

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
2023-24

PAN	AAKCS0451Q		
Name	SHANTI AWASH PRIVATE LIMITED		
Address	122, , HARISAVAMATH, BRAHMAPUR , KOLKATA , 32-West Bengal, 91-INDIA, 700084		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	464416651291023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	3,52,562
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	54,999
	Interest and Fee Payable	6	6,615
	Total tax, interest and Fee payable	7	61,614
	Taxes Paid	8	61,610
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by RAMESH CHAND SINGHAL in the capacity of
Director having PAN AKTPS2579R from IP address 223.235.112.120 on 29-
Oct-2023 21:35:28 at KOLKATA (Place) DSC SI.No & Issuer 6298435 & 21910562CN=e-
Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



AAKCS0451Q06464416651291023f9c2e5fd5329bd7bf9764722c658fe1e7ef0d494

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**ANNUAL FINANCIAL STATEMENT
FOR
FINANCIAL YEAR: 2022-2023**

ASSESSMENT YEAR: 2023-2024

SHANTI AWASH PRIVATE LIMITED

122, HARISAVAMATH, BRAHMAPUR

KOLKATA-700084



**GAURAV S K AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
39, STRAND ROAD, 3RD FLOOR
ROOM NO.-63, KANKARIA BUILDING
KOLKATA – 700001, WEST BENGAL
EMAIL-GAURAVSKAGARWAL@GMAIL.COM
CONTACT NO: - 033 - 40645176**

SHANTI AWASH PRIVATE LIMITED

122, HARISAVA MATH, BRAHMAPUR

KOLKATA - 700084

CIN: U45400WB2005PTC106176

NOTICE

NOTICE is hereby given that the **EIGHTEENTH ANNUAL GENERAL MEETING** of the shareholders of **SHANTI AWASH PRIVATE LIMITED** will be held on Saturday, the 30th Day of September 2023 at 3.00 P.M. at its Registered Office at 122, Harisava Math Barhmapur, Kolkata-700084 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Directors' Report and the Audited Accounts of the year ended 31st March 2023 and the Report of Auditors thereon.
2. To appoint Auditors and to fix their remuneration and in this regard to consider and, if thought fit, to pass with or without modification, the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the ordinary resolution passed by the Members at Thirteenth Annual General Meeting of the company and provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, including any statutory enactment or modification thereof, the appointment of **GAURAV S K AGARWAL & ASSOCIATES**, the Chartered Accountants, as the Statutory Auditors of the company for the financial year ending 31st March, 2024, at such remuneration as may be approved by the Board of Directors of the Company, be and is hereby ratified."

BY THE ORDER OF THE BOARD

OR SHANTI AWASH PVT. LTD

R. C. Singhal

Director

(RAMESH CHAND SINGHAL)

DIRECTOR

DIN: 00517161

Place: Kolkata

Dated: The 6th Day of September, 2023

NOTES:

1. Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on a poll to vote instead of himself and the proxy need not be a member of the Company.
2. Explanatory statement pursuant to Section 102 of the Companies Act, 2013 is not applicable for this year.

SHANTI AWASH PRIVATE LIMITED

122, HARISAVA MATH, BRAHMAPUR

KOLKATA - 700084

CIN: U45400WB2005PTC106176

DIRECTORS' REPORT

To,

The Members

The Directors have pleasure in presenting before you the **EIGHTEENTH ANNUAL REPORT** of the Company along with the Audited Statements of Accounts for the year ended on 31st March, 2023.

1. Financial Results :

During the year under review Company registered performance as borne out by the following figures:

	March 31, 2023	March 31, 2022
Profit/ (Loss) before Tax	352562.00	4175695.00
Provision for Tax	0.00	215791.00
Earlier Year Tax	328000.00	(0.00)
Deferred Tax	0.0	0.0
Profit/ (Loss) after Tax	24562.00	3959904.00
Balance brought forward	(1088340.00)	(5048244.00)
Balance carried to Balance Sheet	(1063777.00)	(1088340.00)

2. Operations:

The Company has reported total revenue of ₹49131261.00 for the current year as compared to ₹67992962.00 in the previous year. The Net Profit for the year of ₹24562.00 in the current year as compared to Net Profit of ₹3959904.00 in the previous year.

3. Transfer to reserves :

During the year under review, your Directors do not propose to transfer any amount to any reserve.

4. Dividend :

In view to conserve resources, Directors felt it prudent to skip dividend for the financial year 2022-23

5. Material Changes between the date of the Board report and end of financial year :

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the ends of the financial year of the Company to which the financial statements relate on the date of the report.

6. **Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future :**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. **Subsidiary Company :**

As on March 31, 2023, the Company does not have any subsidiary as per the Companies Act, 2013.

8. **Statutory Auditor & Audit Report :**

GAURAV S K AGARWAL & ASSOCIATES, Chartered Accountants, the statutory auditors of the Company having Firm Registration No. 327740E hold office until the conclusion of the next Annual General Meeting subject to the ratification of the members at every general meeting. The company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed.

There are no qualifications or observations or remarks made by the Auditors in their Report.

9. **Change in the nature of business :**

The Company has not changed any business during the year under review.

10. **Details of directors or key managerial personnel :**

There has been no change in the directorship or key managerial personnel of the company.

11. **Deposits :**

The Company has not invited/ accepted any deposits from the public falling within the ambit of the Companies Act, 2013, during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023.

12. **Conservation of energy, technology absorption, foreign exchange earnings and outgo :**

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

13. **Statement Concerning Development And Implementation Of Risk Management Policy Of The Company :**

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

14. Corporate Social Responsibility :

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

15. Number of meeting of the Board :

During the year 2022-23, the Board of Directors have met 5 (Five) times.

16. Directors' Responsibility Statement :

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2023 and of the profit and loss of the company for that period;
- (iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors have prepared the annual accounts on a going concern basis; and
- (v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. Declaration by Independent Directors :

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration is required to be obtained.

18. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178 :

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. Particulars of loans, guarantees or investments under section 186 :

Details of Loan, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement.

20. Particulars of Employee :

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

21. Related Party Transactions :

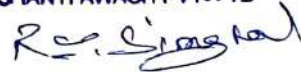
There were no materially significant contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report.

22. Acknowledgments :

The Directors wish to place on record their sincere appreciation for the assistance, Valuable contribution, support and Co-operation extend by the employees, its investors and all other associates to the company in achieving the results.

FOR AND ON BEHALF OF THE BOARD

FOR SHANTI AWASH PVT. LTD



Director

RAMESH CHAND SINGHAL

DIRECTOR

DIN: 00517161

Place: Kolkata

Dated: The 6th Day of September, 2023



**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF SHANTI AWASH PRIVATE LIMITED**

Report on the Financial Statements.

Opinion

We have audited the accompanying financial statements of **SHANTI AWASH PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 31st March, 2023, its Profit and Loss Statement of "**Profit**" for the year ended on that date.

Basis of Opinion

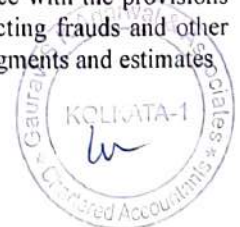
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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.

Information Other than the 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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 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 statements that give a true and fair view and are free from material misstatements, 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.

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

Auditors' Responsibility

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

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

- 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.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

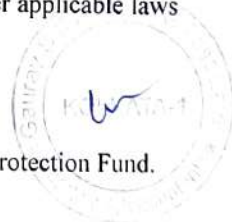


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with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

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.

Report on Other Legal and Regulatory Matters

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the Company since it is a Small Company as defined under section 2(85) of the Companies Act, 2013;
2. 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 purpose of our audit;
 - (b) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account submitted to us.
 - (c) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (d) On the basis of written representations received from the directors as on 31st March, 2023 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March, 2023 from being appointed as director in terms of Section 164(2) of the Act.
 - (e) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
 - (f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act, as amended, in my opinion and to the best of our information and according to the explanations given to us, the company has paid or provided any remuneration to its Directors, if any, during the year in accordance with the provisions of section 197 of the Act.
 - (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:
 - 1) the Company has disclosed the impact of pending litigations on its financial position in its financial statements
 - 2) in our opinion and as per the information and explanations given to us, the Company has not entered into any long term contracts including derivative contract, requiring provision under applicable laws or accounting standards, for material foreseeable losses,
 - 3) the Company is not required to transfer any amount to the Investor Education and Protection Fund.



4)

- a) That management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b) That management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any other person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub clause (a) and (b) contain any material misstatement.

39, Strand Road, Room No -63
Kolkata - 700 001
Date: The 6th Day of September, 2023

For Gaurav S K Agarwal & Associates
Chartered Accountants
F.R.No 327740E



Gaurav Agarwal
Proprietor
Membership No. 302081
UDIN: 23302081BGYUCU3789

SHANTI AWASH PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs in '00)


	PARTICULARS	Note No	As at 31st March, 2023	As at 31st March, 2022
I.	EQUITY AND LIABILITIES			
	(1) Shareholders' Funds			
	(a) Share Capital	1	5,350.00	5,350.00
	(b) Reserves and Surplus	2	36,012.23	35,766.60
			41,362.23	41,116.60
	(2) Non-Current Liabilities			
	(a) Long Term Borrowings	3	1,26,542.47	1,12,525.25
			1,26,542.47	1,12,525.25
	(3) Current Liabilities			
	(a) Trade Payables	4	38,157.35	54,677.10
	(b) Other Current Liabilities	5	68,888.23	2,44,545.19
	(c) Short Term Provisions	6	-	376.10
			1,07,045.58	2,99,598.39
	Total		2,74,950.28	4,53,240.24
II.	ASSETS			
	(1) Non-Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets	7	39,622.36	43,758.57
			39,622.36	43,758.57
	(2) Current Assets			
	(a) Inventories	8	4,076.84	1,52,391.24
	(b) Trade Receivables	9	91,747.50	63,250.00
	(c) Cash and Cash equivalents	10	73,881.25	1,56,536.34
	(d) Short-Term Loans and Advances	11	60,185.86	30,145.69
	(e) Other Current Assets	12	5,436.47	7,158.40
			2,35,327.92	4,09,481.67
	Total		2,74,950.28	4,53,240.24

22

SIGNIFICANT ACCOUNTING POLICIES

Accompanying notes form an integral part of financial statements.

As per our report of even date attached
For Gaurav S K Agarwal & Associates
Chartered Accountants
FRN:327740E


Gaurav Agarwal
Proprietor
Membership No -302081
Place: Kolkata
Dated: The 6th Day of September, 2023

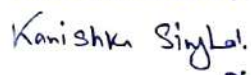


For and on behalf of the Board
OR SHANTI AWASH PVT. LTD


Ramesh Chand Singhal
Director

DIN: 00517161

OR SHANTI AWASH PVT. LTD


Kanishka Singhal
Director

DIN: 08011973

Director

SHANTI AWASH PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

(Rs in '00)

PARTICULARS		Note	As at 31st March, 2023	As at 31st March, 2022
INCOME:				
I	Revenue from operations	13	4,89,385.00	6,79,500.00
II	Other Income	14	1,927.61	429.62
III	Total Revenue (I +II)		4,91,312.61	6,79,929.62
EXPENSES:				
IV	Purchases/Cost of Construction	15	2,96,706.37	1,80,173.12
	Changes In Inventories	16	1,48,314.41	4,22,529.19
	Employee Benefit Expenses	17	34,760.00	30,000.00
	Finance Costs	18	1,218.92	1,424.56
	Depreciation and Amortization Expense	19	680.99	882.71
	Other Expenses	20	6,106.30	3,163.09
	Total Expenses (IV)		4,87,786.99	6,38,172.67
VI	Profit before exceptional items and tax (III-IV)		3,525.62	41,756.95
	Profit/(Loss) before tax (III-IV)		3,525.62	41,756.95
	Tax expense:			
	Current tax		-	2,157.91
	Income Tax Paid For Earlier Year		3,280.00	-
	Deferred tax Liability/(Assets)			
	Profit/(Loss) for the year		245.62	39,599.04
	Earning per equity share:	21		
	(1) Basic		0.46	74.02
	(2) Diluted		0.46	74.02

SIGNIFICANT ACCOUNTING POLICIES & OTHER NOTES

22

Accompanying notes form an integral part of financial statements.

As per our report of even date attached
For Gaurav S K Agarwal & Associates
Chartered Accountants
FRN:327740E



Gaurav Agarwal
Proprietor
Membership No -302081
Place: Kolkata
Dated: The 6th Day of September, 2023



For and on behalf of the Board
'OR SHANTI AWASH PVT. LTD

R. C. Singhal

Ramesh Chand Singhal

DIN: 00517161

'OR SHANTI AWASH PVT. LTD

Kanishka Singhal

Kanishka Singhal

DIN: 08011973

DIRECTOR

SHANTI AWASH PRIVATE LIMITED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT AS AT 31ST MARCH, 2023

Note : 1 Share Capital

(Rs in '00)

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	AUTHORISED CAPITAL 1,00,000 (P.Y. 1,00,000) Equity Shares of Rs 10/- each	10,000.00	10,000.00
	Total	10,000.00	10,000.00

b.	ISSUED , SUBSCRIBED & PAID UP CAPITAL	As at 31st March, 2023	As at 31st March, 2022
	53,500 (P.Y. 53,500) Equity Shares of Rs 10/- each fully paid up	5,350.00	5,350.00
	Total	5,350.00	5,350.00

c.	Reconciliation of Number of Shares Outstanding :	As at 31st March, 2023		As at 31st March, 2022	
		Numbers	Rupees	Numbers	Rupees
	Shares outstanding at the beginning of the year	53,500	5,350.00	53,500	5,350.00
	Shares Issued during the year	-	-	-	-
	Shares outstanding at the end of the year	53,500	5,350.00	53,500	5,350.00

d.	Terms / Rights attached to equity shares :
	The Company has only one class of equity shares having a par value of Re 10/- each. Each holder of equity shares is entitled to one vote per share. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive the remaining assets of the company, after distributing of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

e.	Details of the shareholders holding more than 5% shares in the Company				
	Name of the Shareholder	As at 31st March, 2023		As at 31st March, 2022	
		Equity Shares	% of Holding	Equity Shares	% of Holding
i	Ramesh Chand Singhal	40000	74.76%	40000	74.76%
ii	Madhu Devi Singhal	13500	25.24%	13500	25.24%

f.	Details of Shareholding of Promoters in the Company					
Name of Shareholders	2022-23			2021-22		
	No. of Shares held	% of Holding	% Change during the year	No. of Shares held	% of Holding	% Change during the year
Ramesh Chand Singhal	40000	74.76%	0.00%	40000	74.76%	0.00%
Madhu Devi Singhal	13500	25.24%	0.00%	13500	25.24%	0.00%

Note : 2 Reserves & Surplus

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Securities Premium Account		
	Opening balance	46,650.00	46,650.00
	Additions during the year	-	-
	Closing balance	46,650.00	46,650.00
b.	Surplus - Balance in the Statement of Profit & Loss:		
	Opening balance	(10,883.40)	(50,482.44)
	Profit/(Loss) during the year	245.62	39,599.04
	Closing balance	(10,637.77)	(10,883.40)
	Total	36,012.23	35,766.60

OR SHANTI AWASH PVT. LTD.
R. C. Singhal
 Director

OR SHANTI AWASH PVT. LTD.
Kanishka Singhal
 Director

SHANTI AWASH PRIVATE LIMITED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT AS AT 31ST MARCH, 2023

Note : 3 Long Term Borrowings

(Rs in '00)

Sr. No	Particulars	Non Current Portion	
		As at 31st March, 2023	As at 31st March, 2022
a.	Secured		
	IDBI Bank Ltd	17,342.16	25,369.44
	Tata Capital Financial Services Limited	48,449.40	80,878.92
	Term Loan From UCO Bank	-	6,276.89
b.	Unsecured		
	From Other	60,750.91	-
	Total	1,26,542.47	1,12,525.25

Note : 4 Trade Payables

	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Dues to Micro, Small & Medium Enterprises		
b.	Dues to Others		
	For Supplies	36,976.94	54,154.40
	For Expenses	1,180.41	522.70
	Total	38,157.35	54,677.10

Trade Payables Ageing Schedule as on 31.03.2023

	Particulars	Outstanding for following period from the due date of payment				Total
		< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
a.	MSME	-	-	-	-	
b.	Others	38,157.35	-	-	-	38,157.35
	Total	38,157.35				38,157.35

Trade Payables Ageing Schedule as on 31.03.2022

	Particulars	Outstanding for following period from the due date of payment				Total
		< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
a.	MSME	-	-	-	-	
b.	Others	54,677.10	-	-	-	54,677.10
	Total	54,677.10				54,677.10

Note : 5 Other Current Liabilities

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Advances Received Against Projects	19,392.65	1,96,310.00
b.	TDS Payable	1,094.40	-
c.	Advance Received Against Land	38,420.00	38,420.00
d.	Bank OD from UCO Bank	9,680.06	9,815.19
e.	GST Payable	301.12	-
	Total	68,888.23	2,44,545.19

Note : 6 Short Term Provisions

Sr.No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Provision For Tax (Net)	-	376.10
	Total	-	376.10

OR SHANTI AWASH PVT., TD
R. S. Singh
 Director

OR SHANTI AWASH PVT., TD
Kanishka Sigal
 Director

NOTE - 7

TANGIBLE ASSETS

(Rs in '00)

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Opening	Additions/ deduction during the year	As at 31st March,2023	As on 31st March, 2022	For the year	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
COMPUTER	1,237.36		1,237.36	1,087.82	86.85	1,174.67	62.69	149.54
FURNITURE & FIXTURE	6,303.00	214.84	6,517.84	5,987.70	19.72	6,007.42	510.43	315.30
GOLD	34,991.46	(3,881.89)	31,109.57	-	-	-	31,109.57	34,991.46
INVERTER	364.40	-	364.40	247.17	54.45	301.62	62.78	117.23
OFFICE BUILDING	16,500.00	-	16,500.00	9,374.86	-	9,374.86	7,125.14	7,125.14
Mobile	1,862.87	211.82	2,074.69	802.97	519.97	1,322.94	751.75	1,059.90
Total	61,259.09	(3,455.22)	57,803.87	17,500.52	680.99	18,181.51	39,622.36	43,758.57

Note : Capital Work in Progress Not transfer to Fixed assets where as it is returned

Name	Date of Purchase	Amount
Furniture	30/04/2022	21,484.38
Gold	21/07/2022	49,515.00
Mobile	30/05/2022	21,182.20

OR SHANTI AWASH PVT., TD
R. S. Singhal
Director

OR SHANTI AWASH PVT., TD
Kanishk Singal.
Director



SHANTI AWASH PRIVATE LIMITED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT AS AT 31ST MARCH, 2023

Note : 8 Inventories

Sr. No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	(as taken, valued and certified by the management)		
b.	Land	-	-
	Projects	4,076.84	1,52,391.24
	Total	4,076.84	1,52,391.24

Note : 9 Trade Receivable

Sr. No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	(as taken, valued and certified by the management)		
	Considered Goods	91,747.50	63,250.00
	Total	91,747.50	63,250.00

Trade Receivable Ageing Schedule as on 31.03.2023

Particulars	Outstanding for the following period from the due date of payment					Total
	< 6 Months	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
a. <u>Undisputed Trade Receivables</u>						
Considered Good	-	91,747.50	-	-	-	91,747.50
Considered Doubtful	-	-	-	-	-	-
Total		91,747.50				91,747.50

Trade Receivable Ageing Schedule as on 31.03.2022

Particulars	Outstanding for the following period from the due date of payment					Total
	< 6 Months	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
a. <u>Undisputed Trade Receivables</u>						
Considered Good	-	-	-	-	-	-
Considered Doubtful	63,250.00	-	-	-	-	-
Total						

Note : 10 Cash & Cash Equivalents

Sr. No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	Balances with Bank		
	Bank of Baroda	9,826.36	2,708.41
	IDBI Bank	63,985.54	1,53,798.06
	Syndicate Bank	-	-
	Sub Total (A)	73,811.90	1,56,506.47
b.	Cash in Hand		
	(As certified by the management)	69.35	29.87
	Sub Total (B)	69.35	29.87
	Total A + B 	73,881.25	1,56,536.34

Note : 11 Short Terms Loans and Advances

Sr. No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	Advances recoverable in cash or in kind		
	Considered Good - Others	60,185.86	30,145.69
	Total	60,185.86	30,145.69

Note : 12 Other Current Assets

Sr. No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	GST Receivables	-	6,159.30
b.	Advances against projects	2,267.08	999.10
c.	Mat Credit Entitlement	3,169.39	-
	Total	5,436.47	7,158.40

OR SHANTI AWASH PVT. LTD
R. S. Singh
 Director

OR SHANTI AWASH PVT. LTD
Kanishk Singh
 Director

SHANTI AWASH PRIVATE LIMITED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT AS AT 31ST MARCH, 2023

Note :13 Revenue From Operations

(Rs in '00)

Sr no	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Sales	4,89,385.00	6,79,500.00
	Total	4,89,385.00	6,79,500.00

Note :14 Other Income

Sr no	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Bank Interest Received	47.59	9.62
b.	Interest Received On Fixed Deposit	1,880.00	
c.	Miscellaneous Income	0.02	420.00
	Total	1,927.61	429.62

Note : 15 Purchases / Cost of Construction

Sr.No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Construction/Development Expenses		
	Land	-	66,963.21
	Projects	2,96,706.37	1,13,209.92
	Total	2,96,706.37	1,80,173.12

Note : 16 Change in Inventories

Sr.No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Opening Stock		
	Work in Progress	1,52,391.25	5,74,920.43
b.	Closing Stock		
	Work in Progress	4,076.84	1,52,391.24
	Total	1,48,314.41	4,22,529.19

Note : 17 Employee Benefit Expenses

Sr.No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Director Remuneration	23,750.00	30,000.00
b.	Salaries and Incentives	11,010.00	-
	Total	34,760.00	30,000.00

Note : 18 Finance Costs

Sr.No	Particulars	As at 31st March, 2023	As at 31st March, 2022
a.	Bank Charges	991.29	318.27
b.	Interest Expenses		
	On Loans	227.63	987.84
	On TDS	-	118.45
	Total	1,218.92	1,424.56

OR SHANTI AWASH PVT. LTD
R. S. Srivastava
Director

OR SHANTI AWASH PVT. LTD
Kavishka Sigdel
Director

SHANTI AWASH PRIVATE LIMITED
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT AS AT 31ST MARCH, 2023

Note : 19 Depreciation & Amortization

Sr.No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	Depreciation		
	Total	680.99	882.71
		680.99	882.71

Note : 20 Other Expenses

Sr.No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	Administrative, Selling & Other Expenses :		
	Advertisement Expenses		175.00
	Conveyance	225.00	-
	Computer Expenses	45.00	-
	Electricity Expenses	-	44.98
	Filing Fees	1,192.60	1,280.86
	GST Fees	28.00	12.50
	Printing & Stationery	89.50	90.00
	Professional Fees	111.73	14.00
	Professional Tax	521.00	311.00
	Property Tax	25.00	-
	Repairs & Maintainance	55.55	43.76
	Staff welfare	510.96	380.41
	Subscription Charges	333.33	95.10
	Telephone & Internet Expenses	150.00	100.00
	Travelling Expenses.	481.63	365.48
		2,087.00	-
b.	Auditors Remuneration :		
	Audit Fee	250.00	250.00
	Total	6,106.30	3,163.09

Note : 21 Earnings Per Share

Sr.No	Particulars	(Rs in '00)	
		As at 31st March, 2023	As at 31st March, 2022
a.	Net Profit for the year attributable to equity shareholders	24,562.11	39,59,904.00
b.	Weighted Average Number of Equity Shares for Calculation of Basic/Diluted EPS	53,500	53,500
c.	Earnings Per Share (Basic/Diluted)	0.46	74.02

OR SHANTI AWASH PVT., TD
R. S. Singh
 Director

OR SHANTI AWASH PVT., TD
Kanishka Singh
 Director



SHANTI AWASH PRIVATE LIMITED

Note – 22

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted in the preparation and presentation of financial statements:

a. **Basis of Accounting**

The financial statements are prepared on accrual basis under the historical cost convention in accordance with the Generally Accepted Accounting Principles and applicable Accounting Standards in India and the relevant provisions of Companies Act, 2013. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the result of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual results & estimates are recognized in the periods in which results are known/ materialized.

c. **Fixed Assets:**

Tangible Fixed Assets: Fixed assets are stated at cost of acquisition including expenditure incurred and borrowing cost if any up to the date the asset is put to use as reduced by cenvat credit, wherever applicable.

Intangible Fixed Assets: Intangible assets acquired are stated at cost.

Capital work-in-progress: Assets which are not ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

d. **Depreciation:** Depreciation on fixed assets is provided on depreciable value of assets using written value method on the basis of useful life of asset specified in Schedule II to the Companies Act, 2013.

e. **Impairment of assets:** An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable value.

f. **Investment:**

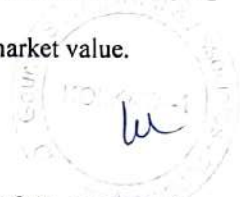
Non-Current Investment: Long-term investments are stated at cost. However, when there is a decline in value, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline.

Current Investment: Current investments are stated at lower of cost and market value.

g. **Valuation of Inventories:**

Stock is valued at lower of cost or net realisable value

h. **Accounting for taxes on Income:** Current tax is determined on the basis of the amount of tax payable under the Income Tax Act, 1961, if any. Deferred tax is recognised on timing differences; being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in or more subsequent periods. Deferred tax assets are



recognised only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets will be realised. Such assets are reviewed as at each Balance Sheet date to assess realisability thereof.

- i. **Provision and Contingent Liabilities:** A provision is recognised when the Company has a present obligation as a result of past event it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimates can be made. Contingent Liabilities are not provided for in accounts and amounts of material nature are disclosed by way of notes. Contingent assets are neither recognised nor disclosed in the financial statements.

Notes on Financial Statements

Balances of certain debtors and creditors are subject to confirmation and reconciliation. In the opinion of the management, current assets, loan and advances will have value on realization in the ordinary course of business at least equal to the amount at which they are stated.

- The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2023 as micro, small or medium enterprises. Consequently, no disclosures of outstanding dues of micro enterprises and small enterprises and other related disclosures have been made.
- The Company is engaged in Trading Activity accordingly separate reportable segment as per Accounting Standard on Segment Reporting (AS-17) as issued by the Institute of Chartered Accountants of India has been disclosed.
- The Company has not accounted for Deferred Tax Liability as computed under Accounting Standard 22- 'Accounting for taxes on Income'.
- .Previous Year's figures have been regrouped, re-arranged and re-casted wherever considered necessary. Figures have been rounded off to the nearest rupee. Notes 1 to 20 forms an integral part of accounts.

For Gaurav S K Agrawal & Associates
Chartered Accountants
FRN:327740E



Gaurav Agarwal
Proprietor
Membership No. 302081

39, Strand Road

Kolkata – 700 001

Date: The 6th day of September 2023

SHANTI AWASH PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31ST MARCH, 2023

NO	RATIO ANALYSIS	NUMERATOR	DENOMINATOR	31st Mar 2023	31st Mar 2022	Change%
1)	Current Ratio	Current Assets	Current Liabilities	2.20	1.37	0.61
2)	Debt Equity Ratio	Total Debt	Shareholders' Equity	3.06	2.74	0.12
3)	Debt Service Coverage Ratio	EBIT	Finance cost	3.9	30.3	-0.87
4)	Return on Equity Ratio	Net Profit after Tax	Total Equity	0.01	0.96	-0.99
5)	Inventory Turnover Ratio	Turnover	Average Inventory	6.26	1.87	2.35
6)	Trade Receivables Turnover Ratio	Turnover	Average Trade Receivables	8.77	NA	8.77
7)	Trade Payables Turnover Ratio	Turnover	Average Trade Payables	10.54	14.62	-0.28
8)	Net Capital Turnover Ratio	Turnover	(Current Assets - Current Liab)	3.81	6.18	-0.38
9)	Net Profit Ratio	Net Profit after Tax	Turnover	0.0005	0.06	-0.99
10)	Return on Capital Employed	EBIT	(Shareholders' Equity + Total Debt)	0.03	0.28	-0.90
11)	Return on Investment	Net Profit after Tax	Opening Equity	0.01	26.09	-1.00

FOR SHANTI AWASH PVT. LTD
R. S. Singh
 Director

FOR SHANTI AWASH PVT. LTD
Kamishka Singh
 Director



SHANTILAWASH PRIVATE LIMITED

DETAILS OF CLOSING STOCK

(Amount in Rs)

Particulars	Opening Balance	Addition During The Year	Deletion During The Year	Closing
156 Harisava Math				
Ashoke Mondal - 156	300.00		300.00	-
Biplab Halder	2,200.00		2,200.00	-
Cement, Paris, Bricks, Sand, Etc (156, Harisava)	22,672.86	12.00	22,684.86	-
Corporation Tax (156, Harisava)	41.61	255.38	296.99	-
Electricity Expenses - 156, Harisava Math	4,033.79	2.30	4,036.09	-
Elevation Work (156, Harisava Math)	7,425.00	825.00	8,250.00	-
General Expenses (156, Harisava)	(0.02)	0.02		-
Interest On Loan (Idbi & Tata Capital)	35,443.71	14,987.40	50,431.11	-
Iron & Steel (156, Harisava)	12,207.71	4,235.40	16,443.11	-
Lifting Charges - 156	323.75		323.75	-
Marble & Granite Expenses (156, Harisava Math)	8,133.83	458.50	8,592.33	-
Material & Equipments - 156	19,000.00	50.00	19,050.00	-
Painting Expenses - 156, Harisava Math	2,491.80	79.49	2,571.29	-
Plan Sanction Charges (156, Harisava Math)	3,562.37	216.81	3,779.18	-
Plumbing & Sanitary Expenses - 156	3,649.18	1,448.69	5,097.87	-
Plywood Expenses - 156	400.00		400.00	-
Radha Rai - Landlord		35,000.00	35,000.00	-
Rajiv Paswan	19,150.00		19,150.00	-
Registry Fees (156 Harisava)	200.00	3,655.00	3,855.00	-
Rent	2,550.00		2,550.00	-
Salary - 156, Harisava Math	3,455.28	2,040.00	5,495.28	-
Santosh Sah	200.00		200.00	-
Subhash Shaw	1,350.00		1,350.00	-
Supervision Charges	777.69	500.00	1,277.69	-
Survey Fees (156, Harisava)	50.00		50.00	-
Water Connection (156 Harisava Math)	473.18	750.00	1,223.18	-
Water Proofing Expenses	440.00		440.00	-
Window Door & Frame (Aluminium)		101.70	101.70	-
Total	1,50,531.74	64,617.69	2,15,149.43	
44, HARISAVA MATH				
1St Slab Casting Charges (44, Harisava Math)	1,672.45		1,672.45	-
2Nd Slab Casting Charges - (44, Harisava Math)	1,672.45		1,672.45	-
3Rd Slab Casting Charges - (44, Harisava Math)	1,672.45		1,672.45	-
4Th Slab Casting Charges (44, Harisava Math)	1,672.45		1,672.45	-
Ashoke Mondal - 44	400		400.00	-
Brick Work - 44, Harisava Math	1,942.20		1,942.20	-
Business Promotion Expenses (44, Harisava Math)	298.01		298.01	-
Carrying Charges - 44, Harisava Math	42.00		42.00	-
Cement, Paris, Bricks, Sand, Etc. (44, Harisava)	21,661.04		21,661.04	-
Corporation Tax (44, Harisava)	89.83		89.83	-
Dev Kumar Mukherjee	500.00		500.00	-
Electricity Expenses - 44, Harisava Math	4,100.78		4,100.78	-
General Expenses (44, Harisava Math)	(0.01)	0.01		-
Ground Floor Tie Beam Charges (44, Harisava)	4,121.10		4,121.10	-
Iron & Steel (44, Harisava)	10,403.32		10,403.32	-
Labour Charges - 44, Harisava Math	646.90		646.90	-
Marble	5,783.03		5,783.03	-
Monoranjan Chakraborty	1,000.00		1,000.00	-
Painting Expenses - 44, Harisava Math	1,936.77		1,936.77	-
Plan Sanction Charges (44, Harisava)	2,967.26		2,967.26	-
Plaster & Putty - 44 Harisava Math	50.00		50.00	-
Plumbing & Sanitary Expenses - 44, Harisava	1,395.00		1,395.00	-
Plywood Expenses (44, Harisava Math)	3,615.87		3,615.87	-
Pravakar Chowdhury	250.00		250.00	-
Salary - 44, Harisava Math	1,559.00		1,559.00	-
Sanitary & Plumbing Expenses (44)	112.50		112.50	-
Shantimoy Chatterjee	600.00		600.00	-
Soil Testing Expenses - 44, Harisava Math	540.00		540.00	-
Survey Fees (44, Harisava Math)	50.00		50.00	-
Susanta Chakraborty (Rent)	3,522.00		3,522.00	-
Wip Reversed (44 Harisava Math)	76,901.75	76,902		-
Wooden Frame Making Expenses - 44, Harisava	2,625.35		2,625.35	-
Total	-	76,901.76	76,901.76	-

SHANTILAWASH PRIVATE LIMITED

233 NSC Bose Road Survey Fees	170.00	-	-	170.00
Total	170.00	-	-	170.00
481 Harisava Math				
Advertisement (481, Harisava Math)	222.26	1,616.65	1,838.91	-
Archana Bhattacharyya	15,000.00	5,000.00	20,000.00	-
Arup Kumar Ghosh	19,000.00	1,000.00	20,000.00	-
Ashok Gupta	3,000.00	59,000.00	62,000.00	-
Business Promotion Expenses - 481			18,420.44	-
Cement, Paris, Bricks, Sand (481, Harisava Math)		18,420.44	18,420.44	-
Corporation Tax (481, Harisava Math)	1,261.60	7,992.02	9,253.62	-
Electricity Bill - 481	79.99		79.99	-
Electricity Expenses - 481		26.13	26.13	-
Frame Making Charges - 481		7,534.92	7,534.92	-
Interest On Loan		1,066.61	1,066.61	-
Iron And Steel Expenses (481 Harisava Math)	12,541.65	326.31	12,867.96	-
Jagdish Chandrakant Mehta	339.18	11,326.36	11,665.54	-
K M C Expenses		650.00	650.00	-
Land Filing Charges (481, Harisava Math)	145.00	918.93	918.93	-
Lift Elevation Work - 481			145.00	-
Mani Kanjilal		733.05	733.05	-
Marble & Granite Expenses - 481	835.00	20.00	855.00	-
Materials & Equipments - 481		150.00	150.00	-
Painting Expenses - 481		7,420.00	7,420.00	-
Plan Sanction Charges - 481		454.83	454.83	-
Plinth Level - 481	2,542.96		2,542.96	-
Plumbing & Sanitary Expenses - 481		49,740.00	49,740.00	-
Prabir Kumar Das		1,745.00	1,745.00	-
Pranab Kumar Das	14,000.00		14,000.00	-
Putty Expenses	15,000.00		15,000.00	-
Rajesh Somani		788.61	788.61	-
Registry Fees (481 Harisava)		45,500.00	45,500.00	-
Salary - 481 Harisava Math	4,650.00	6,805.00	11,455.00	-
Security Charges - 481		2,455.50	2,455.50	-
Supervision Charges (481, Harisava Math)	50.00	360.00	410.00	-
Survey Fees (481, Harisava Math)	1,490.77		1,490.77	-
Wip Reversed - 481	150.00	150.00	300.00	-
Wip Reversed - 481	90,308.42	90,308.42		-
Total	-	3,21,508.78	3,21,508.77	-
Aatgraha Land				
Land Cost (Atgahara)	-			-
Land Filing Expenses	1,28,938.41		1,28,938.41	-
Raw Material (Atgahara)	27,338.99		27,338.99	-
Advertisement & Business Promotion (Aatgarah Land)	2,890.00		2,890.00	-
Anup Sankar Saha	53,933.20		53,933.20	-
Arup Nath	1,000.00		1,000.00	-
Atghara Land	16,220.00		16,220.00	-
Bani Das Gupta -58 - Atghara Land	97,984.00		97,984.00	-
Dhruv Kumar Singh (Sarisa)	100.00		100.00	-
Donation	150.00		150.00	-
Gate Making Charges	9,970.01		9,970.01	-
Mahesh Kumar Agarwal (Atghara Land)	238.20		238.20	-
Nirmal Debnath	6,000.00		6,000.00	-
Prasanjit Ghosh (Biro)	8,639.94		8,639.94	-
Property Registration	2,450.00		2,450.00	-
Rabindranath Nath (Plot No. 94)	8,045.27		8,045.27	-
Rajesh Paswan	1,250.00		1,250.00	-
Ranjit Manna	160.00		160.00	-
Ranjit Poddar-Atghara Land	3,350.00		3,350.00	-
Sovan Sikdar	200.00		200.00	-
Suman Narayan Chakraborty	240.00		240.00	-
Susanta Deb- Atghara Land	100.00		100.00	-
Tapas Bag	1,490.00		1,490.00	-
Umang Tikmany- Atghara	905.00		905.00	-
Umesh Kumar Agarwal	2,100.00		2,100.00	-
Wip Reversed (Aatgarah Land)	1,000.00		1,000.00	-
Total (a+b+c+d)	-	3,74,693.02	3,74,693.02	-
GOLF GREEN				
Business Promotion Expenses (Gg Land)	10.34			10.34
Corporate & Kmc Tax (Gg Land)	51.77			51.77
Devo (Dimla Da)	30.00			30.00
General Expenses (Golf Green)	505.00			505.00
Printing & Stationery (Gg Land)	0.92			0.92
Salary -Golf Green Land	60.00			60.00
Security Service Charges - Golf Green Land	633.30			633.30
Travelling Expenses- Golf Green Land	398.18	1,920.91	213.58	633.30
Total	1,689.51	1,920.91	213.58	2,105.51
Total	1,689.51	1,920.91	213.58	3,396.84

SHANTI AWASH PRIVATE LIMITED

Shanti Villa				
Land Lord (South Chakraberia)	15,250.00		15,250.00	
1St Slab Casting Charges- Chakraberia	3,916.86		3,916.86	
2Nd Slab Casting Charges-Chakraberia	3,916.86		3,916.86	
3Rd Slab Casting Charges Chakraberia	3,916.86		3,916.86	
4Th Slab Casting Charges- Chakraberia	3,916.86		3,916.86	
Advertisement (South Chakraberia)	8,382.00		8,382.00	
Brick Work - 8/1A Chakraberia Road South	10,967.25		10,967.25	
Business Promotion Expenses (Shanti Villa)	3,726.96		3,726.96	
Cement, Parish,Bricks & Sand (Chakraberia)	19,317.74		19,317.74	
Consultancy Fees	1,250.00		1,250.00	
Corporation Tax (Chakroberia)	11,087.55		11,087.55	
Doors & Frames	2,260.80		2,260.80	
Electrical-Contractor	2,067.10		2,067.10	
Electrical Goods Expenses (South Chakraberia)	14,605.13		14,605.13	
Electric Expenses-Cesc (Chakraberia)	1,277.46		1,277.46	
Elevation Work	10,227.74		10,227.74	
Engineer Expenses (Chakraberia)	2,781.83		2,781.83	
Foundation Making Charges- Chakraberia	7,311.50		7,311.50	
Gate Making Charges (Shanti Villa)	1,225.20		1,225.20	
General Exp (Chakraberia)	2,136.42		2,136.42	
Glass Purchase & Fitting Charges	836.00		836.00	
Godown Rent	360.00		360.00	
Inside Plaster - South Chakraberia	6,371.45		6,371.45	
Insurance Charges	3,637.78		3,637.78	
Interest On Loan (Financial Institution)	14,428.48		14,428.48	
Iron & Steel (South Chakraberia)	34,288.45		34,288.45	
Krishnendu Roy (Tennat)	5,000.00		5,000.00	
Labour Charges- South Chakraberia	31,939.20		31,939.20	
Loan Processing Charges	5,374.28		5,374.28	
Marble & Granites Expnenses	15,879.45		15,879.45	
Outside Plaster - Chakraberia Road	4,178.00		4,178.00	
Painting Expenses	2,158.05		2,158.05	
Plan Sanction Charges	3,748.70		3,748.70	
Registrasion Fees (Chakraberia)	3,345.00		3,345.00	
Registry Fees	10,300.00		10,300.00	
Rent (Chakraberia)	7,390.00		7,390.00	
Salary - Chakraberia	25,470.78		25,470.78	
Sanitary & Plumbing Metarials & Fitting	9,457.86		9,457.86	
Security Charges (South Chakraberia)	7,175.00		7,175.00	
Sewage Charges	633.47		633.47	
Sibu Chakraborty	120.00		120.00	
Soil Testing Expenses(Chakraberia)	200.00		200.00	
Sunil Kumar Dokania	50,000.00		50,000.00	
Survey Fees (Chakraberia)	40.00		40.00	
Tea, Tiffin & Conveyance Expenses (Chakraberia)	46.57		46.57	
Travelling Expenses (South Chakhberia)	3,991.96		3,991.96	
Water Line (Chakraberia)	547.91		547.91	
Wip Reversed	(3,82,763.64)	3,82,763.64		
Wooden Frame Making Expenses	6,303.14		6,303.14	
Total(b)	-	3,82,763.64	3,82,763.65	-
19/1B Keyatala Lane (Southern Avenue)				
Jasho Prakash Banerjee		510.00		510.00
		510.00		510.00
Grand Total	1,52,391.25	12,22,915.80	13,71,230.21	4,076.84

SHANTI AWASHI PRIVATE LIMITED

Details Sheet

Details of Trade Payable	As at 31st March 2023
	Rs
156 Harisava	
Gel India Pvt Ltd	312.80
Jogendra Prasad Rajak	30.00
44 Harisava	
J & A Sons	200.00
Maa Prova Enterprisc	519.50
Vishal Marble	127.49
481 Harisava	
Akash Steels	2,000.00
Anil Kumar - Employee	100.00
Bapi Electricals	3,000.00
Chhattar Gazi - 481	688.61
Paritosh Biswas - 481	1,195.00
Pavel Construction	6,552.00
Bypass Land	
Pahari & Co	1,000.00
Sanjay Biswas	1,250.00
Shanti Villa Creditors	
Goodwill Corporation India	1.54
Sunil Kumar Dokania	20,000.00
	36,976.94
Creditors For Expenses	
Gaurav S K Agarwal & Associates	785.50
Kanishka Singhal	273.11
Kedia Agarwal & Co.	121.80
Total	1,180.41

Details of GST Receivables	As at 31st March 2023
Input Cgst @ 14%	(2,586.52)
Input Cgst @ 1.5%	(523.15)
Input Cgst @ 2.5%	(1,257.37)
Input Cgst @ 6%	(120.50)
Input Cgst @ 9%	(6,988.76)
Input Igst @ 12%	(10.66)
Input Igst @ 18%	(12.91)
Input Igst @ 5%	(10.38)
Input Sgst @ 14%	(2,586.52)
Input Sgst @ 1.5%	(523.15)
Input Sgst @ 2.5%	(1,257.37)
Input Sgst @ 6%	(120.50)
Input Sgst @ 9%	(6,950.96)
Output Cgst @ 6%	7,176.88
Output Igst @ 12%	8,896.11
Output Sgst @ 6%	7,176.88
	301.12

SHANTI AWASH PRIVATE LIMITED

Details Sheet

Details of Advance Received Against Projects	As at 31st March 2023
Advance Against Atghara Land	14,000.00
Advance Against Shanti Kutir	5,392.65
Advance Against Shanti Niketan	19,392.65

Details of Advance Received Against Atghara Land	As at 31st March 2023
Nimit Mundhra	5,445.00
Subhdhara Merchantile Pvt. Ltd.	32,975.00
	38,420.00

Details of Loans to Others	As at 31st March 2023
Aakansha Singhal	14,800.00
Ahmedabad Tailors (Rajesh Jadav)	1,000.00
Amit Singhal	0.30
Avishek Oil & Services	10,000.00
B K Singhal	2,300.00
Chandranath Basu Seva Sangha	5,750.00
Madhu Devi Singhal	7,725.80
Naresh Singh (Loan)	900.00
Ramesh Ch. Singhal	209.76
Shankarlal Agarwal	15,000.00
Yogesh Kumar Tibrewal	2,500.00
	60,185.86

Details of Trade Receivables	As at 31st March 2023
Bijoy Choudhary - Receivable	30,000.00
Bye Pass Land - Receivable	26,880.00
Flat No. - Ab	3,900.00
Flat No. - D	967.50
Flat No. - De	-
Flat No. - I	-
Nimit Mundhra - Receivable	30,000.00
	91,747.50

Details of Advance From Customer	As at 31st March 2023
Monami Mondal	60.00
44, Harisava Math (Creditors)	-
Rose Enterprise	500.00
481, Harisava (Creditors)	-
Gautam Das	255.58
Gkb Lens Private Limited	1,300.00
Naresh Singh (Employee)	140.00
Samsonite South Asia Private Limited	10.00
S.S.Cement Merchant	1.50
	2,267.08

Details of Unsecured loan	As at 31st March 2023
Kiran Agarwal	8,730.00
Sadguru Projects & Development Pvt Ltd	50,100.00
Tirumala Trienviro Pvt. Ltd.	1,920.91
	60,750.91

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961.

Sl. No.	Particulars	Rate	Opening as on 31.03.2022	Addition During the Year		Deduction during the Year	Closing Balance	Depreciation for the year	W.D.V. as on 31.03.2023
				More than 180 days	Less than 180 days				
	Block-1								
	BUILDING								
1	OFFICE BUILDING	10.00%	546553.00	0.00	0.00	0.00	546553.00	0.00	546553.00
2	FURNITURE & FIXTURE	10.00%	217069.00	21484.38	0.00	0.00	238553.38	23855.00	214698.38
	TOTAL		763622.00	21484.38	0.00	0.00	785106.38	23855.00	761251.38
	Block-2								
	PLANT & MACHINERY								
2	INVERTER	15.00%	20126.00	0.00	0.00	0.00	20126.00	3019.00	17107.00
	MOBILE	15.00%	117689.00	21182.20	0.00	0.00	138871.20	20831.00	118040.20
3	INDICOM SET	15.00%	1961.00	0.00	0.00	0.00	1961.00	294.00	1667.00
	TOTAL		139776.00	21182.20	0.00	0.00	160958.20	24144.00	136814.20
	Block-3								
	COMPUTER								
4	COMPUTER	40.00%	20635.00	0.00	0.00	0.00	20635.00	8254.00	12381.00
	TOTAL		20635.00	0.00	0.00	0.00	20635.00	8254.00	12381.00
	Block-4								
5	Gold	0.00%	3499146.00	49,515.00	-437704.00	0.00	3110957.00	0.00	3110957.00
	TOTAL		3499146.00	49515.00	-437704.00	0.00	3110957.00	0.00	3110957.00
	TOTAL		4423179.00	92181.58	-437704.00	0.00	4077656.58	56253.00	4021403.58

Name	Date of Purchase	Amount
Furniture	30/04/2022	21,484.38
Gold	21/07/2022	49,515.00
Mobile	30/05/2022	21,182.20

OR SHANTI AWASH PVT.,TD

Res. Singh
Director

OR SHANTI AWASH PVT.,TD

Kanishk Singh
Director



