

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AARCS1775L		
Name	SWAPNO DEVELOPERS PRIVATE LIMITED		
Address	1008 , M.B.ROAD , Birati S.O , Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700051		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	167524860120222

Current Year business loss, if any	1	1,64,358
Total Income		0
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
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by SURAJIT CHAKRABORTY in the capacity of Managing Director having PAN AFFPC9631M from IP address 10.1.254.19 on 12-02-2022 13:29:04
DSC Sl. No. & Issuer 4802935 & 113266549731181CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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INDEPENDENT AUDITOR'S REPORT

To the Members of Swapno Developers Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of Swapno Developers Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2021, the statement of profit and loss and (*statement of changes in equity*) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 March 31, 2021, its Losses and (*changes in equity*) for the year ended on that date.

Basis for Opinion

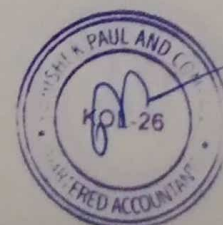
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's



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Report including Annexure to Board's Report, Business Responsibility Report but does not include the 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 standalone financial statements or our knowledge obtained during the course of our 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.

Responsibilities of Management and Those Charged with Governance 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 of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of



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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 scepticism throughout the audit. We also:

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

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



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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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable :

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 and the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164(2) of the Act.

(f) 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;



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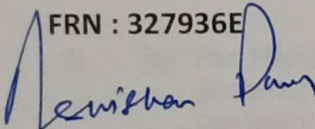
(g) With respect to adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(h) 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:

- a. *The Company does not have any pending litigations which would impact its financial position*
- b. *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
- c. *There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.*

**FOR ABHISHEK PAUL AND COMPANY
CHARTERED ACCOUNTANTS**

FRN : 327936E



**ABHISHEK PAUL
PROPRIETOR**

MEM NO. : 304327

UDIN : 21304327AAAAJS3085



DATED : 27.09.2021

PLACE : KOLKATA

SWAPNO DEVELOPERS PVT LTD.

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- (c) The Company does not hold any immovable property in its name.
- 2) (a) The Management has physically verified inventory at regular intervals. Further, the procedure physical verification is reasonable & adequate in relation to the size of the company & nature of its business.
- 3) The Company has granted unsecured loan to another company, named Surup Energy Private Limited, which have common management. However, the terms & conditions of such loan is not preudcial to the interest of the company& also the interest payments are regular.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and I86 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



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- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, GST and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2020 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, GST outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has taken Vehicle loan from ICICI Bank. However, the company has failed to File the Charge on such loan with ROC.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under



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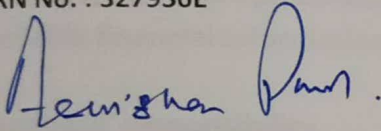
review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

FOR ABHISHEK PAUL AND COMPANY

CHARTERED ACCOUNTANT

FRN No. : 327936E



ABHISHEK PAUL

Proprietor

Membership No. : 304327



Place : Kolkata

Dated : 27.09.2021

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ANNEXURE-B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SWAPNO DEVELOPERS PRIVATE LIMITED

Report on the internal Financial Controls Under Clause (i) of sub- Section 3 Section 143 of the Companies Act,2013 ("the Act")

We have audited the internal financial controls over financial reporting of **SWAPNO DEVELOPERS PRIVATE LIMITED** ('the Company') as of 31st march 2021 in conjunction with our audit of the 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 the maintaining internal financial controls. These responsibilities include the design, the implementation and maintenance of adequate internal financial controls that were operating effectively 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.

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 of 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 168 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 assessed risk. The procedures selected depend on auditor's judgement, including the assessment of the



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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 of our audit opinion on the company's internal financial control system over financial reporting.

Meaning of internal financial controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the company are being made only in accordance with authorisations of management and directors of the company; (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of internal Financial controls over financial reporting

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

Opinion

In our Opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2021.

FOR ABHISHEK PAUL AND COMPANY

CHARTERED ACCOUNTANTS

FRN : 327936E

ABHISHEK PAUL

PROPRIETOR

MEM NO. : 304327



PLACE : KOLKATA

DATE : 27.09.2021

SWAPNO DEVELOPERS PRIVATE LIMITED

1008 M.B.Road, Birati, Kolkata 700051

Ph. No. 9331886751, Mail ID: swapnodevelopers@gmail.com

CIN - U70109WB2012PTC174547

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Sch. No.	For the year ended as on 31.03.2021	For the year ended as on 31.03.2020
		₹	₹
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000,000.00	1,000,000.00
(b) Reserves and Surplus	2	881,803.78	695,834.89
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings		-	1,095.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	3	5,193,850.00	4,289,562.00
(b) Trade Payables	4	346,656.00	261,001.00
(c) Other Current Liabilities	5	12,710,789.00	24,108,649.00
(d) Short-Term Provisions	6	33,360.80	226,028.20
Total Equity & Liabilities		20,166,459.58	30,582,170.09
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	7	1,008,313.30	1,008,313.30
(ii) Depreciation		549,206.00	409,334.00
(iii) Net Block		459,107.30	598,979.30
(b) Non-current investments		209,846.00	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances	8	-	-
(e) Other non-current assets		-	-
(2) Current Assets			
(a) Current investments	9	17,560,345.33	27,481,716.40
(b) Inventories		-	-
(c) Trade receivables	10	536,614.58	468,177.08
(d) Cash and cash equivalents	11	438,762.00	402,762.00
(e) Short-term loans and advances	12	961,784.37	1,630,535.31
(f) Other current assets		-	-
Total Assets		20,166,459.58	30,582,170.09

Significant Accounting Policies

Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

FOR ABHISHEK PAUL & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No. 327936E

(CA. ABHISHEK PAUL)
Membership No. : 304327
UDIN : 21304327AAAAJS3085
Place : Kolkata
Dated : 27/09/2021

SWAPNO DEVELOPERS PRIVATE LIMITED

Surajit Chakraborty
Director



SURAJIT CHAKRABORTY
(DIRECTOR)
DIN: 01501577

SWAPNO DEVELOPERS PRIVATE LIMITED

Sonali Bhattacharya
Director

SONALI BHATTACHARYA
(DIRECTOR)
DIN: 07638880

SWAPNO DEVELOPERS PRIVATE LIMITED

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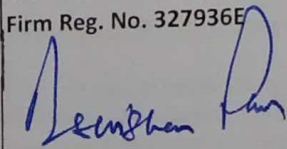
CIN - U70109WB2012PTC174547

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2021

Sr. No	Particulars	Sch. No.	For the year ended as on 31.03.2021	For the year ended as on 31.03.2020
I	Revenue from operations	13	₹ 22,852,779.81	₹ 23,353,718.65
II	Other Income	14	56.00	62,377.00
III	III. Total Revenue (I + II)		22,852,835.81	23,416,095.65
IV	Expenses:	15	9,665,884.91	15,807,151.23
	Cost of Material Consumed		-	-
	Purchase of Stock in Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	9,921,371.07	2,460,785.38
	Employee Benefit Expense	17	1,199,854.00	1,129,493.00
	Financial Costs	18	294,630.50	310,184.00
	Depreciation and Amortization Expense	19	190,868.00	196,502.00
	Other Administrative Expenses	20	1,844,320.44	2,686,612.10
	Total Expenses (IV)		23,116,928.92	22,590,727.71
V	Profit before exceptional and extraordinary items and tax	(III - IV)	- 264,093.11	825,367.94
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		- 264,093.11	825,367.94
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		- 264,093.11	825,367.94
X	Tax expense:		-	139,261.00
	(1) Current tax		- 239,121.00	
	(2) MAT Provision of earlier years		210,941.00	17,507.00
	(3) Deffered Tax			
XI	Profit(Loss) After Tax	(IX-X)	185,968.89	668,599.94
XVI	Earning per equity share:			
	(1) Basic		1.86	6.69
	(2) Diluted		1.86	6.69

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement
This is the Profit & Loss Statement referred to in our Report of even date.

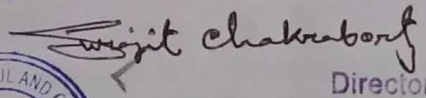
FOR ABHISHEK PAUL & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. 327936E



(CA. ABHISHEK PAUL)
Membership No. : 304327
UDIN : 21304327AAAAJS3085
Place : Kolkata
Dated : 27/09/2021

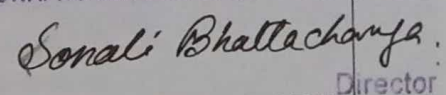


SWAPNO DEVELOPERS PRIVATE LIMITED


Director

SURAJIT CHAKRABORTY
(DIRECTOR)
DIN: 01501577

SWAPNO DEVELOPERS PRIVATE LIMITED


Director

SONALI BHATTACHARYA
(DIRECTOR)
DIN: 07638880

SWAPNO DEVELOPERS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Schedule : 1 Share Capital

Sr. No.	Particulars	As at 31 March, 2021		As at 31 March, 2020	
		Number of shares	Amount	Number of shares	Amount
1	AUTHORIZED CAPITAL Equity shares of Rs. 10 each	200,000	2,000,000.00	200,000	2,000,000.00
		200,000	2,000,000.00	200,000	2,000,000.00
2	ISSUED Equity shares of Rs. 10/- each	100,000	1,000,000.00	100,000	1,000,000.00
3	SUBSCRIBED & FULLY PAID UP Equity shares of Rs. 10 each	100,000	1,000,000.00	100,000	1,000,000.00
	Total	100,000	1,000,000.00	100,000	1,000,000.00

Reconciliation of Number of Shares

Sr. No.	Particulars	As at 31 March, 2021		As at 31 March, 2020	
		Number of shares	Amount	Number of shares	Amount
1	ISSUED, SUBSCRIBED & FULLY PAID UP Balance at the beginning of the year	100,000	1,000,000.00	100,000	1,000,000.00
2	Issued during the year	-	-	-	-
3	Balance at the end of the year	100,000	1,000,000.00	100,000	1,000,000.00

Details of Shareholders holding more than 5% of outstanding Shares

Sr. No.	Name of the Shareholders	As at 31 March, 2021		As at 31 March, 2020	
		Number of shares held	% holding of shares	Number of shares held	% holding of shares
1	Mr. Sandip Kumar Shaw	90,000	90.00	40,000	40.00
2	Mr. Surajit Chakraborty	-	-	50,000	50.00
3	Mr. Rabi Shankar Prasad	-	-	5,000	5.00
4	Mr. Shib Chandra Das	10,000	10.00	5,000	5.00
5	Arhana Chakraborty	-	-	-	-

Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholdings.



SWAPNO DEVELOPERS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Schedule : 2 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Surplus / (Deficit) in Statement of Profit and Loss	695,834.89	27,234.95
	Balance as at the beginning of the year	185,968.89	668,599.94
	Add : Profit / (Loss) for the year	881,803.78	695,834.89
	Balance as at the end of the year	881,803.78	695,834.89
	Total in ₹		

Schedule : 3 Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
1	Loan Repayable on Demand	3,608,850.00	3,704,562.00
	- From Other Parties (Unsecured)	1,585,000.00	585,000.00
	Interest Free Loans & Advances From Related Parties		
	Total in ₹	5,193,850.00	4,289,562.00

Schedule : 4 Trade Payable

Sr. No	Particulars	Current Year	Previous Year
1	Sundry Creditors for Material/ supplier	346,656.00	261,001.00
	Total in ₹	346,656.00	261,001.00

Schedule : 5 Other Current Liabilities

Sr. No	Particulars	Current Year	Previous Year
1	Advance Recd. From Flat/ Shop Sale (KNI Sarani Project)	7,595,204.00	330,000.00
2	Advance Recd. From Flat/ Shop Sale (1008 MB Road Project)	4,986,240.00	6,019,204.00
3	Advance Recd. From Flat/ Shop Sale (56 Shibachal Project)	15,000.00	17,341,425.00
4	Abhishek Paul & Co.	114,345.00	15,000.00
5	Salary Payable	-	88,620.00
6	Consultancy Charges Payable	-	314,400.00
	Total in ₹	12,710,789.00	24,108,649.00

Schedule : 6 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
	Provision for Others	26,981.00	82,400.00
1	TDS Payable	-	139,261.00
2	Provision for Taxation	-	790.00
3	Income Tax Payable	1,430.00	390.00
4	Professional Tax Payable	2,474.90	1,593.60
5	CGST Payable	2,474.90	1,593.60
6	SGST Payable	-	-
	Total in ₹	33,360.80	226,028.20

Schedule : 8 Other non-current assets

Sr. No	Particulars	Current Year	Previous Year
1	Preliminary Expenses	-	4,000.00
	Balance as at the beginning of the year	-	-
	Add : Expenditure during the year	-	4,000.00
	Less : Written of during the year	-	-
	Balance as at the end of the year	-	-
	Total in ₹	-	-



M/S SWAPNO DEVELOPERS PVT LTD
 INCOME TAX ASSESSMENT YEAR 2020-21
 ACCOUNTING YEAR 01-04-2020 TO 31-03-2021



DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-3-2021 UNDER COMPANIES ACT 2013.

Schedule : 7 Fixed Assets

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	As per WDV Method					Days used in year	Rate of Dep.	Dep. Amount	Net block
			WDV as on	Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on					
			31-03-2020							31-03-21	
Air Condition	16-May-13	28,404.00	7,382		15	2964	365	18.37%	1,356.00	6,026.00	
Air Condition	11-Feb-17	32,052.00	17,179		15	4331	365	18.12%	3,113.00	14,066.00	
Air Condition	10-Oct-18	29,800.00	22,316		10	4937	365	18.13%	4,047.00	18,269.00	
Air Condition	29-Apr-13	8,490.00	1,119		10	1122	365	27.04%	303.00	816.00	
Aquaguard	5-Jan-15	2,777.00	581		10	1738	365	25.96%	151.00	430.00	
Biometrical Meachine	18-Jul-16	4,600.00	1,527		10	2298	365	25.97%	397.00	1,130.00	
Biometrical Meachine	13-Jan-15	26,000.00	5,475		10	1244	365	25.96%	1,421.00	4,054.00	
C.C.TV	29-Aug-13	3,168.00	455		10	2074	365	26.63%	121.00	334.00	
Electrical Installation	7-Dec-15	4,335.00	1,197		10	1165	365	25.97%	311.00	886.00	
Electrical Installation	11-Jun-13	8,444.00	1,132		10	1513	365	26.58%	301.00	831.00	
Furniture Fixture	25-May-14	5,000.00	869		10	2076	365	25.96%	226.00	643.00	
Furniture Fixture	9-Dec-15	4,320.00	1,194		10	2510	365	25.93%	310.00	884.00	
Furniture Fixture	15-Feb-17	66,600.00	26,231		10	2776	365	25.93%	6,801.00	19,430.00	
Furniture Fixture	8-Nov-17	4,080.00	1,746		10	3109	365	24.59%	429.00	1,317.00	
Furniture Fixture	7-Oct-18	20,186.47	13,089		10	3340	365	25.98%	3,401.00	9,688.00	
Furniture Fixture	26-May-19	26,949.20	22,242		10	3217	365	26.39%	5,870.00	16,372.00	
Furniture Fixture	23-Jan-19	6,300.00	4,445		10	3217	365	25.94%	1,153.00	3,292.00	
Furniture Fixture	7-Jun-13	32,500.00	1,625		3	-1394	-1394	0.00%	-	1,625.00	
Laptop	13-Feb-17	14,285.00	714		3	-47	-47	-0.04%	-	714.00	
Laptop	26-Feb-14	27,699.00	2,844		8	695	365	31.47%	895.00	1,949.00	
Mobile Phone	11-Sep-18	39,999.00	22,721		8	2353	365	31.41%	7,136.00	15,585.00	
Mobile Phone	6-Oct-18	8,700.00	6,992		8	2378	365	31.40%	2,196.00	4,796.00	
Mobile Phone	27-May-13	9,700.00	1,492		10	1498	365	25.94%	387.00	1,105.00	
Morning Walker	6-Aug-13	7,035.00	352		3	-1334	-1334	0.00%	-	485.00	
Printer	14-Oct-14	9,660.00	483		3	-900	-900	0.00%	-	352.00	
Printer	20-Feb-17	6,500.00	325		3	-40	-40	0.00%	-	325.00	
Printer	11-Feb-17	9,800.00	490		3	-49	-49	0.00%	-	490.00	
Refrigerator	16-May-13	9,000.00	1,200		10	1139	365	26.97%	324.00	876.00	
Television	11-May-19	4,237.28	3,293		8	2595	365	32.02%	1,054.00	2,239.00	
Infrared Thermometer	29-Jun-19	482,277.25	391,068		8	2644	365	31.93%	124,863.00	266,205.00	
Maruti Ignis	15-May-19	42,050.00	28,402		5	1504	365	46.84%	13,302.00	15,100.00	
Intercom	17-Aug-19	24,091.52	18,563		5	1598	365	46.46%	8,624.00	9,939.00	
Mobile Phone	9-Aug-19	6,482.20	4,942		5	1590	365	46.50%	2,298.00	2,644.00	
Mobile Phone	21-Aug-19	10,592.38	7,124		3	872	365	66.31%	4,724.00	2,400.00	
Printer											
Add:	12-Jun-20	40,676.00			3	1085	292	53.58%	17,437.00	23,239.00	
Computer	19-Feb-21	10,321.00			10	3650	40	20.57%	233.00	10,087.00	
C.C. TV											
TOTAL		1,038,113.30	621,294				8		213,184.00	459,106.00	

SWAPNO DEVELOPERS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Schedule : 9 Inventories

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Work-in-Progress (KNI Sarani Project)		
	Opening WIP	177,291.00	177,291.00
	Cost of Material & exp. Consumed		
	WIP Consume of Sale proceed	177,291.00	
	Sub Total (A)		177,291.00
2	Work-in-Progress (56 Shibachal Project)		
	Opening WIP	23,347,771.11	16,081,260.64
	Cost of Material & exp. Consumed	5,814,969.91	9,453,116.46
	WIP Consume of Sale proceed	19,409,964.98	2,186,605.99
	Sub Total (A)	9,752,776.04	23,347,771.11
3	Work-in-Progress (1008 MB Road)		
	Opening WIP	3,956,654.29	13,683,950.14
	Cost of Material & exp. Consumed	3,850,915.00	6,354,034.77
	WIP Consume of Sale proceed		16,081,330.62
	Sub Total (A)	7,807,569.29	3,956,654.29
	Total in ₹	17,560,345.33	27,481,716.40

Schedule : 10 Cash & Cash Equivalent

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Cash-in-Hand		
	Cash Balance	42,659.21	23,301.21
	Sub Total (A)	42,659.21	23,301.21
2	Bank Balance		
	With AXIS Bank A/c No. 912020044296425	1,025.86	1,025.86
	With AXIS Bank	353,203.80	98,978.80
	With ICICI Bank A/c No. 268205000011	76,171.50	319,983.50
	With IDBI Bank A/c No. 1149102000001434	63,554.21	24,887.71
	Sub Total (B)	493,955.37	444,875.87
3	Cheques on Hand	(C)	
	Total [A + B + C]	536,614.58	468,177.08

Schedule : 11 Short Term Loans & Advances

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Loans & Advances to related parties		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :	438,762	402,762
	Surup Energy Pvt Ltd		
	c) Doubtful		
	Others		
	Total in ₹	438,762.00	402,762.00

Schedule : 12 Other Current Assets

Sr. No	Particulars	₹	
		Current Year	Previous Year
		10,000.00	10,000.00
1	Rent Deposit	281,798.00	579,078.00
2	Advance Payment against Purchase	239,121.00	
3	MAT Credit Entitlement	430,865.37	1,041,457.31
4	Tax on Advance		
	Total in ₹	961,784.37	1,630,535.31



SWAPNO DEVELOPERS PRIVATE LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2021

Schedule : 13 Revenue from Operations

Sr. No	Particulars	Current Year	Previous Year
1	Flat Sales at 1008 MB Road	-	12,892,250.84
2	Shop Sale at 1008 MB Road	-	8,162,758.76
3	Flat Sales at 56 Shibachal Road	21,978,225.36	2,298,709.05
4	Flat Sales at KNI	330,000.00	-
5	Shop Sales at 56 Shibachal Road	198,019.80	-
6	Parking Sales at 56 Shibachal Road	346,534.65	-
Total in ₹		22,852,779.81	23,353,718.65

Schedule : 14 Other Income

Sr. No	Particulars	Current Year	Previous Year
1	Hoarding Rent	-	60,000.00
2	Discount Received	56.00	2,377.00
Total in ₹		56.00	62,377.00

Schedule : 15 Cost of Material Consumed

Sr. No	Particulars	Current Year	Previous Year
C)	FOR 56 SHIBACHAL PROJECTS	299,000.00	-
	Land Payment	3,184,938.05	6,858,369.46
	Material Purchase	1,811,030.00	1,751,842.00
	Labour Payments	520,001.86	842,905.00
	Others Project Expenses	-	-
	Sub-total (b)	5,814,969.91	9,453,116.46
E)	FOR 1008 MB ROAD PROJECTS	-	1,466,000.00
	Land Payment	2,977,604.00	3,410,530.40
	Material Purchase	580,640.00	531,561.50
	Labour Payments	292,671.00	945,942.87
	Others Project Expenses	-	-
	Sub-total (b)	3,850,915.00	6,354,034.77
Total in ₹		9,665,884.91	15,807,151.23

Schedule : 16 Change in Inventory

Sr. No	Particulars	Current Year	Previous Year
B)	FOR KNI SARANI PROJECTS	177,291.00	177,291.00
	Opening WIP	-	177,291.00
	Closing WIP	-	-
	Sub-total (a)	177,291.00	-
C)	FOR 56 SHIBACHAL PROJECTS	23,347,771.11	16,081,260.64
	Opening WIP	9,752,776.04	23,347,771.11
	Closing WIP	-	-
	Sub-total (a)	13,594,995.07	- 7,266,510.47
E)	FOR 1008 MB ROAD	3,956,654.29	13,683,950.14
	Opening WIP	7,807,569.29	3,956,654.29
	Closing WIP	-	-
	Sub-total (a)	- 3,850,915.00	9,727,295.85
Total in ₹		9,921,371.07	2,460,785.38



SWAPNO DEVELOPERS PRIVATE LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2021

Schedule : 17 Employee Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salary	1,149,034.00	1,071,552.00
3	Bonus	35,000.00	45,500.00
4	Staff Welfare Expenses	15,820.00	12,441.00
	Total in ₹	1,199,854.00	1,129,493.00

Schedule : 18 Financial Cost

Sr. No	Particulars	Current Year	Previous Year
1	Interest on loan (Net)	252,000.00	285,238.00
2	Interest on TDS	2,472.00	114.00
3	Interest on Car Loan	15,024.00	18,986.00
4	Interest on Income Tax	22,339.00	4,173.00
5	Interest on P.Tax	760.00	80.00
6	Bank Charges	2,035.50	1,593.00
	Total in ₹	294,630.50	310,184.00

Schedule : 19 Depreciation & Amortised Cost

Sr. No	Particulars	Current Year	Previous Year
1	Depreciation	190,868.00	192,502.00
2	Preliminary Expenses W/O	-	4,000.00
	Total in ₹	190,868.00	196,502.00

Schedule : 20 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Auditors Remuneration	15,000.00	15,000.00
2	Books & periodicals	1,615.00	2,170.00
3	Business Promotion Expenses	3,310.00	-
4	Cleaning Expenses	13,645.00	16,294.00
5	Computer Exp	23,645.46	27,004.57
6	Consultancy Charges	600,000.00	516,000.00
7	Conveyance	22,353.00	16,750.00
8	Chanda	7,900.00	5,000.00
9	Electricity Charges	16,120.00	32,430.00
10	Filing Fees	1,200.00	1,200.00
11	Insurance Charges	100,000.00	171,961.00
12	Internet Expenses	6,500.00	7,800.00
13	Miscellaneous Exp.	16,661.24	38,615.77
14	Motor Car Expenses	52,545.22	107,186.19
15	Office rent	84,000.00	78,000.00
16	Pest Control Service	-	16,942.00
17	Printing & Stationery	18,179.00	19,500.00
18	Professional Fees	10,500.00	15,000.00
19	Professional Tax	5,000.00	6,320.00
20	Puja Expenses	8,500.00	6,500.00
21	Rates & Taxes	17,525.00	21,600.00
22	Repair & Maintenance	17,175.00	863.31
23	CGST Expenses	386,897.99	761,918.18
24	SGST Expenses	386,897.99	761,918.19
25	IGST Expenses	210.54	10,015.11
26	Late Fine on GST	5,650.00	1,600.00
27	Tea & Tiffin Exp.	12,770.00	10,383.00
28	Telephone Exp.	10,520.00	18,640.78
	Total in ₹	1,844,320.44	2,686,612.10



SWAPNO DEVELOPERS PRIVATE LIMITED

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2021

A Loans & Advances from Other Parties

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Digitech Vinimay Pvt Ltd	1,083,250.00	1,081,000.00
2	Kinetic Vinimay Pvt Ltd	1,824,875.00	1,621,500.00
3	Moonlight Creation Pvt Ltd	758,275.00	756,700.00
4	ICICI Bank	142,450.00	245,362.00
Total in ₹		3,608,850.00	3,704,562.00

B Loans & Advances from Related Parties

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Surajit Chakraborty	1,000,000.00	-
2	Runa Chakraborty	400,000.00	400,000.00
3	Sonali Bhattacharya	185,000.00	185,000.00
Total in ₹		1,585,000.00	585,000.00

C Sundry Creditors for Goods

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Anita Enterprise	-	23,411.00
2	Banerjee Enterprise	-	119,533.00
3	Bengal Supply Agency	-	1,277.00
4	Bengal Cement & Steel Co.	-	9,705.00
5	Bengal Cement Supply Agency	-	7,075.00
6	Blue Scraper	-	50,000.00
7	G.P. Enterprise	346,656.00	-
8	New Gopal Hardware	-	50,000.00
9	Saha Electrical	-	-
Total in ₹		346,656.00	261,001.00

D Advance Recd Against Flat Sale (KNI Sarani Project)

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Flat GRB - Ramananda Dutta Chowdhury	-	330,000.00
Total in ₹		-	330,000.00

E Advance Recd Against Flat Sale (1008 MB Road Project)

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Blk-B, Flat-4A Jhantu ganguly	500,000.00	500,000.00
2	Blk-A, Flat-3C - Goutam Paik	3,655,082.00	3,655,082.00
3	Blk-A, Flat-4D1 - Ahmed Ali Khan	1,500,000.00	1,000,000.00
4	Blk-A, Flat-3B - Sandip Roy	1,940,122.00	640,122.00
5	Shop - Dipak Kumar Bandhopadhyay	-	224,000.00
Total in ₹		7,595,204.00	6,019,204.00

F Advance Recd Against Flat Sale (56 Sibachal Road Project)

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Flat 3D - Moumita Roy	-	2,055,625.00
2	Arup Mondal	-	1,592,000.00
3	Flat 2A Mainak roy	1,631,880.00	1,631,880.00
4	Flat 2B Deb Kumar Chatterjee	-	600,000.00
5	Flat 2C Pinaki Moulick	-	900,000.00
6	Flat 2D - Pinaki Moulick	549,360.00	646,250.00
7	Flat 4B - Himadri Laha	785,000.00	785,000.00
8	Flat 2E - Tapasi Deb	-	1,971,200.00
9	Flat 4D - Indrani Ganguly	-	833,407.00
10	Flat 3A - Subhojit Saha	-	1,964,461.00
11	Flat 3B - Subhojit Saha	-	3,047,200.00
12	Flat 4C - Sujay Majumder	720,000.00	720,000.00
13	Flat 4E - Pradip Das	400,000.00	400,000.00
14	Shop 2 - Bhakta Das	500,000.00	-
15	Shop 2 - Malabika Debnath	400,000.00	-
16	Shop 2 - Papuu Tiwari	-	-
Total in ₹		4,986,240.00	17,341,425.00

G Advance Payment Against Purchase

Sr. No	Particulars	₹	
		Current Year	Previous Year
1	Thermogen Elevator Engg. Solution Pvt Ltd	50,000.00	50,000.00
2	Anita Enterprise	119,798.00	-
3	Bose Furniture	112,000.00	-
4	Gouri Prasad Das	-	529,078.00
Total in ₹		281,798.00	579,078.00

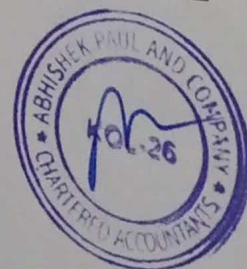


SWAPNO DEVELOPERS PRIVATE LIMITED

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2021

H Cost of Material Consumed (56 Shibachal Road Project)

Sr. No	Particulars	Current Year	Previous Year
A	Land Payment	299,000.00	-
	Sub Total (A)	299,000.00	-
B	Material Purchase		
	Bricks	4,600.00	808,750.00
	Cement	53,957.00	120,000.00
	Electrical Goods	111,355.92	136,012.50
	Haerdware Material	38,097.00	95,505.00
	Iron & Steel	109,263.12	-
	Sand	1,750.00	1,829,355.00
	Stone Chips	2,160.00	1,275,660.00
	Submershal Pump	9,720.00	-
	Tin shed	84,745.93	-
	Marbel	-	65,135.00
	Tiles	343,662.25	617,424.13
	Paint	146,260.00	1,192.40
	Putty	29,450.00	175,170.00
	Pipe Tube	-	212,807.25
	Plastic	-	4,450.00
	Plumbing Material	397,176.00	97,615.00
	PVC Door	48,605.04	64,071.00
	Sanitary Item	552,797.30	51,890.00
	Sliding Window	11,169.49	-
	Wooden Material	346,428.00	241,543.00
	Water Filter	-	101,700.00
	Adhesive	6,890.00	81,355.00
	Chemical	-	76,341.00
	Grill	813,791.00	692,944.00
	Lift	-	91,525.42
	Lock	-	7,923.76
	Bamboo	-	10,000.00
	CCTV	73,060.00	-
	Sub Total (B)	3,184,938.05	6,858,369.46
C	Labour Payments		
	Civil Work	1,098,500.00	889,550.00
	Hilty Works	10,760.00	9,120.00
	Marbel Works	125,945.00	603,416.00
	Electrical Works	200,700.00	175,325.00
	Other Labour Charges	225,125.00	74,431.00
	POP Work	100,000.00	-
	Tin Shed Work	50,000.00	-
	Sub Total (C)	1,811,030.00	1,751,842.00
D	Other Projects Expenses		
	Brokarage	24,000.00	20,000.00
	Consultancy Charges	17,200.00	-
	Conveyance	2,050.00	3,055.00
	Doation	57,600.00	174,351.00
	Electrical Expenses	2,660.00	395,858.00
	Electricity Chg	17,690.00	11,740.00
	Freight Charges	1,450.00	7,245.00
	House rent	22,500.00	90,000.00
	Legal Expenses	1,100.00	-
	Lift Maintenance Expenses	13,711.86	13,000.00
	Miscellaneous Expenses	4,150.00	684.00
	Postage Courier	107.00	180.00
	Printing Stationery	1,839.00	70.00
	Puja Expenses	49,900.00	-
	repair Maintenance	13,605.00	-
	Rates & Taxes	150,439.00	126,722.00
	Security Guard Expenses	140,000.00	-
	Sub Total (D)	520,001.86	842,905.00
	Total in ₹ (A+B+C+D)	5,814,969.91	9,453,116.46



SWAPNO DEVELOPERS PRIVATE LIMITED

Break-up of Schedule Items appearing in Balance Sheet as at 31st March, 2021

I. Cost of Material Consumed (1008 M.B.Road)

Sr. No	Particulars	₹		₹	
		Current	Year	Previous	Year
A	Land Payment	-	-	1,466,000.00	-
	Sub Total (A)	-	-	1,466,000.00	-
B	Material Purchase				
	AAC Block	-	-	224,554.80	-
	Adhesive	-	-	46,313.00	-
	Bricks	847,910.00	-	-	-
	Cement	-	-	99,679.68	-
	Ceramic Sanitary item	-	-	46,055.00	-
	C.C. Camera	-	-	44,399.83	-
	Electrical Goods	-	-	129,005.48	-
	Grill	-	-	284,771.00	-
	Hardware Materials	978.00	-	15,815.00	-
	Lift	-	-	366,101.69	-
	Marbel	-	-	74,960.00	-
	Paints	-	-	216,632.00	-
	Pipe Tube	-	-	296,789.42	-
	Plumbing Materials	-	-	122,653.00	-
	Putty	-	-	93,300.00	-
	Sand	1,208,152.00	-	55,765.00	-
	Stone Chips	892,934.00	-	60,120.00	-
	Steel Door	-	-	350,464.40	-
	UPVC Window	27,630.00	-	280,503.97	-
	Water Heater	-	-	29,449.15	-
	Water Filter	-	-	35,338.98	-
	Wood	-	-	169,490.00	-
	Wooden Furniture	-	-	127,199.00	-
	Tin	-	-	227,320.00	-
	Fire Extinguisher	-	-	13,850.00	-
	Sub Total (B)	2,977,604.00	-	3,410,530.40	-
C	Labour Payments				
	Civil Work	360,000.00	-	4,600.00	-
	Electrical Work	68,140.00	-	29,690.00	-
	Hilty Work	-	-	75,641.50	-
	Marbel Work	-	-	80,000.00	-
	POP Work	1,800.00	-	100,000.00	-
	Plumbing Work	-	-	100,000.00	-
	Interior Expenses	2,000.00	-	-	-
	Wooden Work	148,700.00	-	141,630.00	-
	Other Labour Charges	-	-	-	-
	Sub Total (C)	580,640.00	-	531,561.50	-
D	Other Projects Expenses				
	Advertisement	5,754.00	-	74,555.76	-
	Brokarage	-	-	25,000.00	-
	Business Promotion Expenses	-	-	108,716.02	-
	Conveyance	-	-	3,900.00	-
	Donation/Chanda	2,700.00	-	40,400.00	-
	Electrical Expenses	-	-	117,870.00	-
	Electricity Chg	96,300.00	-	96,010.00	-
	Freight Charges	-	-	7,283.00	-
	Gardening Expenses	-	-	5,924.65	-
	House Rent	-	-	66,000.00	-
	Legal Expenses	3,000.00	-	3,600.00	-
	Lift Expenses	-	-	99,800.00	-
	Material Shifting Charges	8,035.00	-	-	-
	Miscellaneous Expenses	-	-	13,525.00	-
	Printing & Stationery	5,270.00	-	6,684.44	-
	Postage & Courier	-	-	948.00	-
	Rates & Taxes	3,512.00	-	251,776.00	-
	Repair & Maintenance	100.00	-	23,950.00	-
	Security Guard Expenses	168,000.00	-	-	-
	Sub Total (D)	292,671.00	-	945,942.87	-
	Total in ₹ (A+B+C+D)	3,850,915.00	-	6,354,034.77	-



SWAPNO DEVELOPERS PRIVATE LIMITED

ANNEXURE - A

FIXED ASSETS AND DEPRECIATION

Sl.No.	Particulars	Rate of Depreciation	AS ON 31.03.2020	ADDITION	DEDUCTION	TOTAL	DEPRECIATION	AS ON 31.03.2021
1	Aircondition Meachine	15%	50,743.00	-	-	50,743.00	7,611.00	43,132.00
2	Aquagurd	15%	2,722.00	-	-	2,722.00	408.00	2,314.00
3	Biometrical Meachine	15%	3,541.00	-	-	3,541.00	531.00	3,010.00
4	CC TV	15%	10,671.00	10,321.00	-	20,992.00	2,375.00	18,617.00
5	Electrical Installation	15%	3,109.00	-	-	3,109.00	466.00	2,643.00
6	Mobile Phone	15%	73,220.00	-	-	73,220.00	10,983.00	62,237.00
7	Morning Walker	15%	3,282.00	-	-	3,282.00	492.00	2,790.00
8	Television	15%	2,885.00	-	-	2,885.00	433.00	2,452.00
9	Refrigaretor	15%	5,567.00	-	-	5,567.00	835.00	4,732.00
10	Intercom	15%	35,742.00	-	-	35,742.00	5,361.00	30,381.00
11	Infrared Thermometer	15%	3,601.00	-	-	3,601.00	540.00	3,061.00
12	Maruti Ignis	15%	409,935.00	-	-	409,935.00	61,490.00	348,445.00
13	Furniture Fixture	10%	105,552.00	-	-	105,552.00	10,555.00	94,997.00
14	Laptop	40%	2,339.00	40,676.00	-	43,015.00	17,206.00	25,809.00
15	Printer	40%	7,664.00	-	-	7,664.00	3,066.00	4,598.00
			720,573.00	50,997.00	-	771,570.00	122,352.00	649,218.00

Cal of Deferred Tax :

WDV as per Companies Act
WDV as per Income Tax Act

459107.3
649,218.00
190,110.70

Timing Diff
DTA

49,428.78

Business Loss as per Books to be C/F
Add : B/F Business loss for AY : 2018-2019

164360
452629
616989

DTA
DTA as on 31.03.2021
DTL as on 31.03.2020
DTA to be recognised in books during FY : 2020-2021

160417.14
209,845.92
1095
210,940.92



SWAPNO DEVELOPERS PRIVATE LIMITED

ASS. YEAR : 2021-22
P.A.N. : AARCS1775L

COMPUTATION OF TAXABLE INCOME AS ON 31.03.2021

INCOME FROM BUSINESS :

As per Profit and Loss A/c.	(264,093)
Add:	
Interest on TDS	2,472
Interest on P Tax	760
Interest on Income Tax	22,339
GST Late Fine	5,650
Depreciation as per Companies Act	190,868
	<hr/>
	(42,004)
Less:	
Depreciation as per Income Tax Act	122,352
	<hr/>
	(164,356)
Profit Set off with Previous Year Business Loss	-
<i>Current year income after Set off</i>	<hr/>
	(164,356)
Round Off	164,360
Tax on above (@25%)	-
Add: Education & Higher Education Cess	-
Total Tax Payable	(a) -

Computation of Minimum Alternate Tax Payable U/s 115JB

INCOME FROM BUSINESS :

As per Profit and Loss A/c.	-
Add:	
GST Late Fine	-
Depreciation as per Companies act	-
	<hr/>
	-
Less:	
Depreciation as per Income Tax act	-
Book Profit U/s 115JB	-
	<hr/>
	-
Round Off	-
Tax on above U/s 115JB (@15%)	-
Add: Education & Higher Education Cess	-
Total Tax Payable	(b) -
Gross Tax Payable (Higher of a & b)	-
Add: Interest U/s 234A	-
Add: Interest U/s 234B	-
Add: Interest U/s 234C	-
Total Tax Payable	-
Total MAT Credit Entitlement as on 31.03.2021	239,121

Details of Lossess Carry forward to future years

Particulars	Loss B/f.	Loss Set off	TOTAL
AY 2018-2019	452629	0	452629
Ass. Yr. 2021-22 (Business Loss)	164,360	0	164360
Total Loss Carry forward to Future Year	616,989	0	616989

