

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LIMITED			AAQCS1283A		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-6	
	1					
	Road/Street/Post Office	Area/Locality		Status		
	SALBAGAN ROAD	BENACHITY		Pvt Company		
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	DURGAPUR	WEST BENGAL	713213	139(5)-Revised		
	Assessing Officer Details (Ward/Circle)			WARD 1(2), DURGAPUR		
	e-filing Acknowledgement Number		235017641301019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2824000
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	2824000
	3a	Deemed Total Income under AMT/MAT			3a	2814570
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	734240
	5	Interest and Fee Payable			5	23352
	6	Total tax, interest and Fee payable			6	757592
	7	Taxes Paid	a	Advance Tax	7a	500000
			b	TDS	7b	101319
c			TCS	7c	0	
d			Self Assessment Tax	7d	156270	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	757589	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 30-10-2019 19:36:02 from IP address 103.10.211.220 and verified by DEBASISH RAY having PAN AGRPR8799L on 30-10-2019 19:36:02 from IP address 103.10.211.220 using Digital Signature Certificate (DSC)

DSC details: 17885292CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**





FORM NO. 3CA  
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LTD SHAL BAGAN ROAD, BENACHITY, DURGAPUR, WEST BENGAL, 713213 AAOCS1283A was conducted by Us HAJRA SINGH AND DHAR in pursuance of the provisions of the INCOME TAX ACT Act, and We annex here to a copy of Our audit report dated 27/09/2019 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019  
(b) the audited balance sheet as at 31/03/2018 ; and  
(c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications

Place: DURGAPUR  
Date: 30/09/2019

Name: SANTOSH KUMAR GUPTA  
Membership Number: 062702  
FRN (Firm Registration Number): 0317028E  
Address: BHIRINGEE MORE, BENACHITY, DURGAPUR, WEST BENGAL, 713213



## FORM NO. 3CD

[See rule 6G(2)]

## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		SRIKRISHNA INFRASTRUCTURE AND HOUSING DGP PRIVATE LTD			
2	Address		SHAL BAGAN ROAD, BENACHITY, DURGAPUR, WEST BENGAL, 713213			
3	Permanent Account Number (PAN)		AAQCS1283A			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax WEST BENGAL	19AAQCS1283A1ZA			
5	Status		Company			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
	S.No.	Name			Profit Sharing Ratio (%)	
	1					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	S.No.	Sector	Sub Sector		Code	
	1	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots		07003	
10	b	If there is any change in the nature of business or profession, the particulars of such change				
	S.No.	Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	S.No.	Books prescribed				
	1	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCAHSE REGISTER ETC.				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCAHSE REGISTER ETC.	SHAL BAGAN ROAD	BENACHITY	DURGAPUR	WEST BE NGAL
						PinCode
						713213
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined					
	CASH BOOK, LEDGER, JOURNAL, STOCK /SALE/PURCAHSE REGISTER ETC.					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year		Mercantile system		







18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-										
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 40%	40%	25964	4195	0	0	0	4195	0	12064	18095

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19	Amounts admissible under sections :	
S.No.	Section	Amount debited to profit and loss account
		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount			
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure		Amount in Rs.
S.No.	Particulars	
Personal expenditure		Amount in Rs.
S.No.	Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions		Amount in Rs.
S.No.	Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.		Amount in Rs.
S.No.	Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force		Amount in Rs.
S.No.	Particulars	
Expenditure by way of any other penalty or fine not covered above		Amount in Rs.
S.No.	Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Amount in Rs.
S.No.	Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)										
(A) Details of payment on which tax is not deducted:										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted:										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted



						payee,if available						
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).												
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
S.No.	Nature Of Liability										Amount in Rs.	
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
S.No.	Nature Of Liability										Amount in Rs.	
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.											
S.No.	Section	Description	Amount									
Nil												



25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
Nil							
26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)(A)(a) Paid during the previous year							
S.No.	Section	Nature of liability		Amount			
Nil							
26 (i)(A)(b) Not paid during the previous year							
S.No.	Section	Nature of liability		Amount			
26 (i)B was incurred in the previous year and was							
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
S.No.	Section	Nature of liability		Amount			
Nil							
26 (i)(B)(b) not paid on or before the aforesaid date							
S.No.	Section	Nature of liability		Amount			
Nil							
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)			Yes	PROFESSIONAL TAX			
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					No		
CENVAT/ITC		Amount		Treatment in Profit and Loss/Accounts			
Opening Balance							
Credit Availed							
Credit Utilized							
Closing/Outstanding Balance							
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
Nil							
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)					No		
S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil							
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same					No		
S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
Nil							
A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?					No		
A(b) If yes, please furnish the following details:							
S.No.	Nature of income:			Amount (in Rs.)			
B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?					No		
B(b) If yes, please furnish the following details:							
S.No.	Nature of income:			Amount (in Rs.)			
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)					No		



S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
A(b)	If yes, please furnish the following details:											
S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
Nil												
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
B(b)	If yes, please furnish the following details:											
S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020)											No
C(b)	If yes, please furnish the following details:											
S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement										
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
Nil												
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank	In case the specified sum was taken or accepted by cheque or bank draft, whether the						



				assessee) of the person from whom specified sum is received	taken or accepted	draft or use of electronic clearing system through a bank account	same was taken or accepted by an account payee cheque or an account payee bank draft.
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Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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Nil

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than
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	Account Number (TAN)				all details/transactions which are required to be reported	transactions which are not reported					
	Nil										
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					No				
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
	Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
	Nil										
35	bB	Finished products :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
35	bC	By products :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Amount	Dates of payment			
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2										No
A(b)	If yes, please furnish the following details:										
	S.No.	Amount received (in Rs.)	Date of receipt								
37	Whether any cost audit was carried out										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										





40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee		16048610			48379264		
b	Gross profit / Turnover			%			%	
c	Net profit / Turnover	2816516	16048610	17.55 %	8456127	48379264	17.48 %	
d	Stock-in-Trade Turnover			%			%	
e	Material consumed/ Finished goods produced			%			%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings								
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			

Place **DURGAPUR**  
Date **30/09/2019**

Name **SANTOSH KUMAR GUPTA**  
Membership Number **062702**  
FRN (Firm Registration Number) **0317028E**  
Address **BHIRINGEE MORE, BENACHITY, DURGAPUR, WEST BENGAL, 713213.**



Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	In original form date was given 27.09.2019 instead of 30.09.2019



Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	03/10/2019	03/10/2019	4195	0	0	0	4195
Total of Plant & Machinery @ 40%								4195



Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Balance Sheet as at 31/03/2019

	Notes	31-03-2019 (in Rs.)	31-03-2018 (in Rs.)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders Fund</b>			
Share Capital	1	17,10,000.00	17,10,000.00
Reserves & Surplus	2	82,69,222.31	61,88,892.35
Money Received against Warrants		-	-
		<b>99,79,222.31</b>	<b>78,98,892.35</b>
<b>Share Application Money pending allotment</b>			
		-	-
<b>Non-current Liabilities</b>			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)	3	7,381.00	5,435.00
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
		<b>7,381.00</b>	<b>5,435.00</b>
<b>Current Liabilities</b>			
Short Term Borrowings	4	10,00,000.00	10,00,000.00
Trade Payables		1,00,58,774.00	1,08,40,370.00
Other Current Liabilities	5	45,95,500.00	1,61,04,124.00
Short Term Provisions	6	7,34,240.00	21,77,241.00
		<b>1,63,88,514.00</b>	<b>3,01,21,735.00</b>
<b>Total</b>		<b>2,63,75,117.31</b>	<b>3,80,26,062.35</b>

## ASSETS

### Non-current Assets

#### Fixed Assets

Tangible Assets	7	12,815.10	28,168.10
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Intangible Assets under development		-	-
Non-current Investments	8	1,65,46,047.00	1,56,43,169.00
Deferred Tax Assets (Net)	3	-	-
Long Term Loans & Advances		-	-
Other Non-current Assets		-	-
		<b>1,65,58,862.10</b>	<b>1,56,71,337.10</b>

#### Current Assets

Current Investments		-	-
Inventories	9	53,81,513.35	1,48,94,676.99
Trade Receivables		-	-
Cash and Cash Equivalents	10	2,19,132.86	23,27,397.26
Short Term Loans & Advances	11	34,28,100.00	24,21,400.00
Other Current Assets	12	7,87,509.00	27,11,251.00
		<b>98,16,255.21</b>	<b>2,23,54,725.25</b>
<b>Total</b>		<b>2,63,75,117.31</b>	<b>3,80,26,062.35</b>

Significant Accounting Policies 21  
The accompanying notes are an integral part of the financial statements

**HAJRA SINGH & DHAR**  
Chartered Accountants

For and on behalf of the Board

SANTOSH KUMAR GUPTA  
PARTNER  
M.No. 062702



DEBASISH RAY  
Director

SUBHASIS RAY  
Director

Place: BURGAPUR-713213  
Date: 30/09/2019



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Profit /Loss for the period ending 31/03/2019

	Notes	31-03-2019 (in Rs.)	31-03-2018 (in Rs.)
<b>Continuing Operations</b>			
<b>REVENUE</b>			
Revenue from Operations	13	1,60,48,610.00	4,83,79,264.00
Less : Excise Duty		-	-
Revenue from Operations (Net)		1,60,48,610.00	4,83,79,264.00
Increase in Inventories of FG/WIP/Stock-in-trade		-	-
Other Income	14	10,04,197.00	7,14,633.00
<b>Total Revenue</b>		<b>1,70,52,807.00</b>	<b>4,90,93,897.00</b>
<b>EXPENSES</b>			
Construction Cost	10	23,25,636.36	1,53,75,255.99
Purchases of Stock-in-Trade		-	-
Decrease in Inventories of FG/WIP/Stock-in-trade		95,13,163.64	2,42,16,955.01
Employee Benefit Expenses	15	3,94,871.64	3,45,000.00
Finance Cost	16	6,295.40	2,653.25
Depreciation & Amortisation Expenses	17	19,548.00	9,073.00
Other Expenses	18	19,76,776.00	6,88,831.86
<b>Total Expenses</b>		<b>1,42,36,291.04</b>	<b>4,06,37,769.11</b>
<b>Profit Before Exceptional and Extraordinary Items &amp; Tax</b>		<b>28,16,515.96</b>	<b>84,56,127.89</b>
Exceptional Income / Expenses		-	-
<b>Profit Before Extraordinary Items &amp; Tax</b>		<b>28,16,515.96</b>	<b>84,56,127.89</b>
Prior Period Items		-	-
Extraordinary Items		-	-
<b>Profit Before Tax</b>		<b>28,16,515.96</b>	<b>84,56,127.89</b>
Provision for Taxation	19	7,36,186.00	21,77,211.00
<b>Profit/(Loss) for the period from continuing operations</b>		<b>20,80,329.96</b>	<b>62,78,916.89</b>
<b>Discontinuing Operations</b>			
Profit/(Loss) from Discontinuing operations		-	-
Tax expense of Discontinuing operations		-	-
<b>Profit/(Loss) from Discontinuing operations after Tax</b>		<b>20,80,329.96</b>	<b>62,78,916.89</b>
<b>Profit/(Loss) for the period</b>		<b>20,80,329.96</b>	<b>62,78,916.89</b>
<b>Earnings per Share</b>			
Basic EPS (in Rs.)	20	-	-
Diluted EPS (in Rs.)		-	-
Face value per Equity Share		-	-
Average No. of Shares for Basic EPS		-	-
Adjustment to Average No. of Shares		-	-
Average No. of Shares for Diluted EPS		-	-

HAJRA SINGH & DHAR  
Chartered Accountants

SANTOSH KUMAR GUPTA  
PARTNER  
M.No.062702



For and on behalf of the Board

DEBASISH RAY  
Director

SUBHASIS RAY  
Director

Place :DURGAPUR-713213  
Date : 30/09/2019



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

1. SHARE CAPITAL	31-03-2019	31-03-2018
<b>Authorised Share Capital :</b>		
Equity Shares 200000 of Rs.10 each	2000000.00	2000000.00
	<u>2000000.00</u>	<u>2000000</u>
<b>Issued Subscribed and Paid Up Capital :</b>		
Equity Shares 171000 of Rs.10 each	1710000.00	1710000.00
	<u>1710000.00</u>	<u>1710000.00</u>
	<u>1710000.00</u>	<u>1710000.00</u>

## a. Reconciliation of Shares Outstanding Equity Shares

At the beginning of the period	171000	40000
Addition during the period	0	131000
Deduction during the period	0	0
Outstanding at the end of the period	171000	171000

## b. Rights, Preference & Restrictions attached to each class of Share Capital

The company has one class of Equity share 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 amount in proportion of their shareholding.

## c. Details of shareholders holding more than 5% shares in the company

Details of Shareholder	As at 31st March'2018	As at 31st March'2017
1. DEBASISH RAY	700000 41.00%	700000 41.00%
2. SUBHASIS RAY	1010000 59.00%	1010000 59.00%





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

2. RESERVES & SURPLUS	31-03-2019	31-03-2018
<b>Capital Surplus</b>		
As per last Balance Sheet	-	-
Add : Additions during the year	-	-
Less : Transfer / Adjustment during the year	-	-
	-	-
<b>Profit &amp; Loss Account</b>		
As per last Balance Sheet	61,88,892.35	(90,024.54)
Add : Transfer from General Reserves	-	-
Add : Transfer from Capital Reserves	-	-
Add : Transfer from Special Sources	-	-
Add : Transfer from Other Reserves	-	-
Add : Other Additions	-	-
Less : Transfer to General Reserves	-	-
Less : Transfer to Statutory Reserves	-	-
Less : Transfer to Capital Reserves	-	-
Less : Transfer to Capital Redemption Reserves	-	-
Less : Transfer to Debenture Redemption Reserves	-	-
Less : Transfer to Other Reserves	-	-
Less : Appropriation for Interim Dividend	-	-
Less : Appropriation for Final Dividend	-	-
Less : Appropriation for Preference Dividend	-	-
Less : Appropriation for Special Dividend	-	-
Less : Appropriation for Dividend Distribution Tax on Equity Dividend	-	-
Less : Appropriation for Dividend Distribution Tax on Preference Dividend	-	-
Less : Other Deductions(Misc/Preliminary Expd not w/off)	-	-
	61,88,892.35	(90,024.54)
Surplus / (Deficit) during the year	20,80,329.96	62,78,916.89
	<b>82,69,222.31</b>	<b>61,88,892.35</b>
	<b>82,69,222.31</b>	<b>61,88,892.35</b>



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

<b>3. DEFERRED TAX ASSET / LIABILITIES</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
<b>Deferred Tax Liabilities</b>		
Fixed Assets	-	0
Others	7381.00	5465.00
	<u>7381.00</u>	<u>5465.00</u>
<b>Deferred Tax Assets</b>		
Fixed Assets	0.00	30
Others		0
	<u>0.00</u>	<u>30</u>
	<u>-7381.00</u>	<u>-5435.00</u>

A handwritten signature in black ink is written over a circular blue stamp. The stamp contains text that is partially obscured by the signature but appears to be a corporate seal or official stamp.



# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

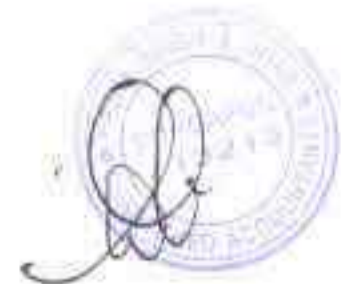
Notes to financial statements for the year ended, 31/03/2019

<b>4. LONG TERM BORROWINGS</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
<b>Loans Repayable on Demand - Secured</b>		
Banks	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Loans Repayable on Demand - Unsecured</b>		
Related Parties	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Amount Due from Related Parties - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Amount Due from Related Parties - Unsecured</b>		
Debasish Ray	1000000.00	1000000.00
	<u>1000000.00</u>	<u>1000000.00</u>
<b>Deposits - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Deposits - Unsecured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Other Short Term Borrowings - Secured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Other Short Term Borrowings - Unsecured</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>1000000.00</u>	<u>1000000.00</u>

a. Details of Default in Repayment of Long Term Borrowings & Interest

b. Details of Short Term Borrowings guaranteed by Directors & Others

c. Other Information





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

## 5. OTHER CURRENT LIABILITIES

	31-03-2019	31-03-2018
Advance For Flat Booking	4500000.00	16036324.00
Other Advance	0.00	0.00
Other Payables	95500.00	67,800.00
	<b>4595500.00</b>	<b>16104124.00</b>

### Other Payables

TDS Payable	0.00	0.00
Accounting Charges	30000.00	25000.00
Audit Fees	37000.00	17000.00
Salary payable	28500.00	25800.00
	<b>95,500.00</b>	<b>67,800.00</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

6. SHORT TERM PROVISIONS	31-03-2019	31-03-2018
Provision for Employee Related Liabilities		
Provision for Employees	0	0
	0	0
Provision for Dividend		
	0	0
	0	0
Provision for Dividend Distribution Tax		
	0	0
	0	0
Provision for Statutory Liabilities		
Opening		0
Current	734240.00	2177241.00
	734240.00	2177241.00
Other Short Term Provisions		
	0	0
	0	0
	734240.00	2177241.00





Note-5  
FIXED ASSETS

Particulars	Rate	ORIGINAL COST				DEPRECIATION				Net Book
		Opening Balance As at 01/04/2018	Additions	Deductions/A Disacements	As at 31/3/2019	Upto 31/3/2018	Additions	Deductions/A adjustments	As at 31/3/2019	W.D.V. As On 31/03/2019
Computer	63.15%	21,000.00	-	-	21,000.00	18,332.53	1,885.00	-	20,017.53	882.47
Printer	63.15%	14,500.00	-	-	14,500.00	12,658.37	1,163.00	-	13,821.37	678.63
Computer Software	63.16%	25,000.00	4,195.00	-	29,195.00	1,341.00	16,700.00	-	18,041.00	11,154.00
<b>TOTAL</b>		<b>60,500.00</b>	<b>4,195.00</b>	<b>-</b>	<b>64,695.00</b>	<b>32,331.90</b>	<b>19,548.00</b>	<b>-</b>	<b>51,979.90</b>	<b>12,515.10</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

8. NON-CURRENT INVESTMENTS	31-03-2019	31-03-2018
<b>A. Quoted Investments</b>		
<b>1. Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
<b>2. Non-Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
<b>3. Other Investments</b>		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
	<u>0</u>	<u>0</u>
<b>B. Unquoted Investments</b>		
<b>1. Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	0	0
	<u>0</u>	<u>0</u>
<b>2. Non-Trade Investments</b>		
In Government Securities of Local Authorities	0	0
In Debt Securities	0	0
In Equity Securities	0	0
In Preference Securities	0	0
In Mutual Funds	0	0
In Property	0	0
Other Investments	16546047	15643169
Gold Coin	0	0
	<u>16546047</u>	<u>15643169</u>
<b>3. Other Investments</b>		
Investments in Associates	0	0
Investments in Joint Venture	0	0
Investments in Subsidiaries	0	0
Investments in Controlled Special Purpose Entities	0	0
Investment in Capital of Partnership Firm	0	0
	<u>0</u>	<u>0</u>
<b>Less : Provision for Diminution in Non-current Investments</b>	<u>0</u>	<u>0</u>
	<b>16546047</b>	<b>15643169</b>
Aggregate Value of Unquoted Investments	XXXXXXXXXX	XXXXXXXXXX
Aggregate Value of Quoted Investments	XXXXXXXXXX	XXXXXXXXXX
Market Value of Quoted Investments	XXXXXXXXXX	XXXXXXXXXX

Notes :





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

9. INVENTORIES	31-03-2019	31-03-2018
Opening Work-in progress	14894676.99	
Building Materials	299552.36	27815498.99
Building Plan Levy	0.00	966211.00
Consultancy Fees	130685.00	30000.00
Labour Charges	882240.00	6958127.00
Deposit For Water Connection	720000.00	225000.00
Legal Expenses	0.00	235300.00
NOC Fire	0.00	10000.00
Expenses for Electricity	0.00	1282269.00
Expenses for Fire Services	0.00	298085.00
Genetator	0.00	355000.00
Pump	0.00	29300.00
Lift purchased	0.00	1026000.00
Water Supply	0.00	25603.00
Advance for Land	0.00	22473213.00
BLRO Fees and Expenses	0.00	14965.00
Drawing and Design	0.00	64500.00
Holding Tax	50186.00	121139.00
NOC for Conversion ADDA	101173.00	242291.00
NOC for Fifth Floor	0.00	13000.00
Building Design	0.00	20000.00
Conversion fees	0.00	80386.00
Testing Charges (Soil)	32000.00	45000.00
Plan Fees	4300.00	0.00
Mutation Expenses	105500.00	0.00
<b>Total</b>	<b>17220313.35</b>	<b>62330887.99</b>
Less: Cost of Flat Sold	11838800.00	47436211.00
<b>Total</b>	<b>5381513.35</b>	<b>14894676.99</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

<b>10. CASH &amp; CASH EQUIVALENTS</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
Cash Balance on Hand		
Cash in Hand	7600.01	39019.01
	<b>7600.01</b>	<b>39019.01</b>
Bank Balance with Scheduled Bank		
In Current Accounts:	211532.85	2288378.25
In Deposit Accounts:	0.00	0.00
	<b>211532.85</b>	<b>2288378.25</b>
Bank Balance with Other Banks	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
Cheques, Drafts on Hand	0.00	0.00
Other Cash & Cash Equivalents	0.00	0.00
	<b>219132.86</b>	<b>2327397.26</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

## 11. SHORT TERM LOANS & ADVANCES

31-03-2019

31-03-2018

### Other Short Term Loans & Advances

Secured, Considered Good	0	0
Unsecured, Considered Good	3428100	2421400
Unsecured, Considered Doubtful	0	0
Less : Provision for Doubtful Loans & Advances	0	0
	<u>3428100</u>	<u>2421400</u>
	<u>3428100</u>	<u>2421400</u>





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

12. OTHER CURRENT ASSETS	31-03-2019	31-03-2018
Advance Tax	500000.00	1300000.00
Deposit (EMD OBC)	5000.00	5000.00
INPUT GST	0.00	515750.00
Service tax receivable	181190.00	819037.00
TDS	101319.00	71464.00
	<b>787509.00</b>	<b>2711251.00</b>





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

<b>13. REVENUE FROM OPERATIONS</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
<b>Revenue from Sale of Products</b>		
Export Sales	0	0
Domestic Sales (Softwares)	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Sale of Services</b>		
Maintenance Charges	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Contract</b>		
Works Contract	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Intangible Assets</b>		
Patents Charges	0	0
	<u>0</u>	<u>0</u>
<b>Revenue from Other Operations</b>		
Flat Sale	16048610.00	48379264.00
	<u>16048610.00</u>	<u>48379264.00</u>
Less : Service Tax Collected	0.00	0.00
Less : Other Duties & Taxes Collected	0.00	0.00
Less : Inter Division Transfers	0.00	0.00
Less : Brokerage Discounts & Rebates	0.00	0.00
Less : Sales Return	0.00	0.00
Less : Other Allowances & Deductions against Sale	0.00	0.00
	<u>16048610.00</u>	<u>48379264.00</u>





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

14. OTHER INCOME	31-03-2019	31-03-2018
Rent Receipt	0	0
Commission	0	0
Dividend Income	0	0
Interest Income	1004197	714633
Profit on sale of fixed assets	0	0
Profit on sale of investment being securities chargeable to Securities	0	0
Profit on sale of other investment	0	0
Profit on account of currency fluctuation	0	0
Agriculture income	0	0
Net gain / (loss) on sale of investment	0	0
Other non operating income	0	0
Other Income	0	0
	<b>1004197</b>	<b>714633</b>





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

10. Construction Cost	31-03-2019	31-03-2018
Advance for Land	0.00	7511035.00
Building Materials	299552.36	7379464.99
Conversion Fees	101173.00	80386.00
Labour Charges	882240.00	120395.00
Deposit for Water Connection	720000.00	0.00
Expense for fire Sefty	0.00	64365.00
Legal Expenses	0.00	0.00
Expenses for Electricity	0.00	11303.00
Lift	0.00	32000.00
Building Design	0.00	20000.00
Testing Chjarges (soil)	32000.00	45000.00
Holding Tax	50186.00	96507.00
Pump	0.00	14800.00
Consultancy Fees	130685.00	0.00
Plan Fees	4300.00	0.00
Mutation Expenses	105500.00	0.00
	<b>2325636.36</b>	<b>15375255.99</b>
	<b>2325636.36</b>	<b>15375255.99</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

## CHANGES IN INVENTORIES

	31-03-2019	31-03-2018
<b>Traded Goods</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Finished Goods</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Work in Progress</b>		
Opening Stock	14894676.99	39111632.00
Less : Closing Stock	5381513.35	14894676.99
	<u>9513163.64</u>	<u>24216955.01</u>
<b>Other Inventories</b>		
Opening Stock	0.00	0.00
Less : Closing Stock	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>9513163.64</u>	<u>24216955.01</u>
Increase in Inventories of FG/WIP/Stock-in-trade	0.00	0.00
Decrease in Inventories of FG/WIP/Stock-in-trade	9513163.64	0.00

### a. Details of Inventory

	31-03-2019	31-03-2018
<b>Traded Goods</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Finished Goods</b>		
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Work in Progress</b>		
Contract job done but not certified	5381513.35	14894676.99
	<u>5381513.35</u>	<u>14894676.99</u>
<b>Other Inventory</b>		
Store Material (Cement, Steel etc.)	0.00	0.00
	<u>0.00</u>	<u>0.00</u>





## SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

<b>15. EMPLOYEE BENEFIT EXPENSES</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
Salaries & Wages	3,45,000.00	3,09,600.00
Overtime Wages	-	-
Bonus	-	-
Directors' Remuneration	-	-
Managerial Remuneration	-	-
Reimbursement of Medical Exp	-	-
Leave Encashment	-	-
Leave Travel Benefits	-	-
Free or concessional ticket provided by the employer for private journeys of his employees or their family members	-	-
Contribution to aproved Superannuation fund	-	-
Contribution to recognised Provident fund	-	-
Contribution to recognised Gratuity fund	-	-
Contribution to any other fund/ESI	-	-
Any other benefit to employees in respect of which an expenditure has been incurred.	49,871.64	35,400.00
Gratuity	-	-
Performance Pay	-	-
Profit Share	-	-
	<b>3,94,871.64</b>	<b>3,45,000.00</b>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

16. FINANCE COSTS	31-03-2019	31-03-2018
Interest Expenses	-	-
Bank charges/Bank Guarantee Charges	6,295.40	2,653.25
	6,295.40	2,653.25





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

17. DEPRECIATION & AMORTISATION EXPENSES	31-03-2019	31-03-2018
Depreciation Expense	19548.00	9,073.00
Amortisation Expense	0.00	-
	<b>19548.00</b>	<b>9073.00</b>



**SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED**

Notes to financial statements for the year ended, 31/03/2019

18. OTHER EXPENSES	31-03-2019	31-03-2018
<b>Manufacturing &amp; Service Cost</b>		
Transportation charges/Freight	-	-
Sub Contract Expenses	-	-
Departmental Deduction	-	-
Site Expenses & Supervision Charges	-	-
Drawing & Designing Expenses	-	-
Software Expenses	-	-
Consumption of stores and spare parts:		
Oil	-	-
Packing Materials	-	-
Stores	-	-
Other consumables	-	-
Tools, Jigs & fixtures	-	-
Power and fuel, (Electricity/Generator Exp)	6,970.00	58,203.00
Repairs to buildings	-	-
Repairs to machinery	-	-
	<u>6,970.00</u>	<u>58,203.00</u>
<b>Research &amp; Development Expenditure</b>		
Installation S/W	-	-
	<u>-</u>	<u>-</u>
<b>Payment to Auditors</b>		
As auditors - statutory audit	20,000.00	17,000.00
	<u>20,000.00</u>	<u>17,000.00</u>
<b>Selling/Marketing Expenses</b>		
Sales promotion including publicity (other than advertisement)	-	-
Advertisement	-	-
	<u>-</u>	<u>-</u>
<b>Other Expenses</b>		
Duties and taxes in respect of goods and services purchased		
Rents	-	-
Insurance		
Medical Insurance	-	-
Life Insurance	-	-
Keyman Insurance	-	-
Other Insurance including factory, office, car, goods, etc	2,627.00	-
Travelling expenses including foreign travelling	-	-
Conveyance Expenses	-	-
Telephone Exps.	25,387.00	21,420.00
Donation	27,110.00	52,000.00
Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
VAT/Sales Tax	-	-
Any other rate, tax, duty or cess	-	-
Other Expenses*	18,94,682.00	5,40,208.86
	<u>19,49,806.00</u>	<u>6,13,628.86</u>
	<u>19,76,776.00</u>	<u>6,88,831.86</u>
<b>Other Expenses *</b>		
Repair & Maintenance	16,945.00	-
Printing & Stationery	26,825.00	-
JCB Hire Charges	5,050.00	-
Professional Tax	2,500.00	2,500.00
General Expenses	1,495.32	-
Office Expenses	1,77,840.00	2,80,787.00
RDC Charges	900.00	-
Security Charges	-	84,000.00
Puja Expenses	3,965.00	-
Accounting Charges	30,000.00	25,000.00
Commission paid	-	50,000.00
Generator Charges	-	14,400.00
Interest paid on Income Tax	96,683.00	22,615.86
Travelling Charges	60,844.00	60,906.00
GST Late Fine paid	150.00	-
GST Paid	6,06,235.68	-
Service tax paid	8,53,548.00	-
Income Tax paid	9,700.00	-
	<u>18,94,682.00</u>	<u>5,40,208.86</u>





# SRI KRISHNA INFRASTRUCTURE & HOUSING(DGP) PRIVATE LIMITED

Notes to financial statements for the year ended, 31/03/2019

<b>19. PROVISION FOR TAXATION</b>	<b>31-03-2019</b>	<b>31-03-2018</b>
Tax Expenses	7,34,240.00	45,77,728.00
Deferred Tax Expenses	1,946.00	(30.00)
Short provision of Tax of earlier year		
	<b>7,36,186.00</b>	<b>45,77,698.00</b>



**SRI KRISHNA INFRASTRUCTURE PVT. LTD**  
**SALBAGAN ROAD, BENACHITY, DGP-13**

PAN: AAQCS1283A  
Ward : 2(4) Durgapur  
Date of incorporation: 16.12.2010

Previous Year ended on : 31-03-2019  
Assessment Year : 2019-2020

COMPUTATION OF INCOME

	Amount	Amount
<u>Profits and Gains of Business or Profession</u>		
Net Profit from Business		28,16,516.00
Add: Depreciation As per Companies Act 2013		19,548.00
		28,36,064.00
Less: Depreciation Disallowed as IT Act		12,063.00
		28,24,001.00
Net Profit for the year		28,24,001.00
Less: Carried forward losses of earliar year Set off		0.00
		28,24,001.00
Taxable Income		28,24,001.00
Tax on Total Income		7,06,000.00
Add: Health & Education Cess @ 4%		28,240.00
Total Tax		7,34,240.00
Add: Interest:		
U/S 234A	1329.00	
U/S 234B	9303.00	
U/S 234C	12720.00	23,352.00
		23,352.00
Less: Tax Paid :		
TDS	1,01,319.00	
Advance Tax	5,00,000.00	
Self Assessment Tax Paid	1,56,273.00	7,57,592.00
		7,57,592.00
Tax Payable/Refundable		0.00



**Srikrishna Infrastructure & Housing DGP Private Limited**

**NOTES TO ACCOUNTS:**

**Background**

**Significant Accounting Policies**

**(a) BASIS OF PREPARATION**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India. Mercantile method of accounting is employed. Financial statements are drawn up as per Revised Schedule V1 of the Companies Act, 2013.

**(b) FIXED ASSETS**

Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.

**(c) DEPRECIATION**

Depreciation on Fixed Assets is charged on written down value as per Companies Rules however in computing the Income Tax, rate of depreciation is followed as per section 32 of the Income Tax Act 1961 (Rule 5)

Depreciation as per Companies Act 2013 is Rs. 19548.00

Depreciation as per Income Tax Act, 1961 is Rs. 12064.00

**(d) INVENTORIES**

Inventories including stores are valued at lower of cost and net realizable value. FIFO method is used as Cost formulae.

**(e) REVENUE**

Revenue is recognized when sale of service occurred as in this trade, property in goods along with risk and rewards is transferred to buyer as and when the sale is occurred.

**(f) BORROWING COST**

Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred. Borrowing Cost capitalized during the previous year is Rs. NIL.

**(g) Construction Contracts:**

Revenue is recognized under percentage of completion method. The stage of completion is determined on physical proportion of contract work completed. Extra work and variation in contract due to escalation or as mutually agreed, to the extent that it is probable that they will result in revenue and can be reliably measured is also covered. Gross contract recognizes Rs. 1,60,48,610.00









**INDEPENDENT AUDITORS' REPORT**

To

The Members of Srikrishna Infrastructure and Housing (DGP) Private Limited

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of Srikrishna Infrastructure and Housing (DGP) Private Limited ("the Company") which comprise the Balance Sheet as at March 31, 2019, and the Statement of Profit and Loss and a cash flow Statement 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** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its profit (or Loss)\* for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 Act 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 Report including Annexures 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.

### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The 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 assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

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**

The provisions of 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 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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 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 March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 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;
- (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;





- 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; and
- c. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company

**For Hajra Singh & Dhar**  
Chartered Accountants  
Firm Registration No.317028E



Partner  
Membership No. 062702  
UDIN :  
Place: Durgapur  
Date: 30<sup>th</sup> September, 2019





# SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

SHALBAGAN ROAD, BENACHITY, DGP- 13

Mob.. 08927273575

## BOARD'S REPORT TO THE MEMBERS

Dear Members

**Srikrishna Infrastructure & Housing (Dgp) Pvt. Ltd.**

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2019.

### FINANCIAL HIGHLIGHTS

Particulars	Year ended 31 <sup>st</sup> March 2019	Year ended 31 <sup>st</sup> March 2018
Revenue	16048610.00	48379264.00
Profit/(Loss) before taxation	2816515.96	8456127.89
Less: Tax Expense	736186.00	2177211.00
<b>Profit/(Loss) after tax</b>	<b>2080329.96</b>	<b>6378916.89</b>
Earnings per share	12.17	36.72

### DIVIDEND

In view of the planned business growth, your Directors do not propose any dividend for the Financial Year ended March 31, 2019.

### TRANSFER TO RESERVES

No amount was transferred to the reserves during the financial year ended 31<sup>st</sup> March, 2019.

### TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There was no amount required to be transferred to Investor Education and Protection Fund pursuant to Section 125 of the Companies Act, 2013.

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Roy*  
Director

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Roy*  
Director



## MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31<sup>st</sup> March, 2019, 4 (four) Meetings of the Board of Directors of the Company were held on 14.05.2018, 19.07.2018, 05.09.2018, 03.01.2019

\*The number of meetings attended by the Directors during the FY 2018-19 is as follows:

Name of the Director	Number of meetings attended/total meetings held during F.Y.2018-2019
Debasish Ray	4/4
Subhasis Ray	4/4

## STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is engaged in the business of Real Estate. There has been no change in the business of the Company during the financial year ended 31<sup>st</sup> March, 2019. Outlook for the future is stable with expectation of reasonable growth.

## MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

## LOANS, GUARANTEES AND INVESTMENTS

No new Investment Made by the company. The Company has not granted any loans or given guarantees in connection with a loan to any person during the year under review.

## EXTRACT OF ANNUAL RETURN

The extract of Annual Return in form no.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2019 is annexed hereto and forms part of this report.

## RELATED PARTY TRANSACTIONS

SR KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director

SR KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Ray*  
Director



There were no contracts or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

### CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

#### **A. Conservation of Energy, Technology Absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

#### **B. Foreign Exchange Earnings and Outgo**

Earnings : Nil

Outgo : Nil

### RISK MANAGEMENT

Generally, risk is the possibility for danger, negatively unexpected circumstance to occur. In most of economic publications, risk refers to the negative deviation from the plan. In terms of corporate and business, risk is the possibility that an event, either expect or unexpected, may create an unfavorable effect on the organizations.

Your Company has a risk management policy the salient features of which are explained below-

Corporate risks are classified by the impact they might create on different business operational activities. The risks faced by your Company are as follows:

1. **Hazard Risk :** Hazard risks are risk related to working environment, property, and natural catastrophe. Hazards refer to potential harms that can affect health and safety of personnel of property.

**Mitigation :** Taking adequate steps aimed at preventing hazards such as maintenance of plant and machinery at regular intervals, fire-fighting equipment at work premises etc. ensures personnel to work under no pressure of being harmed.

2. **Financial Risk :** Financial risk is a broad term covering many negative risks related to financing, for instance, liquidity risk, funding risk, interest rate risk, investment risk, pricing risk, credit risk, and so on.

**Mitigation :** The Company manages financial risk by having proper allocation of resources, cutting costs wherever possible and having a balanced working capital policy.

SHYAMMA INFRASTRUCTURE  
& HOUSING DEVELOPMT. LTD.

*Subhasis Ray*  
Director

SHYAMMA INFRASTRUCTURE  
& HOUSING DEVELOPMT. LTD.

*Debasish Ray*  
Director



3. **Operational Risk** : operational risks include all risks that incur from organizations' internal activities involving people, products or services offered, operational systems, and external factors. Examples of such risk are internal fraud, external fraud, employment practices and workplace safety, client, products and business practice, damage to physical assets, business disruption and system failure, and finally, execution, delivery and process management.

**Mitigation** : Your Company has a framework for monitoring, reviewing and updating current management data and structure which is a crucial step in managing operational risks. This includes taking feedback from customers and clients regarding quality of products.

4. **Strategic risks** imply the probabilities of a loss arising from a poor strategic business plan, decision, or from the inconsistent and inappropriate implementation according to the plan. Strategic risks pose threat to earnings, capital availability and company's viability.

**Mitigation** : Your Company follows an integrated approach to manage strategic risk through Enterprise Risk Management. The risk response strategy usually involves Avoidance – executing activities that lead to risks; Reduction – reduce the activities that lead to risks, or taking action to reduce the impact arise from risk; Alternative Actions – other steps to minimize risks; Share/Insure – finance risk or percentage of its through services; and Accept – no actions are taken against the risk.

The Board of Directors of the Company are responsible for overall risk management and take suitable steps for existing risks faced by the Company and any new risks which may arise in future.

### ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

### DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

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

SRI PRISHNA INFRASTRUCTURE  
& HOUSING (I) GP, PVT. LTD.

*Subhasis Ray*  
Director

SRI PRISHNA INFRASTRUCTURE  
& HOUSING (I) GP, PVT. LTD.

*Debasish Ray*  
Director



## **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

## **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.

## **DEPOSITS**

The Company has not accepted any deposits during the year under review.

## **SHARES**

### **a. BUY BACK OF SECURITIES**

The Company has not bought back any of its securities during the year under review.

### **b. SWEAT EQUITY**

The Company has not issued any Sweat Equity Shares during the year under review.

### **c. BONUS SHARES**

No Bonus Shares were issued during the year under review.

### **d. EMPLOYEES STOCK OPTION PLAN**

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

## **DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES**

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

## **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

ERI KRISHNA INFRASTRUCTURE  
& HOUSING (GGP) PVT. LTD.

*Subhasis Ray*  
Director

ERI KRISHNA INFRASTRUCTURE  
& HOUSING (GGP) PVT. LTD.

*Abhishek Ray*



**DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**

The Company is committed to provide a safe and conducive work environment to its employees. The Company has in place a Policy for Prevention, Prohibition and Redressal of Sexual Harassment at work place which is in line with the requirements of Sexual Harassment Of Women At Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules made thereunder. All employees (permanent, contractual, temporary and trainees) are covered under this policy.

**CORPORATE SOCIAL RESPONSIBILITY**

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

**STATUTORY AUDITORS**

M/s Hajra Singh & Dhar, Chartered Accountants, reappointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held on 30<sup>th</sup> September, 2019, to hold office from the conclusion of this meeting till the conclusion of 6<sup>th</sup> Annual General Meeting. The Company had received a certificate from the above Auditors to the effect that their appointment, if ratified, would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

**BOARD'S COMMENT ON THE AUDITORS' REPORT**

There were no observations or adverse comments made by the Statutory Auditors.

**DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) in the preparation of the annual accounts for the year ended 31<sup>st</sup> March, 2019, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March, 2019 and of the profit of the Company for that period;
- (c) the Directors have taken proper and sufficient care for the maintenance of adequate

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (GGPI) PVT. LTD.

*Subhasis Ray*  
Director

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (GGPI) PVT. LTD.

*Debasish Ray*



accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the Directors have prepared the annual accounts on a 'going concern' basis;

(e) the internal financial controls of the Company are adequate and operating effectively;

(f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

### ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

Place : Durgapur  
Date : 30.09.2019

For and on behalf of the Board of Directors

SHRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.  
  
Director

SHRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.  
  
Director



**FORM NO. MGT 9**  
**EXTRACT OF ANNUAL RETURN**  
As on financial year ended on 31.03.2019

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U45400WB2010PTC155860
2	Registration Date	16/12/2010
3	Name of the Company	SRIKRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.
4	Category/Sub-category of the Company	NIL
5	Address of the Registered office & contact details	SHALBAGAN ROAD, P.O- BENACHITY, DURGAPUR-713213, DIST- BURDWAN
6	Whether listed company	NO
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	WEST BENGAL, ROC- KOLKATA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Real Estate Business	68100	100%
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NOT APPLICABLE				
3					

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									

Category of Shareholders	No. of Shares held at the beginning of the year (As on 31-March-2018)				No. of Shares held at the end of the year (As on 31-March-2019)				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/ HUF		1,71,000	1,71,000	100.00%		1,71,000	1,71,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
<b>Sub Total (A) (1)</b>		1,71,000	1,71,000	100.00%		1,71,000	1,71,000	100.00%	0.00%

*Subhasis Roy*  
Director

*Debasish Roy*



(2) Foreign									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%
d) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	1,71,000	1,71,000	100.00%	-	1,71,000	1,71,000	100.00%	0.00%
<b>B. Public Shareholding</b>									
<b>1. Institutions</b>									
a) Mutual Funds			-	0.00%			-	0.00%	0.00%
b) Banks / FI			-	0.00%			-	0.00%	0.00%
c) Central Govt			-	0.00%			-	0.00%	0.00%
d) State Govt(s)			-	0.00%			-	0.00%	0.00%
e) Venture Capital Funds			-	0.00%			-	0.00%	0.00%
f) Insurance Companies			-	0.00%			-	0.00%	0.00%
g) FIs			-	0.00%			-	0.00%	0.00%
h) Foreign Venture Capital Funds			-	0.00%			-	0.00%	0.00%
i) Others (specify)			-	0.00%			-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
<b>2. Non-Institutions</b>									
a) Bodies Corp.									
i) Indian		-	-	0.00%		0	-	0.00%	0.00%
ii) Overseas			-	0.00%			-	0.00%	0.00%
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh			-	0.00%			-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh			-	0.00%			-	0.00%	0.00%
c) Others (specify)									
Non Resident Indians			-	0.00%			-	0.00%	0.00%
Overseas Corporate Bodies			-	0.00%			-	0.00%	0.00%
Foreign Nationals			-	0.00%			-	0.00%	0.00%
Clearing Members			-	0.00%			-	0.00%	0.00%
Trusts			-	0.00%			-	0.00%	0.00%
Foreign Bodies - D R			-	0.00%			-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ANP			-	0.00%			-	0.00%	0.00%

Subhasis Roy  
Director

Debasish Roy  
Director



Particulars									
Grand Total (A+B+C)	-	1,71,000	1,71,000	100.00%	-	1,71,000	1,71,000	100.00%	0.00%

**(ii) Shareholding of Promoter**

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total	
1	DEBASHIS RAY	70,000	40.94%		70,000	40.94%		0.00%
2	SUBHASIS RAY	1,01,000	59.06%		1,01,000	59.06%		0.00%
3			0.00%			0.00%		0.00%
4			0.00%			0.00%		0.00%

**(iii) Change in Promoters' Shareholding (please specify, if there is no change)**

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	01.04.2018		1,71,000	100.00%	1,71,000	100.00%
	Changes during the year				0.00%		0.00%
					0.00%		0.00%
					0.00%		0.00%
	At the end of the year	31.03.2019		1,71,000	100.00%	1,71,000	100.00%

**(iv) Shareholding Pattern of top ten Shareholders**

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name						
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%

**(v) Shareholding of Directors and Key Managerial Personnel:**

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	DEBASHIS RAY						
	At the beginning of the year	01.04.2018		70,000	40.94%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year	31.03.2019		70,000	40.94%		0.00%
2	SUBHASIS RAY						
	At the beginning of the year	01.04.2018		1,01,000	59.06%		0.00%
	Changes during the year				0.00%		0.00%

*Subhasis Ray*  
Director

*Debashis Ray*  
Director



At the end of the year	31.03.2019	1,01,000	59.06%	0.00%
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## V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount		10,00,000.00		10,00,000.00
ii) Interest due but not paid				-
iii) Interest accrued but not due				-
<b>Total (i+ii+iii)</b>		<b>10,00,000.00</b>		<b>10,00,000.00</b>
<b>Change in Indebtedness during the financial year</b>				
* Addition				-
* Reduction				-
<b>Net Change</b>				<b>-</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount		10,00,000.00		10,00,000.00
ii) Interest due but not paid				-
iii) Interest accrued but not due				-
<b>Total (i+ii+iii)</b>		<b>10,00,000.00</b>		<b>10,00,000.00</b>

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

### A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount (Rs/Lac)
		Name	Designation	
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961			-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961			-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			-
2	Stock Option			-
3	Sweat Equity			-
4	Commission			-
	- as % of profit			-
	- others, specify			-
5	Others, please specify			-
	<b>Total (A)</b>			<b>-</b>
	<b>Ceiling as per the Act</b>			<b>-</b>

### B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors		Total Amount (Rs/Lac)
1	Independent Directors			
	Fee for attending board committee			-
	Commission			-
	Others, please specify			-

*Seethasree Ray*  
Director

*Seethasree Ray*  
Director



	Total (1)	-	-	-	-
2	Other Non-Executive Directors				-
	Fee for attending board committee				-
	Commission				-
	Others, please specify				-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name			
	Designation	CEO	CFO	CS	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income-				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission				
	- as % of profit - others, specify				-
5	Others, please specify				-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment					
Compounding					

SHRIRAM INFRASTRUCTURE & HOUSING COOP. PVT. LTD.  
*Sudhanshu Ray*  
 Director

VRI KRISHNA INFRASTRUCTURE & HOUSING COOP. PVT. LTD.  
*Debasis K. Ray*



**Notes:**

1. All documents referred to in the accompanying Notice are open for inspection at the Registered Office of the Company on all working days between 11.00 a.m. and 1.00 p.m. upto the date of the Annual General Meeting.

2. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

3. Corporate members intending to send their authorised representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting

DR. KRISHNA INFRASTRUCTURE  
& SERVICES COMPANY PVT. LTD.

*Debasis Ray*  
Director

DR. KRISHNA INFRASTRUCTURE  
& SERVICES COMPANY PVT. LTD.

*Debasis Ray*  
Director





# SRI KRISHNA INFRASTRUCTURE & HOUSING (DGP) PVT. LTD.

SHALBAGAN ROAD, BENACHITY, DGP- 13

Mob.: 08927273575

## List of Shareholders as on 31<sup>st</sup> March, 2019

Folio No.	Name & Address of Shareholder	Father's/Husband's name	No. of shares held
01	Debasish Ray 1 No. Salbagan Road, Benachity Durgapur-713213, Dist- Burdwan (W.B.)	Ramgopal Ray	70000
02	Subhasis Ray Salbagan, Benachity Durgapur-713213, Dist- Burdwan (W.B.)	Ram Gopal Ray	101000
TOTAL			171000

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Subhasis Ray*  
Director

SRI KRISHNA INFRASTRUCTURE  
& HOUSING (DGP) PVT. LTD.

*Debasish Ray*  
Director