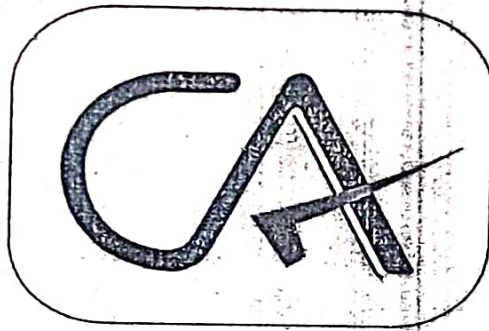


**STATUTORY AUDIT REPORT
UNDER THE COMPANIES ACT 2013
2021-22**

**RPJEET REALTORS PRIVATE LIMITED
75, HEM CHANDRA NASKAR ROAD
KOLKATA
WB 700010 IN**



**H.K.CHAKI & ASSOCIATES
CHARTERED ACCOUNTANTS
322, DR. M N SAHA ROAD
KOLKATA – 700 074
PAN – AELPC5683C**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

(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)

2022-23

PAN AAKCR4661B
Name RP JEET REALTORS 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(1) Return filed on or before due date e-Filing Acknowledgement Number 765614551311022

	Current Year business loss, if any	1	7,500
	Total Income		0
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
Accreted Income & Tax Detail	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 Director having PAN ACIPC6043M from IP address 49.37.33.8 on 31-Oct-2022

DSC SI. No. & Issuer 4538583 & 5089741432809943503CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated

Barcode/QR Code



AAKCR4661B067656145513110221300D3CE93A802509E1CE573C1A53B37F79E40C3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DIRECTOR'S REPORT

To
The Members of

RPJEET REALTORS PRIVATE LIMITED

(CIN: U70109WB2021PTC240032)

Your Directors have pleasure in presenting the Annual Report and Audited Accounts of your company for the year ended 31st March, 2022 for your consideration.

FINANCIAL RESULT

Particulars	Year ending March, 2022 (Amount in Rs)	Year ending March, 2021 (Amount in Rs)
Total Income	0.00	0.00
Total Expenses	7500.00	17500.00
Profit/(Loss) Before tax	(7500.00)	(17500.00)
Less Tax Expenses : Current Tax	(0.00)	(0.00)
Earlier Year's Tax	0.00	0.00
Deferred Tax	0.00	0.00
Profit/(Loss) after tax	(7500.00)	(17500.00)
Add: Profit/(Loss) brought forward	0.00	0.00
Less: prior year adjustments	0.00	0.00
Amount available for appropriation/(loss)	(7500.00)	(17500.00)

DIVIDEND

The Board is not recommending Dividend for the year keeping with the company policy to use the cash for redeployment in business as well as take advantage of in organic opportunities.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the period under review company has earned a profit/Loss of ₹ (7500.00)/- and no provision for income tax of Rs.0.00 has been made for the current year, thus a net debit balance of ₹(7500)/- has been transferred to Reserve & Surplus A/c for the current period.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

INDEPENDENT AUDITORS REPORT

As regards the observations in the Auditors Report the relevant notes on Accounts are self explanatory.

AUDITORS

M/s H K Chaki and Associates, Chartered Accountants, as Auditors hold office until the conclusion of the ensuing Annual General Meeting to be held for the financial year 2024-25 subject to ratification of their appointment by the members at the AGM. They have been reappointed and confirmed to the company that their appointment, is within the limits prescribed under section 141 of the Companies Act 2013 and they are not dis-qualified from appointment within the meaning of the said Act.

DIRECTORS' RESPONSIBILITY STATEMENT

The Director Reports that:

- i. In the preparation of the annual accounts, 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 at the end of the financial year and of the profit and loss account 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 this Act 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.
- v. The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DEPOSITS

The Company has neither accepted nor renewed any deposits from the public during the year under review.

EXTRACTS OF ANNUAL RETURN

The Extract of Annual Return in form No. MGT-9 as per Section 134 (3) (a) of the Companies Act, 2013 read with Rule 8 of Companies Act (Accounts) Rules 2015 is not required.

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

The provisions of Section 134(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.

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.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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

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

There was no contract or arrangements made with related parties as defined under Section 186 of the Companies Act, 2013 during the year under review.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The Particulars of Contracts and Arrangement made with related parties made pursuant to section 186 are furnished in the note no. 2.13 and are attached to this report.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 4 Board meetings during the financial year under review on 15/06/2021, 24/08/2021, 30/11/2021, & 22/02/2022.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

DIRECTORS

There were no Director who got re-elected/reappointed during the year under review.

DECLARATION OF INDEPENDENT DIRECTORS

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

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

SHARES

- a. The Company has not bought back any of its securities during the year under review.
- b. The Company has not issued any Sweat Equity Shares during the year under review.
- c. No Bonus Shares were issued during the year under review.

EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Registered Office:

75 Hem Chandra Naskar Road
KOLKATA-700010

For and on behalf of the
Board of Directors

Ranjit Chaudhuri

DIN: 06595370

Yudhajit Chaudhuri

DIN: 06595378



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 REALTORS PRIVATE LIMITED

(CIN: U70109WB2020PTC240032)

Report on the Stand-alone Financial statements

We have audited the accompanying Stand-alone Financial statements of RPJEET REALTORS PRIVATE LIMITED (CIN: U70109WB2020PTC240032) ["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.
 - (f) With respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in "annexure A".



(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.

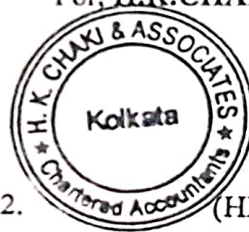
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: 322, M.N. Saha Road,
Chhatakol, Dumdum,
Kolkata-700074.

For, **H.K.CHAKI & ASSOCIATES**

Chartered Accountants

Firm Regn No. 325860E



Dated, the 5th day of September, 2022.

(**HITANGSHU KUMAR CHAKI**)

Proprietor

Membership no. 062309

UDIN: 22062309BBCFGY9321

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

Report on the Internal Financial Controls under Clause (i) 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 REALTORS PRIVATE LIMITED (CIN: U70109WB2020PTC240032) 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



RP JEET REALTORS 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	(25,000)	(17,500)
Share application money pending allotment			
Non-Current liabilities			
(a) Long Term Borrowings	3	17,500	10,000
(b) Deferred Tax Liability (Net)		-	-
Current liabilities			
(a) Trade Payables		-	-
(b) Other Current Liabilities	4	7,500	7,500
(c) Short-term provisions	5	-	-
TOTAL		1,00,000	1,00,000
ASSETS			
Non-current assets			
(a) Fixed Assets			
Tangible assets	6	-	-
Capital work in progress		-	-
(b) Non-Current Investments	7	-	-
(c) Deferred Tax Assets		-	-
Current assets			
(a) Trade Receivables		-	-
(b) Cash & Cash Equivalents	8	1,00,000	-
(c) Short Term Loans & Advances	9	-	-
(d) Inventories		-	-
(d) Other Current Assets	10	-	1,00,000
TOTAL		1,00,000	1,00,000

SIGNIFICANT ACCOUNTING POLICIES
AND NOTES ON ACCOUNTS

1 & 2

Signed in terms of our audit report of even date.

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



(HITANGSHU KUMAR CHAKI)
PROPRIETOR
MEM.NO. 062309

Place- Kolkata
Dated : 05/09/2022

UDIN: 22062309BBCFGY9321

RP JEET REALTORS 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			
Other Income	11	-	-
	12	-	-
Total Revenue		-	-
Expenses:			
Changes in inventories of finished goods		-	-
Operating Expenses		-	-
Employee benefits expense	13	-	-
Finance costs	14	-	-
Depreciation and amortization expense	15	-	-
Other expenses	16	-	-
	17	-	-
Total expenses		7,500	17,500
Profit before tax		7,500	17,500
Tax expense:		(7,500)	(17,500)
Less: Current tax		-	-
Add: Defered Tax		-	-
Profit / (Loss) for the period		(7,500)	(17,500)
Earnings per equity share:			
Basic & Diluted	18	(0.75)	(1.75)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 & 2

Signed in terms of our audit report of even date.



M/S H K CHAKI & ASSOCIATES

Chartered Accountants

FRN 325860E

Kolkata

(HITANSHU KUMAR CHAKI)

PROPRIETOR

MEM.NO. 062309

UDIN: 22062309BBCFGY9321

Place- Kolkata

Dated : 05/09/2022


RP JEET REALTORS PRIVATE LIMITED

Statement of Cash Flows

	2022	2021
Cash flows from operating activities		
Profit before taxation	(7,500.00)	(17,500.00)
Adjustments for:		
Depreciation	-	-
Investment income	-	-
Interest expense	-	-
(Profit) / Loss on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / Decrease in inventories	-	-
(Increase) / Decrease in Short Term Advances	-	-
Increase / (Decrease) in trade payables	-	-
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Short term provision	-	-
Increase / (Decrease) in Other Current liability	-	-
Cash generated from operations	<u>(7,500.00)</u>	<u>(17,500.00)</u>
Interest paid	-	-
Income taxes paid	-	-
Dividends paid	-	-
Net cash from operating activities	<u><u>(7,500.00)</u></u>	<u><u>(17,500.00)</u></u>
Cash flows from investing activities		
Subsidy from DIC	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sale of equipment	-	-
Acquisition of portfolio investments	-	-
Investment income	-	-
Net cash used in investing activities	<u><u>-</u></u>	<u><u>-</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>(7,500.00)</u>	<u>(17,500.00)</u>
Cash and cash equivalents at beginning of period	82,500.00	1,00,000.00
Cash and cash equivalents at end of period	1,00,000.00	82,500.00
Cash Balance Control Total		0.00

Signed in terms of our audit report of even date.

Place- Kolkata
Dated : 05/09/2022



M/S H K CHAKI & ASSOCIATES
 REGISTERED ACCOUNTANTS
 FRN 325860E
 (HITANSHU KUMAR CHAKI)
 PROPRIETOR
 MEM.NO. 062309
 UDIN: 22062309BBCFGY9321

SIGNIFICANT ACCOUNTING POLICIES

asis 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.

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.

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.

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.

Investments

Long term investments are stated at cost.

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.

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.

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.

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.



RP JEET REALTORS 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: 1,00,000 Equity Shares of Rs. 10/- each	10,00,000	10,00,000
	10,00,000	10,00,000
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	-	-	-	-
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	(17,500)	-
Net Profit transferred from Statement of Profit and Loss	(7,500)	(17,500)
Add: Adjustment of Excess provision of Income Tax	-	-
Closing Balance	(25,000)	(17,500)
Share Premium	-	-
Total	(25,000)	(17,500)

NOTE: 3: LONG TERM BORROWINGS:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
Unsecured loan from Directors	10,000	10,000
Auditors Remuneration Payable	7,500	-
Hotel Sonargaon	-	-
RP Jeet & Sons Pvt. Ltd.	-	-
	17,500	10,000

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	-	-
Tds Payable	-	-
Auditor Remuneration Payable including re-imburement of other expenses	7,500	7,500
Other Current Liabilities	-	-
GST Payable	-	-
ESIC Payable	-	-
Provident Fund Payable	-	-
	7,500	7,500

NOTE: 5: SHORT TERM PROVISIONS:

Particulars	As at 31.03.2022	As at 31.03.2021
	In Rs.	In Rs.
For Taxation	-	-
	-	-

NOTE: 7: Non-Current Investments

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



NOTE: 11 : REVENUE FROM OPERATIONS:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Sales of Flat	-	-
Sale of Parking	-	-
	-	-

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.
Purchase	-	-
Carriage	-	-
Labour Charges	-	-
Construction Expenses	-	-
Other Operating Expenses for Purulia Site	-	-
Other Operating Expenses	-	-
	-	-

NOTE: 14 : EMPLOYEE BENEFITS EXPENSE:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Salaries & Wages	-	-
P F Damage Charges	-	-
Directors Salaries including Sitting Fees	-	-
Staff Welfare	-	-
Provident Fund (Employer's Contribution)	-	-
ESIC Payment (Employer's Contribution)	-	-
	-	-

NOTE: 15 : FINANCE COSTS:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Bank Charges	-	-
Interest & Finance Charges	-	-
	-	-

NOTE: 16 : DEPRECIATION AND AMORTISATION EXPENSE:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Depreciation	-	-
Amortization of Preliminary Expenses	-	-
	-	-



NOTE: 17 : OTHER EXPENSES:

Particulars	2021-2022	2020-2021
	In Rs.	In Rs.
Auditor's remuneration for audit fees & other Expenses	7,500	7,500
Accounting Charges	-	-
Conveyance	-	-
Commission	-	-
Electricity Charges & Maintenance	-	-
Entertainment Expenses	-	-
Professional Tax	-	-
General & Office Maintenance Expenses	-	-
Insurance	-	-
Newspaper & Periodicals	-	-
Office Puja expenses	-	-
Professional Charges In ROC Filing Fees	-	-
Printing & Stationary	-	-
Company Formation Expenses	-	10,000
Membership Fees	-	-
Repairs & Maintenance	-	-
Telephone Charges	-	-
Trade License Fees	-	-
TOTAL	7,500	17,500

Note 18 : Earnings Per Share (EPS):

Particulars	2021-2022	2020-2021
Net Profit after tax as per Statement of Profit and Loss	(7,500)	(17,500)
Weighted Average number of equity shares (In Nos.)	10,000	10,000
Basic and Diluted Earnings per share (₹)	(0.75)	(1.75)
Face Value per equity share (₹)		

Earnings per share are calculated by dividing the net profit or loss for the period attributable to

Note 19

Earning in Foreign Exchange
Expenditure/Remittances in Foreign Currency

	2021-2022	2020-2021
Earning in Foreign Exchange	Nil	Nil
Expenditure/Remittances in Foreign Currency	Nil	Nil
C.I.F Value of Imports	Nil	Nil
Remittance in foreign Currency	Nil	Nil

Note 20

There is no impairment of assets during the year, as identified by the management.

Note 21

Under the provisions of The Micro, Small and Medium Enterprises Development Act, 2006, the

Note 22

Deferred tax Assets not shown in the balance sheet.



RP JEET REALTORS PRIVATE LIMITED

Particulars		For the Year ended on 31.03.2021	For the Year ended on 31.03.2021
a)	Current Ratio		
	Current Assets	13.33	13.33
	Current Liabilities	1,00,000.00	1,00,000.00
b)	Debt-Equity Ratio	7,500.00	7,500.00
	Debt	0.23	0.12
	Equity	17,500.00	10,000.00
c)	Debt Service Coverage Ratio	75,000.00	82,500.00
	Earnings before Interest, Tax and Exceptional Items	#DIV/0!	#DIV/0!
	Interest Expense + Principal Repayments made during the period for long term loans	(7,500.00)	(17,500.00)
d)	Return on Equity Ratio	-	-
	Total Income	(0.10)	(0.21)
	Shareholders' Equity	(7,500.00)	(17,500.00)
e)	Inventory turnover ratio	75,000.00	82,500.00
	Average Inventory	#DIV/0!	235.74
	Cost of Goods Sold	-	65,465.00
f)	Trade Receivables turnover ratio	-	1,54,32,840.00
	Value of Sales & Services	#DIV/0!	-
	Average Trade Receivables	-	-
g)	Trade payables turnover ratio	-	33,502.50
	Total Value of Purchases	#DIV/0!	#DIV/0!
	Average Trade Payables	-	-
h)	Net capital turnover ratio	-	-
	Total Sales	-	-
	Shareholders' Equity	-	-
i)	Net profit ratio	75,000.00	82,500.00
	Profit After Tax	#DIV/0!	#DIV/0!
	Value of Sales & Services	(7,500.00)	(17,500.00)
j)	Return on Capital employed	-	-
	Earnings before Interest, Tax and Exceptional Items	(0.08)	(0.19)
	Total Assets - Current Liabilities	(7,500.00)	(17,500.00)
k)	Return on investment	92,500.00	92,500.00
	Net Return on Investments	(0.08)	(0.09)
	Cost of Investments	(7,500.00)	(17,500.00)
		1,00,000.00	1,87,735.00



RP JEET REALTORS PRIVATE LIMITED
 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	(7,500)
Add: Penalty & Fine - Disallowed U/s 37(1)	-
Add: Income Tax	-
Add: Late Fees	-
Add: Depreciation as per Companies Act, 1956	-
Less: Income to be Considered in Other Heads - IFOS	-
	(7,500)
Less: Depreciation as per Income Tax Act, 1961	-
Less: Set off of Business Loss for A.Y. 2011-12	-
	(7,500)
	(7,500)
Tax on above	(1,815)
(A)	

Computation of Book Profit & Tax Liability as per MAT u/s 115JB	
Net Profit as per Profit & Loss A/c	(7,500)
Add: Provision for Bad Debt - Unascertained Liability	-
Book Profit	(7,500)
Tax on Book Profit @15%	-
(B)	

TAX LIABILITY	
HIGHER OF A & B	-
Add: Education Cess @4%	-
Rounded Off	-
Add: Interest	-
U/s 234B	-
U/s 234C	-
	-
Round Off U/s 288B	-
Less: TDS	-
Less: Advance Tax	-
Payable/(Refundable)	-

Mat Credit U/s 115JAA to be Adjusted in the Subsequent Assessment Years	
Tax As per Normal Provisions	(1,869)
Tax As per Section 115JB	-
Mat Credit U/s 115JAA	1,869



RP JEET REALTORS 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	5,000	10	50,000	50.00%	
2	Mr. Yudhajit Chaudhuri	5,000	10	50,000	50.00%	
	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	5,000	10	50,000	50.00%	
2	Mr. Yudhajit Chaudhuri	5,000	10	50,000	50.00%	
	TOTAL	10,000		1,00,000	100.00%	



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