

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4 , ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	SREERAM NIRMAN PRIVATE LIMITED			AAUCS1793D		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	348/52 1/78,NAKTALA GOVT SCHEME NO-1					
	Road/Street/Post Office	Area/Locality				
	NETAJI SUBHAS CHANDRA BOSE ROAD	TOLLYGUNGE		Status Pvt Company		
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700047			
Designation of AO(Ward/Circle)			WARD 10(1), KOLKATA	Original or Revised ORIGINAL		
E-filing Acknowledgement Number			331401271111018	Date(DD/MM/YYYY) 11-10-2018		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1286195
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	1286200
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	331202
	5	Interest and Fee Payable			5	2248
	6	Total tax, interest and Fee payable			6	333450
	7	Taxes Paid	a	Advance Tax	7a	325000
			b	TDS	7b	0
			c	TCS	7c	0
			d	Self Assessment Tax	7d	8450
e			Total Taxes Paid (7a+7b+7c +7d)	7e	333450	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by RAJIB DEY in the capacity of Director

having PAN ADSPD1437F from IP Address 110.225.8.231 on 11-10-2018 14: at KOLKATA

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SREERAM NIRMAN PVT. LTD.

BALANCE SHEET AS ON 31ST MARCH 2020

	PARTICULARS	NOTE NO.	31ST MARCH, 2020	31ST MARCH, 2019
I.	EQUITY AND LIABILITIES			
[1]	Shareholder's Funds			
	[a] Share Capital	2	2,00,000.00	2,00,000.00
	[b] Reserves and Surplus	3	28,59,390.44	24,14,047.70
[2]	Non-Current Liabilities			
	[a] Long Term Borrowings	4	276,92,086.50	96,98,158.50
[3]	Current Liabilities			
	[a] Trade Payables		53,86,561.00	90,61,221.92
	[b] Other Current Liabilities & Provisions	5	9,95,470.00	5,39,535.00
	TOTAL		371,33,507.94	219,12,963.12
II.	ASSETS			
[1]	Fixed Assets	6	18,87,113.50	20,16,272.50
[2]	Current Assets			
	[a] Trade Receivables		-	-
	[b] Inventories	7	145,29,210.00	28,12,180.00
	[b] Cash and Cash Equivalents	8	34,76,204.44	1,93,882.62
	[c] Short-Term Loans and Advances	9	154,97,202.00	163,08,600.00
	[d] Other Current Assets	10	17,43,778.00	5,82,028.00
	TOTAL		371,33,507.94	219,12,963.12
			(0.00)	-

SIGNIFICANT ACCOUNTING POLICIES
NOTES TO FINANCIAL STATEMENT
IN TERMS OF OUR REPORT OF EVEN DATE

1
2 TO 18

FOR, T.K.SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. NO.: 328359E

For And On Behalf Of The Board Of Directors

(TANUJ KUMAR SHARMA)
PARTNER
MEMB. NO. - 301192
214, C.R. AVENUE, 3RD FLOOR
ROOM NO 3A, KOLKATA
DATED: THE 29TH OF DECEMBER DAY OF 2020.



RAJIB DEY
Director
(DIN: 03564307)

SURANJITA JANA
Director
(DIN: 03564301)

SREERAM NIRMAN PVT. LTD.

PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2020

	PARTICULARS	NOTE NO.	31ST MARCH, 2020	31ST MARCH, 2019
I.	Revenue From Operations	11	41,30,000.00	173,99,288.00
II.	TOTAL REVENUE (I + II)		41,30,000.00	173,99,288.00
III.	<u>Expenses:</u>			
	Depreciation & Amortization		1,29,159.00	1,74,147.00
	Direct Expenses/Cost of Purchase	12	121,52,397.00	42,73,469.40
	Change in Stock-in -Trade	13	(117,17,030.00)	38,61,588.00
	Employee Benefit Expenses	14	25,26,186.98	68,77,176.00
	Other Expenses	15	3,71,345.28	6,35,348.20
	TOTAL EXPENSES		34,62,058.26	158,21,728.60
IV.	PROFIT BEFORE TAX (III - IV)		6,67,941.74	15,77,559.40
V.	<u>Tax Expense:</u>			
	[1] Current tax			
	For the year		1,75,549.00	4,18,168.00
	For the Earlier Year		47,050.00	6.00
VI.	Profit/Loss For The Year After Tax (V - VI)		4,45,342.74	11,59,385.40
VII.	<u>Earnings per equity share:</u>			
	[1] Basic		22.27	57.97
	[2] Diluted		22.27	57.97

SIGNIFICANT ACCOUNTING POLICIES
NOTES TO FINANCIAL STATEMENT
IN TERMS OF OUR REPORT OF EVEN DATE

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2 TO 18

FOR, T.K.SHARMA & ASSOCIATES
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ROOM NO 3A, KOLKATA
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(DIN: 03564307)

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Director
(DIN: 03564301)

SREERAM NIRMAN PVT. LTD.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

-	-	-	AS ON 31ST MARCH, 2020	AS ON 31ST MARCH, 2019
<u>NOTE NO. - 2</u>				
<u>SHARE CAPITAL</u>				
<u>AUTHORISED</u>				
20,000 Equity Shares of ` 10/- each with voting rights			2,00,000.00	2,00,000.00
<u>ISSUED, SUBSCRIBED & PAID UP</u>				
20,000 Equity Shares of ` 10/- each			2,00,000.00	2,00,000.00
			2,00,000.00	2,00,000.00

1.1 Each equity shares has equal voting rights and is also eligible for dividends and bonus shares.

1.2 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	31st March 2020		31st March 2019	
	No.	Amount `	No.	Amount `
Equity Shares				
At the beginning of the period	20,000	2,00,000.00	20,000	2,00,000.00
Issued during the period				-
Outstanding at the end of the period	20,000	2,00,000.00	20,000	2,00,000.00

1.3 Equity Shares in the company held by each shareholder holding more than 5% is as under:-

<u>Name of Shareholder</u>	<u>As at 31st March, 2020</u>		<u>As at 31st March, 2019</u>	
	<u>No. of Shares Held</u>	<u>No. of Shares Held</u>	<u>No. of Shares Held</u>	<u>% Held</u>
-	-	-	-	-
RAJIB DEY	10000	10000	10000	50.00
SURANJITA JANA	10000	10000	10000	50.00

	AS ON 31ST MARCH, 2020	AS ON 31ST MARCH, 2019
<u>NOTE NO. - 3</u>		
<u>RESERVE & SURPLUS</u>		
<u>Profit & Loss Account</u>		
Profit & Loss as per Last Balance Sheet	24,14,047.70	12,54,662.30

Transferred from Profit & Loss Account for the year		4,45,342.74	11,59,385.40
Closing Balance of Profit & Loss	TOTAL-A	28,59,390.44	24,14,047.70
-			
-	TOTAL (A)	28,59,390.44	24,14,047.70
-			
		AS ON 31ST MARCH, 2020	AS ON 31ST MARCH, 2019
<u>NOTE NO. - 4</u>			
<u>LONG TERM BORROWINGS</u>			
<u>Secured Loans</u>			
Car Loan From Punjab & Sind Bank		4,71,636.50	7,41,784.50
-			
<u>Unsecured & Considered Good</u>			
<u>Inter-Corporate Loans</u>			
Sree Ram Heights (P) ltd		41,50,000.00	37,50,000.00
From Others			
Advance Against Flat		1,89,25,000.00	-
Surajit & Banasree Das		50,000.00	-
Suranjita Jana		-	3,01,174.00
Sreeram Construction		28,45,450.00	35,55,200.00
Shrijan Construction		12,50,000.00	13,50,000.00
	TOTAL	2,76,92,086.50	96,98,158.50
<u>NOTE NO. - 5</u>			
<u>Other Current Liabilities & Provision</u>			
Samir Kumar Das		-	-
TDS Payable		13,753.00	37,367.00
Liabilities For Expenses		3,88,000.00	84,000.00
<u>Provisions</u>			
For Income Tax		5,93,717.00	4,18,168.00
		9,95,470.00	5,39,535.00
<u>NOTE NO. - 7</u>			
<u>Inventories</u>			
at the end of the year			

	1,45,29,210.00	28,12,180.00
	1,45,29,210.00	28,12,180.00
<u>NOTE NO. - 8</u>		
<u>CASH & CASH EQUIVALENTS</u>		
<u>Cash at Bank</u>		
Punjab & Sind bank	33,80,855.08	7,767.86
Punjab & Sind bank-200270	46,169.60	1,31,969.10
<u>Cash in hand</u>		
(As certified by the Director)	49,179.76	54,145.66
TOTAL	34,76,204.44	1,93,882.62
<u>NOTE NO. - 9</u>		
<u>SHORT TERM LOANS & ADVANCES</u>		
<u>Other Loans & Advances</u>		
Bhudiswatya S Das	-	1,50,000.00
Biplab Das and Rita Das	25,00,000.00	25,00,000.00
Chandra Bhattacharjee	-	2,00,000.00
Joydeep Banerjee	-	1,00,000.00
Meena Dey	-	2,00,000.00
Nemai Naskar	21,00,000.00	21,00,000.00
Niranjan Banerjee	-	7,50,000.00
Sarswati Chanda	-	3,00,000.00
Pronsjit Roy Chowdhury	-	5,00,000.00
Reena Parti	-	6,00,000.00
Santanu Banerjee	-	7,00,000.00
Satabdi Chowdhury	-	4,91,600.00
Sukalpa Chauduri	1,00,000.00	1,00,000.00
Suranjita Jana	25,97,202.00	-
Shyamal Ghosh	-	7,17,000.00
Suparna Paul	-	2,00,000.00
Sutapa Ganguly	70,00,000.00	60,00,000.00

Subhra Bahaduri	-	6,00,000.00
Swarup Majumdar	10,00,000.00	-
Tanmoy Shome	2,00,000.00	-
Yudhajit S Das	-	1,00,000.00
	1,54,97,202.00	1,63,08,600.00
NOTE NO. -10		
<u>OTHER CURRENT ASSETS</u>		
<u>Due from Revenue Authorities</u>		
<u>Input Tax Credit Available</u>		
Central Goods & Service Tax	1,03,513.00	1,03,513.00
State Goods & Service Tax	1,03,515.00	1,03,515.00
GST Paid	9,11,750.00	-
Advance Tax (AY 2019-20)	3,75,000.00	3,75,000.00
Advance Tax (AY 2020-21)	1,50,000.00	-
Advance for New Car	1,00,000.00	-
	17,43,778.00	5,82,028.00
NOTE NO. - 11		
<u>Revenue From Operations</u>		
Sale & Services	40,00,000.00	1,72,89,288.00
Rent Received	1,30,000.00	1,10,000.00
	41,30,000.00	1,73,99,288.00
NOTE NO. - 12		
<u>DIRECT EXPENSES /COST OF PURCHASE</u>		
Material Purchased	52,34,766.00	33,89,580.40
Project Expenses	61,10,600.00	1,77,690.00
Santion Fees KMC	7,94,051.00	6,74,009.00
Carriage Inward	12,980.00	32,190.00
	1,21,52,397.00	42,73,469.40
NOTE NO. - 13		
<u>CHANGE IN STOCK -IN -TRADE</u>		
At the beginning of year		

	28,12,180.00	66,73,768.00
At the end of the year	1,45,29,210.00	28,12,180.00
Change in Inventory	(1,17,17,030.00)	38,61,588.00
-		
<u>NOTE NO. - 14</u>		
<u>EMPLOYEE BENEFIT EXPENSES</u>		
Salary & Bonus	1,56,000.00	10,14,000.00
Director's Remuneration	3,50,000.00	2,40,000.00
Staff Welfare	29,977.98	49,876.00
Professional Tax	5,280.00	-
Labour Charges	19,84,929.00	55,73,300.00
TOTAL	25,26,186.98	68,77,176.00

	AS ON 31ST MARCH, 2020	AS ON 31ST MARCH, 2019
<u>NOTE NO. - 15</u>		
<u>OTHER EXPENSES</u>		
Audit Fees	20,000.00	20,000.00
Accounting Charges	24,000.00	24,000.00
Bank Charges	231.28	1,170.20
Brokerage	71,000.00	1,00,000.00
Business Promotion	-	2,00,576.00
Car Insurance	23,027.00	26,061.00
Car Maintainance	20,760.00	46,750.00
Conveyance	25,640.00	23,432.00
Electric Charges	38,166.00	9,867.00
General Expenses	31,254.00	35,429.00
Misc Expenses	-	32,438.00
Income Tax For Earlier Years	-	-
Interest on Car Loan	63,330.00	76,874.00
Intrest on P Tax		

	660.00	-
Interest on TDS	7,875.00	515.00
Late Fees	1,070.00	-
Misc Expenses	13,421.00	-
ROC Filing Fees	-	2,500.00
Printing & Stationery	8,650.00	15,340.00
Profession Tax	2,500.00	2,500.00
Rates & Taxes	10,000.00	2,130.00
Subscription	5,001.00	3,001.00
Telephone Charges	4,760.00	12,765.00
TOTAL	3,71,345.28	6,35,348.20

OTHER NOTES TO THE FINANCIAL STATEMENT

NOTE NO. - 16

a) EARNING PER SHARE :

The Company reports basic and diluted earnings per equity shares in accordance with AS-20 earnings per share. Basic earning per equity shares has been computed by dividing net profit or loss by the weighted average number of equity shares outstanding for the period. Diluted earning per equity share has been computed using the weighted average number of equity shares and diluted potential shares outstanding for the period.

PARTICULARS	AS ON 31ST MARCH, 2020	AS ON 31ST MARCH, 2019
Profit after tax attributable to shareholders	4,45,342.74	11,59,385.40
Weighted or Average numbers of Shares of Rs.10/- each outstanding as at year end	20,000.00	20,000.00
Basic Earning Per Share	22.27	57.97
Diluted Earning Per Share	22.27	57.97

b) AUDITOR'S REMUNERATION:

Auditors Remuneration- ` 20,000.00 (P.Y.20,000/-)

c) INFORMATION PERSUANT TO TRANSACTION PERTAINING TO RELATED PARTIES/FIRMS AS PER AS-18

List of Related Parties-Key Management Personnel

Suranjita Jana - Director

Ranjit Dey - Director

B. Transaction with related Parties

PARTICULARS	NATURE	31st MARCH,2020	31st MARCH,2019
Sree Ram Heights (P) ltd	Unsecured		

	Loan		41,50,000.00	37,50,000.00
Suranjita Jana	Unsecured Loan		-	3,01,174.00
Suranjita Jana- Director	Salary		50,000.00	1,20,000.00
Rajib Dey	Salary		3,00,000.00	1,20,000.00

e) SEGMENT REPORTING:

The Company operates in a single segment and there are no reportable geographical & business segments as per AS-17 issued by ICAI.

e) Figures of the previous year have been regrouped & rearranged wherever deem necessary.

(f). Estimation of uncertainty relating to Covid-19 outbreak:

The spread of COVID-19 has severely impacted business around the globe. In many countries including India, there has been severe disruption to regular business operations due to lock-down, disruptions in transportation, supply chain, travel bans, quarantines, social distancing and other emergency measures. The Company has made detailed assessment of its liquidity position for the next one year and of the recoverability and carrying values of its assets comprising Fixed Assets, Trade Receivables as at the balance sheet date and has concluded that there is no material adjustments required in the financial statements for the year ended 31st March, 2020. Management believes that it has considered all the possible impact of known events arising from COVID -19 pandemic in the preparation of the financial Statements. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.

Due to the nature of the pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.

RAJIB DEY

Director

(DIN:
03564307)

SURANJITA
JANA

Director

(DIN: 03564301)

SREERAM NIRMAN PVT. LTD.**Note-6****FIXED ASSETS-As Per Income Tax Act,1961**

Particulars	Rate	Gross Block		Depreciation	Net Block
		As at 01.04.2018		Total	As at 31.03.2019
Furniture & Fixtures	10%	9,274.00		927.00	8,347.00
Motor Car	15%	7,83,009.50		1,17,451.29	6,65,558.19
Office Building	0.00%	15,15,651.00		-	15,15,651.00
Scooter	15%	23,558.53		3,533.45	20025.08
Total		23,07,934.50		1,21,911.75	21,89,556.19

Note-6**FIXED ASSETS as per Companys Act**

Particulars	Rate	Gross Block	Addition	Depreciation	Net Block
		As at 01.04.2018		Total	As at 31.03.2019
Furniture & Fixtures	18.10%	5,787.00		1,047.00	4,740.00
Motor Car	25.89%	4,70,670.00		1,21,856.00	3,48,814.00
Office Building	0.00%	15,15,651.00		-	15,15,651.00
Scooti	25.89%	24164.50	-	6,256.00	17,908.50
Total		20,16,272.50		1,29,159.00	18,87,113.50

SREERAM NIRMAN PVT. LTD.

Significant Accounting Policies :Note-1

(i). BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements are prepared on an accrual basis of accounting and in accordance with the generally accepted accounting principals in India, provisions of the Companies Act, 1956 (the act) and in accordance with Indian GAAP.As per the revised Schedule VI notified under the Companies Act,1956,has become applicable to the company,for preparation & presentation of its financial statements.The adoption of revised schedule VI does not impact recognition and measurement principles followed for preparation of financial statements.However,it has significant impact on presentation and disclosures made in financial statements.The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

(ii). VALUATION OF INVENTORIES:

The Company is not having any inventory at the end of the year under review.

(iii). REVENUE RECOGNITION:

Income & Expenditure of the company is accounted for on accrual basis.

(iv). TURNOVER:

The company has no sales & purchases during the year under review and its other Income includes interest & investment income.

(vi). EMPLOYEE RETIREMENT BENEFITS:

Defined benefits plan includes the Company's liabilities for Gratuity. The obligation of providing these benefits is determined using actuarial valuation and provided for in the books at the time of actual payment

(vii). CONTINGENT LIABILITIES:

Contingent liabilities are not recognized and also not provided for but are disclosed in the Notes on Accounts.