

AMOPS HOLDING (INDIA)
PRIVATE LIMITED

**PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S.
SAKTIGARH PURBA BARDHAMAN - 713104**

**CIN - U20221WB1993PTC057432
PAN - AAECA6691E**

AUDIT REPORT

&

AUDITED FINAL ACCOUNTS

FOR THE FINANCIAL YEAR - 2021-22

AUDITORS:

AICH RAY DAS & CHATTOPADHYAY

CHARTERED ACCOUNTANTS

**143/1, R.N. Guha Road, Manjil Abasan, Nagerbazar,
Kolkata - 700074**

Mobile No - 9831140844, 9433101453

E-Mail Id - dassubhasis99@gmail.com





INDEPENDENT AUDITORS' REPORT

To the Members of AMOPS HOLDING (INDIA) PRIVATE LIMITED

(CIN - U20221WB1993PTC057432)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **AMOPS HOLDING (INDIA) PRIVATE LIMITED** ("the Company") (CIN - U20221WB1993PTC057432), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, (statement of changes in equity) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 there under, 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.

Responsibility of Management for 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

That Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities 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.

Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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.

- (a) 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.



- (b) 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.
- (c) 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.
- (d) 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.
- (e) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Aich Ray Das & Chattopadhyay
Chartered Accountants
FRN - 324775E



NIRMAL KANTI CHATTOPADHYAY, FCA

Partner

Mem. No. 051160

UDIN: 22051160BBNMRM3115

Date: 6th day of September, 2022

Place: Kolkata



Appendix to Auditors' report

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Subject to the following:


a. The dues outstanding in respect of TDS:

Name of the statute	Nature of dues	Amount	Amount Paid Under Protest	Period to which the amount relates	Forum where dispute is pending
Income Tax	TDS Default	52,677.00	NIL	Prior Years	TDS Department

b. The company have accepted deposits from directors and share holders of the company. The compliance required for acceptance of such loans were not complied by the company.

For Aich Ray Das & Chattopadhyay
Chartered Accountants
FRN - 324775E




NIRMAL KANT CHATTOPADHYAY, FCA
Partner
Mem. No. 051160
UDIN: 22051160BBNMRM3115

Date: 6th day of September, 2022
Place: Kolkata

AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104
(CIN - U20221WB1993PTC057432)

Balance Sheet as at 31st March, 2022

Particulars		Note No.	As at 31st March, 2022 Rs.	As at 31st March, 2021 Rs.
EQUITY AND LIABILITIES				
1	(a) Shareholders' funds			
	(i) Share Capital	1	1,06,100.00	1,06,100.00
	(ii) Reserve & Surplus	2	35,38,540.00	35,18,102.00
			36,44,640.00	36,24,202.00
	(b) Non Current Liabilities			
	Loan Term Borrowing	3	39,50,000.00	28,50,000.00
			39,50,000.00	28,50,000.00
	(c) Current liabilities			
	(i) Sundry Creditors	4	6,18,881.00	-
	(ii) Advance Received Agenst Flat	5	24,00,000.00	-
	(iii) Other Current Libilities	7	11,800.00	12,000.00
	(iv) Short Term Provision	8	7,146.00	5,440.00
			30,37,827.00	17,440.00
	TOTAL		1,06,32,467.00	64,91,642.00
ASSETS				
2	(a) Property, Plant & Equipments			
	(i) Tangible Assets		-	-
	(ii) Intangible Assets		-	-
			-	-
	(b) Non-current assets			
	(ii) Deferred Tax Assets (net)	6	328.00	412.00
			328.00	412.00
	(c) Current Assets			
	(i) Inventory	9	32,10,193.00	37,900.00
	(ii) Cash and Cash Equivalentts	10	24,42,910.00	5,69,294.00
	III) Short Term Loans & advances	11	49,79,036.00	58,84,036.00
			1,06,32,139.00	64,91,230.00
	TOTAL		1,06,32,467.00	64,91,642.00
See accompanying notes forming part of the				

In terms of our separate report of even date attached.

For AICH RAY DAS & CHATTOPADHYAY
Chartered Accountants

For and on behalf of the Board of Directors

Nirmal Kanti Chattopadhyay, FCA
Partner

Mem. No. 051160

UDIN: 22051160BBNMRM3115

Place: Kolkata

Date: 6th day of September 2022



Amops Holdings India Private Limited Amops Holdings India Private Limited

Sintalhar *Sanjib*

Director

Director

Director

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104
(CIN - U20221WB1993PTC057432)

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
			Rs.	Rs.
	PARTICULARS			
1	REVENUE			
	a) Revenue from operations	12	-	-
	b) Other Income	13	3,10,500.00	1,32,783.00
	Total revenue		3,10,500.00	1,32,783.00
2	Expenses			
	(c) Decreased of Wip		-	62,100.00
	(b) Other Expenses	14	2,82,683.00	49,204.00
	Total expenses		2,82,683.00	1,11,304.00
3	Profit before tax		27,817.00	21,479.00
4	Tax expense:			
	Provision for tax			
	Current Tax Expenses		7,146.00	5,440.00
	Deferred Tax Liabilities /(Assets)		83.00	145.00
	Earlier year Provision		150.00	-
			7,379.00	5,585.00
5	Profit for the year		20,438.00	15,894.00
	Balance Transferred to Reserve & Surplus		20,438.00	15,894.00
6	Earning per Equity Share			
	(a) Basic		0.19	0.15
	(a) Diluted		0.19	0.15
	See accompanying notes forming part of the financial statements			

In terms of our separate report of even date attached.

For AICH RAY DAS & CHATTOPADHYAY
Chartered Accountants


Nirmal Kanti Chattopadhyay, FCA
Partner

Mem. No. 051160

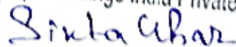
UDIN: 22051160BBNMRM3115

Place: Kolkata

Date: 6th day of September 2022



For and on behalf of the Board of Directors
Amops Holdings India Private Limited


Sinta Char

DIRECTOR

Director


DIRECTOR

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

(CIN - U20221WB1993PTC057432)

Notes to Balance Sheet - as at 31st March, 2022

NOTE NO. 1, SHARE CAPITAL

NOTE NO. 1	Particulars	As at 31st March, 2022		As at 31st March, 2021	
		Number of shares	Rs.	Number of shares	Rs.
	(a) Authorised Equity Share of Rs. 10.00 eac with Voting rights	1,00,000	10,00,000.00	1,00,000	10,00,000.00
	(b) Issued, Subscribed and Paid-up Equity Share of Rs 10.00 each with Voting right	10,610.00	1,06,100.00	10,610.00	1,06,100.00
	Subscribed and full paid up Equity Share of Rs. 10.00 each With Voting Rights	10,610.00	1,06,100.00	10,610.00	1,06,100.00
		10,610.00	1,06,100.00	10,610.00	1,06,100.00

NOTE NO.- 1, SHARE CAPITAL (CONTD.)

NOTE NO. 1	Particulars	Share Capital (Contd.)		
		Opening Balance	Fresh Issue	Closing Balance
	Equity Shares with Voting rights Year ended 31st March, 2022			
	Number of Shares	10,610.00	-	10,610.00
	Amount (Rs.)	1,06,100.00	-	1,06,100.00
	Year ended 31st March, 2021			
	Number of Share	10,610.00	-	10,610.00
	Amount (Rs.)	1,06,100.00	-	1,06,100.00

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

NOTE NO. 1	Class of Shares/ Name of shareholders	As at 31st March, 2022		As at 31st March, 2021	
		Number of Share Held	% Holding in that class of Share	Number of Share Held	% Holding in that class of Share
	Equity Shares with voting rights				
1	Tarit kumar Ghosh	3,200.00	30.16	3,200.00	30.16
2	Ingenious Trade Pvt LTD	5,305.00	50.00	5,305.00	50.00
3	Tarak Nath Ghar	1,600.00	15.08	1,600.00	15.08
		10,105.00	95.24	10,105.00	95.24

(i) Details of shares held by each shareholder holding Less than 5 % shares :

NOTE NO. 1	Class of Shares/ Name of shareholders	As at 31st March, 2022		As at 31st March, 2021	
		Number of Share Held	% Holding in that class of Share	Number of Share Held	% Holding in that class of Share
	Equity Shares with voting rights				
1	Arunava Das	505.00	4.76	505.00	4.76
		505.00	4.76	505.00	4.76

NOTE NO. 2, RESERVE & SURPLUS

NOTE NO. 2	Particulars	As at 31st March, 2022		As at 31st March, 2021	
		Rs.	Rs.	Rs.	Rs.
	(a) Surplus/(Deficit) in Statement of Profit and Loss				
	Opening balance			35,18,102.00	35,02,208.00
	Add: Profit / (Loss) for the year		20,438.00		15,894.00
	Total		35,38,540.00		35,18,102.00

Amops Holdings India Private Limited

Amops Holdings India Private Limited

Sikta Uhar

Director

Taranjit Kumar

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

(CIN - U20221WB1993PTC057432)

Notes forming part of the financial statements

Details of shareholdings by the Promoter

Sl. No.	Promoter name	As at 31 March,		% Change during the year	As at 31 March, 2021		% Change during the year
		No. of Shares	% of Total Shares		No. of Shares	% of Total Shares	
1	Tant Kumar Ghosh	3,200.00	30.16		3,200.00	30.16	0.00%
2	Ingenious Trade Pvt Ltd	5,305.00	50.00		5,305.00	50.00	0.00%
3	Tarak Nath Ghar	1,600.00	15.08		1,600.00	15.08	0.00%
4	Arunava Das	505.00	4.76		505.00	4.76	0.00%
			100.00		-	100.00	

Amops Holdings India Private Limited

Sintalbas

Director

Amops Holdings India Private Limited

Taran Kumar

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

(CIN - U20221WB1993PTC057432)

NOTE NO. 4 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	6,18,881.00	-	-	-	6,18,881.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					6,18,881.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Schedule - II TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Figures For Previous Reporting Period						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	23,100.00	4,81,450.00	-	-	-	5,04,550.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total						-

Amops Holdings India Private Limited

Sintalhar

Director

Amops Holdings India Private Limited

Taranjit Singh

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

Notes to Balance Sheet - as at 31st March, 2022

(CIN - U20221WB1993PTC057432)

NOTE NO.- 3, Long Term Borrowing

	Particulars	As at 31st March, 2022	As at 31st March, 2021
		Rs.	Rs.
	Loan from Directors	28,50,000.00	28,50,000.00
	Ingeneous Trade Private Limited	11,00,000.00	
	Grand Total	39,50,000.00	28,50,000.00

NOTE NO.- 5, Advance Received Against Flat

	Particulars	As at 31st March, 2022	As at 31st March, 2021
		Rs.	Rs.
	Chandan Paul	4,00,000.00	
	Sumanta Kumar Banerjee	20,00,000.00	
	Grand Total	24,00,000.00	-

Note No. 6, Deferred tax Asset/Liability

	Particulars	As at 31st March, 2022	As at 31st March, 2021
		Rs.	Rs.
A	Opening Balance on account of timing differences in recognition of expenses	412.00	-
		-	145.00
B	Deferred tax asset On Account of timing differences in recognition of expenses	84.00	-
			557.00
	Net Deferred tax liability	328.00	412.00

NOTE NO. 7, Other Non-Current Liabilities

	Particulars	As at 31st March, 2022	As at 31st March, 2021
		Rs.	Rs.
	<u>Other Payable</u> Audit Fees	11,800.00	12,000.00
		-	
		11,800.00	12,000.00

NOTE NO. 8, Short Term Provisions

	Particulars	As at 31st March, 2022	As at 31st March, 2021
		Rs.	Rs.
	Provision for income tax	7,146.00	5,440.00
		7,146.00	5,440.00

Amops Holdings India Private Limited
Director

Amops Holdings India Private Limited
Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

Notes to Balance Sheet - as at 31st March, 2022

(CIN - U20221WB1993PTC057432)

NOTE NO. 9, Inventory

Particulars	As at 31st March, 2022	As at 31st March, 2021
	Rs.	Rs.
Opining Stock W-I-P	37,900.00	37,900.00
Add: This year	31,72,293.00	-
	32,10,193.00	37,900.00

NOTE, NO.10 - Cash &Cash Equivalent

Particulars	As at 31st March, 2022	As at 31st March, 2021
	Rs.	Rs.
Cash in hand(Certified by Management)	12,36,591.00	4,14,199.00
<u>Balanshce with Bank</u>	-	-
C/A With Axis Bank A/C No-148010200009430 (Inoperative Account)	17,893.00	17,893.00
C/A With Corporation Bank A/C no- CBCA/01/000239	11,88,426.00	1,37,202.00
	24,42,910.00	5,69,294.00

NOTE NO 11. - Short Term loans and Advances

Particulars	As at 31st March, 2022	As at 31st March, 2021
	Rs.	Rs.
Advance (Receivable in Cash or Kind or Value to be Received or adjusted	-	-
Advance to Bhaskar Pal	1,71,800.00	1,71,800.00
Advance to Party	36.00	36.00
Advance to Land Owner	10,34,000.00	10,34,000.00
	37,73,200.00	46,78,200.00
	49,79,036.00	58,84,036.00

Amops Holdings India Private Limited

Sintalihar

Director

Amops Holdings India Private Limited

Tanujit Kumar

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

Notes to Balance Sheet - as at 31st March, 2022

(CIN - U20221WB1993PTC057432)

NOTE NO. 12, Revenue from operation

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Sale of Products	-	-
Sales of Flat	-	-
	-	-
	-	-

NOTE NO. 13, Other Income

Particulars	As at 31 March, 2022.	As at 31 March, 2021
	Rs.	Rs.
Miscellaneous Income	3,10,500.00	1,32,783.00
	3,10,500.00	1,32,783.00

NOTE NO. - 14, Other Expenses

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Other Expenses		
Bank Charges	973.00	614.00
Salary to Staff	59,000.00	-
Audit Fees	11,800.00	12,000.00
ROC Filling Fees	1,200.00	1,200.00
Legal & Consultancy Fees	27,000.00	20,580.00
Accounting Charges	10,000.00	8,000.00
Mis Exp.	7,210.00	6,810.00
Business Promotion Exp.	64,000.00	-
Rent	1,00,000.00	-
Trade License	1,500.00	-
	2,82,683.00	49,204.00

Amops Holdings India Private Limited

Sixta Ahar
Director

Amops Holdings India Private Limited

Tanuj Mukherjee
Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

Notes to Balance Sheet - as at 31st March, 2022

CIN - U24290WB2021PTC234905

Annexure - I

Depreciation as per Income Tax Act - 1961

Assets	Rate	WDV as at 01.04.2021	Addition		Total as on 31.03.2021	Dep. For the year	W.D.V Balance as on 31.03.2022
			More than 180 days	Less than 180 days			
<u>Tangible Assets</u>							
Computer & Accessories	40%	835.00	-	-	835.00	334.00	501.00
		835.00	-	-	835.00	334.00	501.00

Amops Holdings India Private Limited

Sintalaha

Director

Amops Holdings India Private Limited

Taranath

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

Notes to Balance Sheet - as at 31st March, 2022

NOTE NO. 5 - PROPERTY, PLANT & EQUIPMENTS

Depreciation as per Companies Act 2013

Sl No	Assets	Gross Block			Depreciation		Written down Value		
		Balance as at 01.04.2021	Addition During the year	Balance as at 31.03.2021	Depreciation as at 01.04.2021	Depreciation during the year	Total Depreciation 31.03.2022	W.D.V. as on 31.03.2021	W.D.V as on 31.03.2022
3	<u>Tangible Assets</u> Computer & Accessories	76,700.00	-	76,700.00	76,700.00	-	76,700.00	-	-
		76,700.00	-	76,700.00	76,700.00	-	76,700.00	-	-

Note No. 5A Depreciation and amortisation Expenses(Contd.)

Depreciation and amortisation relating to continuing operations:

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2022
	Rs.	Rs.
Depreciation and amortisation for the year on tangible assets as per Note	-	-
Depreciation and amortisation relating to continuing operations	-	-

Amops Holdings India Private Limited

Sirata Khan

Director

Amops Holdings India Private Limited

Tanmoy Kumar Ghosh

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED
PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104
(CIN - U20221WB1993PTC057432)

NOTE NO. 13, NOTES OF ACCOUNTS

Note No.
13

NOTES OF ACCOUNTS

1. The Financial statement are prepared under historical cost onvelion and on accrual basis.
2. The Company has no commercial operation during the year
3. The company has no Contingent Ligibilities during the year.
4. The Company has not acquired any Fixed Assets during this year.
5. Preliminary & Pre-operative Expenses have not been written off during the year

For and on behalf of
For AICH RAY DAS & CHATTOPADHYAY
Chartered Accountants




Nirmal Kanti Chattopadhyay, FCA
Partner

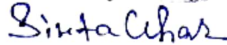
Mem. No. 051160

UDIN: 22051160BBNMRM3115

Place: Kolkata

Date: 6th day of September 2022

Amops Holdings India Private Limited



Director

Director

Amops Holdings India Private Limited



Director

Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104

(CIN - U20221WB1993PTC057432)

F.Y. 2021-2022

A.Y. 2022-2023

PAN : AAECA6691E

A. Computation Station of Taxable Income and Tax Liabilities:

	Amount (Rs)
Net Profit as per Profit & Loss Account	27,817.00
Add: Depreciation as per Companies Act	-
	<u>27,817.00</u>
Less: Depreciation as per Income Tax Act	334.00
Net Profit as per Income Tax Act	<u>27,483.00</u>
Less : Set off of Brought forward Business loss	-
Taxable Profit	<u>27,483.00</u>
Tax on above	6,871.00
Add : Cess @10%	-
	<u>6,871.00</u>
Add: E. Cess @ 4%	275.00
Tax Liability	<u>7,146.00</u>
Less : T.D.S	-
	<u>7,146.00</u>
Less: Advance Tax	-
	<u>7,146.00</u>
Add: Interest Payable U/S 234B	Advance Tax 1,998.00
Add: Interest Payable U/S 234C	
7,146.00 15% 1,071.90 0.00 1,071.90 32.00	
7,146.00 45% 3,215.70 0.00 3,215.70 96.00	
7,146.00 75% 5,359.50 0.00 5,359.50 161.00	
7,146.00 100% 7,146.00 0.00 7,146.00 71.46	360.46
	<u>2,358.46</u>
Total Tax Payable	9,504.46
Less :Self Assessment Tax Paid U/S 140A	9,504.46
Tax Liabilities	<u>NIL</u>

B. Computation Statement of book Profit and Tax Liabilities U/S 115JB of the I.T.Act.

Net Profit as per Profit & Loss Account	27,817.00
Less: Lower of Unabsorbed Depreciation And Business Loss	Nil
Book Profit	<u>27,817.00</u>
Rounded off	<u>27,817.00</u>
Tax @ 15% of Book Profit	4,172.55
Add: Educational Cess @ 4%	166.90
Tax Payable	<u>4,339.45</u>
Add: Interest Payable U/S 234B	
Add: Interest Payable U/S 234C	
4,339.45 15% 650.92 0.00 650.92 20.00	
4,339.45 45% 1,952.75 0.00 1,952.75 59.00	
4,339.45 75% 3,254.59 0.00 3,254.59 98.00	
4,339.45 100% 4,339.45 0.00 4,339.45 43.00	220.00
	<u>220.00</u>
Total Tax Payable	4,559.45
Less :Self Assessment Tax Paid U/S 140A	4,559.45
Tax Liabilities	<u>NIL</u>

Amops Holdings India Private Limited

Sintal Uhar
Director

Amops Holdings India Private Limited

Tamara Khan
Director



AMOPS HOLDING (INDIA) PRIVATE LIMITED

PLOT NO TAAV - 39, ULHAS, P.O. JOTERAM, P.S. SAKTIGARH PURBA BARDHAMAN - 713104
(CIN - U20221WB1993PTC057432)

F.Y. 2021-2022

A.Y. 2022-2023

PAN : AAECA6691E

Calculation of Deffered Tax Assets / Liabilities(Net)

	<u>Amount(Rs)</u>
Depreciation as per Income Tax Act	334.00
Less : Depreciation as per Company Act.	17,94,171.00
Timind Difference	17,93,837.00
Tax on above @ 25%	3,94,644.00
Deferred Tax Assets	<u>3,94,644.00</u>

Calculation of Deffered Tax Assets / Liabilities

Depreciation as per Company Act.	0.00
Less : Depreciation as per Income Tax Act	334.00
Timind Difference	-334.00
Tax on above @ 25%	(84.00)
Deferred Tax Assets	<u>(84.00)</u>

Amops Holdings India Private Limited

Sintalhar
Director

Amops Holdings India Private Limited

Tanmoy
Director

