

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AAECA5645E		
Name	ANJANIA BUILDERS & PROMOTERS PRIVATE LIMITED		
Address	53 , GARFA MAIN ROAD , JADAVPUR , KOLKATA , 32-West Bengal , 91-India , 700075		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	579667550301221

Taxable Income and details	Current Year business loss, if any	1	0
	Total Income		26,76,580
	Book Profit under MAT, where applicable	2	19,76,167
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	6,95,911
	Interest and Fee Payable	5	10,023
	Total tax, interest and Fee payable	6	7,05,934
	Taxes Paid	7	7,38,975
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 33,040	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

This return has been digitally signed by KUSHAL AGARWAL in the capacity of Director having PAN AMBPA0503F from IP address 10.1.82.121 on 30-12-2021 00:34:49

DSC Sl. No. & Issuer 4103527 & 32301788261396CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Annexure "A" to the Independent Auditors' Report

Report on the Internal Financial Controls over Financial Reporting under clause (i) of Sub-Section 3 of Section 143 of the Companies Act' 2013.

We have audited the internal financial controls over financial reporting of Anjaneya Builders & Promoters Pvt Ltd as at 31st March' 2021 in conjunction with our audit of the standalone financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Control

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of it's business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Company's Act' 2013.

Auditor's Responsibility

Our responsibility to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note) issued by the institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Company's Act 2013, to the extent applicable to an audit of internal financial controls. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Asim Kumar De & Co.

Chartered Accountants
M.Com, LL.B, FCA, DISA, CAAT, CISA (USA), MBA

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- 1) Pertain to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
- 2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the company are being made only in accordance with authorizations of management and directors of the company, and
- 3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the company has in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March' 2021, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over financial Reporting issued by The Institute of Chartered Accountants of India.

Place : Kolkata

Dated : 31.10.2021



For Asim Kumar De & Co
Chartered Accountants
Firm Registration No. 312051E

31.10.21
(CA Asim Kumar De)

Proprietor

Membership No. 050514

Annexure "B" to the Independent Auditor's Report
(Referred to in Paragraph 2 under "Report on Other Legal and Regulatory Requirements" Section of our Report
to the Members of Anjaneya Builders & Promoters Pvt Ltd)

- i. In respect of the Company's Fixed Assets :
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Fixed Assets.
 - b) The Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we were report that, the title deeds, comprising all the immovable properties of Land & Buildings, which are freehold, are held in the name of the company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the company.
- ii. As per our physical verification the physical stocks are in order as required to be reported under clause 3(ii) of the Act.
- iii. According to the information and explanations given to us, the Company has granted unsecured loans covered in the register maintained under Section 189 of the Companies Act' 2013, in respect of which :
 - a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
 - b) The schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts of principal amounts and interest have been regular as per stipulations.
 - c) There is no overdue amount remaining outstanding as at the year-end.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- v. The company has not accepted deposits during the year and does not have any unclaimed deposits as at 31st March' 2021 and therefore, the provisions of the clause 3(v) of the Order are not applicable to the company.
- vi. The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Companies Act' 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the Order is not applicable to the Company.



- vii. According to the information and explanations given to us, in respect of statutory dues :-
- a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
 - b) There were no undisputed amount payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at 31st March' 2021 for a period of more than six months from the date they became payable.
- viii. The company has not taken any loans or borrowings from financial institutions, banks and other Government or has not issued any debentures. Hence reporting under clause 3(vii) of the Order is not applicable to the Company.
- ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees had been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the company has paid/ provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act' 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. During the year, the company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.



- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered to any non-cash transactions with its Directors or persons connected to its directors and hence provisions of Section 192 of the Companies Act' 2013 are not applicable to the company.
- xvi. The Company is not required to be registered under Section 45-1A of the Reserve Bank of India Act 1934.

Place : Kolkata

Dated : 31.10.2021



For Asim Kumar De & Co
Chartered Accountant
Firm Registration No. 312051

AS
31.10.21
(CA Asim Kumar De)
Proprietor

Membership No. 050514

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Anjaneya Builders & Promoters Pvt Ltd

1) Report on the Standalone Financial Statements :-

Opinion

We have audited the accompanying standalone financial statements of Anjaneya Builders & Promoters Pvt Ltd, which comprise the Balance Sheet as at 31st March' 2021, the statement of Profit & Loss and the Statement of Cash Flow for the year ended on that date, and notes to the Financial Statement, 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 Companies Act' 2013 in the manner so required and give a true and fair view conformity with the Accounting Principles generally accepted in India, of the state of affairs of the Company as at 31st March' 2021, its Profit & Loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with 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 Standalone 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 Standalone 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 those requirements and Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

2) Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the Standalone Financial Statements and our Auditor's Report thereon.

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

In connection with our Audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained 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.



Management's Responsibility 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 with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are responsible for overseeing the Company's financial reporting process.

4) Auditor's Responsibilities for the Audit of the Standalone Financial Statements :-

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due or 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 the 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 standalone Financial Statements.

5) Report on other Legal and Regulatory Requirements :-

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

As required by Section 143(3) of the Act, based on our audit, 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 purpose 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.



10
34
0
54
0
0
0
0
210
457
958
625
979
740
0
740
700
0
326
213
239
979
LTD
Director
Pvt LTD
Director

- c) The Balance Sheet, Statement of Profit and Loss and the Statement of Cash Flow 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 prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014.
- e) On the basis of written representations received from the Directors of the Company as on 31st March' 2021 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March' 2021 from being appointed as a Director in terms of Section 164(2) of the Act.
- f) 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 B".
- 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 the explanations given to us :-
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which required to be transferred to the Investor Education and protection fund by the Company.

In terms of our separate Report of even date

For Asim Kumar De & Co
Chartered Accountants
Firm Regis. No. 312051E



31.10.21
(CA Asim Kumar De)
Proprietor
Membership No. 050514

Place : Kolkata
Dated : 31.10.2021

ANJANEYA BUILDERS & PROMOTERS PVT LIMITED53, GARFA MAIN ROAD, JADAVPUR
KOLKATA-700075**24TH ANNUAL REPORT 2020-2021**NOTE
NO2020-2021
Rs. P.2019-2020
Rs. P.**BALANCE SHEET AS AT 31ST MARCH' 2021****EQUITY AND LIABILITIES****SHAREHOLDERS' FUNDS**

SHARE CAPITAL	2	455000	455000
RESERVE AND SURPLUS	3	7337521	5361354
MONEY RECEIVED AGAINST SHARE APPLICATION		0	0
		<u>7792521</u>	<u>5816354</u>

NON-CURRENT LIABILITIES

LONG TERM BORROWINGS	4	0	0
DEFERRED TAX LIABILITIES	5	0	0
		<u>0</u>	<u>0</u>

CURRENT LIABILITIES

SHORT TERM BORROWINGS	6	200000	0
TRADE PAYABLES	7	2180698	2267210
OTHER CURRENT LIABILITIES	8	6661742	23424457
SHORT TERM PROVISIONS	9	2155107	4164958
		<u>11197547</u>	<u>29856625</u>
		<u>18990068</u>	<u>35672979</u>

ASSETS**NON-CURRENT ASSETS**

FIXED ASSETS	10	70605	38740
LONG TERM LOANS AND ADVANCES	11	0	0
		<u>70605</u>	<u>38740</u>

CURRENT ASSETS

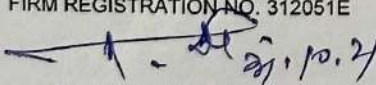
CLOSING WORK-IN-PROGRESS		972500	20113700
TRADE RECEIVABLES		0	0
CASH AND CASH EQUIVALENTS	12	14572685	103326
SHORT TERM LOANS AND ADVANCES	13	3374278	15417213
		<u>18919463</u>	<u>35634239</u>
		<u>18990068</u>	<u>35672979</u>

SIGNIFICANT ACCOUNTING POLICIES

1

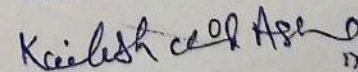
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

FOR ASIM KUMAR DE & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 312051E


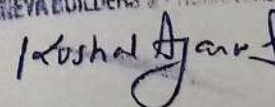
(CA ASIM KUMAR DE)
PROPRIETOR
MEMBERSHIP NO. 050514


ANJANEYA BUILDERS & PROMOTERS PVT LTD



Director

ANJANEYA BUILDERS & PROMOTERS PVT LTD



Director

DATE : 31.10.2021

PLACE : KOLKATA

UDIN: 21050514-AAA-DO 9702

ANJANEYA BUILDERS & PROMOTERS PVT LIMITED53, GARFA MAIN ROAD, JADAVPUR
KOLKATA-700075**24TH ANNUAL REPORT 2020-2021**

NOTE NO	2020-2021		2019-2020	
	Rs.	P.	Rs.	P.

**STATEMENT OF PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH' 2021****INCOME**

GROSS REVENUE FROM OPERATIONS	14	41602000	18162880
OTHER INCOME	15	0	18942
TOTAL INCOME		<u>41602000</u>	<u>18181822</u>

EXPENSES

CHANGES IN INVENTORIES	16	19141200	-2315105
EMPLOYEES BENEFIT EXPENSES	17	2579380	605819
POWER AND FUEL		0	0
FINANCE COSTS	18	0	0
DEPRECIATION AND AMORTIZATION	19	6085	4304
OTHER EXPENSES	20	17204839	18988924

TOTAL EXPENSES		<u>38931504</u>	<u>17283942</u>
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PROFIT BEFORE TAX		2670496	897880
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TAX EXPENSES	21	694329	233449
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PROFIT AFTER TAX		1976167	664431
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EARNINGS PER EQUITY SHARES

SIGNIFICANT ACCOUNTING POLICIES 1
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

FOR ASIM KUMAR DE & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 312051E31.10.21
(CA ASIM KUMAR DE)
PROPRIETOR
MEMBERSHIP NO. 050514

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Kailash Chandra Asim
Director

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Kushal Janda
DirectorDATE : 31.10.2021
PLACE : KOLKATA
UDIN : 21050514-AAAA-DQ-2702

2020-2021		2019-2020	
Rs.	P.	Rs.	P.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO. 2

SHARE CAPITAL

AUTHORISED

5000 EQUITY SHARES OF Rs. 100.00 EACH

500000	500000
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ISSUED, SUBSCRIBED AND PAID UP

4550 EQUITY SHARES OF Rs.100.00 EACH FULLY PAID UP

455000	455000
455000	455000

DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% EQUITY SHARES IN THE COMPANY ON REPORTING DATE.

	31.03.2021		31.03.2020	
	NO. OF SHARES	% OF HOLDINGS	NO. OF SHARES	% OF HOLDINGS
KAILASH CHANDRA AGARWAL	228	5.01%	228	5.01%
KUSHAL AGARWAL	2275	50.00%	2275	50.00%
NITU AGARWAL	2047	44.99%	2047	44.99%

NOTE NO : 3

RESERVE AND SURPLUS

SURPLUS IN THE STATEMENT OF PROFIT & LOSS

BALANCE AS AT THE BEGINNING OF THE YEAR

ADD : PROFIT FOR THE YEAR

LESS : INCOME TAX

BALANCE AS AT THE END OF THE YEAR

5361354	4734352
1976167	664431
0	37429
7337521	5361354

NOTE NO : 4

LONG TERM BORROWINGS

TERM LOAN FROM STATE BANK OF BIKANIR & JAIPUR

AZAD HIND BAG BRANCH

ACCOUNT NO. 61069263615

0	0
0	0
0	0
0	0
0	0

NOTE NO : 5

DEFERRED TAX LIABILITY

AMORTIZATION EXPENSES

0	0
0	0
0	0
0	0

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Kailash Agarwal

Director

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Kushal Agarwal

Director



ANJANEYA BUILDERS & PROMOTERS PVT LIMITED
53, GARFA MAIN ROAD, JADAVPUR
KOLKATA-700075

24TH ANNUAL REPORT 2020-2021

NOTE NO : 6

SHORT TERM BORROWINGS
KAILASH CHANDRA AGARWAL

2020-2021		2019-2020	
Rs.	P.	Rs.	P.
	200000		0
	200000		0

NOTE NO. 7

TRADE PAYABLE

	2180698		2267210
	2180698		2267210

NOTE NO : 8

OTHER CURRENT LIABILITIES

TDS PAYABLE

AS PER LAST ACCOUNT

LESS : PAID

	0		0
	0		0
	0		0

ADD : THIS YEAR

	180236		200000
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DIRECTORS REMUNERATION

AUDIT FEES

ADVANCE FROM CUSTOMERS

GST PAYABLE

LIABILITIES FOR EXPENSES

	180236		200000
	2355330		2193850
	11800		11800
	3965280		20869711
	0		0
	149096		149096
	6661742		23424457

NOTE NO. 9

SHORT TERM PROVISIONS

PROVISION FOR INCOME TAX

AS PER LAST ACCOUNT

ADD : THIS YEAR

LESS : ASSESSED TAX

	4162926		3929478
	694329		233449
	4857255		4162927
	2704179		0
	2153076		4162927

PROVISION FOR FRINGE BENEFIT TAX

AS PER LAST ACCOUNT

	2031		2031
	2155107		4164958

NOTE NO : 10

FIXED ASSETS

ADD : THIS YEAR

	38740		43044
	37950		0

LESS : DEPRECIATION

	76690		43044
	6085		4304
	70605		38740

NOTE NO : 11

LONG TERM LOANS AND ADVANCES

KAILASH CHAND AGARWAL

	0		0
	0		0



ANJANEYA BUILDERS & PROMOTERS PVT. LTD

Kailash Agarwal

Kailash Agarwal
Director

ANJANEYA BUILDERS & PROMOTERS PVT LIMITED
 53, GARFA MAIN ROAD, JADAVPUR
 KOLKATA-700075

24TH ANNUAL REPORT 2020-2021

NOTE NO : 12

CASH AND CASH EQUIVALENTS

BALANCE WITH BANKS

STATE BANK OF INDIA, GARFA BRANCH

ACCOUNT NO. 32287915253

CASH IN HAND (AS CERTIFIED BY THE MANAGEMENT)

2020-2021		2019-2020	
Rs.	P.	Rs.	P.
	14443331		88292
	129354		15034
	<u>14572685</u>		<u>103326</u>

NOTE NO : 13

SHORT TERM LOANS AND ADVANCES

ADVANCE INCOME TAX

ADVANCE TO DIRECTORS

DUTIES & TAXES

ADVANCE TO LAND OWNER

ADVANCE TO SUPPLIERS

SERVICE TAX CENVAT

	1239697		3186205
	0		0
	0		19427
	1955000		11872000
	0		160000
	179581		179581
	<u>3374278</u>		<u>15417213</u>

NOTE NO : 14

REVENUE FROM OPERATIONS

SALE OF FLATS

SALE OF GARAGE

	41602000		17377880
	0		785000
	<u>41602000</u>		<u>18162880</u>

NOTE NO : 15

OTHER INCOME

INTEREST

EXTRA WORK

	0		18942
	0		0
	<u>0</u>		<u>18942</u>

NOTE NO. 16

CHANGES IN INVENTORIES

OPENING WORK-IN-PROGRESS

LESS : CLOSING WORK-IN-PROGRESS

	20113700		17798595
	972500		20113700
	<u>19141200</u>		<u>-2315105</u>

NOTE NO : 17

EMPLOYEES BENEFIT EXPENSES

SALARY

STAFF WELFARE

	2569100		598419
	10280		7400
	<u>2579380</u>		<u>605819</u>

NOTE NO : 18

FINANCE COST

INTEREST ON OVERDRAFT

BANK INTEREST

	0		0
	0		0
	<u>0</u>		<u>0</u>



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NOTE NO : 19

**DEPRECIATION AND AMORTIZATION
 DEPRECIATION**

2020-2021		2019-2020	
Rs.	P.	Rs.	P.
	6085		4304
	<u>6085</u>		<u>4304</u>

NOTE NO : 20

OTHER EXPENSES

MATERIAL PURCHASE

METER CONNECTION CHARGES

CONSTRUCTION LABOUR CHARGES

GENERAL EXPENSES

DRAINAGE SANCTION CHARGES

GOODS AND SERVICE TAX

CORPORATION TAX

CONVEYANCE

DONATION & SUBSCRIPTION

LEGAL EXPENSES

REPAIRS & MAINTENANCE

PROFESSIONAL FEES

ELECTRICITY EXPENSES

PROFESSIONAL TAX

BANK CHARGES

AUDIT FEES

REGISTRATION & STAMP DUTY

TELEPHONE CHARGES

TRADE LICENCE

ACCOUNTING CHARGES

DIRECTORS REMUNERATION

PRINTING & STATIONERY

RENT (LAND LORD)

RENT (TENANT)

LAND

	4166760	6964600
	68120	291290
	2675015	3124588
	4730	2127
	0	76885
	1156775	813623
	99876	0
	19460	25702
	4000	19000
	40400	18400
	9655	14750
	0	36920
	12510	82051
	2500	2500
	556	8105
	11800	11800
	426640	55804
	7360	6150
	6950	2150
	60000	60000
	0	3231850
	3970	5629
	261302	0
	136500	0
	8029960	4135000
	<u>17204839</u>	<u>18988924</u>

NOTE NO. 21

TAX EXPENSES

PROVISION FOR TAX

	694329	233449
	<u>694329</u>	<u>233449</u>

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Kuntal Chandra

Director

ANJANEYA BUILDERS & PROMOTERS PVT. LTD.

Mushtaq Javed

Director



ANANEYA BUILDERS & PROMOTERS PVT LIMITED
 ANANEYA MAIN ROAD, JADAVPUR
 KOLKATA-700075

LIST OF SHAREHOLDERS

	<u>31.03.2021</u>		<u>31.03.2020</u>	
	NO. OF SHARES	% OF HOLDINGS	NO. OF SHARES	% OF HOLDINGS
KAILASH CHANDRA AGARWAL	228	5.01%	228	5.01%
KUSHAL AGARWAL	2275	50.00%	2275	50.00%
NITU AGARWAL	2047	44.99%	2047	44.99%



ANANEYA BUILDERS & PROMOTERS PVT LTD
Kailash Agarwal
 Director

ANANEYA BUILDERS & PROMOTERS PVT LTD
Kushal Agarwal

NOTE NO. 1

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021.

SIGNIFICANT ACCOUNTING POLICIES :

The Financial Statement are prepared under the historical cost convention on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India and referred to in Section 211(3c) of the Companies Act' 1956. The significant accounting policies are as follows:-

INCOME FROM SALE

The Company records transactions of Sales when the construction of Flats completed or the performance of Service takes place..

FIXED ASSETS AND DEPRECIATION

Depreciation for the year calculated as per Companies Acts and Rules during the financial year under audit.

INVESTMENT

The Company has no Investment outside the business. As such no provision is required to be made to recognise a decline in the value of Investment.

INVENTORIES

The Company has Work-in-Progress for Rs. 20113700.00 at the end of the year as Certified by the Management.

FOREIGN CURRENCY TRANSACTION

The Company has no foreign currency transactions. So, the question of recording exchange rates prevailing does not arise.

GRATUITY

The Company make no provision for Gratuity to discharge its liability of the Employees. As reported it will be paid on cash basis at the time of retirement of the Employees.

ASHANJEYA BUILDERS & PROMOTERS

Kishor Chandra Aggarwal
Director

ASHANJEYA BUILDERS & PROMOTERS

Kushal Aggarwal
Director



Confirmation of balances for Sundry Creditors not obtained.

Cash in hand were physically verified by the Management as reported.

Directors Remuneration represents Salary to Directors at full rate for the year 2020-21 as represented by the Company.

The financial statements for the year ended 31st March' 2021 had been prepared as per the then applicable pre-revised schedule -VI to the Companies Act' 1956. Consequent to the notification of Revised Schedule-VI under the Companies Act' 1956, the financial statements for the year ended 31st March' 2021 are prepared as per revised Schedule-VI. Previous year figure have been reclassified / regrouped to confirm to this year's classification..

Signed in terms of our separate report of even date

For Asim Kumar De & Co.
Chartered Accountants
Firm Registration No. 312051E



(CA Asim Kumar De)
Proprietor
Membership No. 050514
31.10.21

ARJANEVA BUILDERS & PROMOTERS

Kulshrestha Ajay
Director

ARJANEVA BUILDERS & PROMOTERS

Kulshrestha Ajay
Director