

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 DHARITRI INFRAVENTURE PRIVATE LIMITED DN 51 MERLIN INFINITE 6T 8 FLOOR, SECTOR V SALT LAKE, KOLKATA, WEST BENGAL, 700091 AAFCD3234P was conducted by Us Soumitra & Associates in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 22/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; 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.

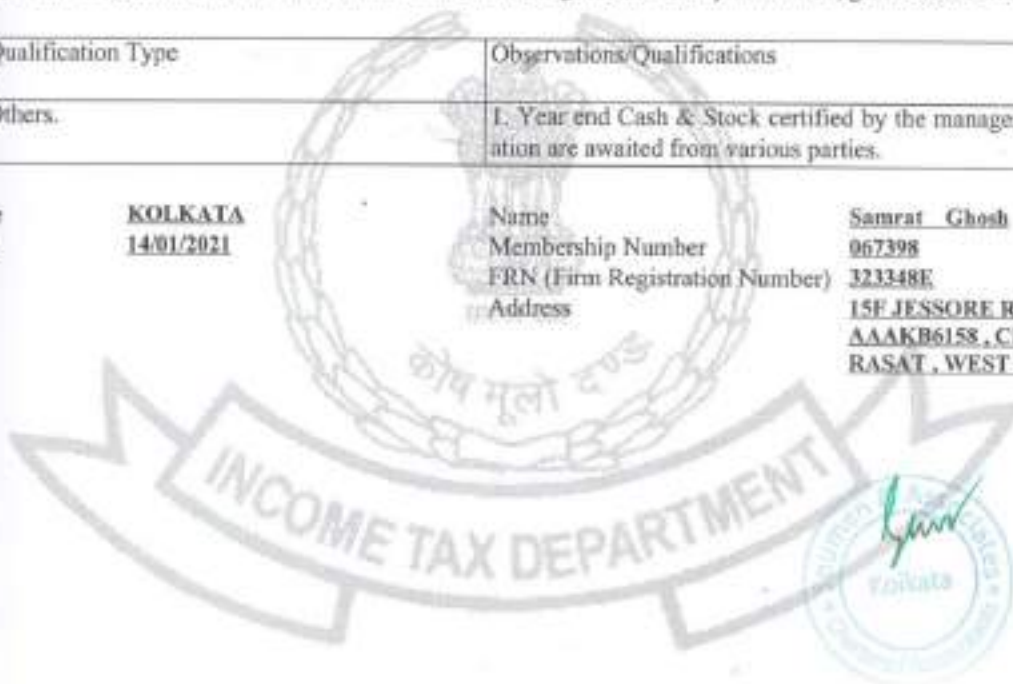
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No	Qualification Type	Observations/Qualifications
1	Others.	1. Year end Cash & Stock certified by the management. 2. Balance confirmation are awaited from various parties.

Place **KOLKATA**
Date **14/01/2021**

Name
Membership Number
FRN (Firm Registration Number)
Address

Samrat Ghosh
067398
323348E
15F JESSORE ROAD, UDIN 21067398A
AAAKB6158, CHAMPADALI MORE BA
RASAT, WEST BENGAL, 700124



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

1	Name of the assessee		DHARITRI INFRAVENTURE PRIVATE LIMITED			
2	Address		DN 51 MERLIN INFINITE 6TH FLOOR, SECTOR V SALT LAKE, KOLKATA, WEST BENGAL, 700091			
3	Permanent Account Number (PAN)		AAAFCD3234P			
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	19AAAFCD3234P1ZA			
	2	Other Indirect Tax/Duty Profession Tax Enrollment No	192033005386			
	3	Other Indirect Tax/Duty Profession Tax Registration No	191006352245			
5	Status		Company			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
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)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No
	Section under which option exercised					
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		Purchase, sale and letting of leased buildings(residential and non-residential)		07001
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business		Sector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				No
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
						PinCode
	1	CASH BOOK	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091
	2	BANK BOOK	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091
	3	LEDGER BOOK	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091
	4	JOURNAL BOOK	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091
	5	SALES REGISTER	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091
	6	PURCHASE REGISTER	DN-51 MERLIN INFINITE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL
						700091

7	TDS RETURN	DN-51 MERLIN INFINTE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL	700091
8	GST RETURN	DN-51 MERLIN INFINTE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL	700091
9	VOUCHERS	DN-51 MERLIN INFINTE 6TH FLOOR	SECTOR -V SALT LAKE	KOLKATA	WEST BE NGAL	700091
11 e	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	BANK BOOK					
	LEDGER BOOK					
	JOURNAL BOOK					
	SALES REGISTER					
	PURCHASE REGISTER					
	TDS RETURN					
	GST RETURN					
	VOUCHERS					
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			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
	S.No.	ICDS	Increase in profit(Rs.)		Decrease in profit(Rs.)	
		Total				
13 f	Disclosure as per ICDS.					
	S.No.	ICDS	Disclosure			
	1	ICDS I - Accounting Policies	As Accounting assumptions of going concern, consistency and accruals are followed, no specific disclosure is required.			
	2	ICDS II - Valuation of Inventories	Inventories are valued at cost Price and Cost Formula used is FIFO.			
	3	ICDS III - Construction Contracts	The Company follows Completion Method of Accounting.			
	4	ICDS IV - Revenue Recognition	In sale of goods revenue is recognised when seller transfer property in the goods to Buyer for a price and all significant risks and rewards of ownership are transferred to the Buyer. Interest Income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.			
	5	ICDS V - Tangible Fixed Assets	Tangible assets are carried at cost of acquisition or construction, less accumulated depreciation based on written down value method. Depreciation has been charged as per rates prescribed by the Schedule II of The Companies Act, 2013 but for calculation of income tax depreciation is charged as per The Income Tax Act, 1961.			
	6	ICDS VII - Governments Grants	The Company has not taken any government grants during the financial year 2019-20.			
	7	ICDS IX - Borrowing Costs	Borrowing costs is debited to Profit & Loss Account during the period and no borrowing costs is capitalised during the period.			
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	In Respect of Provision-nature of obligation. Amount of Provision at the beginning and end of the previous Year, addition, utilization and reversed during the year. Contingent Assets and Liabilities are not recognised.			
14 a	Method of valuation of closing stock employed in the previous year.				Inventories are valued at cost Price and Cost Formula used is FIFO.	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade					
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset	

				is converted into stock-in trade
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Nil

16 Amounts not credited to the profit and loss account, being:-

16 a	The items falling within the scope of section 28		
	S.No.	Description	Amount
	Nil		
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned		
	S.No.	Description	Amount
16 c	Escalation claims accepted during the previous year		
	S.No.	Description	Amount
	Nil		
16 d	Any other item of income		
	S.No.	Description	Amount
	Nil		
16 e	Capital receipt, if any		
	S.No.	Description	Amount
	Nil		

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions				Deduct ions (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 @ 15%	15%	1925617		1925617	2455214	0	0	0	2455214	0	657125	3723706
2	Plant & Machinery @ 40%	40%	124254		124254	70932	0	0	0	70932	0	78074	117112
3	Furnitures & Fittings @ 10%	10%	927162		927162	24488	0	0	0	24488	0	95165	856485

* 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.

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



1	Any Fund set up under the provisions of ESI Act,1948	6861	15/05/2019	25457	15/05/2019							
2	Any Fund set up under the provisions of ESI Act,1948	8347	15/06/2019	30975	17/06/2019							
3	Any Fund set up under the provisions of ESI Act,1948	8285	15/07/2019	30735	13/07/2019							
4	Any Fund set up under the provisions of ESI Act,1948	3448	15/08/2019	18349	14/08/2019							
5	Any Fund set up under the provisions of ESI Act,1948	3530	15/09/2019	18781	17/09/2019							
6	Any Fund set up under the provisions of ESI Act,1948	3646	15/10/2019	19398	22/10/2019							
7	Any Fund set up under the provisions of ESI Act,1948	3555	15/11/2019	18914	06/12/2019							
8	Any Fund set up under the provisions of ESI Act,1948	3335	15/12/2019	17747	02/01/2020							
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											
	S.No.	Particulars			Amount in Rs.							
	Personal expenditure											
	S.No.	Particulars			Amount in Rs.							
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
	S.No.	Particulars			Amount in Rs.							
	Expenditure incurred at clubs being entrance fees and subscriptions											
	S.No.	Particulars			Amount in Rs.							
	Expenditure incurred at clubs being cost for club services and facilities used.											
	S.No.	Particulars			Amount in Rs.							
	Expenditure by way of penalty or fine for violation of any law for the time being force											
	S.No.	Particulars			Amount in Rs.							
	Expenditure by way of any other penalty or fine not covered above											
	S.No.	Particulars			Amount in Rs.							
	Expenditure incurred for any purpose which is an offence or which is prohibited by law											
	S.No.	Particulars			Amount in Rs.							
	(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		
	(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,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(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 (I) 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(T)(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)							
1	DIPANWITA SAMANT A	CFRPS3473K	Director	Director's Remuneration	2160000							
2	VICKY SINGH	CIEPS6214G	Director	Director's Remuneration	547200							
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-												
(iA) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-												
(i)(A)(a) Paid during the previous year												
S.No.	Section	Nature of liability	Amount									
Nil												
(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, No customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)												
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												
		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)(viiia)												
		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												
		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)												
		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

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, 2021)


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
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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 assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum 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						

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		
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				
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		
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				
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.	
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 by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
								
Nil								
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						

	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 by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.

Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount assessed	Order U/S and Date	

Nil

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **No**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No.	Section	Amount

Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected to the credit of the Central



					collected out of (4)	rate out of (5)		specified rate out of (7)		Government out of (6) and (8)
1	CALD100 33C	194J	Fees for professional or technical services	4113605	1893780	1893780	0	0	628000	0
2	CALD100 33C	194H	Commission or brokerage	4046060	4046060	4046060	0	0	61350	0
3	CALD100 33C	194-I	Rent	5128020	5128020	5128020	0	0	512802	0
4	CALD100 33C	194C	Payments to contractors	37718671	37718670	37718670	0	0	105670	0
5	CALD100 33C	192	Salary	17983906	8602200	8602200	0	0	664000	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **No**

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ 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 the details: **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.	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	Dates of payment
	Nil					

37 Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2

No

38 If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt
Nil		

39 Whether any cost audit was carried out

Not

Applicable

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

40 Whether any audit was conducted under the Central Excise Act, 1944

Not

Applicable

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

41 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

Not

Applicable

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

42 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S.No./Particulars	Previous Year			Preceding previous Year		
a Total turnover of the assessee	30454437			3616		
b Gross profit / Turnover	3795123	30454437	12.46 %	3615	3616	99.97 %
c Net profit / Turnover	259511	30454437	0.85 %	-3206774	3616	-88682.91 %
d Stock-in-Trade Turnover	660901380	30454437	2170.13 %	579967794	3616	16038932.36 %
e Material consumed/ Finished goods produced			%			%

The details required to be furnished for principal items of goods traded or manufactured or services rendered)

43 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						

44 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

45 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



Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2021)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	

KOLKATA
14/01/2021

Name
Membership Number
FRN (Firm Registration Number)
Address

Samrat Ghosh
967398
323348E
15F JESSORE ROAD, UDIN 21067398A
AAAKB6158, CHAMPADALI MORE BA
RASAT, WEST BENGAL, 700124.

Form Filing Details

Document Original Original



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 @ 15%	1	08/04/2019	08/04/2019	12526	0	0	0	12526
	2	11/04/2019	11/04/2019	2390138	0	0	0	2390138
	3	09/07/2019	09/07/2019	52550	0	0	0	52550
Total of Plant & Machinery @ 15%								2455214
Plant & Machinery @ 40%	1	13/09/2019	13/09/2019	70932	0	0	0	70932
	Total of Plant & Machinery @ 40%							
Furnitures & Fittings @ 10%	1	23/04/2019	23/04/2019	5800	0	0	0	5800
	2	03/06/2019	03/06/2019	7440	0	0	0	7440
	3	06/06/2019	06/06/2019	4960	0	0	0	4960
	4	04/07/2019	04/07/2019	4950	0	0	0	4950
	5	07/08/2019	07/08/2019	1338	0	0	0	1338
Total of Furnitures & Fittings @ 10%								24488

Deduction Details (From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0



FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

I have examined the accounts and records of **DHARITRI INFRAVENTURE PRIVATE LIMITED DN-51, MERLIN INFINITE, 6TH FLOOR, SECTOR-V, SALT LAKE, WEST BENGAL, INDIA, 700091 PAN AAFCD3234P** engaged in business of **Real Estate and Renting Services Purchase, sale and letting of leased buildings(residential and non-residential)** in order to arrive at the book profit during the year ended on the 31st March, 2020

I certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in the assessment year **2020-2021** is **Rs. 0** which has been determined on the basis of the details provided in Annexure appended to this Form.

In my opinion and to the best of my knowledge and according to the explanations given to me the particulars given in the Annexure are true and correct.

If any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	SAMRAT GHOSH
Address	15F, UDIN 21067398AAAAC7 955, JESSORE ROAD, CHAMPADALI MORE, BARASAT, WEST BENGAL, INDIA, 700124
Assessment No	067398
Assessment Registration Number)	0323348E
City	KOLKATA
Date	14/01/2021
Assessment liable to report under section 115JB(2A) - PART B	Yes
Assessment liable to report under section 115JB(2C) - PART C	No

ANNEXURE

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

Part A

General - Applicable to all the companies

Particulars	
Name of the assessee	DHARITRI INFRAVENTURE PRIVATE LIMITED
Address	DN-51 MERLIN INFINITE 6TH FLOOR SECTOR-V SALT LAKE WEST BENGAL INDIA 700091
Permanent Account Number	AAFCD3234P
Assessment year	2020-2021
Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2019 to 31/03/2020

Order number of the approving Tribunal		
Tax income of the company under the Income-tax Act		0
Income-tax payable on total income		0
Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013)		Yes
When the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for assessing depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		Yes
When the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for assessing depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		
Nett according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be		259511
Nett Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)		
Sl. No.	Clause (1)	Amount (2)
1	g-Depreciation	688829
Total		688829
Nett Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required)		
Sl. No.	Clause (1)	Amount (2)
1	ii-Depreciation	688829
2	iii-Loss B/F or unabsorbed depreciation	485110
Total		1173939
Nett(Loss): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in section 133 of the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).		0
Nett(Loss): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in section 133 of the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 32 of Part C).		0



16.	Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	
17.	Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relating to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).	-225599
19.	15% of "book profit" as computed in Sl. No. 18.	0
20.	If the income-tax payable by the company referred to at Sl. No. 7 is less than fifteen percent of its book profits shown in Sl. No. 18, the amount of income-tax payable by the company would be 15% of Sl. No. 18, i.e., as Per Sl. No. 19.	0

Part B

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Particulars		
21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	2019-20
22.	Convergence date.	14/01/2021
23.	Total amount credited to the other comprehensive income in the statement of profit and loss.	0
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	0
25.	Increase or decrease referred to in sub-section (2A) of this section	
(i)	Increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	0
(ii)	Decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	0
(iii)	Increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	0
(iv)	Decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	0
(v)	Sub-total [(i) - (ii) + (iii) - (iv)]	0
(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	0



	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	0
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	0
26.	Total [(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).		0

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No	Particulars	
27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
28.	Convergence date.	
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	
30.	To be increased or decreased by:-	
	(i)	amount or aggregate of amounts adjusted in Capital reserve.
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.
	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.
	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.
	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.
	(ix)	any other adjustment (to be specified).



	Sl.No	Nature (1)	Amount (2)
31.		Total [29 +/ (-) 30 (i) to (ix)].	0
32.		1/5th of the Sl. No 31 (amount to be carried to Sl. No. 15 of Part A).	0
33.		Details of adjustment for transition amount.	
	(i)	Total transition amount.	
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amounts adjusted in this year.	
	(iv)	Amount to be adjusted in the subsequent year(s)."	
Form Filing Details			
Revision/Original		Original	
This form has been digitally signed by SAMRAT GHOSH having PAN AKNPG9177Q from IP Address 202.142.107.146 on 14/02/2021 . Doc SI No and issuer 2623637977448078997CN=SafeScript sub-CA for RCI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN			



Handwritten signature in green ink over a circular official stamp of the Income Tax Department.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DHARITRI INFRAVENTURE PRIVATE LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the standalone financial statements of **DHARITRI INFRAVENTURE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2020, and the Statement of Profit and Loss 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and Profit for the year ended on that date.

BASIS OF OPINION

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

RESPONSIBILITY OF MANAGEMENT FOR STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Companies (Auditors' 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, are not applicable for the company and hence the same is not provided.

As required by Section 143(3) of the Act, we report that:

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.

(a) 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

(b) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

(c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



(d) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

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

- i. The Company did not have any pending litigations.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. The Company is not required to transfer any fund to the Investor Education and Protection Fund.

Place : Kolkata.
Date : 22/12/2020



For M/s Soumen & Associates
Chartered Accountants
Firm Registration No. 323348E


Samrat Ghosh
Partner
Membership No. 067398

Note - 1

Notes to Financial Statements for the year ended 31st March, 2020.

[A] CORPORATE AND GENERAL INFORMATION

DHARITRI INFRAVENTURE PRIVATE LIMITED (the 'Company') was incorporated as a domestic Private limited company on March 19, 2014 with its registered office at DN-51, MERLIN INFINITE, 6TH FLOOR, SECTOR-V, SALT LAKE, KOLKATA - 700091 India. The company is primarily involved in construction of residential flats.

[B] BASIS OF PREPARATION

1. Statement of Compliance

The financial statements have been prepared in compliance with all material aspects with the applicable accounting principles in India, the applicable Accounting Standards issued by The Institute of Chartered Accountants of India and referred to Section 129 & 133 of the Companies Act, 2013.

The financial statements of the Company for the year ended 31st March, 2020 have been approved by the Board of Directors in their meeting held on 31st December 2020.

2. Basis of Accounting

The Company maintains accounts on accrual basis following the historical cost convention.

3. Functional and Presentation Currency

The Financial Statements are presented in Indian Rupee (INR), which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

4. Use of Estimates and Judgements

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

5. Presentation of Financial Statements

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 (the Act). The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the other notes required to be disclosed under the notified Accounting Standards.

6. Operating Cycle for current and non-current classification

All the assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Revised Schedule III to the Companies Act, 2013.



The company has ascertained its operating cycle to be 12 months for the purpose of current, non-current classification of assets and liabilities.

2. SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

1. INVESTMENTS

Long-Term Investments are stated at cost.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

3. INCOME TAX AND DEFERRED TAX

Current tax is the amount of tax payable on the taxable profit for the year as determined in accordance with the applicable tax rates and provisions of the Income Tax Act, 1961. Provision for current tax is made on the assessable income at the tax rate applicable to the relevant assessment year.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognized on temporary differences, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences of items only to the extent that it is probable that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

4. RECOGNITION OF REVENUE AND EXPENSES

Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and sales tax.



5. EARNINGS PER SHARE

Basic & Diluted Earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period as per Accounting Standard - 20 issued by The Institute of Chartered Accountants of India.

6. PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS

Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate required to settle an obligation at the year end. These are reviewed every year end and adjusted to reflect the best current estimates. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the financial statements.

7. The Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary,

8. Current Liabilities

Advance received from customer against booking of Flat

	<u>Amount Rs.</u>
More than 1 year	77,41,29,736.41
Others	20,55,72,295.24

Place : Kolkata.
Date : 22 December 2020



For M/s Soumen & Associates
Chartered Accountants
Firm Registration No. 323348E

Samrat Ghosh
Partner
Membership No. 067398

DHARITRI INFRAVENTURE PRIVATE LIMITED
 DN-51, MERLIN INFINITE, 6TH FLOOR, SECTOR-V, SALT LAKE, KOLKATA - 700091
 CIN: U45400WB2014PTC201136

BALANCE SHEET AS AT 31.03.2020

PARTICULARS	Notes	Amount in Rs.	
		AS AT 31.03.2020 RS.	AS AT 31.03.2019 RS.
<u>EQUITY AND LIABILITIES</u>			
<u>SHAREHOLDER'S FUND</u>			
Share Capital	3	4,50,000	1,00,000
Reserves and surplus	4	(4,30,95,215)	(4,33,54,726)
		(4,26,45,215)	(4,32,54,726)
<u>NON-CURRENT LIABILITIES</u>			
Long Term Provisions	5	8,50,181	9,14,818
		8,50,181	9,14,818
<u>CURRENT LIABILITIES</u>			
Short-term borrowings	6	24,27,627	18,45,368
Trade payables	7	3,32,80,412	2,21,65,015
Other current liabilities	8	99,64,25,419	81,32,34,806
Short Term Provisions	9	4,460	2,53,700
		1,03,21,37,919	83,74,98,888
TOTAL		99,03,42,885	79,51,58,980
<u>ASSETS</u>			
<u>NON-CURRENT ASSETS</u>			
Property Plant and Equipment	10	50,42,077	31,83,306
Non Current Investments	11	6,95,200	6,95,200
		57,37,277	38,78,506
<u>CURRENT ASSETS</u>			
Inventories	12	66,55,51,380	57,99,67,794
Cash and Bank balances	13	8,77,979	27,06,017
Short - term loans and advances	14	31,50,11,494	20,56,08,592
Other Current Assets	15	31,64,755	29,98,070
		98,46,05,608	79,12,80,473
TOTAL		99,03,42,885	79,51,58,979
Significant Accounting Policies & Notes on Accounts	1&2	-	-

The accompanying notes 1 to 33 are an integral part of these financial statements

As per our report of even date attached.

For, Soumen & Associates
 Chartered Accountants
 Firm's Registration No.- 0323348E

(Samrat Ghosh)
 Partner
 Membership No.: 067398
 Place: Kolkata
 Dated: 22 December 2020
 UDIN: 21067398AAAAJR3046

For and on behalf of the Board of Directors
 Dharitri Infraventure Private Limited


 Dipanwita Samanta
 Director
 DIN- 02660696


 Vicky Singh
 Director
 DIN- 07849028

DHARITRI INFRAVENTURE PRIVATE LIMITED

DN-51, MERLIN INFINITE, 6TH FLOOR, SECTOR-V, SALT LAKE, KOLKATA - 700091

CIN: U45400WB2014PTC201136

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2020

PARTICULARS	NOTES	Amount in Rs.	
		FOR THE YEAR PERIOD	FOR THE YEAR PERIOD
		31.03.2020	31.03.2019
		RS.	RS.
INCOME			
Revenue from operations	16	2,98,46,314	-
Other income	17	6,08,123	3,616
TOTAL REVENUE		3,04,54,437	3,616
EXPENSES			
Purchase of Stock-in-trade	18	2,66,59,314	-
Construction Costs	19	8,55,83,586	15,48,30,594
(Increase)/Decrease in stock	20	(8,55,83,586)	(15,48,30,593)
Employee benefit expenses	21	8,77,409	8,47,366
Finance Costs	22	6,56,755	2,76,567
Depreciation and amortisation expenses	23	6,88,829	4,85,110
Other expenses	24	13,12,619	16,01,347
TOTAL EXPENSES		3,01,94,926	32,10,390
PROFIT / (LOSS) BEFORE TAX		2,59,511	(32,06,774)
Less: Provision for taxation		-	-
Current Tax		-	-
PROFIT / (LOSS) FOR THE YEAR		2,59,511	(32,06,774)
EARNINGS PER EQUITY SHARE			
Basic & Diluted	25	23	(321)
Significant Accounting Policies & Notes on Accounts	1&2		

The accompanying notes 1 to 33 are an integral part of these financial statements
As per our report of even date attached.

For, Soumen & Associates
Chartered Accountants
Firm's Registration No. 0322348E

(Samrat Ghosh)
Partner
Membership No.: 067398
Place: Kolkata
Dated : 22 December 2020
UDIN : 21067398AAAAJR3046

For and on behalf of the Board of Directors
Dharitri Infraventure Private Limited

Dipankrita Samanta
Director
DIN- 02660696

Vicky Singh
Director
DIN- 07849028

Notes to the financial statements for the year ended 31 March 2020		
PARTICULARS	AS AT 31 March 2020 RS.	AS AT 31 March 2019 RS.
3 SHARE CAPITAL		
Authorised capital		
5,00,000 (5,00,000) equity shares of Rs.10 each	50,00,000.00	50,00,000.00
	50,00,000.00	50,00,000.00
Issued, subscribed and fully paid-up		
45,000 (10,000) equity shares of Rs.10 each fully paid-up	4,50,000.00	1,00,000.00
TOTAL	4,50,000.00	1,00,000.00

(A) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:	31 March 2020		31 March 2019	
	Number	Value(Rs)	Number	Value(Rs)
Equity shares				
At the commencement and end of the year	45,000.00	4,50,000.00	10,000.00	1,00,000.00

(B) Terms / rights attached to shares
<i>Rights, preferences and restrictions attached to equity shares</i>
The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company.
On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

(C) Particulars of shareholders holding more than 5% equity shares	31 March 2020		31 March 2019	
	Number	Percentage	Number	Percentage
Name of shareholder				
Diprimita Samanta	40,000.00	88.89	5,000.00	0.50
Suman Jais	5,000.00	11.00	5,000.00	0.50

4 Reserves & Surplus	31 March 2020	31 March 2019
Deficit as per the statement of loss		
At the commencement of the year	(4,33,54,726.15)	(4,01,47,954.00)
Loss for the year	3,99,511.25	(32,06,772.15)
At the end of the year	(4,30,95,214.90)	(4,33,54,726.15)



Notes to the financial statements for the year ended 31 March 2020

5 Long-term Provision	31 March 2020	31 March 2019
Provision for Employee Benefits -Gratuity	8,50,181.00	9,14,818.00
At the end of the year	8,50,181.00	9,14,818.00

6 Short-term borrowings	31 March 2020	31 March 2019
Secured Loans		
Vehicle Loan [Hypothecation of Vehicle]		
HDFC Bank- Car Loan (Tata Tiago)	2,49,467.18	3,57,999.11
HDFC Bank- Car Loan (XUV)	7,32,153.35	9,89,848.14
TOYOTA FINANCIAL SERVICES INDIA LTD	13,90,640.02	-
HDFC Bank- Bike Loan	-	40,640.25
Loans & Advance	55,366.64	4,56,880.80
At the end of the year	24,27,627.19	18,45,367.50

Repayment Terms - Car Loans (XUV)

AMOUNT (Rs)	Repayment dates	Remarks
3,34,836.00	2018-19	-
3,34,836.00	2019-20	-
3,34,836.00	2020-21	-
3,34,836.00	2021-22	-
1,39,515.00	2022-23	-

Repayment Terms - Car Loans (Tata Tiago)

AMOUNT (Rs)	Repayment dates	Remarks
1,36,812.00	2018-19	-
1,36,812.00	2019-20	-
1,36,812.00	2020-21	-
1,36,812.00	2021-22	-

Repayment Terms - Car Loans (Toyota Innova)

AMOUNT (Rs)	Repayment dates	Remarks
34,555.00	2018-19	-
3,80,105.00	2019-20	-
2,41,885.00	2020-21	-
4,14,660.00	2021-22	-
4,14,660.00	2022-23	-
4,14,660.00	2023-24	-
2,62,428.00	2024-25	-

7 -Dues to Micro and Small Medium Enterprises	31 March 2020	31 March 2019
Other than MSMEs		
For services rendered	3,32,80,412.47	2,21,65,014.16
At the end of the year	3,32,80,412.47	2,21,65,014.16

8 Other current liabilities	31 March 2020	31 March 2019
Salary Payable	1,74,589.00	14,80,611.00
Director's Remuneration Payable	72,996.00	35,297.00
Retention Money (EMD)	18,20,050.00	-
Incentives	19,552.00	-
Advance received from customers	97,97,02,031.65	78,43,10,700.68
Statutory Dues Payable	1,44,36,200.83	2,74,08,196.52
At the end of the year	99,64,25,419.48	81,32,34,805.20

9 Short Term Provisions	31 March 2020	31 March 2019
Provision For Employee Benefits -Gratuity	4,460.00	3,700.00
Provision For Expenses	-	2,50,000.00
At the end of the year	4,460.00	2,53,700.00



Notes to the financial statements for the year ended 31 March 2020

	31 March 2020	31 March 2019
11 Non-Current Investments (valued at cost)		
Trade investments (Unquoted)		
Equity Instruments		
<i>Investments in Subsidiaries (unquoted)</i>		
Supreme Vanijya Private Limited (16000 shares of Rs 10 each)	6,95,200.00	6,95,200.00
<i>Investments in Partnership Firm (unquoted)</i>		
Smart Village Developers (Refer Note below)		-
At the end of the year	6,95,200.00	6,95,200.00
Aggregate Value of Unquoted Investment	6,95,200.00	6,95,200.00
Face Value of Unquoted Investment	1,60,000.00	1,60,000.00
Investment in Smart Village Developers	31 March 2020	31 March 2019
Total Capital of the firm		-
Company's share in the capital		-
Share of each partner in the profits/(loss) of the firm		
Dharitri InfraVenture Private Limited		-
Utsahi Realstates Private Limited		-
12 Inventories	31 March 2020	31 March 2019
Work in Progress	8,95,83,586.42	57,99,67,793.82
At the end of the year	8,95,83,586.42	57,99,67,793.82
13 Cash and Bank Balances	31 March 2020	31 March 2019
Cash and Cash Equivalent		
Balances with bank		
- In Current Account	(3,95,077.39)	26,73,757.99
Cash in hand	12,73,056.09	32,258.80
At the end of the year	8,77,978.70	27,06,016.79
14 Short-term loans and advances	31 March 2020	31 March 2019
Advance to Related Party	36,00,019.02	44,71,958.00
Advance Against Salary	3,42,442.00	4,76,143.00
Advance to Body Corporates	2,78,500.00	-
Advance Against Land	25,98,53,766.48	19,44,39,186.00
Durgapur Project Advance	12,52,000.00	-
Advance against Goods	4,96,84,766.97	62,21,305.13
At the end of the year	31,50,11,494.47	20,56,08,592.13
15 Other Current Assets	31 March 2020	31 March 2019
Balance with Government Authorities		-
Prepaid expenses	52,383.76	-
Security Deposit	30,70,570.00	29,98,070.00
Amounts Paid In Advance	41,801.00	-
At the end of the year	31,64,754.76	29,98,070.00



DHARITRI INFRAVENTURE PRIVATE LIMITED
DN-51, MERLIN INFINITE, 6TH FLOOR, SECTOR-V, SALT LAKE, KOLKATA - 700091
CIN: U45400WB2014PTC201135

Notes to the financial statements for the year ended 31 March 2020

		For the period '31 March 2020	For the period '31 March 2019
16	Revenue from operations		
	Income from Land Sales	2,58,46,314.00	-
	Total	2,58,46,314.00	-
17	Other Income	31 March 2020	31 March 2019
	Miscellaneous Income	5,44,246.26	3,616.00
	Provision Written Back	63,877.00	-
	Sundry balances no longer payable	-	-
	Total	6,08,123.26	3,616.00
18	Purchase of land	For the period '31 March 2020	For the period '31 March 2019
	Purchase	2,66,59,313.94	-
	Total	2,66,59,313.94	-
19	Construction Costs	31 March 2020	31 March 2019
	Construction Expenses	3,00,69,430.84	3,99,73,323.88
	Employee benefit expenses	1,75,06,605.00	2,04,10,519.00
	Electrical Expenses	5,47,373.51	8,25,424.95
	Land Labour Cost	22,84,647.75	1,69,80,790.00
	Legal and Professional Expenses	41,13,604.62	1,16,37,923.32
	Input Credit Unavailable	57,14,996.73	-
	Director Remuneration	27,07,200.00	-
	Project Overheads	2,36,39,727.97	6,50,02,617.27
	Total	8,55,83,586.42	15,48,30,593.42
12	(Increase)/Decrease in Work-In-Progress	31 March 2020	31 March 2019
	Opening balance of Work - In -Progress	57,99,67,793.82	42,51,37,300.40
20	Work -In -Progress	(8,55,83,586.42)	(15,48,30,593.42)
	Total	66,55,51,388.24	57,99,67,793.82
21	Employee benefit expense	31 March 2020	31 March 2019
	Salaries and wages	8,77,409.00	1,65,234.00
	Gratuity	-	6,82,131.00
	Total	8,77,409.00	8,47,365.00
22	Finance costs	31 March 2020	31 March 2019
	Interest expenses	86,075.00	1,32,856.97
	Other Borrowing Cost	5,70,680.01	1,43,709.26
	Total	6,56,755.01	5,53,132.46
24	Other expenses	31 March 2020	31 March 2019
	Book Keeping Charges	-	-
	Rates and Taxes	8,07,938.65	11,21,227.00
	Filing Fees	13,560.00	30,120.00
	Asset written off	-	2,00,000.00
	Other Expenses	-	-
	Other Exp.	3,76,120.12	-
	Auditors remuneration	-	-
	- Statutory Audit	1,15,000.00	2,50,000.00
	Total	13,12,618.77	16,01,347.00



Notes to the financial statements for the year ended 31 March 2020

25 Earning per share

Basic / Diluted earning per share

The calculation of basic earning / (Loss) per share for the year ended 31st, March, 2020 was based on the profit/(loss) attributable to equity shareholders of Rs. 2,59,511 (PY: Rs. 32,06,774), and weighted average number of equity shares outstanding of 11,388 (PY 10,000). There are no dilutive potential equity shares.

	31 March 2020	31 March 2019
Net profit/(loss) attributable to equity shareholders for calculation of basic/ diluted EPS(A)	2,59,511.25	(32,06,773.55)
Number of equity share at the beginning of the year	10,000.00	10,000.00
Number of equity share outstanding at the end of the year	45,000.00	10,000.00
Weighted average number of equity shares outstanding during the year (based on date of issue of shares) (B)	11,338.80	10,000.00
Basic and diluted earning / (loss) per equity share (Face value of Rs. 10/- per share) (A/B)	22.89	(320.68)

Auditors' remuneration (Excluding GST)

	31 March 2020	31 March 2019
Statutory Audit Fees	1,15,000.00	2,50,000.00
Certification Fees	-	1,00,000.00
At the end of the year	1,15,000.00	2,50,000.00



Notes to the financial statements for the year ended 31 March 2020

26

Segment information

The Company is operating in the real estate industry and operates only in India. The Company has only one reportable business segment, which is development of real estate / infrastructure facilities and maintenance of the same and accordingly has only one reportable geographical segment. Accordingly, these financial statements are reflected of the information required by the Accounting Standard 17 "Segment Reporting", for the real estate development segment.

Expenditure in foreign currency (on accrual basis)

28 Expenditure incurred in foreign currency during the year or in the previous year is NIL.

Deferred Tax Asset / Liability:

Deferred Tax Asset / Liability has not been recognized as there is no virtual certainty supported by convincing evidence that sufficient future taxable

29 income will be available against which such deferred Tax can be realised.

Related Parties Disclosure: As per AS-18 and the Companies Act, 2013

a) Names of Related Parties		Nature of Relationship
Particulars	Name of Related Parties	
Key Management Personnel	1. Dipanwita Samanta	Common Director with Fingerss Fashion & Entertainment Venture Private Limited
	2. Vicky Singh	Common Director with Supreme Vanija Private Limited
Enterprise owned or significantly influenced by Key Management Personnel or their relatives	3. Accede Consultancy Private Limited	Dipanwita Samanta as Common Director
	4. Dharti Builder Private Limited	Dipanwita Samanta and Vicky Singh as Common Director
	5. Dymitra Realtors	Director as partner of the firm
	6. Royal Infra Developer	Director as partner of the firm
	7. D S Realtors	Director as partner of the firm



Notes to the financial statements for the year ended 31 March 2020

	Key Management Personnel	Enterprises over which KMP/KMP's relatives have significant influence	Total
b) Related Party Transactions:			
Nature of Transaction			
Remuneration			
Suman Jais	24,00,000.00		24,00,000.00
Dipansha Samanta	21,60,000.00		21,60,000.00
Vicky Singh	5,47,200.00		5,47,200.00
Purchase Materials			
D S Realtors		9,41,695.00	9,41,695.00
Royal Infra Developer		1,01,600.00	1,01,600.00
Shree Guru Food Products		8,00,000.00	8,00,000.00
Loan Given			
Dhariti Builder Private Limited		21,79,332.00	21,79,332.00
Fingertcross Fashion & Entertainment Venture Private Limited		2,44,00,687.02	24,00,687.02
Job Contract			
Dimitra Realtors		37,68,355.86	37,68,355.86
Balance outstanding at year end advances :-			
Dhariti Builder Private Limited		21,79,332.00	21,79,332.00
Fingertcross Fashion & Entertainment Venture Private Limited		24,00,687.02	24,00,687.02

31 **Dues to parties under Micro, Small and Medium Enterprise**
 Based on the information / documents available with the Company, no creditor is covered under Micro, Small and Medium Enterprise Development

32 **There is no pending litigation as on the date of signing of balance sheet.**

33 **The Company is a small and Medium Sized Company (SMC) as defined in the General Instruction in respect of accounting standard notified under the Companies Act, 2013 by Central government. Accordingly, the company has complied with the accounting standard as applicable to a Small and Medium Sized Company.**

34 **The Company have incurred profit of Rs. 2.59 lakhs in current financial year resulting in total accumulated loss of Rs. 4.38 crore as on 31.03.2020. As the company have ongoing projects which will generate substantial profits in near future and the company has also received comfort letter from the management of the company to finance the losses whenever required, therefore the company have prepared the financial statements on Going Concern Basis.
 Due to uncertainty of the future profitability, the company did not recognise Deferred Tax Assets**

Dipansha
Dipansha Samanta
 Director
 DIN- 02660696

Board of Directors
 Dharti Infrastructure Private Limited

Vicky Singh
Vicky Singh
 Director
 DIN- 07849028

