

**ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)**

Name	SARATHI REALTORS PRIVATE LIMITED	PAN	AAJCS8959A
Form No	3CA	Assessment Year	2020-21
e-Filing Acknowledgement Number	212338861150121	Date of e-Filing	15/01/2021

*For and on behalf of,
e-Filing Administrator*

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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 SARATHI REALTORS PRIVATE LIMITED SHREE SHYAM COMPLEX,ASHRA MPA-RA , , SILIGURI , WEST BENGAL , 734001 AAJCS8959A was conducted by **Us** HEMANT D AGARWAL AND ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and **We** annex here to a copy of **Our** audit report dated 02/12/2020 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	Proper stock records are not maintained by the assessee.	We are unable to comment on quantitative details of stock as the assessee is not maintaining proper stock records. The assessee has certified the value of the stock.

Place
Date

SILIGURI
02/12/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

HEMANT AGARWAL
300415
0327484E
12B, 1ST FLOOR MILESTONE BUILDING CHECTPOST SEVOKE ROAD , , SILIGURI , WEST BENGAL , 734001

INCOME TAX DEPARTMENT

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		SARATHI REALTORS PRIVATE LIMITED			
2	Address		SHREE SHYAM COMPLEX,ASHRAMPA-RA , , SILIGURI , WEST BENGAL , 734001			
3	Permanent Account Number (PAN)		AAJCS8959A			
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	19AAJCS8959A1ZW			
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)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					Yes
	Section under which option exercised					115BAA
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	CONSTRUCTION		Building completion		06004
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	S.No.	Books prescribed				
	1	CASH BOOK				
	2	BANK BOOK				
	3	LEDGERS				
	4	BILLS				
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	BUNGLOW NO-13 NIRVANA HOMES	OPP-NIRMALA CONVENT SCHOOL, JALPAIGURI	SILIGURI	WEST BE NGAL
	2	BANK BOOK	BUNGLOW NO-13 NIRVANA HOMES	OPP-NIRMALA CONVENT SCHOOL, JALPAIGURI	SILIGURI	WEST BE NGAL
	3	LEDGERS	BUNGLOW NO-13 NIRVANA HOMES	OPP-NIRMALA CONVENT SCHOOL, JALPAIGURI	SILIGURI	WEST BE NGAL
						PinCode
						734008
						734008
						734008

4	BILLS	BUNGLOW NO-13 NIVANA HOMES	OPP-NIRMALA CONVENT SCHOOL, JALPAIGURI	SILIGURI	WEST BEINGAL	734008
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	BANK BOOK					
	LEDGERS					
	BILLS					
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		Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India		
	2	ICDS II - Valuation of Inventories		As per Cost or Net Realizable Value whichever is lower		
	3	ICDS III - Construction Contracts		Not Applicable		
	4	ICDS IV - Revenue Recognition		All the revenues for the sales of Goods and Services has been recognised. There is no amount which has not been recognised as revenue during the Previous Year due to lack of reasonable Certainty of its ultimate collection		
	5	ICDS V - Tangible Fixed Assets		As per clause 18 of Tax audit report		
	6	ICDS VII - Governments Grants		Not Applicable		
	7	ICDS IX - Borrowing Costs		There was no borrowing cost amount which was need to be capitalized on asset		
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provision to be recognised when it is reasonably certain that an outflow of economic resources will be required to settle an obligation. There was no provision made in the previous year and in the current financial year.		
14 a	Method of valuation of closing stock employed in the previous year.				AT COST OR NET RELIAZABLE VALUE WHICHEVER IS LOWER	
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
	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)	Adjust- ment to WDV u/s 115BA	Adjust- ment 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 Purcha ses (B) (1+2+ 3+4)				
	1	Plant & Machinery @ 15%	15%	2319037		2319037	39705	0	0	0	39705	74885	342579	1941278
	2	Plant & Machinery @ 40%	40%	193		193	0	0	0	0	0	193	0	0
	* 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				
	Nil													
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.			
	1	Fixed Assets written off									32155			
	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.			

1	Interest on TDS	1760									
2	Income Tax	51212									
3	Interest on Income Tax	12978									
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 (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										Yes	

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)						
	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 Payment Made(Amount)	
	1	Bijay Agarwal	ACFPA9197F	DIRECTOR	DIRECTOR REMUNERATION	1072000
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, 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				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)(viia)					

	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 of money available with the associated enterprise is 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 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)								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.	
1	BJAY AGARWAL AND SONS HUF	C/O SCOOTE R WORLD, BI JAY DEEP BUILDING, SEV OKE ROAD, SILIGURI - 73401	AAFHB4446L	5300000	No	10675768	Yes- Electronic clearing system		
2	CRD BUILD ED RS P LTD	C/O DIPAK KUMAR SARAF, SWASTIK APARTMENT, SUKANTA SARANI, MIL ANPALLY SILIGURI, DARJEELING - 734005	AAECC7534N	2900000	No	3990099	Yes- Electronic clearing system		
3	OSAS DEVELOPERS P LTD	SIDHI VINAYAK COMPLEX, GROUND FLOOR BLOCK B, ISKONM ANDIR ROAD, WARD NO 40, SILIGURI - 734001	AABCO6224E	2800000	No	8172287	Yes- Electronic clearing system		
4	BIJAY AGARWAL	SRISHYAM COMPLEX, SRISHYAM COMPLEX, PRAFULLACHAKI SARANI, ASHRAMPARA WARD NO 14, SILIGURI DARJEELING - 734001	ACFPA9197F	31750000	No	42921172	Yes- Electronic clearing system		
5	PAWAN KUMAR AGARWAL	C/O PAWAN KUMAR AGARWAL, ASHRAMPARA, RAMKRISHNA ROAD BYELANE, SILIGURI - 734401	ACGPA9798K	9495000	No	9960223	Yes- Electronic clearing system		
6	SHINE MOTORS P LTD	PARIBAHAN NAGAR, NH 31, MATIGARA, SILIGURI - 734428	AADCS5794F	2925000	Yes	4958002	Yes- Electronic clearing system		
7	SUMAN AGARWAL	SHREE SHYAM COMPLEX, RAMKRISHNA ROAD B	AEEPA3441H	4900000	No	14611382	Yes- Electronic clearing system		

		Y LANE,ASH RAMPARA, SILIGURI - 734 001						
8	LINKWISE VYAPAAR PRIVATE LIMITED	2ND FLOOR, GALAXY HOUSE BESIDE PCM BUS STAND, SEVOK ROAD SILIGURI Darjeeling WB 734001 IN	AACCL2175L	4000000	No	4180493	Yes- Electronic clearing system	
9	MEENA DEVI AGARWAL	C/O PAWAN KUMAR AGARWAL, SHRE SHYAM COMPLEX, RAMAKRISHNA NAGAR BAYE LAN,ASH RAMPARA, SILIGURI - 734 001 West Bengal	AHSPA8447Q	265000	No	269940	Yes- Electronic clearing system	

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
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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			
(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.
		1	BJAY AGARWAL AND SONS HUF	C/O SCOOTER WOULD, BIJAY DEEP BUILDING, SEVOKE ROAD, SILIGURI - 734401	AAFHB4446L	3820000	10675768	Yes- Electronic clearing system	
		2	HOOGHLY ALLOY AND STEEL CO P LTD	ROOM 76 5TH FLOOR, STEPHEN HOUSE, 56 HEMANTA BASUSARANI, KOLKATA, KOLKATA - 700001	AABCH5848R	232854	4418932	Yes- Electronic clearing system	
		3	BIJAY AGARWAL	SRI SHYAM COMPLEX, SRI SHYAM COMPLEX, PRAFULLACHAKI SARANI, ASHRAMPARA WARD NO 14, SILIGURI DARJEELING - 734001	ACFPA9197F	13910000	42921172	Yes- Electronic clearing system	
		4	PAWAN KUMAR AGARWAL	C/O PAWAN KUMAR AGARWAL, ASHRAMPARA, RAMKRISHNA ROAD BY LANE, SILIGURI - 734401	ACGPA9798K	600000	9960223	Yes- Electronic clearing system	
		5	SHINE MOTORS P LTD	PARIBAHAN NAGAR, N H 31, MATIGARA, SILIGURI - 734428	AADCS5794F	5385150	4958002	Yes- Electronic clearing system	
		6	SUMAN AGARWAL	SHREE SHYAM COMPLEX, RAMKRISHNA ROAD BY LANE, ASHRAMPARA, SILIGURI - 734001	AEEPA3441H	1940000	14611382	Yes- Electronic clearing system	
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:—				
	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 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/allowances 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
	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
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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	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or collected not

		Number (TAN)			nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	deposited to the credit of the Central Government out of (6) and (8)	
1	CALS210 25E	194C	Payments to contractor and sub-contractors	425387	425387	425387	8508	0	0	0		
2	CALS210 25E	192	Salary	1072000	1072000	1072000	201600	0	0	0		
3	CALS210 25E	194J	Fees for professional or technical services	1560000	1560000	1560000	156000	0	0	0		
4	CALS210 25E	194A	Interest other than interest on securities	9471185	9471185	9471185	947119	0	0	0		
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:									Yes	
		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				
		1	CALS21025E	24Q	31/07/2019	31/07/2019	Yes					
		2	CALS21025E	24Q	31/01/2020	31/01/2020	Yes					
		3	CALS21025E	26Q	31/01/2020	29/01/2020	Yes					
		4	CALS21025E	26Q	31/07/2020	09/06/2020	Yes					
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								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									
38	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									
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	21907802			27720628					
b	Gross profit / Turnover	19789704	21907802	90.33 %	6468384	27720628	23.33 %			
c	Net profit / Turnover	1962447	21907802	8.96 %	2192306	27720628	7.91 %			
d	Stock-in-Trade / Turnover	36118095	21907802	164.86 %	23796573	27720628	85.84 %			
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, 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	

Place **SILIGURI**
Date **02/12/2020**

Name **HEMANT AGARWAL**
Membership Number **300415**
FRN (Firm Registration Number) **0327484E**
Address **12B, 1ST FLOOR MILESTONE BUILDING CHECTPOST SEVOKE ROAD , , SILIGURI , WEST BENGAL , 734001 ,**

Form Filing Details	
Revision/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	08/05/2019	08/05/2019	29000	0	0	0	29000	
	2	28/05/2019	28/05/2019	10705	0	0	0	10705	
Total of Plant & Machinery @ 15%								39705	
Plant & Machinery @ 40%									
Total of Plant & Machinery @ 40%								0	

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	01/04/2019	45687
	2	01/04/2019	454
	3	01/04/2019	15543
	4	01/04/2019	3074
	5	01/04/2019	10127
Total of Plant & Machinery @ 15%			74885
Plant & Machinery @ 40%	1	01/04/2019	193
Total of Plant & Machinery @ 40%			193

This form has been digitally signed by **HEMANT AGARWAL** having PAN **AHIPA5833A** from IP Address **103.89.171.22** on **2021-01-15 13:14:54.0** .
Dsc SI No and issuer **16284452CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

**Assessment Year
2020-21**

PAN	AAJCS8959A		
Name	SARATHI REALTORS PRIVATE LIMITED		
Address	SHREE SHYAM COMPLEX, , ASHRAMPA-RA, SILIGURI, WEST BENGAL, 734001		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	221822061200121
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1692010
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	425845
	Interest and Fee Payable	5	5115
	Total tax, interest and Fee payable	6	430960
	Taxes Paid	7	430960
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0
Income Tax Return submitted electronically on <u>20-01-2021 19:55:08</u> from IP address <u>103.82.156.133</u> and verified by <u>BIJAY AGARWAL</u>			
having PAN <u>ACFPA9197F</u> on <u>20-01-2021 19:55:08</u> from IP address <u>103.82.156.133</u> using			
Digital Signature Certificate (DSC).			
DSC details: <u>19577276CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN</u>			

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : **M/s SARATHI REALTORS PRIVATE LIMITED**
 CIN : **U45201WB2005PTC104790**
 Address(O) : **SHREE SHYAM COMPLEX, ASHRAMPA-RA, SILIGURI, WEST BENGAL-734001, Phone No :9800862700**
 Email ID :
 Mobile No. :
 GST No. : **19AAJCS8959A1ZW**
 Permanent Account No : **AAJCS8959A** Date of Incorporation : **18/08/2005**
 Status : **Private Limited** Resident Status : **Resident**
 Previous year : **2019-2020** Assessment Year : **2020-2021**
 Ward/Circle : Return : **ORIGINAL**
 Nature of Business or Profession : **PURCHASE, SALE AND LETTING OF LEASED BUILDINGS (RESIDENTIAL AND NON RESIDENTIAL)**

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	1692011	1692011
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		1692011
Less : Deduction under Chapter VIA		0
Total Income		1692011
Rounding off u/s 288A		1692010
Income Taxable at Normal Rate		1692010
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (22%) (1692010 * 0.22)	372242		
	MAT Prov	Normal Prov	
Total Tax as per other provisions of the IT Act	0	372242	
Tax payable u/s 115JB	0		
Add : Surcharge(if applicable)	0	37224	
Total	0	409466	
Add : Health and Education Cess	0	16379	
Total	0	425845	
Higher of the above two			425845
Less : Advance Tax			417400
Add : Interest u/s 234C (1914+2748+369+84)			5115
Less : Tax Deposited u/s 140A			13560
Amount Payable			0
Tax Rounded Off u/s 288 B			0

COMPREHENSIVE DETAIL

<u>Exempted Income</u>	Section	Amount
Share in Profit Exempt u/s 10(2A)		438778
		438778

Income from Business & Profession Details

1692011

BUS-1

Net Profit As Per P&L A/c		1523669
Add:Items Inadmissible/for Separate Consideration		510921
Depreciation Separately Considered	412816	
Amounts disallowable under section 37	98105	
Sub Total		2034590
Less:Items Admissible/for Separate Consideration		342579
Depreciation Allowed as Per IT Act	342579	
Income From BUS-1		1692011
Income From NIRVANA HOMES		
Share in Profit Exempt u/s 10(2A)	438778	
Total of Business & Profession		1692011

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0011349	14/09/2019	10216	100000
	0014431	14/12/2019	06264	207000
	0013283	14/03/2020	04649	40400
	0011349	14/03/2020	04563	70000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0004329	15/01/2021	01067	13560

Interest Calculation Detail

234C		
$((425845 \times 15\%) - 0) \times 3(M) \times 1\% =$	1914	
$((425845 \times 45\%) - 100000) \times 3(M) \times 1\% =$	2748	
$((425845 \times 75\%) - 307000) \times 3(M) \times 1\% =$	369	
$((425845 \times 100\%) - 417400) \times 1(M) \times 1\% =$	84	5115
Total Interest		5115

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
NIRVANA HOMES		YES	5	438778	0
Total			0	438778	0

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
NIRVANA HOMES []	0	0	0	0	0
Total	0	0	0	0	0

Jurisdiction: Return for Asst. Year: 2019-2020 filed with Ward: on vide receipt No. 0

SARATHI REALTORS PRIVATE LIMITED

Client Code:393

Assessment Year:2020-2021

Return Filing Due Date : 31/10/2020

Return Filing Section : 139(1)

Due Date Extended upto : 15/02/2021
Interest Calculated Upto : 20/01/2000

Notification No :

Press Release 30/12

SARATHI REALTORS PRIVATE LIMITED
Depreciation Chart For Assessment Year '2020-2021'

Business Name :BUS-1

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Machinery and plant 15% - Machinery and plant	15.00 %	2319037.00	39705.00	0.00	74885.00	0.00	342579.00	0.00	342579.00	1941278.00
2	Machinery And plant 40% - Machinery and plant	40.00 %	193.00	0.00	0.00	193.00	0.00	0.00	0.00	0.00	0.00
Total			2319230.00	39705.00	0.00	75078.00	0.00	342579.00	0.00	342579.00	1941278.00

Details of Bank Accounts :

No of Bank Account :- 4

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	IBKL0000182	IDBI BANK-SILIGURI SILIGURI	182102000009089	Current
2	ORBC0100587	ORIENTAL BANK OF COMMERCE-SILIGURI	05871010000610	Current
3	HDFC0004717	HDFC BANK-SILIGURI SEVOKE ROAD	50200021947862	Current
4	ALLA0213173	ALLAHABAD BANK-SEVOKE ROAD	50278293292	Current

Verified By : BIJAY AGARWAL

Tax Payer Counterfoil

PAN

Received from : SARXXXX REALTORS
PRIVATE LIMITED

Rs :

(in words) : Thirteen Thousand And Five Hundred
And Sixty Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2020-21

Payment Status :

SBI Ref No. : CKP1443931

	BSR Code	Tender date	Challan No
CIN	0004329	150121	01067
Date of challan :	15-01-2021		

State Bank of India
Bangalore Focal Point Branch
Bangalore
(Internet Collection Center)

SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: BUNGLOW NO-13 NIRVANA HOMES OPP-NIRMALA CONVENT
SCHOOL DIST-JALPAIGURI SILIGURI Jalpaiguri WB 734008 IN
CIN: U45201WB2005PTC104790

DIRECTORS' REPORT

To the Members,

Your Directors have pleasure in submitting their 14th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2020.

1. Financial Results.

The Company's financial performance for the year under review along with previous year's figures is given hereunder:

(In Rs.)			
S. No.	Particulars	2019-20	2018-19
1	Income for the year	2,19,07,802	2,77,20,629
2	Expenditure for the year excluding Depreciation and Amortization Exp	(1,95,32,539)	(2,53,29,141)
3	Profit or Loss before Depreciation and Amortization Exp.	23,75,263	23,91,488
4	Less: Depreciation and Amortization Exp	4,12,816	1,99,181
5	Profit or Loss after Depreciation and Amortization Exp. But before Tax.	19,62,447	21,92,307
6	Less: Current Tax	4,17,400	5,63,460
7	Less: Deferred tax	-	-
8	Profit or Loss After Tax	15,45,047	16,28,847

2. Dividend.

Your Directors do not recommend any dividend during the year under review.

3. Transfer of Unclaimed Dividend to Investor Education and Protection Fund.

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

4. Review of Business Operations and Future Prospects.

Your Directors wish to present the details of Business operations done during the year under review:

- Production and Profitability - Nil
- Sales/ Other Income – Rs. 2,19,07,802/-
- Marketing and Market environment - Nil
- Future Prospects including constraints affecting due to Government policies – NIL

5. Material Changes and Commitment If Any Affecting the Financial Position Of The Company Occurred Between the End of The Financial Year To Which This Financial Statement Relate and the Date of the Report

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

SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: BUNGLOW NO-13 NIRVANA HOMES OPP-NIRMALA CONVENT
SCHOOL DIST-JALPAIGURI SILIGURI Jalpaiguri WB 734008 IN
CIN: U45201WB2005PTC104790

6. Conservation Of Energy, Technology Absorption, Foreign Exchange Earnings And Outgo

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. The total Foreign Exchange Inflow was NIL and Outflow was Rs NIL during the year under review.

7. Statement Concerning Development And Implementation Of Risk Management Policy of the Company

The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

8. Details Of Policy Developed And Implemented By The Company On It Corporate Social Responsibility Initiatives

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

9. Particulars Of Loans, Guarantees Or Investments Made Under Section 186 Of The Companies Act, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10. Particulars Of Contracts Or Arrangements Made With Related Parties.

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

11. Explanation Or Comments On Qualifications Reservations Or Adverse Remarks Or Disclaimers Made By The Auditors And The Practicing Company Secretary in Their Reports

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

12. 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.

13. Number of Board Meetings Conducted During The Year Under Review.

The Company had conducted 4 (Four) Board meetings dated 26/06/2019, 30/08/2019, 17/12/2019 & 02/03/2020 during the financial year under review.

SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: BUNGLOW NO-13 NIRVANA HOMES OPP-NIRMALA CONVENT
SCHOOL DIST-JALPAIGURI SILIGURI Jalpaiguri WB 734008 IN
CIN: U45201WB2005PTC104790

14. Directors Responsibility Statement.

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) Appropriate accounting policies have been selected and applied consistently, and have 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 for the financial year 2018-2019.

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. Subsidiaries, Joint Ventures and Associate Companies

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

16. Deposits

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

17. Directors

No Director has been appointed or resigned.

18. Declaration of Independent Directors.

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

19. Statutory Auditors.

M/s Hemant D Agarwal & Associates, Chartered Accountants, having its office at Siliguri are appointed as Statutory Auditors for a period of 4 (Four) years starting from financial year FY 2019-20 till the conclusion of the AGM held for FY 2022-23 vide ADT-1 (SRN –R03252426) in the Annual General Meeting held on 30th September, 2019 subject to ratification by the shareholders annually, at a remuneration to be decided by the Board of Directors in consultation with the Auditors plus applicable tax and reimbursement of travelling and out of pocket expenses incurred by them for the purpose of audit.

20. 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.

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: BUNGLOW NO-13 NIRVANA HOMES OPP-NIRMALA CONVENT
SCHOOL DIST-JALPAIGURI SILIGURI Jalpaiguri WB 734008 IN
CIN: U45201WB2005PTC104790

21. 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.

22. Acknowledgements

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

For and on behalf of Board of Directors

BIJAY
AGARWAL

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BIJAY AGARWAL
Date: 2021.01.21
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Bijay Agarwal

Director

DIN - 00804536

SUMAN
AGARWAL

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by SUMAN
AGARWAL
Date: 2021.01.21
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Suman Agarwal

Director

DIN – 00804780

Place: Siliguri
Date: 02.12.2020

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SARATHI REALTORS PRIVATE LIMITED
PAN NO- AAJCS8959A

Opinion

We have audited the financial statements of Sarathi Realtors Private Limited (“the Company”), which comprise the Balance sheet as at 31st March 2020, and the statement of profit and loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's 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 financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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 scepticism throughout the audit. We also:

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

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.;
- (e) On the basis of the written representations received from the directors as on 31st March, 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.;
- (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;

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



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

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

For Hemant D Agarwal & Associates
Chartered Accountants
FRN: 327484E

HEMANT Digitally signed
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L AGARWAL
Date: 2021.01.21
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CA HEMANT AGARWAL
PARTNER
Membership Number: 300415

Place: Siliguri
Date: 02.12.2020

“Annexure A” to the Independent Auditors’ Report

Referred to in Paragraph under the heading ‘Report on Other Legal & Regulatory Requirements’ of our report of even date to the financial statement of the Company for the year ended March 31, 2020:

1. The Company is maintaining proper records showing full particulars including details of quantity and situation of the fixed assets. The physical verification of fixed assets is being conducted by the management at regular intervals and there were no material discrepancies noticed on physical verification.
2. The Management has conducted physical verification of inventories at regular intervals and there were no material discrepancies noticed on physical verification.
3. The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, clauses 3(III) of the Order is not applicable to the Company for the current year and hence not commented upon.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investment, guarantees and security.
5. The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. The company has not been specified maintenance of cost records by the Central Government under sub-section (1) of section 148 of the Companies Act.
7. (a) According to the information and explanations given to us and on the basis of our examination of the books of account and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees’ State Insurance, Income-tax, Sales Tax, Wealth-tax, Service Tax, Custom Duty, Excise Duty, Cess and any other statutory dues, with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears, as at March 31, 2020 for a period of more than six months from the date on which they became payable.
(b) According to the information and explanations given to us, there are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess outstanding on account of any dispute..
8. The company has not defaulted in repayment of loans to banks, government, etc. The company has not issued any debentures.
9. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans.

HEMANT D AGARWAL & ASSOCIATES

Chartered Accountants



Accordingly, the provisions of clause 3 (IX) of the Order are not applicable to the company and hence not commented upon.

10. Based upon the audit procedures performed and the information and explanations given by the managements, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
11. The Company has adhered to the limits prescribed under the Companies Act, 2013 for managerial remuneration.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (XII) of the Order are not applicable to the company.
13. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (XIV) of the Order are not applicable to the Company and hence not commented upon.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non – cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3(XV) of the Order are not applicable to the company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (XVI) of the Order are not applicable to the Company and hence not commented upon.

For Hemant D Agarwal & Associates

Chartered Accountants

FRN: 327484E

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Date: 2021.01.21
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CA HEMANT AGARWAL
PARTNER

Membership Number: 300415

Place: Siliguri

Date: 02.12.2020

SARATHI REALTORS PRIVATE LIMITEDSHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001
U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

Balance Sheet as at 31st March, 2020

Particulars	Note No	As at 31.03.2020	As At 31.03.2019
I. EQUITY AND LIABILITY			
(1) Shareholder's Funds			
(a) Share Capital	3	1,500,000.00	1,500,000.00
(b) Reserves and Surplus	8	36,800,376.49	35,155,275.84
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	9	94,714,983.00	44,317,385.00
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long term provisions			
(4) Current Liabilities		(0.00)	-
(a) Short-term borrowings			
(b) Trade payables	10	1,217,254.75	1,877,901.85
(c) Other current liabilities	11	3,931,907.00	3,182,739.00
(d) Short-term provisions	12	1,648,419.10	455,650.00
Total		139,812,940.34	86,488,951.69
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets	21		
(i) Tangible assets		924,851.98	1,330,117.61
(ii) Intangible assets			
(iii) Capital work-in-progress			-
(iv) Intangible assets under development			
(b) Non-current investments			-
(c) Deferred tax assets (net)		556,666.00	556,666.00
(d) Long term loans and advances			-
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	13	95,981,936.00	47,963,868.00
(b) Inventories	14	36,118,094.81	23,796,573.00
(c) Trade receivables	15	132,333.46	132,333.46
(d) Cash and cash equivalents	16	893,578.79	1,996,080.32
(e) Short-term loans and advances	17	5,180,479.30	10,696,463.30
(f) Other current assets	18	25,000.00	16,850.00
Total		139,812,940.34	86,488,951.69
Significant Accounting Policies	1 & 2	(0.00)	(0.00)
The accompanying notes are an integral part of the Financial Statements			
In terms of our Report of even date Hemant D Agarwal & Associates Chartered Accountant FRN : 327484E HEMANT AGARWAL CA HEMANT AGARWAL- PARTNER Mem. No. : 300415 Place: Siliguri Date: 02.12.2020, UDIN: 21300415AAAAAE2905		For and on behalf of the Board BIJAY AGARWAL Bijay Agarwal-DIN-00804536 SUMAN AGARWAL Suman Agarwal-DIN-00804780	

SARATHI REALTORS PRIVATE LIMITED

SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

Profit and Loss statement for the year ended 31st March, 2020

Particulars	Note No	As at 31.03.2020	As At 31.03.2019
I. Revenue from operations	1	21,402,271.00	27,590,242.00
II. Other Income	2	605,585.00	130,386.61
III. Total Revenue (I +II)		22,007,856.00	27,720,628.6
IV. Expenses:			
Cost of materials consumed			-
Purchase of Stock-in-Trade	4	14,439,619.36	18,809,567.38
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(12,321,521.81)	2,442,677.26
Employee benefit expense	5	1,336,791.00	1,321,402.00
Financial costs	6	9,494,846.00	1,124,788.00
Depreciation and amortization expense	21	412,816.00	199,181.00
Other expenses	7	6,582,804.80	1,630,706.49
Total Expenses		19,945,355.35	25,528,322.1
V. Profit before exceptional and extraordinary items and tax (III - IV)		2,062,500.65	2,192,306.48
VI. Exceptional Items			-
VII. Profit before extraordinary items and tax (V - VI)		2,062,500.65	2,192,306.48
VIII. Extraordinary Items			-
IX. Profit before tax (VII - VIII)		2,062,500.65	2,192,306.5
X. Tax expense:			
(1) Current tax		417,400.00	563,460.00
(2) Deferred tax		-	-
		417,400.00	563,460.00
XI. Profit(Loss) from the perid from continuing operations (VII - VIII)		1,645,100.65	1,628,846.48
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		1,645,100.65	1,628,846.48
XVI. Earning per equity share:			
(1) Basic		-	-
(2) Diluted		-	-

Significant Accounting Policies

1 & 2

The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountant

FRN : 327484E

HEMANT AGARWAL
Digitally signed by HEMANT AGARWAL
Date: 2021.01.21 17:02:05 +05'30'

CA HEMANT AGARWAL- PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 02.12.2020, UDIN: 21300415AAAAAE2905

For and on behalf of the Board

BIJAY

AGARWAL

Bijay Agarwal-DIN-00804536

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BIJAY AGARWAL
Date: 2021.01.21
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SUMAN

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Suman Agarwal-DIN-00804780

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Sarathi Realtors Private Limited

Shree Shyam Complex

Ashrampara by Lane

Ashrampar, Siliguri

1. REVENUE FROM OPERTATION:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Sale Flat with Parking registry Complete:	-	-
DEBADRITA DAS DUTTA (2-B) 1317 SQFT	4,800,000	
PALASH CHAKRABORTY (2-A) 1233 SQFT	4,292,200	
Kausik Kanu (Flat No 1-B 1317 Sq.Ft.)	4,461,950	
TSHEWANG GYATSO BHUTIA (4-E) 898 Sqft	-	2,223,800.00
KARMA YESHI TOBGAY SHERPA(4-G) 1018 SQFT	-	2,593,200.00
PRATIK GOSWAMI & RUMKI GOSWAMI (1-I) 1007 SQFT	-	2,606,870.00
Kalpana Kumai (4-H) 1012 Sqft	-	2,810,000.00
KUMAR NEERAJ (4-F) 1008 SQFT	-	2,607,000.00
CHANDRA SHEKHAR MISHRA (3-B) 988 SQFT	-	3,337,500.00
Other GST Sale:	-	
Smt. Kalapana Vidyananda	-	112,147.00
Sale Flat registry Complete:	-	
Miss Upalee Tamang & Dirga Tamang(4-I) 1007sqft	2,677,850	
Ratan Kr Dey & Mansi Dey (1-A) 1233 Sqft	3,009,271	
NIBHA SHINHA (3-C) 931 QFT	2,161,000	
RAKESH KUMAR & RUBBY KUMARI (1-D) 517 SQFT.	-	1,373,725.00
Renuka Cintury & Kalpana Cintury (3-F) 1008 Sqft.	-	2,089,600.00
ARPITA & PADHMAKHYA CHAKRABORTY (2-B) 941 S	-	2,258,400.00
BINAY CHETTRI & RONA SUBBA(3-G) 1018 SQFT	-	2,614,100.00
ANGI TEMPO GYATSO (3-E) 898 SQFT	-	2,065,400.00
Kabita Roy	-	468,000.00
Renuka Cintury & Kalpana Cintury (3-F) 1008 Sqft.	-	187,500.00
KUMAR NEERAJ (4-F) 1008 SQFT	-	243,000.00
	21,402,271.00	27,590,242.00

2. OTHER INCOME:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Chque Bounce Charges	1,000	-
Maintenance Account	65,753	-
Extra Work	-	90,233.00
Profit on Sale of MF	-	40,153.61
Share of Profit from Nirvana Homes (Exempt)	538,832	-
	605,585.00	130,386.61

4. PURCHASE OF STOCK IN TRADE:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Computer purchase	-	5,050
Plant and Tree	40,000	
Stock Transfer	-	
Land At Ashram Para	-	10,156,668
Architectural Service	1,500,000	-
Purchase Sand & Bozree	1,638,712	1,014,898
Pipe & Fittings	-	
Development Expenses	449,974	10,000
Purchase GST Paid Goods	10,671,690	7,481,951
GST Discount	139,243	
Security Guard	-	141,000
	14,439,619.36	18,809,567

5. EMPLOYEE BENEFITS EXPENSES:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Salary Expenses	264,791	1,321,402
Director Remuneration	1,072,000	-
	1,336,791.00	1,321,402

6. FINANCE COST

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Interest on Car Loan	23,661	73,759
Interest on Unsecured Loan	9,471,185	1,051,029
	9,494,846.00	1,124,788

7. OTHER EXPENSES:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Interior Design and Consultancy	75,000	-
Appeal Fees	1,000	
Other Expenses	11,870	9,379
Plan Senction Fees	-	75,796
FREIGHT	75,810	22,970
Fine	-	2,189
Fire fees to Department	80,542	
Khajana Expenses	2,540	
Labour Wages	3,822,371	
Labour - Plumber	34,300	2,250
Labour-Paint	136,600	200
Labour Others	314,639	1,105,270
Loading & Unloading Expenses	31,284	
Rate & Taxes - GST	548,478	-
Bank Charges	11,592	5,160
BROKARAGE	18,000	177,900
JCB Work Expenses	18,812	284,600
Lift	-	(1,380,000)
Fixed Assets Written off	32,155	-
Misc Site Expenses	134,530	34,251
Accounting Charges	-	125,000
Conveyance Expenses	110,694	8,629
Postage & Courier Expenses	225	
Late Fees	7,950	356
Interest on Income Tax	12,978	
Interest on GST	400	
Interest on TDS	1,760	
Income Tax	51,212	335,577
Printing & Stationery	15,300	530
Registry Expenses	-	348,473
Electricity Expenses	136,308	134,056
Telephone Expenses	3,299	899
LUCC Expenses	-	75,796
Repair & Maintenance	5,470	-
Insurance Expenses	16,000	-
Auditor's Fees	12,500	-
Misc. Goods Purchase	330,135	35,115
Roc Expenses	2,600	1,800
Round Off	7,877	(14,162)
Security Guard Expenses	459,500	111,887
Service Tax paid on Demand	-	80,584
Travelling Exp.	24,700	17,548
Professional Fees	34,374	28,654
	6,582,804.80	1,630,706.49

8. RESERVES AND SURPLUS	As at 31.03.2020	As at 31.03.2019
	Rs.	Rs.
Securities Premium	-	
Balance at the beginning of the year	21,225,000	21225000
Addition during the current year	-	-
Balance at the end of the year	21,225,000	21,225,000.00
Profit & Loss Account	-	
Balance at the beginning of the year	13,930,276	12301429.36
(+) Net Profit/(Net Loss) during the current year	1,645,101	1628846.48
Balance at the end of the year	15,575,376	13,930,275.84
	36,800,376.49	35,155,275.84

9. Loan (Liabilities)

PARTICULARS	As at 31.03.2020	As at 31.03.2019
Secured Loan:		
AXIS BANK LOAN(KOLEOS) (AUR003501149514)	-	181,991
AXIS CAR LOAN (JAZZ) (AUR003501550371)	-	264,473
Unsecured Loans:		
Bijay Agarwal (Loan)	37,514,539	16,021,172
BIJAY AGARWAL & SONS (HUF)	7,724,088	5,375,768
CRD BUILDERS PVT. LTD.	3,990,099	747,600
HOOGHLY ALLOY & STEEL CO. PVT. LTD.	4,418,932	4,214,213
Linkwise Vyapaar Pvt Ltd	4,180,493	-
Meena Devi Agarwal	269,940	-
OSAS DEVELOPERS PVT. LTD.	8,172,287	4,694,308
Pawan Kumar Agarwal (LOAN)	9,960,223	402,840
Shine Motors Private Limited	-	2,033,002
ASIAN INSTITUTE OF NEPHROLOGY AND - Deposit	3,873,000	-
SUMAN AGARWAL (LOAN)	14,611,382	10,382,018
	94,714,983.00	44,317,385

10. TRADE PAYABLES

PARTICULARS	As at 31.03.2020	As at 31.03.2019
Professional Fees:		
Others:		
Hemant D Agarwal & Associates	(294,458)	(180,000)
Suman Agarwal (CA Fees)	-	38,000
Sundry Creditors:		
BIPLAB DUTTA	-	31,400
Gaurishanker Bihani	(4,641)	(4,641)
SAPTRISHI INFRATRADE PVT LTD	-	38,400
SILIGURI STEELS	-	676,274
PARAS ROLLING MILL	-	(40,442)
Rajat Electricals	-	(505,100)
A.D.MONDAL & SONS	11,395	12,200
AMIT ENTERPRISES	-	6,243
MANGALAM MARBLES & GRANITES	-	143,396
Bhabani Security Service	37,240	41,687
FURNITUREWALA	-	157,200
Balaji Tradco	4,977	-
Bhansali Enterprise	124,550	-
SUNRISE BUILDERS	282,681	504,804
Ganpati Logistics	14,960	-
Maa Amba Builders	128,457	-
SILIGURI SANJAY AGENCIES	82,756	67,323
SWASTI REALTY	-	113,141
URMILA DEVI AGARWAL	173,738	173,738
SUMAN AGARWAL (REMMUNERATION)	490,000	490,000
BIJAY AGARWAL (REMMUNERATION)	165,600	260,000
AJAY KR. AGARWAL (REMMUNARATION)	-	(71,875)
RIMA AGARWAL (REMMUNARATION)	-	(73,846)
	1,217,254.75	1,877,901.85

11. OTHER CURRENT LIABILITIES:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Nirvana Homes	141,168	-
Advance From Customer:	-	-
AKASH AGARWAL (381 SQFT) PARKING(UNIT-4)	608,000	-
ZIA ASHAI (1037 Sqft.) 4G - Rear Block	185,562	185,562
Pinky Agarwal & Govind Agarwal (Godown)	1,630,000	1,630,000
PRASHANTA SHARMA & ANTARA DAS (2-F) 1008 SQFT	180,000	180,000
Ramlal Saraf	400,000	400,000
ROHIT KR ROY	400,000	400,000
DHARMADAS MARANDI (SQ) 98 SQFT	150,000	150,000
Praveen Kumar & Guriya Kumari	49,177	49,177
SARITA JAIN & DHANPAT JAIN (3-D) 1677 Sqft.	188,000	188,000
	3,931,907.00	3,182,739

12. SHORT TERM PROVISIONS:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Duties & Taxes:		
Output GST	181,656	-
TDS	1,105,109	180,615
TCS Payable	-	2,075
Tds Refund	1,654	-
Provision:	-	-
Tds on Immoveable Property	360,000	229,500
Provision for Income Tax:	-	43,460
	1,648,419.10	455,650.00

13. CURRENT INVESTMENTS:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
LAND (2 K 14.7 CHATTAK) - Nirmala Convent School	6,733,868	6,733,868.00
Land 2 Katha 13 Chattak	3,419,034	-
Land 46 Katha 8 Chattak	44,599,034	-
LAND (46K 6.3 CHATAK)- Nirmala Convent School	41,230,000	41,230,000.00
	95,981,936.00	47,963,868.00

14. CHANGE IN INVENTORIES	As at 31.03.2020	As at 31.03.2019
Opening Stock in Trade	23,796,573	26239250.26
Closing Stock in Trade	-	-
Add: Direct Expenses	-	-
Closing Stock in Hand	36,118,094.81	23,796,573.00
Change in Inventories	(12,321,521.81)	2,442,677.26

15. TRADE RECEIVABLES:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Smt. Kalapana Vidyananda	132,333	132,333
	132,333.46	132,333

16. CASH & CASH EQUIVALENTS:

PARTICUALRS	As at 31.03.2020	As at 31.03.2019
Cash	93,427	959,929
Bank Account	800,152	1,036,151
	893,578.79	1,996,080

17. LOANS & ADVANCES:

PARTICULARS	As at 31.03.2020	As at 31.03.2019
CGST	1,557,230	757,113
SGST	1,558,762	757,113
IGST	76,603	33,605
Unclaim GST ITC	312,617	312,617
Tax Under Reverse Charge	8,250	
Excess Output in Gst Return	21,429	21,429
Excess Input Claimed	(17,388)	(17,388)
Available TDS As Per Traces	98,425	60,025
Advance to Creditors	951,042	8,660,500
IT Refund Due	-	
INCOME TAX (ATTACHMENT)	502,060	
Advance Tax Fy 19-20	-	
ADVANCE TAX AY 2017-18	111,450	111,450
	5,180,479.30	10,696,463

18. OTHER CURRENT ASSETS:

PARTICULARS	As at 31.03.2020	As at 31.03.2019
Loans & Advances:		
W.B.E.D.Co.Ltd.	-	16,850
Kaysons	25,000	-
	25,000.00	16,850

INVENTORIES:

PARTICULARS	As at 31.03.2020	As at 31.03.2019
Closing Stock:		
Closing Stock WIP	-	13,333,294.00
Closing Stock	36,118,095	10,463,279.00
	36,118,094.81	23,796,573.00

CURRENT LIABILITIES(BRANCH / DIVISION):

PARTICULARS	As at 31.03.2020	As at 31.03.2019
Sarathi Realtors Pvt. Ltd. (Unit1)	-	19,315,322
Sarathi Realtors Pvt. Ltd. (Unit 3)	-	(2,269,083)
Sarathi Realtors Pvt. Ltd. (Unit 4)	(56,252,355)	(51,083,689)
Sarathi Realtors Pvt. Ltd. (Unit- 5)	4,706,776	(8,939,286)
Sarathi Realtors Pvt. Ltd. (Unit- 6)	53,774,878	27,213,265
Sarathi Realtors Pvt. Ltd. (Unit- 2)	(369,905)	15,763,472
Sarathi Realtors Pvt. Ltd. (Unit- 7)	(1,859,394)	
	(0.00)	-

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AL1_A Details of land or building or both being in the nature of residential house

SNo	Address	PIN	Date Of Acquisition	Cost Of Acquisition	Purpose For Which Used - Guest House, Directors Quarter, Directors Use, Staff Quarter, Own Office, Renting, Leasing, Stock in Trade

AL1_B Details of land or building or both not being in the nature of residential house

SNo	Address	PIN	Date Of Acquisition	Cost Of Acquisition	Purpose For Which Used - Guest House, Directors Quarter, Directors Use, Staff Quarter, Own Office, Renting, Leasing, Stock in Trade

AL1_F Details of capital contribution to other entity

SNo	Name Of Entity	PAN	Opening Balance	Amount Contributed During The Year	Amount Withdrawn During The Year	Amount Of Profit Loss	Cl.Bal

AL1_G Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)

SNo	Name Of The Person	PAN	Opening Balance	Amount Received	Amount Paid	Interest Debited	Closing Balance	Rate Of Interest

AL1_H Details of motor vehicle, aircraft, yacht or other mode of transport

SNo	Particulars Of Asset - Motor Vehicle or Aircraft or Yacht or Others	Registration Number Of Vehicle	Cost Of Acquisition	Date Of Acquisition	Purpose For Which Used - Own business Use, Employees Use, Directors Use, Stock in Trade, Investment, Renting or Leasing

AL1_J Details of loans, deposits and advances taken from a person other than financial institution								
SNo	Name Of The Person	PAN	Opening Balance	Amount Received	Amount Paid	Interest Credited	Closing Balance	Rate Of Interest
1	Bijay Agarwal	ACFPA9197F	16,021,172	31,750,000	14,315,930	4,059,297	37,514,539	12%
2	Bijay Agarwal & Sons Huf	AAFHB4446L	5,375,768	5,300,000	3,916,480	964,800	7,724,088	12%
3	CRD Builders Pvt. Ltd.	AAECC7534N	747,600	2,900,000	38,056	380,555	3,990,099	12%
4	Hooghly Alloy & Steel Co. Pvt Ltd.	AABCH5848R	4,214,213	-	281,473	486,192	4,418,932	12%
5	Linkwise Vyapaar Pvt Ltd	AACCL2175L	-	4,000,000	20,055	200,548	4,180,493	12%
6	Meena Devi Agarwal	AHSPA8447Q	-	265,000	549	5,489	269,940	12%
7	O.S.A.S Developers Pvt Ltd.	AABCO6224E	4,694,308	2,800,000	75,331	753,310	8,172,287	12%
8	Pawan Kumar Agarwal	ACGPA9798K	402,840	9,495,000	673,598	735,981	9,960,223	12%
9	Suman Agarwal	AEEPA3441H	10,382,018	4,900,000	2,081,040	1,410,404	14,611,382	12%
10	Shine Motors Private Limited	AADCS5794F	2,033,002	2,925,000	5,432,611	474,609	-	12%

SARATHI REALTORS PRIVATE LIMITED

SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

U45201WB2005PTC104790

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Notes forming part of the Financial Statements

3.SHARE CAPITAL	As at 31.03.2020		As At 31.03.2019	
	Number	Rs.	Number	Rs.
a) Authorised, Issued, Subscribed and Paid-up Share Capital				
<u>Authorised</u>				
Equity Shares of Rs.10/-each	150,000	1,500,000.00	150,000	1,500,000.00
<u>Issued, Subscribed & Paid-up Share Capital</u>				
Equity Shares of Rs.10/-each fully paid up	150,000	1,500,000.00	150,000	1,500,000.00
Total	150,000	1,500,000.00	150,000	1,500,000.00

b) Reconciliation of the number of shares outstanding:

Particulars	As at 31.03.2020		As At 31.03.2019	
	Number	Rs.	Number	Rs.
Equity Shares outstanding at the beginning of the year	150,000	1,500,000.00	150,000	1,500,000.00
Equity Shares issued during the year	-	-		
Equity Shares outstanding at the end of the year	150,000	1,500,000.00	150,000	1,500,000.00

TERMS & RIGHTS ATTACHED TO EQUITY SHARES

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity Shares will be entitled to receive the released value of the assets of the company remaining after payment of all preferential dues. The distribution will be in proportion to the number of equity shares held by the share holders.

Particulars	As at 31.03.2020		As At 31.03.2019	
	Number	Rs.	Number	Rs.
Shares held by Holding/ ultimate holding Company or their subsidiaries/ associates	NIL		NIL	

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c) Shareholders holding more than 5% shares of the Company

Name of Shareholder	As at 31.03.2020		As At 31.03.2019	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Ajay Agarwal	-	0.00%	13,450.00	8.97%
Bijay Kumar Agarwal	121,950.00	81.30%	15,150.00	10.10%
Chanda Devi	-	0.00%	19,750.00	13.17%
Meena Devi Agarwal	-	0.00%	17,700.00	11.80%
Pawan Kumar Agarwal	-	0.00%	43,700.00	29.13%
Rima Agarwal	-	0.00%	11,400.00	7.60%
Suman Agarwal	21,000.00	14.00%	21,000.00	14.00%
Total	142,950.00	95%	142,150.00	95%

Particulars	As at 31.03.2020		As At 31.03.2019	
	Number	Rs.	Number	Rs.
consideration other than cash, Bonus Shares issued and shares bought back during the period of 5 years immediately preceding the reporting date.	NIL		NIL	

Details of Shareholding at the end of the Previous Year

Name of the Shareholder	Residential Status and Type of Shares	PAN	Date of Acquisition	No of shares Held	Face Value Per Shares
Ajay Agarwal	Resident - Equity	ACWPA6352P	29/09/2012	13,450.00	10.00
Bijay Kumar Agarwal	Resident - Equity	ACFPA9197F	29/09/2012	15,150.00	10.00
Chanda Devi	Resident - Equity	AGAPA0268Q	29/09/2012	19,750.00	10.00
Meena Devi Agarwal	Resident - Equity	AHSPA8447Q	29/09/2012	17,700.00	10.00
Pawan Kumar Agarwal	Resident - Equity	ACGPA9798K	29/09/2012	43,700.00	10.00
Rima Agarwal	Resident - Equity	AFJPA8964K	29/09/2012	11,400.00	10.00
Suman Agarwal	Resident - Equity	AEEPA3441H	29/09/2012	21,000.00	10.00

Details of Shareholders who is not a shareholder at the end of the Previous Year but was shareholder at anytime during the Previous Year

Name of the Shareholder	Residential Status and Type of Shares	PAN	Date of Acquisition	No of shares Held	Face Value Per Shares

Continue Date on Which Cease to be Shareholder	Mode of Ceasation - Transfer or Relinquishment of Rights	In Case of Transfer PAN of the Shareholder

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SARATHI REALTORS PRIVATE LIMITED
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FIXED ASSETS AS PER INCOME TAX ACT

20. FIXED ASSETS	RATE OF DEPRECIATION	Gross Block					Net Block	
		Balance as at 1 April 2019	Additions		Disposals	Balance as at 31 March 2020	Depreciation charge for the year	Balance as at 31 March 2020
		Rs.	Addition for 180 days or more Rs.	Addition for less than 180 days Rs.		Rs.		
Tangible Assets								
CAR	15.00%	2,244,152.10	-	-	-	2,244,152.10	336,623.00	1,907,529.10
MOTOR CYCLE	15.00%	45,687.00	-	-	45,687.00	-	-	-
CYCLE	15.00%	454.00	-	-	454.00	-	-	-
COMPUTER	40.00%	193.00	-	-	193.00	-	-	-
MOBILE	15.00%	15,543.00	39,705.37	-	15,543.00	39,705.37	5,956.00	33,749.37
PRINTER	15.00%	3,074.00	-	-	3,074.00	-	-	-
CAMERA & MONITOR	15.00%	10,127.00	-	-	10,127.00	-	-	-
Total		2,319,230.10	39,705.37	-	75,078.00	2,283,857.47	342,579.00	1,941,278.47
Previous Year		2,160,140.00	-	522,369.10	-	2,682,509.10	363,279.00	2,319,230.10

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 SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001
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 Ph: +91-9800000039; Email: vijay.rhd@gmail.com

FIXED ASSETS AS PER COMPANIES ACT

21. FIXED ASSETS	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at 1 April 2019	Additions	Disposals	Balance as at 31 March 2020	Balance as at 1 April 2019	Depreciation charge for the year	Eliminated on disposal of asset	Balance as at 31 March 2020	Balance as at 1 April 2020	Balance as at 31 March 2019
	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
<u>Tangible Assets</u>										
CAR	4,859,941.10	-	-	4,859,941.10	3,561,978.49	406,464.00		3,968,442.49	891,498.61	1,297,962.61
										-
MOTOR CYCLE	194,324.00	-	15,484.57	178,839.43	178,839.43			178,839.43	0.00	15,484.57
										-
CYCLE	2,490.00	-	232.49	2,257.51	2,257.51		-	2,257.51	(0.00)	232.49
										-
COMPUTER	153,563.00	-	1,041.58	152,521.42	152,521.42			152,521.42	(0.00)	1,041.58
										-
MOBILE	49,900.00	39,705.37	7,818.26	81,787.11	42,081.74	6,352.00		48,433.74	33,353.37	7,818.26
										-
PRINTER	11,284.00	-	1,454.41	9,829.59	9,829.59		-	9,829.59	0.00	1,454.41
										-
CAMERA & MONITO	26,851.00	-	6,123.65	20,727.35	20,727.35			20,727.35	0.00	6,123.65
Total	5,298,353.10	39,705.37	32,154.96	5,305,903.51	3,968,235.53	412,816.00	-	4,381,051.53	924,851.98	1,330,117.61
Previous Year	4,775,984.00	522,369.10	-	5,298,353.10	3,769,054.53	199,181.00	-	3,968,235.53	1,330,117.61	1,006,929.47

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SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

CIN: U45201WB2005PTC104790

Notes forming part of the financial statements:

Note	Particulars
1	Corporate information Sarathi Realtors Private Limited is a private limited company incorporated in India under the provisions of the Companies Act 1956 and amendments related to Companies Act, 2013.
2	Significant accounting policies The Company is a small and Medium Sized Company as defined in the General instructions in respect of Accounting Standards notified under the companies (Accounting Standards Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a small and Medium Sized Company.
2.01	Basis of accounting and Preparation of financial statements The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.
2.02	Use of estimates The Preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumption considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

SARATHI REALTORS PRIVATE LIMITED

REGD. OFF.: SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

CIN: U45201WB2005PTC104790

2.03	Inventories Inventories are valued at cost or net realizable value whichever is lower.
2.04	Depreciation and amortization The Gross Block of Fixed assets is shown at the original cost of acquisition or construction including taxes and duties (net tax credits as applicable), interest on borrowings up to the period of time the asset is put to use, and other incidental expenses related to acquisition and installation of the concerned assets; capital grants relating to specific fixed assets are reduced from the gross value of the respective fixed assets. Depreciation on fixed assets is provided on written down value method by allocating the depreciable amount of an asset over its useful life as specified in the Part C of the Schedule II of the Companies Act, 2013. The amortization of preliminary expenses has been made in 5 (five) equal installments as per the Income Tax Act 1961.
2.05	Earnings per Share Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. However the Company being a small and Medium Sized Company, as defined in the Notification, does not disclose diluted earnings per share (both including and excluding extraordinary items).
2.06	Taxes on income Provision for taxation is made for both current and deferred taxes. Current tax is provided on the basis of estimated taxable income in accordance with the Income Tax Act, 1961 using the applicable tax rates and laws. Deferred tax assets and liabilities arising on account of timing difference and which are capable of reversal in subsequent Periods are recognized using the tax rates and tax laws that have been enacted or substantively enacted as soon on the Balance sheet date. Deferred Tax Assets are recognized and carried forward only if there is a virtual certainty that they will be realized and carried reviewed for the appropriateness of their respective carrying values at each Balance sheet date.