60
Sikkim Ply & Interio	17,99,289.00	7,36,867.00
Siliguri Internet Cable & TV	0.00	1,180.00



Sinhal Traders	0.00	1,47,145.00
Sipra Biswas	1,79,498.00	1,79,498.00
S.M. Enterprises	0.00	2,688.00
Sri Ramkrishna Sales Agency	0.00	21,600.00
SRP Enterprises	5,41,539.00	12,08,427.00
Sunita Stone Gravels	2,25,551.00	9,75,551.00
Swaranbhumi Tradelink Pvt Ltd	1,20,764.00	
Tirumala Enterprises	0.00	4,800.00
Wishing Well	48,615.00	0.00
Winstar Buildcon	11,64,680.00	15,64,680.00
	<u>1,53,57,681.11</u>	<u>2,19,94,470.14</u>

**MICRO, SMALL AND MEDIUM ENTERPRISES**

The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under

Particulars	<u>31.03.2022</u>	<u>31.03.2021</u>
Principal amount due and remaining unpaid	0.00	0.00
Interest due on above and the unpaid interest	0.00	0.00
Interest paid	0.00	0.00
Payment made beyond the appointed day during the year	0.00	0.00
Interest due and payable for the period of delay	0.00	0.00
Interest accrued and remaining unpaid	0.00	0.00
Amount of further interest remaining due and payable in succeeding years.	0.00	0.00
<b>7 OTHER CURRENT LIABILITIES</b>		
<u>Application Money received and due for refund</u>		
Advance Flat Booking	86,38,320.00	1,85,20,094.00
Other Current Liabilities		
<u>Other Payables</u>		
TDS Payable	1,99,595.00	1,48,855.00
GST Payable	0.00	6,40,095.31
Anita Sushil Mittal (Dir. Rem.)	1,99,000.00	81,000.00
Audit Fee Payable	45,000.00	30,000.00
Salary Payable	6,44,000.00	1,49,900.00
Tirupati Plaza Pvt. Ltd. (ESIC A/c.)	44,713.00	57,824.00
	<u>97,70,628.00</u>	<u>1,96,27,768.31</u>
<b>8 SHORT TERM PROVISIONS</b>		
Provision For I.T	7,45,486.00	3,04,092.00
	<u>7,45,486.00</u>	<u>3,04,092.00</u>



**NON-CURRENT ASSETS****NON-CURRENT INVESTMENTS (LONG TERM INVESTMENTS)**

<b>Equity Investments</b>		
Equity shares - Unquoted, fully paid up	0.00	0.00
Equity shares of Associates cos. - Unquoted fully paid up		
	0.00	0.00
<b>Total Trade Investment - A</b>	<u>0.00</u>	<u>0.00</u>
<b>Other Investments</b>		
Investment in SGMG COMMERCIAL	1,15,00,000.00	0.00
Project COSMOS PRASHIL	62,50,000.00	0.00
<b>Total Other Investment - B</b>	<u>1,77,50,000.00</u>	<u>0.00</u>
<b>GRAND TOTAL</b>	<u>1,77,50,000.00</u>	<u>0.00</u>

**LONG TERM LOANS AND ADVANCES**

(Unsecured and Considered Good)		
Capital Advance	0.00	0.00
Deposits with related parties	0.00	0.00
<b>Loans and Advances to related parties:</b>		
<b>Security Deposits</b>	0.00	0.00
<b>Other Loans and Advances</b>		
ANITA MITTAL	0.00	2,00,000.00
HARSH VARDHAN MITTAL	0.00	9,50,000.00
Galaxy Light Emporium	0.00	0.00
Gangadhar Lease Finance Pvt Ltd	7,750.00	7,750.00
Gangadhar Wire Industries Pvt. Ltd.	81,56,328.00	60,76,328.00
Ganpati Healthcare Pvt. Ltd.	92,862.00	60,000.00
MHK School & Classes	5,25,000.00	7,25,000.00
Nirmadhav Vyapaar Pvt. Ltd.	2,88,64,346.88	2,60,37,746.88
Nirmadhav Vyapaar Pvt. Ltd.(Ele)	2,64,199.52	46,217.52
SGMG Automobiles	91,20,340.00	85,80,000.00
SGMG Developers Pvt. Ltd.	0.00	19,38,945.00
SGMG Multimedia Pvt. Ltd.	1,22,753.00	0.00
Shivrahi Apartment Pvt. Ltd.	47,78,074.00	46,78,074.00
SHYAMAL TARAFDER( BEHALF OF SGMG COMMERCIAL)	0.00	97,50,000.00
	<u>5,19,31,653.40</u>	<u>5,90,50,061.40</u>

**OTHER NON-CURRENT ASSETS**

Deferred Revenue Expenses Not W/off	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

**CURRENT-ASSETS****CURRENT INVESTMENTS**

Investment in Govt. Securities (Quoted)	0.00	0.00
Investment in Debenture and Bonds (Quoted)	0.00	0.00
Investment in Mutual Fund - Quoted fully paid up		
Investment in Units - Quoted	0.00	0.00
Investment in Commercial Paper - Quoted	0.00	0.00
Investment in Certificate of Deposite with Scheduled Banks - Quoted	0.00	0.00
<b>Total Current Investments</b>	<u>0.00</u>	<u>0.00</u>

**INVENTORIES**

Stock-In-Trade (WIP)	1,54,49,718.39	3,91,01,351.81
<b>Total Inventory</b>	<u>1,54,49,718.39</u>	<u>3,91,01,351.81</u>

**TRADE RECEIVABLES**

(Unsecured and considered good)	0.00	8,24,912.66
<b>Other receivables</b>		
Milan Chettri	0.00	1,00,000.00
SIX DAS & SONS	0.00	5,900.00
Dibankar Kar	0.00	5,250.00





Shree Goenka Vaastu	30,000.00	30,000.00
AMIT AGARWAL (NAMCHI) MAINTANCE	14,939.00	0.00
AMIT CHANDAK & SUMMIT CHANDAK MAINTANCE A/C	14,640.00	0.00
Arjun Sharma Maintance A/c	5,658.00	0.00
Arjun Lakhotia Maintance	14,530.00	0.00
Arjun DUTTA MAINTANCE	14,856.00	0.00
Arjun CHAURSIYA MAINTANCE A/C	5,658.00	0.00
Arjun LAMA 8 A 1 MAINTANCE A/C	2,928.00	0.00
Arjun WANG DORJI BHUTIA MAINTANCE	5,856.00	0.00
Arjun DOMA BHUTIA MAINTANCE	38,094.00	0.00
Arjun BHUTIA MAINT	8,784.00	0.00
Arjun ONGMU BHUTIA MAINTANCE	8,487.00	0.00
Arjun PALJOR MAINTANCE	8,487.00	0.00
Arjun Ji Bsf Maintance	8,484.00	0.00
Arjun MITTAL Main	11,316.00	0.00
Arjun ONGMU BHUTIA B2,3RD E MAIN	8,487.00	0.00
Arjun BHUTIA MAIN	8,370.00	0.00
Arjun Prasad Rai Maintance A/c	3,000.00	0.00
Arjun WANG DORJEE MAINTANCE	5,856.00	0.00
Arjun TSERINH LAMA MAINTANCE 5 F 2	2,829.00	0.00
Arjun Chuki Bhutia Maintance	8,832.00	0.00
Arjun MAINTANCE	5,700.00	0.00
Arjun Tshering Bhutia Apd MAIN	2,906.00	0.00
Arjun CHHETRI B12B	2,930.00	0.00
Arjun SARWAGI MAINTANCE	8,487.00	0.00
Arjun WASEQUE Main	2,829.00	0.00
Arjun Donga Maintance	8,487.00	0.00
Arjun Adhikari Maintance	15,068.00	0.00
Arjun AGARWAL MAINTANCE	14,145.00	0.00
Arjun Oraon MAINTANCE A/C	2,830.00	0.00
Arjun SILI / NAVEEN TAMANG MAINTANCE	5,658.00	0.00
Arjun ANAND MAINTANCE	11,726.00	0.00
Arjun CHH. MAINTANCE	2,829.00	0.00
Arjun PRADHAN MAINTANCE	11,000.00	0.00
Arjun DHURBA RAI MAINTANCE A/C	8,484.00	0.00
Arjun SAHA B1 5 E MAIN	8,718.00	0.00
Arjun WANGDI MAINTANCE A/C	8,487.00	0.00
Arjun DORJEE BHUTIA MAIN	4,500.00	0.00
Arjun Subha Maintance A/c	2,928.00	0.00
Arjun Rai Maintance	2,829.00	0.00
Arjun RINCHEN BHUTIA MAIN	5,856.00	0.00
Arjun MINDA MAINTANCE	16,746.00	0.00
Arjun Pradhan Main	11,316.00	0.00
Arjun LAMA MAINTANCE	2,928.00	0.00
Arjun NGUDUP IT7 MAINTANCE	6,000.00	0.00
Arjun DHONDUP BHUTIA NAGALAND MAINTANCE A/C	24,407.00	0.00
Arjun YANGCHEN B1 F B 3RD MAINTANCE	8,784.00	0.00
Arjun SHANKAR JAISWAL B 2- 1C MAIN	5,658.00	0.00
Travel Zone	0.00	0.00
<b>Total Receivables</b>	<b>4,42,327.00</b>	<b>10,04,102.66</b>





**FINANCE AND CASH EQUIVALENTS**

**FINANCE WITH BANKS:-**

ICICI Bank  
Sindh Bank  
Cash in Hand

**Total Cash & Cash Equivalents**

	30,127.57	30,295.57
	50,474.74	19,920.74
	11,019.56	11,019.56
	2,99,915.75	32,151.75
	<u>3,91,537.62</u>	<u>93,387.62</u>

**SHORT TERM LOANS AND ADVANCES**

Secured Int on Sec. with WBSEDCL  
Staff Advance  
Dda Electric Pvt Ltd  
Shakti Construction  
Shakti & Associates  
SMMG Multimedia Pvt. Ltd.  
Total

	31,409.26	15,336.00
	2,02,035.00	1,24,014.00
	499.00	0.00
	10,32,400.00	0.00
	22,272.00	21,292.00
	0.00	57,420.00
	<u>12,88,615.26</u>	<u>2,18,062.00</u>

**OTHER CURRENT ASSETS**

DS (AY 2022-23)  
DS (AY 2022-23)  
DS Receivable  
Total

	3,90,466.00	0.00
	17,780.00	0.00
	59,613.54	0.00
	<u>4,67,859.54</u>	<u>0.00</u>



SGMG CONSTRUCTION PRIVATE LIMITED  
COSMOS VALLEY B.S.F. ROAD  
SALUGARA SILIGURI-734008

WORKING NOTES STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED AS ON 31ST MARCH 2022

<u>PARTICULARS</u>		<u>AMOUNT IN `</u>	
<u>1 INCOME</u>	<u>NOTE</u>	<u>31.03.2022</u>	<u>31.03.2021</u>
REVENUE FROM OPERATION	19	5,29,60,000.00	4,79,15,800.00
OTHER INCOME	20	60,25,234.56	59,42,973.38
<b>TOTAL REVENUE A</b>		<u>5,89,85,234.56</u>	<u>5,38,58,773.38</u>
<u>2 EXPENDITURE</u>			
COST OF MATERIAL COMSUMED (COST OF SALES)	21	2,36,34,066.58	2,86,33,441.35
CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND STOCK IN TRADE	22	2,36,51,633.42	1,53,30,099.55
EMPLOYEES BENEFIT EXPENSES	23	46,77,210.00	29,99,605.00
FINANCE COSTS	24	14,69,357.00	11,96,789.00
DEPRECIATION & AMORTISATION EXPENSES	25	8,15,180.00	6,10,936.00
OTHER EXPESNES	26	21,72,809.56	30,35,340.73
<b>TOTAL EXEPNDITURE B</b>		<u>5,64,20,256.56</u>	<u>5,18,06,211.63</u>
<b>3 PROFIT BEFORE TAX (A-B)</b>		<u>25,64,978.00</u>	<u>20,52,561.75</u>
<u>4 TAX EXPENSES</u>			
CURRENT TAX		7,45,486.00	6,06,892.00
DEFERRED TAX		0.00	0.00
<b>5 PROFIT FOR THE YEAR</b>		<u>18,19,492.00</u>	<u>14,45,669.75</u>
<b>6 EARNING PER EQUITY SHARE OF FACE VALUE OF RS. 10/- EACH</b>	27	3.64	2.89



SGMG CONSTRUCTION PRIVATE LIMITED  
COSMOS VALLEY B.S.F. ROAD  
SALUGARA SILIGURI-734008

**WORKING NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH 2022**

<b>PARTICULARS</b>	<b>AMOUNT IN ₹</b>	
	<b>31.03.2022</b>	<b>31.03.2021</b>
<b>19 REVENUE FROM OPERATIONS</b>		
REVENUE FROM OPERATIONS	5,29,60,000.00	4,79,15,800.00
	<u>5,29,60,000.00</u>	<u>4,79,15,800.00</u>
<b>20 OTHER INCOME</b>		
DISCOUNT RECEIVED		767.00
INTEREST ON S.D. WBSEDCL	0.00	
INTEREST ON UNSECURED LOAN	20,091.26	19,171.00
MAINTENANCE RECEIVED	32,64,477.00	30,05,049.00
INTEREST ON FD	22,97,767.84	19,13,529.00
GAIN ON SALE OF MOTOR CAR	37,219.00	47,351.00
ROUND/OFF	44,024.00	0.00
SUNDRY BALANCES W/OFF	3,614.64	3,503.00
	<u>3,58,040.82</u>	<u>9,53,603.38</u>
	<u>60,25,234.56</u>	<u>59,42,973.38</u>
<b>21 COST OF SALES</b>		
Purchase & Direct Expenses	2,36,34,066.58	2,86,33,441.35
	<u>2,36,34,066.58</u>	<u>2,86,33,441.35</u>
<b>22 CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND STOCK IN TRADE</b>		
Stock-In-Trade (WIP)	1,54,49,718.39	3,91,01,351.81
<b>TOTAL A</b>	<u>1,54,49,718.39</u>	<u>3,91,01,351.81</u>
<b>INVENTORIES (AT COMMENCEMENT)</b>	<u>3,91,01,351.81</u>	<u>5,44,31,451.36</u>
<b>TOTAL B</b>	<u>3,91,01,351.81</u>	<u>5,44,31,451.36</u>
<b>TOTAL CHANGES IN INVENTORIES</b>	<u>2,36,51,633.42</u>	<u>1,53,30,099.55</u>
<b>23 EMPLOYEES BENEFIT EXPENSES</b>		
Staff Salary	30,77,149.00	13,81,295.00
Bonus	2,48,000.00	2,12,250.00
Employer Contribution to ESIC	49,661.00	52,000.00
Director's Remuneration	13,00,000.00	13,50,000.00
Staff Welfare	2,400.00	4,060.00
	<u>46,77,210.00</u>	<u>29,99,605.00</u>
<b>24 FINANCE COSTS</b>		
Interest on Car Loan	97,508.00	96,795.00
Interest on Loan	13,71,849.00	10,99,994.00
	<u>14,69,357.00</u>	<u>11,96,789.00</u>
<b>25 DEPRECIATION AND AMORTISATION EXPENSES</b>		
Depreciation	8,15,180.00	6,10,936.00
	<u>8,15,180.00</u>	<u>6,10,936.00</u>



**26 OTHER EXPENSES**

a	<b>MANUFACTURING EXPENSES</b>	0.00	0.00
b	<b>SELLING AND DISTRIBUTION EXPENSES</b>	0.00	0.00
c	<b>ESTABLISHMENT EXPENSES</b>		
	Advertisement Expenses	76,008.46	71,810.71
	Audit Fees	15,000.00	15,000.00
	Bank Charges	11,788.69	952.00
	Computer Expenses	0.00	10,050.00
	Car Insurance	0.00	41,387.00
	Consultancy Fees	0.00	21,000.00
	Cycle Purchases	0.00	18,482.14
	GST Filing Fees	45,000.00	0.00
	Discount Allowed	0.00	25,022.00
	Anti Profiteering Discount to Customers on GST	17,02,592.00	21,72,586.00
	Hotel & Other Charges	0.00	30,913.37
	Fuel Expenses	0.00	56,800.00
	Interest On TDS	13,255.00	3,417.00
	Interest On GST	3,824.00	0.00
	Land Survey Charges	0.00	0.00
	Late Fee on Return Filing GST	35,200.00	40,318.53
	Loan Processing Fees	18,056.00	0.00
	Legal Charges	40,361.00	24,810.00
	Licence renewal fees	1,500.00	1,500.00
	Medicine Exp	0.00	5,519.00
	Membership fees	11,000.00	40,000.00
	Misc Expenses	1,00,824.79	40,618.44
	Office Expenses	17,727.26	27,135.00
	Postage & Stamp	495.00	1,202.00
	Printing & Stationery	282.00	1,008.00
	Professional Fees	50,200.00	65,000.00
	Repair & Maintenance	0.00	1,61,733.92
	ROC Fees	1,500.00	8,100.00
	Sales Promotion	0.00	19,500.00
	Service Charge	17,400.00	26,600.00
	Telephone Expenses	10,795.36	23,332.70
	Travelling Expenses	0.00	61,042.92
	Website Charges	0.00	20,500.00
		<u>21,72,809.56</u>	<u>30,35,340.73</u>

**27 EARNING PER EQUITY SHARE OF FACE VALUE OF RS. 10/- EACH**

Net Profit After Tax as per statement of Profit & Loss attributable to Equity Share Holders	18,19,492.00	14,45,669.75
Weighted Average number of Equity Shares used as denominator for calculating EPS	500000.00	5,00,000.00
Basic and Diluted Earning per share	3.64	2.89
Face Value per Equity Share	10.00	10.00

