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G. S. HORA & ASSOCIATES
CHARTERED ACCOUNTANTS



5TH FLOOR, NILADRI SHIKHAR, HILL CART ROAD
SILIGURI - 734001

☎ 2431693/2431076 (O) ✉ info@gsha.in

MAINAK NIRMAN PVT. LTD.
BIDHAN ROAD :: SILIGURI

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31ST MARCH, 2022



FORM NO. 3CA
[See rule 6G(1)(a)]

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

1. We report that the statutory audit of
M / s. MAINAK NIRMAN PRIVATE LIMITED
173/221, BIDHAN ROAD, BIDHAN ROAD, SILIGURI
PAN AAECM2342J

was conducted by us G.S. HORA AND ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 28-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-Mar-2022
- (b) the audited Balance Sheet as at 31-Mar-2022; and
- (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. 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:

SN	Qualification Type	Observations/Qualifications
1	Others	(1) As regards expenditure covered under section 40A(3) and 40A(3A) read with rule 6DD: As per books of accounts, documents and submissions of the assessee, all payments in excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft except those required. However, verification of the same with bank statement is not possible since the bank statements do not indicate the nature of cheque/draft issued. (2) We have been informed by the assessee that information required under clause 44 has not been maintained by it in the absence of any disclosure requirement thereof under the Goods and Service Tax Statute. In view of above we are unable to verify and report the desired information as per clause 44.

For G.S.HORA & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 316030E)



(SARABJIT SINGH HORA)
PARTNER
Membership No: 303333

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	MAINAK NIRMAN PRIVATE LIMITED			
02	Address	173/221, BIDHAN ROAD, BIDHAN ROAD, SILIGURI			
03	Permanent Account Number (PAN)	AAECM2342J			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	WEST BENGAL		19AAECM2342J1ZF	
05	Status	Company			
06	Previous year	from 1-APR-2021 to 31-Mar-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	No			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
		NA				
	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	No				
	Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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)					
	Sector	Sub Sector			Code	
	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.	No				
	Business	Sector	Sub Sector	Code	Remarks if any:	
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
	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.)	173/221, BIDHAN ROAD, SILIGURI, BIDHAN ROAD, WEST BENGAL, 734001, INDIA			Bank Book, Journal, Purchases Register, Sales Register, Cash Book, Ledger (Computerized)	
	c) List of books of account and nature of relevant documents examined.	Bank Book, Journal, Purchases Register, Register, Cash Book, Ledger				



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	
	Section	Amount	Remarks if any:		
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.			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
	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			
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.) Remarks if any:
f)	Disclosure as per ICDS				
	ICDS	Disclosure		Remarks if any:	
14	a)	Method of valuation of closing stock employed in the previous year.		Finished Goods :- Cost or NRV Whichever is lower	
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -				
	a)	the items falling within the scope of section 28;		Nil	
		Description	Amount	Remarks if any:	
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil
		Description	Amount	Remarks if any:	
	c)	escalation claims accepted during the previous year;		Nil	
		Description	Amount	Remarks if any:	
	d)	any other item of income;		Nil	
		Description	Amount	Remarks if any:	
	e)	capital receipt, if any.		Nil	
		Description	Amount	Remarks if any:	

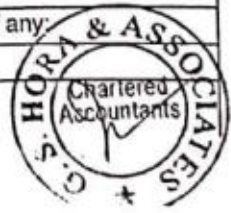


17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							Yes				
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Whether provisions of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
3757/2021	1578100	2941400		INDIA	c2 second floor	diamond block, siliguri	734001	siliguri	siliguri	Siliguri	WEST BENGAL	No
6297/2021	1759800	2166120		INDIA	A1 first floor	diamond block, siliguri	734001	siliguri	siliguri	siliguri	WEST BENGAL	No

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 :-	As Per Annexure "A"
a)	Description of asset/block of assets.	
b)	Rate of depreciation.	
c)	Actual cost or written down value, as the case may be.	
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
cc)	Adjusted written down value	
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
ii)	change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
e)	Depreciation allowable.	
f)	Written down value at the end of the year.	

19	Amounts admissible under sections			Remarks if any:
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961		

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



Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

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

1	expenditure of capital nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)															
A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii as payment to resident referred to in sub-clause (ia)															
A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	



B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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.										Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)										Nil						
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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; NA																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
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. If not, please furnish the details:										Yes						
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										



B	On the basis of the examination of books of account and other relevant documents/evidence, whether the 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 if not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);						Yes
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);						Nil
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);						Nil
g)	particulars of any liability of a contingent nature;						Nil
	Nature of Liability		Amount				Remarks if any:
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;						Nil
	Particulars		Amount				Remarks if any:
i)	amount inadmissible under the proviso to section 36(1)(iii).						Nil
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.						Nil
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Nirmal Kumar Gidra	Director		82158	Interest on Loan		
	Dilip Kumar Gattani	Director		6904	Interest on Loan		
	Nitesh Periwal	Director		25150	Interest on Loan		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.						Nil
	Section	Description	Amount				Remarks if any:
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						Nil
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
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;						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
	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);						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid on or before the aforesaid date.						Nil
	Nature of Liability		Amount	Remarks if any:		Section	
ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.						Yes (GST Input 423527)



27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA			
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:

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)(viiia), if yes, please furnish the details of the same.						No		
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:

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), if yes, please furnish the details of the same.						No
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

29	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	NA	
		Nature of Income	Amount	Remarks if any:

29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56	NA	
		Nature of Income	Amount	Remarks if any:

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No					
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	NA					
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:



30	B	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	NA
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Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:

30	C	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)	NA
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Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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
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Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	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.
Kolkata Colonizers Pvt Ltd	Siliguri		1000000	No	1020910	RTGS	
Nirmal Kumar Gidra	Siliguri		3500000	No	3582158	RTGS	
Nitu Kaur Hora	Siliguri		1500000	No	1525150	RTGS	
Priority Merchants Pvt Ltd	Siliguri		300000	No	305859	RTGS	

b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	Nil
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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft



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				Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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				Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		
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:							
	Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
	Shakti Realtors Pvt Ltd	Siliguri		1256186	1256186	RTGS		
	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				Nil		



Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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

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

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

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

Nil

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

No

c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

No

d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

No



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, if yes, please furnish the details of speculation loss if any incurred during the previous year. No

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

Section	Amount	Remarks if any:

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
CALM10400F	194C	Payments to contractors	3904040	3904040	3904040	39040	0	0	0
CALM10400F	194J	Fees for professional or technical services	1564000	1564000	1564000	15640	0	0	0
CALM10400F	194A	Interest other than Interest on securities	598340	598340	598340	59834	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details NA

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
CALM10400F	26Q	31-Oct-2021	14-Oct-2022	Yes	
CALM10400F	26Q	31-May-2022	28-Apr-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: NA

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
CALM10400F	50	50	10-Nov-2021

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :											
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if		
NA											
B Finished products :											



Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									
C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2					NA		
		Amount Received(in Rs)	Date of receipt		Remarks if any:				
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					No		
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No		
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No		
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
Particulars		Previous Year		%	Preceding previous Year		%		
Total turnover of the assessee		15797900			0				
Gross profit/turnover		4233030	15797900	26.79	0	0	0		
Net profit/turnover		2606738	15797900	16.50	0	0	0		
Stock-in-trade/turnover		40737526	15797900	257.87	0	0	0		
Material consumed/finished goods produced		0	0	0	0	0	0		
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 along with details of relevant proceedings.						Nil		
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks	
42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA		
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transac tions which are required to be reported	if not, please furnish the list of details/transac tion which are not reported	Remarks if any:		



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				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
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)				NA	

For G.S.HORA & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 315030E)



(SARABJIT SINGH HORA)
PARTNER
Membership No: 303333

Place :Siliguri
Date : 28/09/2022
UDIN : 22303333AWFODK1154

MAINAK NIRMAN PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
Plant and Machinery	15%	9,023	0	0	9,023	0	0	0	0	0	1,353	7,670
Total		9,023	0	0	9,023	0	0	0	0	0	1,353	7,670



MAINAK NIRMAN PRIVATE LIMITED

173/221, BIDHAN MARKET, P.O. SILIGURI, DIST. - DARJEELING (WB)
CIN: U70101WB2004PTC100052, PHONE NO. 0353 230951

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the Annual Report of the Company, together with the financial statements, for the year ended March 31, 2022.

1 FINANCIAL RESULTS

The Company's financial performance for the year under review alongwith previous years figures are given hereunder :

Particulars	2021-22 ₹('00)	2020-21 ₹('00)
Profit/(Loss) before tax	26,067.38	2,869.93
Less: Income Tax	6,362.21	2,025.70
	19,705.17	844.23
Less: Deferred Tax Liability/(Asset)	748.72	(331.46)
	18,956.45	1,175.69
Add: Balance in Statement of Profit and Loss	56,217.68	55,041.98
Profit/(Loss) available for appropriation	75,174.12	56,217.68
Less: Appropriations :		
Proposed dividend	-	-
Transfer to General Reserve	-	-
Closing Balance	75,174.12	56,217.68
Earnings per share (Face value ₹ 10/-)		
Basic (₹)	0.1160	0.0072
Diluted (₹)	0.1160	0.0072

2 RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

The Company is engaged in the business of Real Estate. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

The highlights of the Company's performance are as under:

- Revenue from operations Increased to Rs157,979 from Rs30,000
- PBDIT Increased to Rs32,097.96 from Rs 7,406.19
- Profit before Tax Increased from Rs2,869.93 to Rs. 26,067.38
- Net Profit Increased to Rs18,956.45 from Rs. 1,175.69
- Earnings per share have increased to Rs0.12 from Rs.0.01

3 DIVIDEND

In view of future growth and prospective, your director do not propose any dividend for the financial year.

4 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no dividend declared during preceeding year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

5 TRANSFER TO RESERVES

No amount was transferred to the reserves during the financial year ended 31st March, 2022.

6 SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

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

7 MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN MARCH 31, 2022 AND DATE OF THE REPORT

There were no material changes and commitments affecting the financial position of the Company between the end of financial year (March 31, 2022) and the date of the Report

MAINAK NIRMAN PRIVATE LIMITED

173/221, BIDHAN MARKET, P.O. SILIGURI, DIST. - DARJEELING (W.B.)
LIN 470101WB2001PTC100052, PHONE NO. 0353-2440951

8 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134 (3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. There was no foreign exchange earning or outgo during the year under review.

9 RISK MANAGEMENT

Your Company has a Risk Management policy. The Board of Directors oversees the Risk Management process including risk identification, impact assessment, effective implementation of the mitigation plans and risk reporting.

10 INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

11 CORPORATE SOCIAL RESPONSIBILITY (CSR)

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

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

There was 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.

13 CONTRACTS AND ARRANGEMENTS 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.

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

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

15 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.

16 EXTRACT OF ANNUAL RETURN

An extract of Annual Return in Form MGT-9 as on March 31, 2022 is attached as Annexure-A to this Report.

17 MEETINGS OF THE BOARD

The Company had 8(eight) Board meetings during the financial year under review.

MAINAK NIRMAN PRIVATE LIMITED

178, 221, BIDHAN MARKET, P.O. SILIGURI, DIST. - DARJEELING (W.B.)

CIN: U70101WB2001PTC100052. PHONE NO. 0353 2140951

18 DIRECTORS RESPONSIBILITY STATEMENT

Your Directors state that:

- in the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit of the Company for the year ended on that date;
- the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the Directors have prepared the annual accounts on a 'going concern' basis;
- the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

19 DIRECTORS AND KEY MANAGERIAL PERSONNEL

There has been no change in the constitution of Board during the year under review.

20 DECLARATION OF INDEPENDENT DIRECTORS

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

21 DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2021-22. However, there are loan from Directors taken during the year under reporting as per details below :

Name	Relation	Amount outstanding as on 31.03.2022
Nitesh Periwal	Director	2,137.17
Dilip Kumar Gattani	Director	879.04
Total		3,016.21

22 STATUTORY AUDITORS

M/s.G.S.Hora & Associates, Chartered Accountants, were appointed as Statutory Auditors for a period of five years in the Annual General Meeting held on September 25, 2019. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

23 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.

24 PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of the employees drawing remuneration in excess of the limits set out in the said rules are not provided as none of the employees were in receipt of remuneration in excess of the said limits.

MAINAK NIRMAN PRIVATE LIMITED

173/221, BIDHAN MARKET, P.O. SILIGURI, DIST. - DARJEELING (W.B.)

CIN: U70101WB2004PTC100052 PHONE NO: 0353 2430951

25 GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- a Details relating to deposits covered under Chapter V of the Act.
- b Issue of equity shares with differential rights as to dividend, voting or otherwise.
- c Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- d Buy back of any of its securities.
- e Issue of Sweat Equity Shares.
- f Issue of Bonus Shares.
- g No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
- h No cases were filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- i Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year.
- j Details of difference between the amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

26 ACKNOWLEDGEMENT

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

MAINAK NIRMAN PVT. LTD. MAINAK NIRMAN PVT. LTD.
FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Nirmal Kumar Gidra
Director

Nirmal Kumar Gidra
(DIN:02461002)

Nitesh Periwal
Director

Nitesh Periwal
(DIN:00376120)

Date: 29/08/2022

Place: Bidhan Market, Siliguri

ANNEXURE A TO DIRECTORS' REPORT

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2022
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U70101WB2004PTC100052
ii	Registration Date	5th October, 2004
iii	Name of the Company	Mainak Nirman Private Limited
iv	Category/Sub-category of the Company	Company limited by shares/ Indian Non-Government Company
v	Address of the Registered office & contact details	173/ 221 Bidhan Market, Siliguri- 734001 West Bengal
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

SL No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	Business of Real Estate	41001	100%

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

SI No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
NIL					

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar
Director

MAINAK NIRMAN PVT. LTD.

[Signature]
Director

IV. SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters.									
(1) Indian									
a) Individual/HUF	-	26,310	26,310	16.10%	-	26,310	26,310	16.10%	-
b) Central Govt. or State Govt.:-	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL:(A) (1)	-	26,310	26,310	16.10%	-	26,310	26,310	16.10%	-
(2) Foreign									
a) NRI- Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter	-	26,310	26,310	16.10%	-	26,310	26,310	16.10%	-
(A)= (A)(1)+(A)(2)									

MAINAK NIRMAN PVT. LTD.

Himal Kumar Ficker
Director

MAINAK NIRMAN PVT. LTD.

Himal Kumar Ficker
Director

B: PUBLIC SHAREHOLDING		NOT APPLICABLE					
(1) Institutions:							
a) Mutual Funds	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-
c) Central govt	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-
g) FII/FS	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-
SUB TOTAL (B)(1):	-	26,310	26,310	26,310	26,310	16.10%	16.10%
(2) Non Institutions							
a) Bodies corporates:							
i) Indian	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakhs	-	-	-	-	-	-	-
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-
c) Others (HUF)	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1)+(B)(2)	-	26,310	26,310	26,310	26,310	16.10%	16.10%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	26,310	26,310	26,310	26,310	16.10%	16.10%

MATAK NIRMAL PVT. LTD.

(Signature)

MATAK NIRMAL PVT. LTD.

Nirmal Kumar Fider Director

Sl. No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		NO of shares	% of total shares of the company	% of shares pledged encumbered to total shares	NO of shares	% of total shares of the company	% of shares pledged encumbered to total shares	
1	Naresh Perwal	6,000	3.67%	-	6,000	3.67%	-	
2	Nitesh Perwal	9,000	5.51%	-	9,000	5.51%	-	
3	Dilip Kumar Gaitani	100	0.06%	-	100	0.06%	-	
4	Nirmal Kumar Gidra	10	0.01%	-	10	0.01%	-	
5	Aruna Gidra	11,200	6.85%	-	11,200	6.85%	-	
	Total	26,310	16.10%	-	26,310	16.10%	-	

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

Sl. No.	Share holding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company
		26,310	16.10%
	At the beginning of the year	26,310	16.10%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)		
	At the end of the year	26,310	16.10%

NO CHANGE DURING THE YEAR

Sl. No	Name	Shareholding		Date	Reason	Cumulative Shareholding during the year	
		No of shares at the beginning/ end of the year	% of total shares of the Company			No of Shares	% of Total Shares of the Company
1	Naresh Perwal	6,000	3.67%	1-Apr	Nil Movement During The Year	6,000	3.67%
		6,000	3.67%	31-Mar			
2	Nitesh Perwal	9,000	5.51%	1-Apr	Nil Movement During The Year	8,980	3.67%
		9,000	5.51%	31-Mar			
3	Dilip Kumar Gaitani	100	0.06%	1-Apr	Nil Movement During The Year	100	0.06%
		100	0.06%	31-Mar			
4	Nirmal Kumar Gidra	10	0.01%	1-Apr	Nil Movement During The Year	10	0.01%
		10	0.01%	31-Mar			
5	Aruna Gidra	11,200	6.85%	1-Apr	Nil Movement During The Year	11,200	6.85%
		11,200	6.85%	31-Mar			

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Gidra
Director

MAINAK NIRMAN PVT. LTD.

Director

Sl. No	For Each of the Top 10 Shareholders	Shareholding		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No of shares	% of total shares of the company
	At the beginning of the year	101,210	61.93%	101,210	61.93%
	Date wise increase/decrease in Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)		*		
	At the end of the year (or on the date of separation, if separated during the year)	101,210	61.93%	101,210	61.93%

Sl. No	Name	Shareholding		Date	Increase/Decrease in shareholding	Reason	Cumulative Shareholding during the year	
		No of shares at the beginning / end of the year	% of total shares of the Company				No of Shares	% of Total Shares of the Company
1	Nirmal Kumar Gidra & Sons	17,500	10.71%	1-Apr	-	Nil Movement during the year	17,500	10.71%
2	Dulali Chandra Roy	10,360	6.34%	1-Apr	-	Nil Movement during the year	10,360	6.34%
3	Sweety Roy	10,360	6.34%	1-Apr	-	Nil Movement during the year	10,360	6.34%
4	Zafir Ul Haque	10,360	6.34%	1-Apr	-	Nil Movement during the year	10,360	6.34%
5	Anita Agarwal	8,020	4.91%	1-Apr	-	Nil Movement during the year	8,020	4.91%
6	Rajkumar Agarwal & Sons	7,020	4.30%	1-Apr	-	Nil Movement during the year	7,020	4.30%
7	Subhash Chandra Agarwal	7,020	4.30%	1-Apr	-	Nil Movement during the year	7,020	4.30%
8	Omprakash Nirmal Kumar HUF	6,810	4.17%	1-Apr	-	Nil Movement during the year	6,810	4.17%
9	Aandhal Gidra	6,420	3.93%	1-Apr	-	Nil Movement during the year	6,420	3.93%
10	Santosh Kumar Agarwal & Sons	6,020	3.68%	1-Apr	-	Nil Movement during the year	6,020	3.68%
11	Sushila Devi Somani	6,000	3.67%	1-Apr	-	Nil Movement during the year	6,000	3.67%
12	Mahabir Prasad Agarwal	5,320	3.26%	1-Apr	-	Nil Movement during the year	5,320	3.26%

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Gidra
Director

MAINAK NIRMAN PVT. LTD.

Director

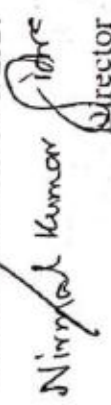
	year			
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year	26,310	16.10%	26,310	16.10%
Date-wise increase/decrease in Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)	NO CHANGE DURING THE YEAR			
At the end of the year	26,310	16.10%	26,310	16.10%

MAINAK NIRMAN PVT. LTD.



Director

MAINAK NIRMAN PVT. LTD.



Director

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits ('00)	Unsecured Loans ('00)	Deposits ('00)	Total Indebtedness ('00)
Indebtedness at the beginning of the financial year				
(i) Principal Amount	-	60,600.90	-	60,600.90
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	60,600.90	-	60,600.90
Change in Indebtedness during the financial year				
Additions	-	68,385.05	-	68,385.05
Reduction	-	12,561.86	-	12,561.86
Net Change	-	55,823.19	-	55,823.19
Indebtedness at the end of the financial year				
(i) Principal Amount	-	116,424.09	-	116,424.09
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	116,424.09	-	116,424.09

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount
1	Gross salary	NOT APPLICABLE	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.		
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961		
2	Stock option		
3	Sweat Equity		
4	Commission as % of profit		
	others (specify)		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Jindal
Director

MAINAK NIRMAN PVT. LTD.

[Signature]
Director

B. Remuneration to other directors:

Sl No	Particulars of Remuneration	Name of the Directors			Total Amount
1	Independent Directors				
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify				
	Total (1)				
2	Other Non Executive Directors				
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify				
	Total (2)				
	Total (B)=(1+2)				
	Total Managerial Remuneration				
	Overall Ceiling as per the Act.				

C. Remuneration to Key Managerial Personnel other than MD/MANAGER/WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel				Total
		CEO	Company Secretary	CFO	Total	
1	Gross Salary					
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.					
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	as % of profit					
5	others, specify					
	Others, please specify					
	Total					

MAINAK NIRMAN PVT. LTD.

Normal Kumar Jindra
Director

MAINAK NIRMAN PVT. LTD.

[Signature]
Director

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees Imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty			<u>NIL</u>		
Punishment					
Compounding					
B. DIRECTORS					
Penalty			<u>NIL</u>		
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty			<u>NIL</u>		
Punishment					
Compounding					

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Jais
Director

MAINAK NIRMAN PVT. LTD.

[Signature]
Director

INDEPENDENT AUDITOR'S REPORT

To the Members of MAINAK NIRMAN PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of Mainak Nirman Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Information Other than the Financial Statements and Auditor's Report Thereon

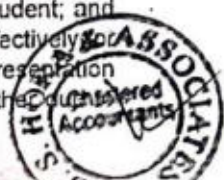
The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report but does not include the financial statements and auditor's report thereon.

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

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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) 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 implementation and maintenance of 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 at the end of the reporting period, to ensure 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 by 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.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

The Report does not include a statement on the matters specified in paragraphs 3 and 4 of Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.

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 standalone 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 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls, such report is not applicable to the Company.
- 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:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entity, including foreign entities ('the 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 (the Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

S. Hora & Associates

Chartered Accountants

5TH FLOOR, NILADRI SHIKHAR,
HILL CART ROAD, SILIGURI-734001
PH. : 2431693, 2431076 (O)
E-MAIL : cagsha@gmail.com

iv. (b) The management has represented that, to the best of its knowledge and belief, as disclosed in notes to accounts, no funds have been received by the Company from any person or entity, including foreign entities ('the 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

iv(c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

v. 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.

For G.S.HORA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIRM'S REGISTRATION NO.316030E)



(SARABJIT SINGH HORA : F.C.A)
(PARTNER)
(MEMBERSHIP NO. 303333)

Udin : 2130333AAAAGB8688
Place : Hill Cart Road, Siliguri
Date: 28/09/2022

MAINAK NIRMAN PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

Particulars		Note No.	As at 31st March, 2022 ₹('00)	As at 31st March, 2021 ₹('00)
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2.1	16,342.00	16,342.00
	(b) Reserves and surplus	2.2	184,119.12	165,162.68
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		200,461.12	181,504.68
3	Non-current liabilities			
	(a) Long-term borrowings	2.3	116,424.09	60,600.90
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
			116,424.09	60,600.90
4	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables	2.4	-	-
	i) total outstanding dues of micro enterprises and small enterprises; and		-	-
	ii) total outstanding dues of creditors other than micro enterprise and small enterprises.		27,434.12	13,700.42
	(c) Other current liabilities	2.5	75,361.17	89,370.62
	(d) Short-term provisions	2.6	6,770.52	676.62
			109,565.81	103,747.66
	TOTAL		426,451.02	345,853.24
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets	2.7	36.93	40.70
	(i) Property Plant & Equipment		-	-
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments	2.8	10.34	759.06
	(c) Deferred tax assets (net)	2.9	-	4,307.27
	(d) Long-term loans and advances	2.10	125.73	42.00
	(e) Other non-current assets		173.00	5,149.03
2	Current assets			
	(a) Current investment	2.11	407,375.26	314,460.77
	(b) Inventories	2.12	1,440.20	94.40
	(c) Trade receivables	2.13	9,962.56	6,745.04
	(d) Cash and cash equivalents	2.14	7,500.00	19,404.00
	(e) Short-term loans and advances		-	-
	(f) Other current assets		-	-
			426,278.02	340,704.21
	TOTAL		426,451.02	345,853.24

See accompanying notes forming part of the financial statements

In terms of our report attached.
For G.S.HORA & ASSOCIATES
CHARTERED ACCOUNTANTS

(SARABJIT SINGH HORA : F.C.A.)
PARTNER

Place: Hill Cart Road, Siliguri
Date: 28/09/2022



MAINAK NIRMAN PVT. LTD.

Nirmal Kumar
Director
Nirmal Kumar Gidra
(DIN:02461002)

For and on behalf of the Board of Directors
MAINAK NIRMAN PVT. LTD.

Nirfash Perwal
Director
(DIN:00376120)

MAINAK NIRMAN PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2022	31st March, 2021
		₹('00)	₹('00)
I. Revenue from operations (gross)			
Less : Excise duty	2.21	157,979.00	30,000.00
Revenue from operations (net)		-	-
II. Other Income		157,979.00	30,000.00
III. Total Income (I+II)	2.22	640.00	2,245.33
		158,619.00	32,245.33
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of stock-in-trade		-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.23	(92,914.49)	(41,195.13)
Employee benefits expenses	2.24	3,209.00	524.00
Finance Cost	2.25	6,026.82	4,514.02
Depreciation and amortisation expense	2.7	3.77	22,240.3
Other expenses	2.26	216,226.52	65,510.27
Total		132,551.62	29,375.40
V. Earnings before exceptional and extraordinary items and tax(III - IV)	2.27	26,067.38	2,869.93
VI. Exceptional items		-	-
VII. Profit / (Loss) before extraordinary items and tax (V - VI)	2.28	26,067.38	2,869.93
VIII. Extraordinary items		-	-
IX. Profit / (Loss) before tax (VII - VIII)		26,067.38	2,869.93
X. Tax expense:			
(1) Current tax	2.29	6,362.21	2,025.70
(2) Deferred tax	2.30	748.72	-331.46
		7,110.93	1,694.24
XI. Profit / (Loss) for the period from continuing operations (IX - X)		18,956.45	1,175.69
XII. Profit / (Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV. Profit / (Loss) for the period (XI ± XIV)		18,956.45	1,175.69
XVI. Earnings per share (of ₹ 10/- each):			
(i) Basic	2.32	0.1160	0.0072
(ii) Diluted		0.1160	0.0072
See accompanying notes forming part of the financial statements			-

In terms of our report attached.
For G.S.HORA & ASSOCIATES
CHARTERED ACCOUNTANTS

SARABJIT SINGH HORA : F.C.A.
PARTNER

Place : Hill Cart Road, Siliguri
Date : 28/09/2022



MAINAK NIRMAN PRIVATE LIMITED For and on behalf of the Board of Directors

Nirmal Kumar Gidra
Director

Director
Nirmal Kumar Gidra
(DIN:02461002)

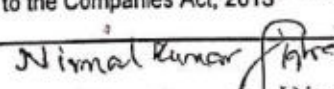
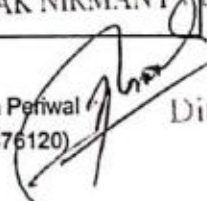
MAINAK NIRMAN PRIVATE LIMITED

Nitesh Perwal
Director
Nitesh Perwal
(DIN:00376120)

MAINAK NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

Note	Particulars
Corporate Information	
Mainak Nirman Private Limited is a private limited company domiciled in India and incorporated under the Companies Act, 1956 formed with the main objective of carrying on business Real Estate.	
1	<p>Significant accounting policies The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.</p>
1.1	<p>Basis of accounting and preparation of financial statements The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
1.2	<p>Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
1.3	<p>Inventories Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.</p>
1.4	<p>Cash and cash equivalents (for purposes of Cash Flow Statement) Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>
1.5	<p>Cash flow statement Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.</p>
1.6	<p>Depreciation and amortisation Depreciation/amortisation has been provided on the written-down value method as per the estimated useful lives prescribed in Schedule II to the Companies Act, 2013</p>


 Nimal Kumar Sidra Director (DIN:02461002)
 
 Nitesh Puriwal Director (DIN:00376120)



1.7 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Income from services

Revenue from services is recognised in accordance with the specific terms of contract on performance.

1.8 Other Income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

1.9 Property, Plant & Equipments

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

1.10 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

1.11 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

1.12 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

1.13 GST Input credit

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilising the credits.



Nirmal Kumar
Nirmal Kumar Gidra

(DIN:02461002)

Nitesh Periwal

Director (DIN:00376120)

Director

MAINAK NIRMAN PVT. LTD. MAINAK NIRMAN PVT. LTD.

Note 2.1 Share capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	₹('00)	Number of shares	₹('00)
(a) Authorised Equity shares of Rs 10.00 each	180000	18000	180000	18000
(b) Issued Equity shares of Rs.10.00 each	163420	16342	163420	16342
(c) Subscribed and fully paid up Equity shares of Rs 10.00 each	163420	16342	163420	16342
Total	163420	16,342.00	163420	16,342.00

The Company has one class of shares referred to as equity shares having a par value of Rs 10/- . Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

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

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	₹('00)	Number of shares	₹('00)
Number of shares at the beginning	163,420	163,42	163,420	16342
Add: Fresh shares issued during the year	-	-	-	-
Number of shares at the end	163,420	163,42	163,420	16,342.00

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

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Nitesh Periwal	9,000	5.51%	9,000	5.51%
Sweety Roy	10,360	6.34%	10,360	6.34%
Dulal Chandra Roy	10,360	6.34%	10,360	6.34%
Zafir Ul Haque	10,360	6.34%	10,360	6.34%
Aruna Gidra	11,200	6.85%	11,200	6.85%
Nirmal Kumar Gidra & Sons	17,500	10.71%	17,500	10.71%

Details of Shareholding of Promoters at the end of the year.

Shares held by promoters at the end of the year (2022)

No. of Shares	% of total shares	% Change during the year 2021-22
Naresh Periwal	6,000	3.67%
Nitesh Periwal	9,000	5.51%
Aruna Gidra	11,200	6.85%
Total	26,200	16.03%

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Gidra

Nirmal Kumar Gidra Director
(DIN:02461002)



MAINAK NIRMAN PVT. LTD.

Nitesh Periwal Director
(DIN:00476120)

	₹('00)	₹('00)
(a) Securities premium account		
Opening balance	108,945.00	108,945
Add: Premium on shares issued during the year	108,945.00	
Closing balance		108,945.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	56,217.68	55,041.98
Add: Net profit after tax transferred from Statement of Profit and Loss	18,956.45	11,75.69
Closing balance	75,174.12	56,217.68
Total	184,119.12	165,162.68

Note 2.3 Long-term borrowings

Particulars	Current		Non-current	
	As at 31st March, 2022 ₹('00)	As at 31st March, 2021 ₹('00)	As at 31st March, 2022 ₹('00)	As at 31st March, 2021 ₹('00)
From other parties				
Unsecured	-	-	116,424.09	60,600.90
Total	-	-	116,424.09	60,600.90

Details of terms of repayment and security provided in respect of the long-term borrowings:

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Secured ₹('00)	Unsecured ₹('00)	Secured ₹('00)	Unsecured ₹('00)
Other loans and advances:				
i) From Related Party:				
a) From Directors				
Nitesh Periwat	-	2137.17	-	1993.63
Nirmal Kumar Gidra	-	35821.58	-	0
Nitu Kaur Hora	-	15251.50	-	0
Dilip Kumar Gattani	-	879.04	-	820
ii) From Corporates				
Shakti Realtors Pvt Ltd.	-	0	-	12015.70
Amber Vyapaar (P) Ltd.	-	15363.21	-	14331.36
Kolkata Colonizers (P) Ltd	-	10209.10	-	0
Priority Merchants (P) Ltd	-	3058.59	-	0
Enarzier Commerce (P) Ltd.	-	18395.80	-	17160.26
Padmawati Vincom Pvt Ltd	-	15308.1	-	14279.95
Total - Other loans and advances	-	116,424.09	-	60,600.90

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Gidra
Nirmal Kumar Gidra, Director
(DIN:02461002)

Nitesh Periwat
Nitesh Periwat, Director
(DIN:00376970)



Particulars	As at 31st March, 2022		As at 31st March, 2021	
	₹('00)	₹('00)	₹('00)	₹('00)
Trade payables				
(i) total outstanding dues of MSME; and	27,434.12	27,434.12	13,700.42	13,700.42
(ii) total outstanding dues of creditors other than MSME.				
Total				

Disclosures Requirement under Section 22 of Micro, Small And Medium Enterprises Development Act 2006

- Particulars:
- (i) Principal Amount remaining unpaid to any supplier as at the end of the year
 - (ii) Interest due thereon remaining unpaid to any supplier as at the end of accounting year.
 - (iii) The amount of interest paid along with the amount of the payment made to the supplier beyond the appointed day.
 - (iv) The amount of interest due and payable for the year.
 - (v) The amount of the interest accrued and remain unpaid at the end of the accounting year.
 - (vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.

Particulars	Outstanding for following periods from due date of payment			Total ₹('00)
	Less than 1 Year	1-2 Years	2-3 Years	
Trade Payables (Current Year)				
(i) MSME				
(ii) Others	27434.12			27,434.12
(iii) Disputed Dues-MSME				
(iv) Disputed Dues-Others				
Trade payables (Previous Year)				
(i) MSME				
(ii) Others	13700.42			13,700.42
(iii) Disputed Dues-MSME				
(iv) Disputed Dues-Others				

Note 2.5 Other current liabilities

Particulars	As at 31st March, 2022	As at 31st March, 2021
	₹('00)	₹('00)
(a) Current maturities of long-term debt (see note no. 2.3)		
(a) Other Payables:-		
(i) TDS Payable	537.66	455.64
(ii) Advances from customers	74598.33	88906.13
(iii) G.S Hora & Associates	51.3	8.85
(iv) Duties & Taxes	141.38	0
(v) Others	32.5	0
Total	75,361.17	89,370.62

Note 2.6 Short Term Provisions

Particulars	As at 31st March, 2022	As at 31st March, 2021
	₹('00)	₹('00)
(a) Provision - Others:		
(i) Provision for tax	6770.52	676.62
Total	6,770.52	676.62

Particulars

As at 31st March, 2022

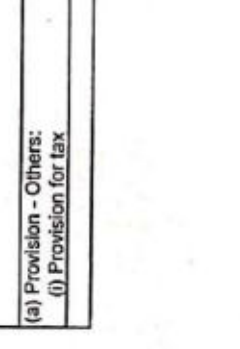
As at 31st March, 2021

₹('00)

₹('00)

MAINFOLDIRMAN PVT LTD.

Nimal Kumar Sider
Nimal Kumar Sidra DIRECTOR
(DIN:02461002)



Nitesh Bhatnagar
(DIN:0035120)

MAINAK NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

Note 2.7 Property, Plant and Equipment & Intangible Assets

Particulars	Gross block		Accumulated depreciation and impairment			Net block	
	Balance as at 1st April, 2021 ₹('00)	Balance as at 31st March, 2022 ₹('00)	Balance as at 1st April, 2021 ₹('00)	Depreciation / amortisation expense for the year ₹('00)	Balance as at 31st March, 2022 ₹('00)	Balance as at 31st March, 2022 ₹('00)	Balance as at 31st March, 2021 ₹('00)
A. Property Plant & Equipment							
(a) Mixer Machine	600.00	600.00	560.98	3.06	564.04	35.96	39.02
(b) Fan	19.40	19.40	17.73	0.71	18.43	0.97	1.68
Total -A	619.40	619.40	578.70	3.77	582.47	36.93	40.70
Previous year- A	619.40	619.40	556.46	22.24	578.70	40.70	62.94

MAINAK NIRMAN PVT. LTD.

MAINAK NIRMAN PVT. LTD.

Nirmal Kumar Gidra

Director
Nirmal Kumar Gidra
(DIN:02461002)

Nitesh Hegwal

Director
(DIN:00376120)



Particulars	As at 31st March, 2022		As at 31st March, 2021	
	₹('00)	₹('00)	₹('00)	₹('00)
Deferred tax asset	10.34	12.08		
Tax effect of items constituting deferred tax asset	0	746.18		
On difference between balance of fixed assets as per books of accounts and Income Tax Act, 1961	10.34	759.06		
On carry forward of unabsorbed business loss				
Tax effect of items constituting deferred tax asset	10.34	759.06		
Net deferred tax (liability)/asset				
Note 2.9 Long-term loans and advances				
Particulars	As at 31st March, 2022	As at 31st March, 2021		
	₹('00)	₹('00)		
(b) Balances with government authorities				
Unsecured, considered good			2153.64	
(i) CGST Receivable			2153.64	
(ii) SGST Receivable			4,307.27	
Total				42.00
Note 2.10 Other non-current assets				
Particulars	As at 31st March, 2022	As at 31st March, 2021		
	₹('00)	₹('00)		
(a) Security deposits- WBSEDCL(Security)	125.73		42	
Total	125.73			42.00
Note 2.11 Inventories (At lower of cost and net realisable value)				
Particulars	As at 31st March, 2022	As at 31st March, 2021		
	₹('00)	₹('00)		
(a) Stock -In-Trade	407,375.26		314,460.77	
Total	407,375.26		314,460.77	
Note 2.12 Trade Receivable				
Particulars	As at 31st March, 2022	As at 31st March, 2021		
	₹('00)	₹('00)		
Trade receivables outstanding for a period exceeding six months from the date they were due for payment				
Unsecured, considered good				
Other Trade receivables				
Unsecured, considered good	1,440.20		94.40	
Total	1,440.20		94.40	

MAIN TOTAL
MAHARAJA WIRMAN PVT. LTD.

Nimal Kumar Gidra Director

Nimal Kumar Gidra
(DIN:02461002)

MAHARAJA WIRMAN PVT. LTD.
Nimesh Parimal
(DIN:0038120)



Particulars	As at 31st March, 2022	As at 31st March, 2021
	₹('00)	₹('00)
Trade receivables (Current Year)		
(i) Undisputed Trade Receivables considered good		
(ii) Undisputed Trade Receivables considered doubtful	144,020.00	
(iii) Disputed Trade Receivables considered good		144,020.00
(iv) Disputed Trade Receivables considered doubtful		
Trade receivables (Previous Year)		
(i) Undisputed Trade Receivables considered good		
(ii) Undisputed Trade Receivables considered doubtful	9,440.00	
(iii) Disputed Trade Receivables considered good		9,440.00
(iv) Disputed Trade Receivables considered doubtful		

Note 2.13 Cash and cash equivalents

Particulars	As at 31st March, 2022	As at 31st March, 2021
	₹('00)	₹('00)
(a) Cash in hand		
(b) Balances with banks		
(i) In current accounts with		
United Bank Of India, Siliguri Branch(A/c No:-0237050490467)	589.83	718.10
United Bank Of India, Siliguri Branch(A/c No:-493444)	0	0
Yes Bank Ltd, Siliguri Branch	1379.5325	5999.0575
Indian Overseas Bank	1,5275	7,4275
(ii) In fixed deposit in bank	320.456	320.456
	7671.2218	0
	0	0
Total	9,992.56	6,026.94
		6,745.04

Note 2.14 Short-term loans and advances

Particulars	As at 31st March, 2022	As at 31st March, 2021
	₹('00)	₹('00)
(i) Advance to suppliers	7500	19404
	7,500.00	19,404.00

MANJIV NIRMAL PVT. LTD.

Nirmal Kumar Ghose
Director

Nirmal Kumar Ghose
(DIN:02461002)

MANJIV NIRMAL PVT. LTD.

(Signature)
Nirmal Kumar Ghose
(DIN:02461002)



	As at 31st March, 2022 ₹('00)	As at 31st March, 2021 ₹('00)
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital	-	-
(b) Uncalled liability on shares and other investment partly held	-	-
(c) Other commitments	-	-
Total		

Note 2.16

The Company has not proposed any dividend to be distributed to equity shareholders for the period.

Note 2.17

The Company has not issued any of securities during the financial year.

Note 2.18

The Company has used the borrowings from banks for the purpose for which it was taken.

Note 2.19

The Board is of the opinion that there are no assets other than Property, Plant and Equipment and Intangible Assets and non current investments which do not have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated as at balance sheet date.

MAINAK NIRMAL PART LTD

Nimal Kumar
Nimal Kumar Gidra
(DIN:02461002) Director

Prakash Perwal
Prakash Perwal
(DIN:00376120)



MAINAK NIRMAN PRIVATE LIMITED

Note 2.20 Additional Regulatory Information pursuant to General Instructions for preparation of Balance Sheet as given in Part I of

- I The Company does not have any immovable property whose title deeds are not held in the name of the company.
- II The Company has not revalued its Property, Plant & Equipment during the financial year.
- III The Company has not granted any Loans or Advances in the nature of loans to promoters, directors and related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayments.
- IV There is no Capital -work-in progress during the financial year.
- V There are no Intangible assets under development during the financial year.
- VI No proceedings have been initiated during the year or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended from time to time) since the Company do not hold any benami property.
- VII The Company do not have any borrowing from banks or financial institution on the basis of security of current assets.
- VIII The company is not declared wilful defaulter by any Bank or Financial Institution or Other lender.
- IX The Company does not have any transaction with struck off companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act 1956.
- X There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- XI The company has not invested in any company/ boby corporate and hence provisions of clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable to the company.
- XII No Scheme of Arrangements has been approved by the Competent Authority in term of sections 230 to 237 of the Companies Act, 2013.
- XIII A. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall i) 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 ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
B. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall i) 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 ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Nirmal Kumar Gidra
(DIN:02461002)

Director

Nirmal Kumar Gidra
Director
Nitesh Periwal
(DIN:00376120)

MAINAK NIRMAN PVT. LTD.

Director



MAINAK NIRMAN PRIVATE LIMITED

Notes forming part of the financial statements

Note 2.21 Revenue from operations

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
(a) Sale of products	157,979.00	30,000.00
Total	157,979.00	30,000.00

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
(i) Sale Of Products Comprises:- Residential Flats along with parking space	157979.00	30,000.00
Total - Sale of Products	157,979.00	30,000.00

Note 2.22 Other Income

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
Rental Income	640.00	1,296.00
Interest On FD	-	949.23
Sundry bal Written off	-	0.10
Total	640.00	2,245.33

Note 2.23 Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
Inventories at the end of the year: Stock-In-Trade	407375.26	314,460.77
Inventories at the beginning of the year: Stock-In-Trade	314,460.77	273,265.64
Net (increase) / decrease	(92,914.49)	(41,195.13)

Note 2.24 Employee benefits expense

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
Staff Salary	3209.00	524.00
Total	3,209.00	524.00

MAINAK NIRMAN PVT. LTD.
Nirmal Kumar Gidra
 Nirmal Kumar Gidra
 Director
 (DIN:02461002)

MAINAK NIRMAN PVT. LTD.
Nitesh Perwal
 Nitesh Perwal
 Director
 (DIN:00676120)



Note 2.25 Finance costs

Particulars	For the year ended	For the year ended
	31st March, 2022	31st March, 2021
	₹('00)	₹('00)
(a) Interest expense on:		
(i) Borrowings		
Interest to Others	5983.39	4,514.02
(b) Interest on TDS	43.43	-
Total	6,026.82	4,514.02

Note 2.26 Other expenses

Particulars	For the year ended	For the year ended
	31st March, 2022	31st March, 2021
	₹('00)	₹('00)
Cost of Construction	208563.18	64,481.64
Repairs & Maintenance	954.28	76.27
Bank Charges	113.37	6.12
Auditors remuneration	648.97	457.50
Rates and taxes	5891.22	199.43
Legal and professional Fee	47.5	250.00
Filing Fees	8	12.00
Advertisement Expense	0	27.30
Total	216,226.52	65,510.27

Particulars	For the year ended	For the year ended
	31st March, 2022	31st March, 2021
	₹('00)	₹('00)
(i) Auditors Remuneration comprises		
As auditors - statutory audit	118	100.00
For Income Tax matters	47.2	40.00
For Company Law matters	182.87	125.00
For Other Services	300.9	192.50
Total	648.97	457.50

Note There are no gain/loss on sale of Investments; no adjustments to the carrying amount of investments are being made during the year

There are no gain/loss on foreign currency transaction and translation (other than considered as finance cost, if any)

Note 2.27 Exceptional and Extraordinary item details :

There are no items of Exceptional or Extraordinary nature during the financial year.

Note 2.28 : The Company is not covered under section 135 of the Companies Act, 2013

Note 2.29 Tax Expense

Particulars	For the year ended	For the year ended
	31st March, 2022	31st March, 2021
	₹('00)	₹('00)
(a) Current Tax Expense relating to current year		
(i) Provision for Income Tax	6,786.26	747.81
Total	6,786.26	747.81
(b) Current Tax Expense relating to prior years		
(i) Income Tax	(424.05)	1,277.89
Total	-424.05	1,277.89

Note 2.30 Deferred Tax

Particulars	For the year ended	For the year ended
	31st March, 2022	31st March, 2021
	₹('00)	₹('00)
Closing Deferred Tax (Asset)/Liability	-10.34	-759.06
Less :- Opening Deferred Tax (Asset)/Liability	(759.06)	-427.60
Net Deferred Tax (Asset) /Liability during the year	748.72	331.46

Nirmal Kumar Gidra
Nirmal Kumar Gidra Director
(DIN:02461002)



Nitesh Periwal Director
(DIN:00376120)

MAINAK NIRMAN PRIVATE LIMITED

Note 231 Additional information pursuant to General Instructions for preparation of Profit & Loss Statement:

- i The Company has not set aside or proposed to be set aside any amount to reserve during the year.
- ii The Company is not required to set aside any amount to provisions for meeting specific liabilities, contingencies or commitments.
- iii The Company does not have any subsidiary company.

IV (a) Value of Imports calculated on C.I.F basis by the company during the financial year in respect of :

i) Raw Materials	Nil
ii) Components and spare parts	Nil
iii) Capital Goods	Nil

(b) There are no expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest and other matters

(c) Details of consumption of :

	Imported (Rs.)	Indigeno us (Rs.)	Indigeno us Consumption (%)
Raw Materials	-	-	-
Consumption of Packing Material	-	-	-
Components and spare parts	-	-	-
Power and Fuel	-	-	-

(d) The company does not have any non resident shareholder. Further it has not declared any dividend for the financial year.

(e) Earnings in foreign exchange classified under the following heads, namely :

i) Export of goods on F.O.B. Basis	NIL
ii) Royalty, know-how, professional and consultation fees	NIL
iii) Interest and Dividend	NIL
iv) Other Income	NIL

V The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 and also has no previously unrecorded income and related assets which is required to have been properly recorded in the books of account during the year.

VI The Company is not required to spend amount in pursuance of the Corporate Social Responsibility as stipulated under section 135 of the Companies Act, 2013.

VII The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

MAINAK NIRMAN PVT LTD

Nirmal Kumar Gidra

Nirmal Kumar Gidra
(DIN:02461002)

Director

MAINAK NIRMAN PVT. LTD.

Nikesh Patel
Nikesh Patel
(DIN:00376120)

Director



MAINAK NIRMAN PRIVATE LIMITED

Additional Information pursuant to General Instructions for preparation of Profit & Loss Statement:

- I The Company has not set aside or proposed to be set aside any amount to reserve during the year.
- II The Company is not required to set aside any amount to provisions for meeting specific liabilities, contingencies or commitments.
- III The Company does not have any subsidiary company.

IV (a) Value of Imports calculated on C.I.F basis by the company during the financial year in respect of :

i) Raw Materials	NIL
ii) Components and spare parts	NIL
iii) Capital Goods	NIL

(b) There are no expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest and other matters

(c) Details of consumption of :

	Imported (Rs.)	Indigeno us (Rs.)	Indigeno us Consum ption (%)
Raw Materials	-	-	-
Consumption of Packing Material	-	-	-
Components and spare parts	-	-	-
Power and Fuel	-	-	-

(d) The company does not have any non resident shareholder. Further it has not declared any dividend for the financial year.

(e) Earnings in foreign exchange classified under the following heads, namely :

i) Export of goods on F.O.B. Basis	NIL
ii) Royalty, know-how, professional and consultation fees	NIL
iii) Interest and Dividend	NIL
iv) Other Income	NIL

V The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 and also has no previously unrecorded income and related assets which is required to have been properly recorded in the books of account during the year.

VI The Company is not required to spend amount in pursuance of the Corporate Social Responsibility as stipulated under section 135 of the Companies Act, 2013.

VII The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

MAINAK NIRMAN PVT LTD

Nirmal Kumar Gidra

Nirmal Kumar Gidra
(DIN:02461002)

Director

MAINAK NIRMAN PVT. LTD.

Nitesh Pagaral
Nitesh Pagaral
(DIN:00376120)

Director



Notes forming part of the financial statements

MAINAK NIRMAN PRIVATE LIMITED

Note 2.32 Disclosures under Accounting Standards-AS-20

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	₹('00)	₹('00)
Earnings per share		
Basic		
Continuing operations		
Net profit / (loss) for the year from continuing operations	1,895,644.87	117,569.23
Weighted average number of equity shares	163420	163420
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	0.1160	0.0072
Total operations		
Net profit / (loss) for the year	1,895,644.87	117,569.23
Weighted average number of equity shares	163420	163420
Par value per share	10.00	10.00
Earnings per share - Basic	0.1160	0.0072
Basic (excluding extraordinary items)		
Continuing operations		
Net profit / (loss) for the year from continuing operations	1,895,644.87	117,569.23
(Add) / Less: Extraordinary items (net of tax) relating to continuing operations	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items	1,895,644.87	117,569.23
Weighted average number of equity shares	163420	163420
Par value per share	10.00	10.00
Earnings per share from continuing operations, excluding extraordinary items - Basic	0.1160	0.0072
Total operations		
Net profit / (loss) for the year	1,895,644.87	117,569.23
(Add) / Less: Extraordinary items (net of tax)	-	-
Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items	1,895,644.87	117,569.23
Weighted average number of equity shares	163420	163420
Par value per share	10.00	10.00
Earnings per share, excluding extraordinary items - Basic	0.1160	0.0072

Nirmal Kumar
Nirmal Kumar Gidra
Director
(DIN:02461002)

MAINAK NIRMAN PVT. LTD.
Nitesh Puri
Nitesh Puri
Director
(DIN:00376120)



MAINAK NIRMAN PRIVATE LIMITED
Notes forming part of the financial statements

2.33 Related party transactions
Details of related parties:

Description of relationship	Names of related parties	
Directors	VIKASH GOEL NARESH PERIWAL NITESH PERIWAL DILIP KUMAR GATTANI NIRMAL KUMAR GIDRA	
Subsidiary		
Relatives of Directors		
Entities in which Directors / Relatives of Directors can exercise significant influence	SVN BUILDERS PRIVATE LIMITED ASHTEK DEALTRADE PRIVATE LIMITED AHIMSA COMMODITIES PRIVATE LIMITED DOLPHIN PACKAGING PVT LTD AMARTYA COMMERCIAL PRIVATE LIMITED TEPAI PETREBAT PRIVATE LIMITED REWARD PROPERTIES PRIVATE LIMITED SARVAMBIH VANDIYA PRIVATE LIMITED	
Note: Related parties have been identified by the Management.		
Details of related party transactions	31.03.2022 ₹('00)	31.03.2021 ₹('00)
Sales		
Rendering of services	455.64	92.23
AMARTYA COMMERCIAL PRIVATE LIMITED (TDS Payment)	455.64	92.23
Directors Remuneration	-	-
Interest	59.04	56.50
Dilip Kumar Gattani	145.54	157.36
NITESH PERIWAL	202.58	153.85
Acceptance of Loan	35,000.00	-
NIRMAL KUMAR GIDRA	35,000.00	-
Repayment of Loan	-	18,000.00
AMARTYA COMMERCIAL PRIVATE LIMITED	-	18,000.00
Amount outstanding at the Balance Sheet date	878.04	820.00
DILIP KUMAR GATTANI	35,821.58	-
NIRMAL KUMAR GIDRA	2,137.17	1,899.83
NITESH PERIWAL	29,837.29	2,813.63

MAINAK NIRMAN PVT. LTD.
Nirmal Kumar Gidra
Nirmal Kumar Gidra
(CIN:02481002) Director

MAINAK NIRMAN PVT. LTD.
Nitesh Periwal
Nitesh Periwal
(CIN:0031120) Director



MAINAK NIRMAN PRIVATE LIMITED

Note 2. & Ratios Particulars	2022		2021		Variance % Remark for variance exceeding 25%
	Amount	Denominator	Amount	2021	
(a) Current Ratio (in times)	426,228.02	Total Current Assets	340,704.21	3.28	(18)
(b) Debt-Equity Ratio (in times)	103,565.81	Total Debt	60,600.00	0.33	(74)
(c) Debt Service Coverage Ratio (in times)	116,424.02	Equity	181,504.68	1.27	(229)
(d) Return on Equity Ratio (%)	200,461.12	Earning for Debt Service- Net Profit after taxes + Non cash operating expenses + interest + other non cash adjustments	5,711.95	0.65%	(1,360)
(e) Inventory turnover ratio (in times)	24,943.60	Debt Service - current interest and installments	4,514.02		
(f) Trade Receivables turnover ratio (in times)	5,983.39	Profit for the year less Preference dividend (if any)	1,175.89		
(g) Trade payables turnover ratio (in times)	18,956.45	Shareholder's equity	181,504.68		
(h) Net capital turnover ratio (in times)	200,461.12	Average Inventories	30,000.00	0.10	(329)
(i) Net profit ratio (%)	157,979.00	Cost of goods sold/ sales	293,863.20	4.51	(4,467)
(j) Return on Capital employed (%)	300,918.01	Net Credit sales/ Total Sales	30,000.00		
(k) Return on investment (%)	157,979.00	Net Credit Purchases	6,635.20		
	767.30	Average Trade Receivables			
	20,567.27	Average Trade Payables	13,700.42		
	157,979.00	Average Working Capital	30,000.00	0.13	(294)
	316,712.21	Net sales	236,956.55		
	18,326.45	Profit for the year (PAT)	1,175.02	0.04	(206)
	157,979.00	Earning before interest and tax	30,000.00		
	316,695.21	Income generated from invested funds	7,383.95	3.05%	(232)
		MAINAK NIRMAN PVT. LTD. MAINAK NIRMAN CO. LTD.	242,105.58		
				N/A	



Nirmal Kumar Ghora Director (DIN:02461002)

Nishan Kumar Director (DIN:00328126)