

Acknowledgement Number:862681491241222

Date of filing : 24-Dec-2022

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
2022-23

PAN	AAGCR5064A		
Name	RP JEET DEVELOPERS PRIVATE LIMITED		
Address	75 , HEM CHANDRA NASKAR ROAD , Belegghata H.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700010		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	862681491241222

Taxable Income as per details	Current Year business loss, if any	1	0
	Total Income		10,65,698
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
Accrued Income & Tax Details	Net tax payable	4	2,68,215
	Interest and Fee Payable	5	48,041
	Total tax, interest and Fee payable	6	3,16,256
	Taxes Paid	7	3,16,890
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 630
	Accrued Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0	

This return has been digitally signed by RANAJIT CHAUDHURI in the capacity of Managing Director having PAN ACIPC6043M from IP address 49.37.33.248 on 24-Dec-2022
DSC Sl. No. & Issuer 4538583 & 5089741432809943503CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated
Barcode/QR Code



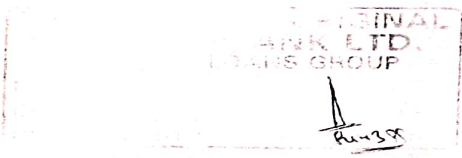
AAGCR5064A0686268149124122277CAFD2627F98832C995679AF31649761821644C

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

RP JEET DEVELOPERS PRIVATE LTD.

X.S.P. [Signature]

Director





H. K. CHAKI & ASSOCIATES

CHARTERED ACCOUNTANTS

322, Dr. M.N. Saha Road, Kolkata - 700074

Phone: 033 3550 1805, Email: hkchaki1@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF RPJEET DEVELOPERS PRIVATE LIMITED
(CIN: U45400WB2013PTC195513)

Report on the Stand-alone Financial statements

We have audited the accompanying Stand-alone Financial statements of RPJEET DEVELOPERS PRIVATE LIMITED (CIN: U45400WB2013PTC195513) ["the company"], which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

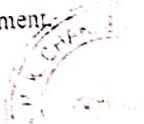
Management's Responsibility for the Stand-alone Financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Stand-alone Financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014["the rules"]. 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 misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Stand-alone Financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Stand-alone Financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Stand-alone Financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Stand-alone Financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Stand-alone Financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Stand-alone Financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Stand-alone Financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Stand-alone 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,

- (a) in case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2022, and
- (b) in case of Statement of Profit and Loss, of the profit for the year ended on that date.
- (c) in case of Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "A" statement on the matters specified in paragraphs 3 and 4 of the said Order.
- 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 purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash flow statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Stand-alone Financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.



Annexure-B to the Independent audit report 31st march 2022

Report on the Internal Financial Controls under Clause (l) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **RPJEET DEVELOPERS PRIVATE LIMITED (CIN: U45400WB2013PTC195513)** as of 31st of march 2022 in conjunction with our audit of the Stand-alone Financial statements of the Company for the year ended on that date

Management's Responsibility for Internal Financial Controls

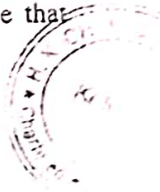
The Company's management is responsible for establishing and monitoring internal financial control based on the internal controls over financial reporting criteria established by the company considering the essential components of internal controls stated in the guidance note an audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountant 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 its business, including adherence to company's policies, 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 Companies Act, 2013 ["the Act"].

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement 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.

Meaning of Internal financial controls over financial Reporting

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for extended purposes in accordance with generally accepted Accounting principles. A company's internal financial controls over financial reporting includes those policies and procedure that (1) Pertain to the maintenance of records that, in reasonable details, accurately and fairly reflect the transactions. And dispositions of the assets of the company.(2) Provide reasonable assurance that



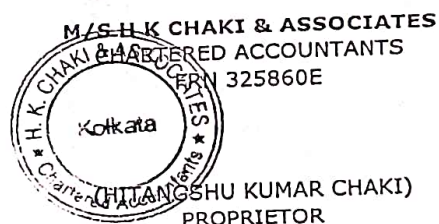
RPJEET DEVELOPERS PRIVATE LIMITED
BALANCE SHEET AS AT 31ST.MARCH, 2022

(In Rs.)

	Note No.	AS ON 31.03.2022	AS ON 31.03.2021
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserve & Surplus	2	23,15,601	18,74,808
Share application money pending allotment			
Non-Current liabilities			
(a) Long Term Borrowings	3	1,65,98,340	50,94,205
(b) Deferred Tax Liability (Net)		(1,71,949)	(77,660)
Current liabilities			
(a) Trade Payables		31,76,255	2,21,099
(b) Other Current Liabilities	4	47,69,871	1,66,12,157
(c) Short-term provisions	5	2,94,110	2,91,336
TOTAL		2,70,82,228	2,41,15,945
ASSETS			
Non-current assets			
(a) Fixed Assets			
Tangible assets	6	29,52,430	38,27,852
Capital work in progress	7	-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets			
Current assets			
(a) Trade Receivables	8	8,15,627	3,00,000
(b) Cash & Cash Equivalents	9	39,53,170	6,53,992
(c) Short Term Loans & Advances		1,48,52,944	10,02,920
(d) Inventories			1,12,74,000
(d) Other Current Assets	10	45,08,057	70,57,181
TOTAL		2,70,82,228	2,41,15,945

SIGNIFICANT ACCOUNTING POLICIES
AND NOTES ON ACCOUNTS
Signed in terms of our audit report of even date.
UDIN: 22062309AUMDOA1267

1 & 2



(HILAN) SHU KUMAR CHAKI
 PROPRIETOR
 MEM.NO. 062309

Place- Kolkata
Dated : 03/09/2022

(Handwritten Signature)
 Director

RPJEET DEVELOPERS PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31ST March, 2022
(In ₹)

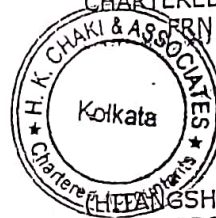
PARTICULARS	NOTE NO.	2021-2022	2020-2021
Income			
Revenue From Operations	11	1,67,07,922	1,85,13,672
Other Income	12		
Total Revenue		1,67,07,922	1,85,13,672
Expenses:			
Cost of Goods Sold	13	1,36,80,027	1,36,34,272
Employee benefits expense	14	8,12,958	20,49,860
Finance costs	15	1,29,482	1,66,591
Depreciation and amortization expense	16	10,15,822	5,28,382
Other expenses	17	4,02,580	13,47,818
Total expenses		1,60,40,869	1,77,26,923
Profit before tax		6,67,053	7,86,749
Tax expense:			
Less: Current tax		2,94,110	2,91,336
Add: Defered Tax		94,289	1,00,445
Profit /(Loss) for the period		4,67,232	5,95,858
Earnings per equity share:			
Basic & Diluted	18	46.72	59.59

SIGNIFICANT ACCOUNTING POLICIES AND
NOTES ON ACCOUNTS

1 & 2

Signed In terms of our audit report of even date.
UDIN: 22062309AUMDOA1267

M/S H K CHAKI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 325860E



(H. K. CHAKI & ASSOCIATES)
GSHU KUMAR CHAKI
PROPRIETOR
MEM. NO. 062309

Place- Kolkata
Dated : 03/09/2022

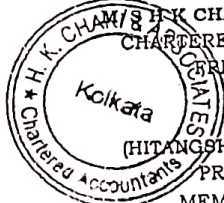
Y. S. K. [Signature]

RPJEET DEVELOPERS PRIVATE LIMITED
Statement of Cash Flows

	2022	2021
Cash flows from operating activities		
Profit before taxation	6,67,053.36	7,86,749.00
Adjustments for:		
Depreciation	10,15,822.00	9,664.00
Investment income	-	-
Interest expense	-	-
(Profit) / Loss on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	3,00,000.00	(9,705.00)
(Increase) / Decrease in inventories	(35,78,944.00)	(5,870.00)
(Increase) / Decrease in Short Term Advances	(29,50,250.00)	-
Increase / (Decrease) in trade payables	29,55,155.71	3,15,952.00
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Short term provision	2,774.00	5,110.00
Increase / (Decrease) in Other Current liability	(1,18,42,285.74)	58,500.00
Cash generated from operations	<u>(1,34,30,674.67)</u>	<u>11,60,400.00</u>
Interest paid	-	-
Income taxes paid	" 2,94,110.00	(17,490.00)
Dividends paid	-	-
Net cash from operating activities	<u><u>(1,31,36,564.67)</u></u>	<u><u>11,42,910.00</u></u>
Cash flows from investing activities		
Subsidy from DIC	-	-
Purchase of property, plant and equipment	(10.00)	(2,72,200.00)
Proceeds from sale of equipment	-	-
Acquisition of portfolio investments	-	-
Investment income	-	-
Net cash used in investing activities	<u><u>(10.00)</u></u>	<u><u>(2,72,200.00)</u></u>
Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Long Term Loans & Advances	-	-
Proceeds from long-term borrowings	-	-
Payment of long-term borrowings	-	-
Net cash used in financing activities	<u><u>-</u></u>	<u><u>-</u></u>
Net increase in cash and cash equivalents	<u><u>(1,31,36,574.67)</u></u>	<u><u>8,70,710.00</u></u>
Cash and cash equivalents at beginning of period	<u><u>9,67,265.00</u></u>	<u><u>96,555.00</u></u>
Cash and cash equivalents at end of period	<u><u>(1,21,69,309.67)</u></u>	<u><u>9,67,265.00</u></u>
Cash Balance Control Total		0.00

Signed in terms of our audit report of even date.
UDIN: 22062309AUMDOA1267

Place- Kolkata
Dated : 03/09/2022


H. K. CHAKI & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FERN 325860E
 (HITANGSHU KUMAR CHAKI)
 PROPRIETOR
 MEM.NO. 062309

(I) SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation of Financial Statements

The financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

B. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialised.

C. Own Fixed Assets

Fixed Assets are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production attributable to the fixed assets are capitalised.

D. Depreciation and Amortisation

Depreciation on fixed assets is provided to the extent of depreciable on written down value method (WDV) at the rates and in the manner prescribed in PART C of Schedule II of the companies Act 2013 over their useful life.

E. Investments

Long term investments are stated at cost.

F. Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other cost including manufacturing overheads in bringing them to their respective present location and condition. Cost of raw materials, process chemicals, stores and spares, packing materials, trading and other products are determined on weighted average basis.

G. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes services provided during the year.

H. Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

I. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



RPJEET DEVELOPERS PRIVATE LIMITED

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

NOTE : 1 : SHARE CAPITAL :

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
AUTHORISED: 50,000 Equity Shares of Rs. 10/- each	5,00,000	5,00,000
ISSUED, SUBSCRIBED AND PAID UP : 10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000	1,00,000
	1,00,000	1,00,000

Reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2022 is set out below:

Equity Shares	AS ON 31.03.2022		AS ON 31.03.2021	
	NO. OF SHARES	In Rs.	NO. OF SHARES	In Rs.
No. of Shares at the beginning	10,000	1,00,000	10,000	1,00,000
Add: Shares issued during the year	-	-	10,000	1,00,000
No. of Shares at the end	10,000	1,00,000	10,000	1,00,000

NOTE: 2: RESERVES & SURPLUS:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
Profit & Loss A/c		
As per last Balance Sheet	18,74,808	12,90,471
Net Profit transferred from Statement of Profit and Loss	4,67,232	5,95,858
Add: Adjustment of Excess provision of Income Tax	(26,439)	(11,521)
Closing Balance	23,15,601	18,74,808
Share Premium	23,15,601	18,74,808
Total		

NOTE: 3: LONG TERM BORROWINGS:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
Unsecured loan from Directors	76,56,174	33,93,674
ICICI Bank Ltd.- Car Loan	13,86,181	17,00,531
Hotel Sonargaon	50,000	-
RP Jeet & Sons Pvt. Ltd.	75,05,985	-
	1,65,98,340	50,94,205

NOTE: 4: OTHER CURRENT LIABILITIES:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
Advance Received against Flat Sale	45,12,500	1,65,89,523
Tds Payable	1,32,875	1,134
Auditor Remuneration Payable including re-imbusement of other expenses	43,000	21,500
Trade License Fee	-	-
Other Current Liabilities	58,169	-
GST Payable	3,880	-
ESIC Payable	19,447	-
Provident Fund Payable	47,69,871	1,66,12,157

NOTE: 5: SHORT TERM PROVISIONS:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
For Taxation	2,94,110	2,91,336
	2,94,110	2,91,336

NOTE: 7: Non-Current Investments

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
Long term Investment	-	-



RPJEET CONSTRUCTIONS PRIVATE LIMITED
Depreciation for the year ended 31st March, 2021 as per Companies Act, 2013

₹												₹		
6. Fixed Assets												Net Block		
	Useful Life (Years)	Value at the beginning	Gross Block				Depreciation				WDV as on 31.03.2022	WDV as on 31.03.2021		
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Adj/ Deduction during the year	Value at the end				
Tangible Assets														
Furniture & Fixture	10	2,49,960	2,49,960	-	-	2,49,960	1,81,245	18,703	-	1,99,948	50,012	68,715		
Computer	3	37,127	37,127	-	-	37,127	13,279	15,298	-	28,577	8,550	23,843		
Air Conditioner	10	5,04,160	5,04,160	-	-	5,04,160	3,08,784	51,550	-	3,60,334	1,43,826	1,95,376		
Television	10	1,47,000	1,47,000	-	-	1,47,000	1,13,272	9,547	-	1,22,819	24,181	33,728		
Water Purifier	10	11,000	11,000	-	-	11,000	8,160	738	-	8,898	2,102	2,840		
CC TV	10	43,446	43,446	-	-	43,446	28,428	3,902	-	32,330	11,116	15,018		
Fortuner Sigma-4	10	37,96,037	37,96,037	-	-	37,96,037	3,82,296	8,86,435	-	12,68,731	25,27,306	34,13,741		
Digital Cube Testing Machine	10			1,40,400	-	1,40,400	-	9,774	-	9,774	1,30,626	-		
TOTO Rickswa	10	1,66,027	1,66,027	-	-	1,66,027	91,441	19,875	-	1,11,316	54,711	74,586		
TOTAL (A)			49,54,757	1,40,400	-	50,95,157	11,26,905	10,15,822	-	21,42,727	29,52,430	38,27,852		
Total (Current Year)			49,54,757	1,40,400	-	50,95,157	11,26,905	10,15,822	-	21,42,727	29,52,430	38,27,852		

CWIP
Supplimentary Dev. Exp.

29,52,430



RPJEET DEVELOPERS PRIVATE LIMITED

NOTE-6

TRADE PAYABLES

For Goods and Services received in the ordinary course of business
 - Micro & Small Enterprises
 - Others

	2022	2021
	₹	₹
	31,76,254.71	2,21,099.00
	<u>31,76,254.71</u>	<u>2,21,099.00</u>

Trade Payables Ageing Schedule as on 31.03.2022

Particulars	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	31,76,254.71	-	-	-	31,76,254.71
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Payables Ageing Schedule as on 31.03.2021

Particulars	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	2,21,099.00	-	-	-	2,21,099.00
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-



RPJEET DEVELOPERS PRIVATE LIMITED

NOTE-13

TRADE RECEIVABLES	30.03.2022 ₹	31.03.2021 ₹
Unsecured, Considered good		
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other Receivables	-	3,00,000.00
	-	<u>3,00,000.00</u>

Trade Receivables Ageing Schedule as on 31.03.2022

Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered Goods	-	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-

Trade Receivables Ageing Schedule as on 31.03.2021

Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	3,00,000.00	-	-	-	-	3,00,000.00
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered Goods	-	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-



NOTE: 11 : REVENUE FROM OPERATIONS:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Sales of Flat	1,54,95,050	1,85,13,672
Sale of Parking	12,12,872	-
	1,67,07,922	1,85,13,672

NOTE: 12 : OTHER INCOME:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Interest From Fixed Deposit	-	-
	-	-

NOTE: 13 : OPERATING EXPENSES:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Opening Stock of Raw Material	0	2132600
Opening Stock of WIP	4254000	13300240
Opening Stock of Finish Goods	7020000	60,89,238
Purchase	58,89,178	1,260
Carriage	1,600	11,58,683
Labour Charges	17,46,692	22,26,251
Construction Expenses	35,00,000	-
Other Operating Expenses for Purulia Site	57,39,572	-
Other Operating Expenses	3,81,929	-
	2,85,32,971	2,49,08,272
Closing Stock of Raw Material	0	42,54,000
Closing Stock of WIP	1,22,94,944	70,20,000
Closing Stock of Finish Goods	25,58,000	-
Cost of Goods Sold	1,36,80,027	1,36,34,272

NOTE: 14 : EMPLOYEE BENEFITS EXPENSE:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Salaries & Wages	3,92,229	16,89,860
P F Damage Charges	-	-
Directors Salaries including Sitting Fees	3,60,000	3,60,000
Staff Welfare	48,495	-
Provident Fund (Employer's Contribution)	12,234	-
ESIC Payment (Employer's Contribution)	-	-
	8,12,958	20,49,860

NOTE: 15 : FINANCE COSTS:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Bank Charges	7,615	40,490
Interest & Finance Charges	1,21,867	1,26,101
	1,29,482	1,66,591

NOTE: 16 : DEPRECIATION AND AMORTISATION EXPENSE:

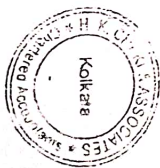
Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Depreciation	10,15,822	5,28,382
Amortization of Preliminary Expenses	-	-
	10,15,822	5,28,382



RP JEET DEVELOPERS PVT. LTD.

Depreciation Chart for the period ended 31st March, 2020 as per I.T. Act 1961.

PARTICULARS	RATE OF DEP.	W.D.V. 01.04.2021	ADDITIONS		DISPL/ADJMT.	TOTAL 31.03.2022	ALLOWABLE DEPRECIATION	WDV as on 31-03-22
			More than 180 days	Less than 180 days				
FURNITURE & FIXTURES	10%	2,73,918	-	-	-	2,73,918	27,392	2,46,526
ELECTRICAL EQUIPMENTS	15%	2,26,271	-	1,04,400	-	3,30,671	41,771	2,88,900
TOTO	15%	98,786	-	-	-	98,786	14,818	83,968
Motor Car	15%	35,11,334	-	-	-	35,11,334	5,26,700	29,84,634
Computer	40%	16,240	-	-	-	16,240	6,496	9,744
TOTAL		41,26,549		1,04,400		42,30,949	6,17,177	36,13,772



RP JEET DEVELOPERS PRIVATE LIMITED

	As at
Calculation of Deferred Tax	31.03.2022
	₹
	Depreciation
WDV as per CO Act	29,52,430
WDV as per IT Act	36,13,772
Timing Difference	(6,61,342)
Closing DTL	(1,71,949)
Closing DTL (Rounded Off)	(1,71,949)

Opening DTL	(77,660)
Current Year's Charge	(94,289)
Closing DTL	(1,71,949)



Details of Ratios

RP JEET DEVELOPERS PRIVATE LIMITED

Particulars		For the Year ended on 31.03.2021	For the Year ended on 31.03.2021
		2.93	1.18
a)	Current Ratio		
	Current Assets	2,41,29,798.33	2,02,88,093.00
	Current Liabilities	82,40,235.97	1,71,24,592.00
b)	Debt-Equity Ratio	6.87	2.58
	Debt	1,65,98,340.00	50,94,205.00
	Equity	24,15,601.36	19,74,808.00
c)	Debt Service Coverage Ratio	#DIV/0!	#DIV/0!
	Earnings before Interest, Tax and Exceptional Items	6,67,053.36	7,86,749.00
	Interest Expense + Principal Repayments made during the period for long term loans	-	-
d)	Return on Equity Ratio	0.28	0.40
	Total Income	6,67,053.36	7,86,749.00
	Shareholders' Equity	24,15,601.36	19,74,808.00
e)	Inventory turnover ratio	0.18	156.56
	Average Inventory	1,30,63,472.00	65,465.00
	Cost of Goods Sold	23,11,833.55	1,02,49,338.00
f)	Trade Receivables turnover ratio	111.39	552.61
	Value of Sales & Services	1,67,07,922.00	1,65,13,672.00
	Average Trade Receivables	1,50,000.00	33,502.50
g)	Trade payables turnover ratio	3.47	27.54
	Total Value of Purchases	58,89,177.55	60,89,238.00
	Average Trade Payables	16,98,676.86	2,21,099.00
h)	Net capital turnover ratio	6.92	9.37
	Total Sales	1,67,07,922.00	1,85,13,672.00
	Shareholders' Equity	24,15,601.36	19,74,808.00
i)	Net profit ratio	0.03	0.03
	Profit After Tax	4,67,232.36	5,95,858.00
	Value of Sales & Services	1,67,07,922.00	1,85,13,672.00
j)	Return on Capital employed	0.04	0.11
	Earnings before Interest, Tax and Exceptional Items	6,67,053.36	7,86,749.00
	Total Assets - Current Liabilities	1,88,41,992.36	69,91,353.00
k)	Return on investment	0.02	3.17
	Net Return on Investments	4,67,232.36	5,95,858.00
	Cost of Investments	2,41,15,945.00	1,87,735.00



RP JEET DEVELOPERS PVT. LTD.
PAN: AAGCR5064A

Computation of Total Income and Tax Thereon as per I.T. Act, 1961

Assessment Year 2022-23
 Financial Year 2021-22

Computation of Taxable Income & Tax Liability as per Income Tax		Amount (Rs)
PROFIT & GAINS FROM BUSINESS OR PROFESSION		
Net Profit as per Profit & Loss A/c		6,67,053
Add: Penalty & Fine - Disallowed U/s 37(1)		-
Add: Income Tax		-
Add: Late Fees		-
Add: Depreciation as per Companies Act, 1956		10,15,822
Less: Income to be Considered in Other Heads - IFOS		16,82,875
		6,17,177
Less: Depreciation as per Income Tax Act, 1961		-
Less: Set off of Business Loss for A.Y. 2011-12		10,65,698
		10,65,698
Tax on above	(A)	2,57,899

Computation of Book Profit & Tax Liability as per MAT u/s 115JB		Amount (Rs)
Net Profit as per Profit & Loss A/c		6,67,053
Add: Provision for Bad Debt - Unascertained Liability		6,67,053
Book Profit		13,34,106
Tax on Book Profit @15%	(B)	1,00,058

TAX LIABILITY		Amount (Rs)
HIGHER OF A & B		2,57,899
Add: Education Cess @4%		10,316
Rounded Off		2,68,215
Add: Interest U/s 234B	14,058	2,68,220
U/s 234C	11,829	25,887
		2,94,107
Round Off U/s 288B		2,94,110
Less: TDS		-
Less: Advance Tax Payable/(Refundable)		2,94,110

Mat Credit U/s 115JAA to be Adjusted in the Subsequent Assessment Years		Amount (Rs)
Tax As per Normal Provisions		2,65,636
Tax As per Section 115JB		1,03,060
Mat Credit U/s 115JAA		-



ACUTIVA INDUSTRIAL INSTRUMENTS PRIVATE LIMITED

List Of Shareholders as at 31.03.2022

SL NO.	Name	Shares Held	Face Value	Total Amount	Shareholding %	DIN / PAN
1	Mr. Ranajit Chaudhuri	3,500	10	35,000	35.00%	
2	Mr. Yudhajit Chaudhuri	3,500	10	35,000	35.00%	
3	Mrs. Shelly Chaudhuri	3,000	10	30,000	30.00%	
TOTAL		10,000		1,00,000	100.00%	

List Of Shareholders as at 31.03.2021

SL NO.	Name	Shares Held	Face Value	Total Amount	Shareholding %	DIN / PAN
1	Mr. Ranajit Chaudhuri	3,500	10	35,000	35.00%	
2	Mr. Yudhajit Chaudhuri	3,500	10	35,000	35.00%	
3	Mrs. Shelly Chaudhuri	3,000	10	30,000	30.00%	
TOTAL		10,000		1,00,000	100.00%	

RP JEET DEVELOPERS PVT. LTD.

Yudhajit Chaudhuri

Director



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