

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
2022-23

PAN	AAECM2171P		
Name	MOHANA COMMERCIAL PRIVATE LIMITED		
Address	LANDMARK BUILDING , HALDIA TOWNSHIP , HALDIA T.S.S.O , HALDIA T/S , EAST MIDNAPORE , 32-West Bengal , 91-India , 721607		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	779765301051122
Taxable In- come and Tax details	Current Year business loss, if any	1	0
	Total Income		67,37,140
	Book Profit under MAT, where applicable	2	66,68,566
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	17,51,656
	Interest and Fee Payable	5	39,289
	Total tax, interest and Fee payable	6	17,90,945
	Taxes Paid	7	27,43,653
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 9,52,710
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0	

This return has been digitally signed by RAMKRISHNA DASADHIKARY in the capacity of Managing Director having PAN ACUPD8251E from
address 103.155.54.183 on 05-Nov-2022

DSC Sl. No. & Issuer 3920384 & 51701081CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAECM2171P06779765301051122AEDAB2A3C1A024AD441B22FBD11126C1FB475843

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For MOHANA COMMERCIAL PVT. LTD.

R Adlikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars		Note	As At 31st March :	
			2022	2021
I. EQUITY AND LIABILITIES				
(1)	Shareholders' Funds :			
	Share Capital	1	3,00,000.00	3,00,000.00
	Reserves & Surplus	2	2,75,468.28	2,26,120.89
			5,75,468.28	5,26,120.89
(2)	Non-Current Liabilities :			
	Deferred Tax Liabilities (Net)	3	43,339.79	6,65,745.59
	Long-Term Borrowings		43,339.79	6,65,745.59
(3)	Current Liabilities :			
	(a) Short-Term Borrowings	4	4,93,214.51	5,50,386.42
	(b) Trade Payables:	5	-	-
	(i) Total outstanding dues of Micro Enterprises & Small Enterprises.		5,55,151.12	72,878.22
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.		5,55,151.12	72,878.22
	Sub-total	6	15,06,392.41	16,34,777.12
	(c) Other Current Liabilities	7	17,516.56	5,042.84
	(d) Short-Term Provisions		25,72,274.60	22,63,084.60
	TOTAL		31,91,082.67	34,54,951.08
II. ASSETS				
(1)	Non-Current Assets :			
	(a) Property, Plant, Equipment & Intangible Assets:			
	(i) Property, Plant & Equipment	8	53,939.81	52,942.79
	(ii) Intangible Assets		53,939.81	52,942.79
	Sub-total		5,394.52	5,216.23
	(b) Deferred Tax Assets (Net)	9	-	-
	(c) Long-Term Loans & Advances		-	-
	(d) Other Non-Current Assets		59,334.33	5,216.23
(2)	Current Assets :			
	(a) Current Investments	10	22,10,206.67	27,95,127.50
	(b) Inventories	11	5,847.69	7,421.12
	(c) Trade Receivables		-	-
	(d) Cash & Bank Balances :			
	(i) Cash & Cash Equivalents	12	2,12,156.85	55,948.34
	(ii) Other Bank Balances		2,12,156.85	28,58,496.96
	Sub-total		7,03,537.13	5,38,295.10
	(e) Short-Term Loans & Advances	13	31,31,748.34	5,38,295.10
	(f) Other Current Assets		31,91,082.67	34,54,951.08
	TOTAL		31,91,082.67	34,54,951.08

The accompanying notes 1 to 37 are an integral part of the Financial Statements

Per our Report of even date attached
FOR SUDARSAN JENA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN. 324154E

FOR & BEHALF OF THE BOARD OF DIRECTORS

S. JENA
 (Partner)

UDIN: 22060019AZKXFW8480
 Place : Kolkata,
 Dated : The 7th day of September, 2022.

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
 Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars		Note	Figures of the Current Reporting Period from 01/04/2021 to 31/03/2022	Figures of the Previous Reporting Period from 01/04/2020 to 31/03/2021
I.	Gross Income	14	17,31,658.92	4,47,843.22
	Revenue From Operations			6,308.74
II.	Other Income	15	3,171.27	
III.	Total Income (I+II)		17,34,830.19	4,54,151.96
IV.	Expenses			
	Cost of Construction	16	8,55,687.32	7,45,072.93
	Changes in Inventories of :			
	Finished goods	17	3,93,327.77	-5,06,786.04
	Work-in-Progress & Stock-in-Trade	18	1,91,593.06	5,531.99
	Employee Benefits Expense	19	20,064.00	16,307.50
	Finance Costs	20	1,24,903.76	1,25,853.94
	Depreciation & Amortisation Expense	21	12,279.58	14,341.52
	Other Expenses	22	70,289.04	37,130.81
	Total Expenses		16,68,144.53	4,37,452.65
V.	Profit Before exceptional and extraordinary items & Tax (III - IV)		66,685.66	16,699.31
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items & Tax (V-VI)		66,685.66	16,699.31
VIII.	Extraordinary Items		-	-
IX.	Profit before Tax (VII - VIII)		66,685.66	16,699.31
X.	Tax Expense :			
	Current Tax Expense for Current Year		17,516.56	5,042.84
	Current Tax Expense relating to Prior Years		-	-0.01
	Deferred Tax		-178.29	-701.01
			17,338.27	4,341.82
XI.	Profit for the period from Continuing Operations (IX - X)		49,347.39	12,357.49
XII.	Profit from discontinuing Operations		-	-
XIII.	Tax expense of discontinuing Operations		-	-
XIV.	Profit for from Discontinuing Operations (XII - XIII)		-	-
XV.	Profit (XI+XIV)		49,347.39	12,357.49
XVI.	Earning Per Equity Share (Face Value ₹.10/-) :			
	Basic		1.64	0.41
	Diluted		1.64	0.41

The accompanying notes 1 to 37 are an integral part of the Financial Statements

Per our Report of even date attached.

FOR & BEHALF OF THE BOARD OF DIRECTORS

FOR SUDARSAN JENA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN. 324154E

S. JENA
 (Partner)

UDIN: 22060019AZKFXW8480

Place : Kolkata,

Dated : The 7th day of September, 2022.

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
 Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

CASH FLOW STATEMENT FOR THE YEAR 2021-22

(Amount in decimals of ₹.100)

Particulars	2021-22 Amount (₹.)	2020-21 Amount (₹.)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per Statement of Profit & Loss	66,685.66	16,699.31
Adjusted for :		14,341.52
Depreciation & Amortisation	12,279.58	1,25,853.94
Finance Cost	1,24,903.76	1,40,195.46
	2,03,869.00	1,56,894.77
Operating Profit before Changes in Working Capital		
Adjusted for :	1,573.43	12,675.25
Trade Receivables	5,84,920.83	-5,01,254.05
Inventories	-1,61,130.00	-4,33,656.82
Short - term Loans & Advances	-1,28,384.71	8,46,874.63
Other Current Liabilities	4,82,272.90	2,488.88
Trade and Other Payables		
	9,83,121.45	84,022.66
Cash Generated from Operations	-9,154.87	20,694.53
Taxes Paid (Net)	9,73,966.58	1,04,717.19
Net Cash From Operating Activities		
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-13,276.60	-11,209.98
Movement of Loans & Advances	-	-
Sale of Fixed Assets	-	-
Net Cash Used In Investing Activities	-13,276.60	-11,209.98
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long-term Borrowings	-6,22,405.80	17,049.07
Proceeds from Short-term Borrowings	-	2,317.97
Repayment of Short-term Borrowings	-57,171.91	-
Finance Costs	-1,24,903.76	-1,25,853.94
Net Cash Used In Financing Activities	-8,04,481.47	-1,06,486.90
Net Increase/(Decrease) in Cash & Cash Equivalents	1,56,208.51	-12,979.69
Opening Balance of Cash and Cash Equivalents	55,948.34	68,928.03
Closing Balance of Cash & Cash Equivalents	2,12,156.85	55,948.34

Notes :

- 1) The above Cash Flow Statement has been prepared under Indirect Method as set out in the Accounting Standard-3.
- 2) Figures in bracket indicate cash outflows.

Per our Report of even date attached
FOR SUDARSAN JENA & ASSOCIATES
 CHARTERED ACCOUNTANTS

FOR & BEHALF OF THE BOARD OF DIRECTORS

S. JENA
 Partner

UDIN: 22060015AZKFXW8480

Place : Kolkata
 Dated: The 7th day of September, 2022.

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
 Director



M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - '1' : SHARE CAPITAL

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	(Amount in decimals of ₹.100)	Number of shares	(Amount in decimals of ₹.100)
(a) <u>Authorised</u>				
Equity shares of ₹.10/- each	30,00,000	3,00,000.00	30,00,000	3,00,000.00
(b) <u>Issued, Subscribed & Paid Up</u>				
Equity shares of ₹.10/- each	30,00,000	3,00,000.00	30,00,000	3,00,000.00
(c) <u>Subscribed but not fully Paid Up</u>				
Equity shares of ₹.10/- each	-	-	-	-
Total	30,00,000	3,00,000.00	30,00,000	3,00,000.00

(d) Reconciliation of the number of shares and amount outstanding :

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy Back	Other Changes	Closing Balance
Equity shares								
Year Ended 31st March, 2022								
- Number of shares	30,00,000	-	-	-	-	-	-	30,00,000
- Amount in decimals of ₹.100	3,00,000.00	-	-	-	-	-	-	3,00,000.00
Year Ended 31st March, 2021								
- Number of shares	30,00,000	-	-	-	-	-	-	30,00,000
- Amount in decimals of ₹.100	3,00,000.00	-	-	-	-	-	-	3,00,000.00

For MOHANA COMMERCIAL PVT. LTD.

B. Adikany
Director



Taxable In
and Ta
Net
Adjus
for

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - '1.1' : SHARE CAPITAL

(e) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares				
Ramkrishna Das Adhikary	2,04,330	6.81	2,04,330	6.81
Keshab Paul	1,75,000	5.83	1,75,000	5.83

(f) Rights, Preferences and restrictions attached to the Equity Shares :

The Equity Shares of the Company, having par value of ₹.10/- per share, rank *pari passu* in all respects including voting rights and entitlement to dividend.

(g) Number of Equity Shares of ₹.10/- each Reserved for Issuance under Options : Nil

For MOHANA COMMERCIAL PVT. LTD.


Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

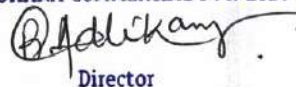
Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '2' : RESERVES & SURPLUS		
Surplus/(Deficit) In Statement of Profit and Loss	2,26,120.89	2,13,763.40
Opening Balance	49,347.39	12,357.49
Add : Profit for the year	2,75,468.28	2,26,120.89
Balance Carried Forward		
Total	2,75,468.28	2,26,120.89
NOTE - '3' : LONG-TERM BORROWINGS		
(A) Secured		
(a) Term Loans:		
(A) from banks.	-	3,16,139.91
ODIP from PNB, Durgachak Branch	-	3,49,605.68
Term Loan from UCO Bank, Haldia Branch	12,325.05	-
ODIP from Axis Bank, Township, Haldia Branch	31,014.74	-
OD from State Bank of India, Township, Haldia Branch	-	-
(B) from other parties.	-	-
(b) Deferred payment liabilities	-	-
(c) Deposits	-	-
(d) Loans and advances from related parties	-	-
(e) Long term maturities of finance lease obligations	-	-
(f) Other loans and advances (specify nature).	-	-
Secured Loans	43,339.79	6,65,745.59
(B) Unsecured		
(a) Term Loans:		
(A) from banks.	-	-
(B) from other parties.	-	-
(b) Deferred payment liabilities	-	-
(c) Deposits	-	-
(d) Loans and advances from related parties	-	-
(e) Long term maturities of finance lease obligations	-	-
(f) Other loans and advances (specify nature).	-	-
Unsecured Loans	-	-
Total	43,339.79	6,65,745.59
Nature of Security and Terms of Repayment		
(A) Secured		
(a) Term loans:	43,339.79	6,65,745.59
(A) from banks.		
Secured by : Mortgage of Land & Buildings		
Terms of Repayment :	NA	NA
(B) from other parties.	NA	NA
Secured by :		
Terms of Repayment :		
(b) Deferred payment liabilities	NA	NA
Secured by :	NA	NA
Terms of Repayment		

For MOHANA COMMERCIAL PVT. LTD.



Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '4' : SHORT-TERM BORROWINGS		
(A) Secured:		
(a) Loans repayable on demand:		
(A) from banks:		
State Bank of India, IOC Township, Haldia Branch	31,014.74	86,411.66
UCO Bank, Durgachak Branch	-	97,958.12
Axis Bank, Township, Haldia Branch	12,325.04	-
(B) others:		
(a) Deposits	-	-
(b) Loans and advances from related parties	-	-
(c) Current Maturities of Long-term borrowings	3,72,542.88	2,64,366.58
(d) Other loans and advances	-	-
Sub-total	4,15,882.66	4,48,736.36
(B) Unsecured:		
(a) Loans repayable on demand:		
(A) from banks:	-	-
(B) others:		
(b) Deposits	-	-
(c) Loans and advances from related parties:		
Loan from a director	77,331.85	1,01,650.06
(d) Current Maturities of Long Term borrowings	-	-
(e) Other loans and advances	-	-
Sub-total	77,331.85	1,01,650.06
Total	4,93,214.51	5,50,386.42
Nature of Security and Terms of Repayment:		
(A) Secured		
(a) Loans repayable on demand:		
(A) from banks:		
(i) Current Maturities of Long Term borrowings	3,72,542.88	2,64,366.58
(B) others:		
Loans Guaranteed by Directors :		
(a) Loans repayable on demand:		
(A) from banks:		
(B) others:		
(b) Deposits	-	-
(c) Loans and advances from related parties:		
(d) Current Maturities of Long Term borrowings	3,72,542.88	2,64,366.58
(e) Other loans and advances	-	-
Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest:	-	-

For MOHANA COMMERCIAL PVT. LTD.


Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '5' : TRADE PAYABLES		
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,55,151.12	72,878.22
Total	5,55,151.12	72,878.22
(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006 :		
(I)(i) Principal amount remaining unpaid	-	-
(I)(ii) Interest amount remaining unpaid	-	-
(II) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(III) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(IV) Interest accrued and remaining unpaid	-	-
(V) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

For MOHANA COMMERCIAL PVT. LTD. -


Director

M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan, Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Note-5: Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022:

Particulars	As at 31st March, 2022 (Amount in decimals of ₹.100)				Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-
(ii) Undisputed dues - Others	-	5,55,151.12	-	-	5,55,151.12
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	-	5,55,151.12	-	-	5,55,151.12
Unbilled Dues as at 31st March, 2022	-	-	-	-	-
Total	-	-	-	-	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2021:

Particulars	As at 31st March, 2021 (Amount in decimals of ₹.100)				Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-
(ii) Undisputed dues - Others	-	72,878.22	-	-	72,878.22
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	-	72,878.22	-	-	72,878.22
Unbilled Dues as at 31st March, 2021	-	-	-	-	-
Total	-	-	-	-	-

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary
Director



Taxable In... and 1...
Adjusted...
Net tax...
Interest...
Total...
Taxe...
(+)
A...
Accrued Income & Tax Detail

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '6' : OTHER CURRENT LIABILITIES		
Land Purchase Payable	82,921.07	-
Statutory Remittances :		
T.D.S. Payable	1,228.18	897.09
Advance from Customers	13,91,180.93	16,09,382.81
Security Deposit against Rented Flats	24,493.69	20,241.23
GST Payable	6,568.54	4,255.99
Total	15,06,392.41	16,34,777.12
NOTE-'7': SHORT-TERM PROVISIONS		
Provision for employee benefits		
Others:		
<u>Provision for Income Tax for the A. Y.:</u>		
2022-23	17,516.56	-
2021-22		5,042.84
Total	17,516.56	5,042.84

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - '8' : FIXED ASSETS

(A) PROPERTY, PLANT & EQUIPMENT

Tangible Assets	Gross Block				Depreciation and Impairment			Net Block		
	As at 31st March, 2021	Additions	Disposals and Adjustments	As at 31st March, 2022	Up to 31st March, 2021	For the Year	Withdrawals and Adjustments	Up to 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
(a) Shop Stall Owned	10,469.71	-	-	10,469.71	6,701.65	371.45	-	7,073.10	3,396.61	3,768.06
(b) Plant and Machinery Owned	64,514.13	1,739.90	-	66,254.03	33,391.18	6,092.21	-	39,483.39	26,770.64	31,122.95
(c) Mobile Owned	687.90	1,358.00	-	2,045.90	644.12	174.90	-	819.02	1,226.88	43.78
(d) Furniture & Fixtures Owned	11,100.32	7,798.70	-	18,899.02	8,380.69	2,500.21	-	10,880.90	8,018.12	2,719.63
(e) Vehicles Owned	75,538.29	-	-	75,538.29	63,161.41	2,713.26	-	65,874.67	9,663.62	12,376.88
(f) Cycle Owned	41.00	-	-	41.00	38.95	-	-	38.95	2.05	2.05
(g) Computer Owned	2,721.55	-	-	2,721.55	2,266.26	291.08	-	2,557.34	164.21	455.29
(g) AC Machine Owned	1,560.00	2,380.00	-	3,940.00	873.34	136.47	-	1,009.81	2,930.19	686.66
(h) Gold Owned	1,767.49	-	-	1,767.49	-	-	-	-	1,767.49	1,767.49
Total (A)	1,68,400.39	13,276.60	-	1,81,676.99	1,15,457.60	12,279.58	-	1,27,737.18	53,939.81	52,942.79
(B) Intangible Assets Owned	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-
Total (A+B)	1,68,400.39	13,276.60	-	1,81,676.99	1,15,457.60	12,279.58	-	1,27,737.18	53,939.81	52,942.79
Previous Year	1,57,190.41	11,209.98	-	1,68,400.39	1,01,116.08	14,341.52	-	1,15,457.60	52,942.79	56,074.33

(b) No Property, Plant and Equipment is given on lease.

(c) There is no title deeds of Immovable Property which is not held in name of the Company.

(d) During the year the Company has not revalued any Property, Plant & Equipment and Intangible assets.

(e) There is no Capital Work In Progress.

(f) There is no Intangible assets under development.

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



Profit
Adjusted To
Net tax pay
Interest an
Total tax
Taxes P
(+)Tax
Accte
Add
Inte
Ad
T
Accrued Income & Tax Detail
This
DS

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '9' : Deferred Tax Assets Related to Depreciation	5,394.52	5,216.23
Deferred Tax Liabilities Related to Depreciation	-	-
Deferred Tax Assets (Net)	5,394.52	5,216.23
 NOTE - '10' : INVENTORIES (As taken, valued and certified by the management)		
Finished Stock (Flats)	11,54,547.89	15,47,875.66
Work-in-progress (valued at cost)	10,55,658.78	12,47,251.84
	22,10,206.67	27,95,127.50

For MOHANA COMMERCIAL PVT. LTD.


Director

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '11' : TRADE RECEIVABLES		
Secured - Considered Good		
a) Less than six months	-	-
b) More than six months	-	-
Unsecured - Considered Good		
a) Less than six months	5,847.69	7,421.12
b) More than six months	5,847.69	7,421.12
Unsecured - Considered Doubtful		
a) Less than six months	-	-
b) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	5,847.69	7,421.12
Unbilled Dues:		
Secured , Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Total	-	-
Debts due by Directors and Others :		
Directors of the Company	-	-
Officers of the Company	-	-
Firms in which director is a partner	-	-
Companies in which Director is a director or member	-	-
Total	-	-

(Amount in decimals of ₹.100)						
Trade Receivables Aging Schedule :						
Particulars	Outstanding as on 31st March, 2022 for following periods from due date of payment :					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade Receivables - Considered Good	5,847.69	-	-	-	-	5,847.69
(ii) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	5,847.69	-	-	-	-	5,847.69

(Amount in decimals of ₹.100)						
Trade Receivables Aging Schedule :						
Particulars	Outstanding as on 31st March, 2021 for following periods from due date of payment :					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade Receivables - Considered Good	7,421.12	-	-	-	-	7,421.12
- Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	7,421.12	-	-	-	-	7,421.12

For MOHANA COMMERCIAL PVT. LTD.

Adlikan
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '12' : CASH & CASH EQUIVALENTS		
Balance with Banks		
(i) In Current Accounts At		
Axis Bank	73,815.89	89.34
HDFC Bank	1,002.29	291.24
Punjab National Bank	12,297.64	110.15
Punjab & Sind Bank	-	278.98
State Bank of India	-	1,875.89
Uco Bank	44,925.87	1,425.61
Uco Bank	-	14,318.45
Cash Credit Limit with PNB, Durgachak Branch (Debit Balance)	4,288.00	3,264.43
	1,36,329.69	21,654.09
(ii) In Fixed Deposit with Punjab National Bank	7,292.19	6,863.34
(iii) In Recurring Deposit with Punjab National Bank	9,149.69	23,274.00
(iv) In Recurring Deposit with Axis Bank Ltd	3,538.66	-
(v) In Recurring Deposit with Punjab & Sind Bank	-	3,024.92
(vi) In Fixed Deposit with Axis Bank	14,512.32	-
(vii) In Fixed Deposit with State Bank of India	35,000.00	-
(viii) In Recurring Deposit with State Bank of India	5,000.00	-
	2,10,822.55	54,816.35
Cash in Hand (As certified by Management)	1,334.30	1,131.99
Total	2,12,156.85	55,948.34
Of the above :		
Earmarked Balances	-	-
- Unpaid Dividend	-	-
- Others to be specified	-	-
Balances with banks held as Margin Money or Security against borrowings, guarantees or other commitments	-	-
Repatriation restrictions on cash and bank balances	-	-
Bank Deposits with more than 12 months maturity	74,492.86	33,162.26

For MOHANA COMMERCIAL PVT. LTD.


Director

M/s. MOHANA COMMERCIAL PRIVATE LIMITED		
Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607		
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022		
(Amount in decimals of ₹.100)		
Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '13' : OTHER CURRENT ASSETS		
Balances with Government Authorities		
Advance Income Tax (A.Y.2022-23)	5,000.00	-
Tax Deducted At Source (A.Y.2022-23)	10,823.07	-
TDS Refundable (A.Y. 2020-21)	-	6,668.20
TDS Refundable (A.Y.2021-22)	1,124.77	6,094.10
Tax Deducted At Source (A.Y.2019-20)	188.35	188.35
Tax Collected At Source (A.Y.2021-22)	-	73.51
GST Cash Ledger Balance (Interest)		
CGST	7.06	7.06
SGST	7.06	7.06
	17,150.31	13,038.28
Advance for purchase of Land	6,86,386.82	5,25,256.82
	7,03,537.13	5,38,295.10
Less : Provision for assets doubtful of recovery		
Total	7,03,537.13	5,38,295.10

[Handwritten signature]

For MOHANA COMMERCIAL PVT. LTD.

[Handwritten signature]
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED		
Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607		
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022		
(Amount in decimals of ₹.100)		
Particulars	For the year ended	
	31st March, 2022	31st March, 2021
NOTE - '14' : REVENUE FROM OPERATIONS		
Sale of Products (GST)	12,78,985.17	1,34,488.00
Sale of Products (Non GST - Ready Flat Sale)	3,38,785.29	2,25,031.60
Rent to Companies (GST)	1,12,688.46	84,266.20
Rent to Individual for Residential Purpose (Non GST)	1,200.00	4,057.42
Total	17,31,658.92	4,47,843.22
NOTE - '15' : OTHER INCOME		
Interest on Recurring Deposit	434.79	2,189.32
Interest on Fixed Deposit	2,203.08	445.72
Interest on TDS Refund	533.40	-
Sale of Scrap Materials	-	3,673.70
Total	3,171.27	6,308.74
NOTE - '16.' : COST OF CONSTRUCTION		
Cost of Materials Consumed :		
Opening Stock	1,10,045.81	25,358.79
Purchase of Land	5,15,309.54	5,22,579.76
Purchase of Materials	6,25,355.35.	5,47,938.55
<i>Less : Closing Stock</i>	6,25,355.35	5,47,938.55
Cost of Material Consumed	1,70,384.96	1,48,124.91
Sub-Contract Charges	-	189.76
Loading & Unloading Charges	8,085.77	4,328.76
Oil & Fuel	23,706.97	3,684.35
Transport Charges	1,388.28	660.65
Water Charges	26,765.99	40,145.95
Building Permission Charges	-	-
Total	8,55,687.32	7,45,072.93
NOTE - '17' : CHANGES IN INVENTORIES OF FINISHED GOODS		
<u>Inventories at the beginning of the Year</u> Finished Stock	15,47,875.66	10,41,089.62
<u>Inventories at the end of the Year</u> Finished Stock	11,54,547.89	15,47,875.66
Net (Increase)/ Decrease	3,93,327.77	-5,06,786.04
NOTE -'18' : CHANGES IN INVENTORY OF WORK-IN-PROGRESS & STOCK IN TRADE		
<u>Inventories at the beginning of the Year</u> Work - in - Progress	12,47,251.84	12,52,783.83
<u>Inventories at the end of the Year</u> Work - in - Progress	10,55,658.78	12,47,251.84
Net (Increase)/ Decrease	1,91,593.06	5,531.99

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikari
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	For the year ended	
	31st March, 2022	31st March, 2021
NOTE - '19' : EMPLOYEE BENEFITS EXPENSE		
Salary	18,727.00	14,810.00
Bonus	1,337.00	1,497.50
Total	20,064.00	16,307.50
NOTE - '20' : FINANCE COSTS		
Interest Expense on :		
Term Loan from UCO Bank	60,600.59	51,067.80
ODIP Limit from PNB	33,213.29	27,502.82
WCTL (GECL) from UCO Bank	6,220.69	2,597.63
WCTL (GECL) from PNB	3,985.36	3,131.76
FITL from PNB	893.14	809.53
OD Limit from SBI	7,862.87	16,073.34
OD Limit from Axis Bank	591.38	-
Cash Credit Limit from UCO Bank	-	10,463.81
Unsecured Loan	11,536.44	14,207.25
Total	1,24,903.76	1,25,853.94
NOTE - '21' : DEPRECIATION & AMORTISATION		
Depreciation on property, plant and equipment (owned assets)	12,279.58	14,341.52
Depreciation on property, plant and equipment (leased assets)	-	-
Amortisation on Intangible Assets	-	-
Total	12,279.58	14,341.52

For MOHANA COMMERCIAL PVT. LTD.


Director

M/s. MOHANA COMMERCIAL PRIVATE LIMITED


Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

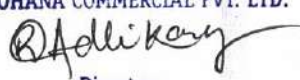
(Amount in decimals of ₹.100)

Particulars	For the year ended	
	31st March, 2022	31st March, 2021
NOTE - '22' : OTHER EXPENSES		
Advertisement	500.00	-
Bank Charges	4,086.05	2,436.67
Directors' Remuneration	11,346.80	4,020.00
Electricity Charges ✓	16,590.98	20,669.27
General Expenses	6,602.68	1,143.87
Insurance Charges ✓	1,378.01	397.72
Legal & Consultancy Charges	1,560.00	2,660.00
Office Expenses	7,150.90	1,701.48
Payment to Auditors	350.00	250.00
Printing & Stationery	174.40	426.32
Rates & Taxes ✓	1,213.76	781.88
Rent paid to individual	10,114.66	-
Repairs & Maintenance	4,681.20	968.74
ROC Filing Fees	12.00	12.00
Fooding & Lodging	669.72	346.12
Subscription & Donation	90.00	329.57
Telephone & Mobile Charges	387.74	60.72
Travelling & Conveyance	457.48	726.61
Postage & Stampage	2,922.66	199.84
Total	70,289.04	37,130.81

Details of Payment to Auditors :		
Statutory Audit	300.00	200.00
Taxation matters	50.00	50.00
Reimbursement of expenses	-	-

Details on CSR Expenditure		
<div style="text-align: center; font-size: 2em; margin-top: 100px;">  </div>		

For MOHANA COMMERCIAL PVT. LTD.


 Director



00.00
 ,000.00
 -
 00,000.00
 Closing Balance
 30,0
 3,00,
 30,
 3,0

M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE - '22' : There is no contingent liabilities which the company has not provided for.	-	-
NOTE - '23' : The company has not held any benami property.	-	-
NOTE - '24' : BORROWINGS ON SECURITY OF CURRENT ASSETS The company does not have any borrowings against hypothecation of its current assets.	-	-
NOTE - '25' : The company is not declared wilful defaulter by any bank or financial institution or other lender.	-	-
NOTE - '26' : The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.	-	-
NOTE - '27' : No charges or satisfaction are yet to be registered with Registrar of Companies beyond the statutory period.	-	-

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in decimals of ₹.100)

Particulars	As at			
	31st March, 2022	31st March, 2021		
NOTE - '28' :				
Value of imports calculated on C.I.F basis by the company during the financial year in respect of -				
I. Raw materials	-	-		
II. Components and spare parts	-	-		
III. Capital goods	-	-		
NOTE - '29' :				
Expenditure in foreign currency during the financial year on account of:				
a. Royalty	-	-		
b. Technical Know how	-	-		
c. Professional and Consultation Fees	-	-		
d. Interest	-	-		
e. Foreign Travelling Expenses	-	-		
NOTE - '30' :				
Total value of all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;	8,55,687.32	7,45,072.93		
Total Consumption	8,55,687.32	7,45,072.93		
Imported raw Materials, Spare Parts and Components	-	-		
Percentage to Total Consumption	-	-		
Local raw Materials, Spare Parts and Components	8,55,687.32	7,45,072.93		
Percentage to Total Consumption	100%	100%		
NOTE - '31' : DIVIDEND REMITTED IN FOREIGN CURRENCY				
The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related:				
Amount of Dividend Remitted in Foreign currency	-	-		
Number of Non resident Shareholders	-	-		
Number of shares held	-	-		
Year to which dividend related	-	-		
NOTE - '32' : EARNING IN FOREIGN CURRENCY				
Export of goods calculated on F.O.B. basis:				
Royalty, know-how, professional and consultation fees:	-	-		
Interest and dividend:	-	-		
Other income, indicating the nature thereof:	-	-		
NOTE - '33' : DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY				
Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year. the following shall be disclosed:-				
(a) profit or loss on transactions involving Crypto currency or Virtual Currency	NA	NA		
(b) amount of currency held as at the reporting date,	NA	NA		
(c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.	NA	NA		
NOTE - '34' : RELATED PARTY TRANSACTIONS				
Sl. No.	Name of the related party	Nature of relationship	Nature of transactions	Amount of transaction (₹.)
1	Ramkrishna Das Adhikary	a Director of the Company	Director's Remuneration	6,600.00
2	Ramkrishna Das Adhikary	a Director of the Company	Interest on Unsecured Loan	11,536.44
3	Dibyendu Jana	a Director of the Company	Director's Remuneration	4,746.80

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - '35' : KEY RATIOS

(Amount in decimals of ₹.100)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021	Variance	Reasons for Variance
(a) Current Ratio	1.22	0.24	0.98	Increase in current assets
- Current Assets	31,31,748.34	5,38,295.10		
- Current Liabilities	25,72,274.60	22,63,084.60		
(b) Debt-Equity Ratio	4.51	5.56	(1.04)	Decrease in debt
- Total Debt	25,98,097.83	29,23,787.35		
- Shareholders Equity	5,75,468.28	5,26,120.89		
(c) Debt Service Coverage Ratio	0.25	1.47	(1.22)	Increase in edebt service
- Earnings available for debt service	2,03,869.00	1,56,894.77		
- Debt Service	8,04,481.47	1,06,486.90		
(d) Return on Equity Ratio	0.09	0.02	0.07	Increase in PAT
- Net Profits after taxes – Preference Dividend (if any)	49,347.39	12,357.49		
- Average Shareholder's Equity	5,50,794.59	5,19,942.15		
(e) Inventory turnover ratio	0.17	1.03	(0.86)	Increase in av. Inventory
- Cost of Goods Sold or Sales	8,55,687.32	7,45,072.93		
- Average Inventory	50,05,334.17	7,25,564.32		
(f) Trade Receivables turnover ratio	261.01	32.55	228.46	Increase in credit sales
- Net Credit sales	17,31,658.92	4,47,843.22		
- Average Trade Debtors / Accounts receivable	6,634.41	13,758.75		
(g) Trade payables turnover ratio,	1.99	7.65		Increase in av. Trade payables
- Net Credit Purchases	6,25,355.35	5,47,938.55		
- Average Trade Payables	3,14,014.67	71,633.78		
(h) Net capital turnover ratio,	(2.97)	0.40	(3.37)	decrease in av. WC
- Net Sales	17,31,658.92	4,47,843.22		
- Average Working Capital	(5,82,657.88)	11,17,788.92		
(i) Net profit ratio,	0.03	0.03	0.00	
- Net profit	49,347.39	12,357.49		
- Net Sales	17,31,658.92	4,47,843.22		
(j) Return on Capital employed,	0.07	0.04	0.03	Increase in PBIT
- Earnings Before Interest and tax	1,91,589.42	1,42,553.25		
- Capital employed	26,18,414.99	33,77,030.02		
(k) Return on investment.				

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE - '36' : CORPORATE INFORMATION

MOHANA COMMERCIAL PRIVATE LIMITED is a company registered under the Companies Act, 1956 having registered office at Mohan Mini Market, 1st Floor, Haldia, Purba Medinipur West Bengal - 721 607. The Company is engaged in the business of Real Estate and Civil Construction.

NOTE - '37' : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

37.1: Basis of Preparation and Measurement

The Financial Statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the basis of accrual, consistency and going concern. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified and applicable). The 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 existing Accounting Policy.

37.2 : Key Accounting Estimates and Judgements

The preparation of the Financial Statements in conformity with Indian GAAP requires the Management to make estimates and assumptions 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 recognised in the periods in which the results are known / materialised.

37.3 : Amendments to Schedule III of the Companies Act, 2013

The Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III to the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the financial statements as required by the said Schedule III.

37.4 : Significant Accounting Policies

The significant accounting policies used in preparation of the financial statements are as under :

Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on Written Down Value Method based on estimated useful life prescribed under Schedule II to the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment (PPE) is as follows :

Particulars of PPE	Useful Life (Years)
Building	30
Plant & Machinery	15
Computer	3
Air Conditioner	15
Furniture and Fixtures	10
Motor Vehicles	10
Cycle	10

Assets costing ₹. 5,000 or less are fully depreciated in the year of purchase.

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods/services is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to customers.

Other Revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee Benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Provident Fund

Contribution to employees provident fund is a defined contribution plan. Both the Company and the employees make monthly contributions to the provident fund plan equal to the specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis.

Gratuity

The provisions of Gratuity Act is presently not applicable to the company. Hence, the company does not provide gratuity, which is a defined benefit retirement plan for its employees.

Foreign currency transactions:

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the Income Tax Act, 1961) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in the statement of profit and loss except tax expense related to items recognised directly in reserves which is also recognised in those reserves. Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income Tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

Rounding off of figures

Figures have been rounded off to two decimals of rupees hundred.

Previous year figures

Previous year's figures have been regrouped and/ or reclassified wherever necessary to correspond with the current year's classification/ disclosures.

Signature to Notes '1' to '37'

FOR SUDARSAN JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN. 324154E

S. JENA
(Partner)

UDIN: 22060019AZKFXW8480

Place : Kolkata,
Dated : The 7th day of September, 2022.

FOR & BEHALF OF THE BOARD OF DIRECTORS

For MOHANA COMMERCIAL PVT. LTD.

R Adlikay
Director



MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, west Bengal - 721 60Z

COMPUTATION OF DEFERRED TAX CREDIT

(Amount in decimals of ₹.100)

PARTICULARS	31.03.2022			31.03.2021				
	As per Co's Act	As per I.T Act	Difference	Deferred Tax credit/(Liability)	As per Co's Act	As per I.T Act	Difference	Deferred Tax credit/(Liability)
Accumulated Depreciation	12,773,718	10,598,901	2,074,817	539,452	11,545,760	9,539,517	2,006,243	521,623
Deferred Tax credit/(Liability)				539,452				521,623

17,829

Deferred Tax Credit to be provided for in the P/L. A/c. for the year

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Dibyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/S. MOHANA COMMERCIAL PRIVATE LIMITED
 Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - "A"
PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961
 [Pursuant to Clause 18 of Form No. 3CD for the Assessment Year: 2022-23]

Description of Assets/ Block of Assets	Rate of Depreciation (%)	Actual Cost or W.D.V. as the case may be	Additions/(Deductions) During The Year				Change in Rate of Exchange of Currency	Subsidy or Grant or Re-imbur sement by whatever name called	Depreciation Allowable	W. D. V. at the end of the Year
			Amount	Date of Addition/ (Deduction)	Date When Put to Use	Central Value Added Tax Credit Claimed & Allowed under the C.E. Rules, 1944 i. r. o. assets acquired on or after 1st March, 1994				
Computer	40.00%	71,269	-	-	-	-	-	28,508	42,761	
Sub-Total		71,269	-	-	-	-	-	28,508	42,761	
Plant & Machinery	15.00%	6,157,096	10,500	25/06/2021	25/06/2021	-	-	923,564	5,233,532	
	15.00%	-	9,300	22/07/2021	22/07/2021	-	-	1,575	8,925	
	15.00%	-	27,000	11/11/2021	11/11/2021	-	-	1,395	7,905	
	7.50%	-	146,990	13/12/2021	13/12/2021	-	-	2,025	24,975	
	7.50%	-	116,000	22/02/2022	22/02/2022	-	-	11,024	135,966	
	7.50%	-	238,000	28/03/2022	28/03/2022	-	-	8,700	107,300	
Sub-Total		6,157,096	547,790	-	-	-	-	966,133	5,738,753	
Furniture & Fixture	10.00%	529,551	636,800	20/04/2021	20/04/2021	-	-	52,955	476,596	
	10.00%	-	41,400	26/07/2021	26/07/2021	-	-	63,680	573,120	
	10.00%	-	45,970	12/09/2021	12/09/2021	-	-	4,140	37,260	
	5.00%	-	13,100	30/10/2021	30/10/2021	-	-	4,597	41,373	
	5.00%	-	13,000	04/12/2021	04/12/2021	-	-	655	12,445	
	5.00%	-	29,600	10/02/2021	10/02/2021	-	-	650	12,350	
Sub-Total		529,551	779,870	-	-	-	-	128,157	1,181,264	
Shop/ Stall	10.00%	365,857	-	-	-	-	-	36,586	329,271	
Sub-Total		365,857	-	-	-	-	-	36,586	329,271	
Grand Total		7,123,773	1,327,660	-	-	-	-	1,159,384	7,292,049	

For MOHANA COMMERCIAL
R Adhikary

For MOHANA COMMERCIAL
Dibyencha Jana

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary
 Director



M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - "B"

Particulars of payments made to persons specified under section 40A(2)(b).. [Pursuant to Clause 23 of Form No. 3CD for the Assessment Year : 2022-23]

Sl. No.	Name & PAN of Related Person	Relation	Nature of Transaction	Payment made Amount (₹)
1.	Ramkrishna Das Adhikary PAN : ACUPD8251E	A key Management Person	Remuneration Paid Interest Paid	660,000 1,153,644
2.	Dibyendu Jana PAN : AGDPJ5316M	A key Management Person	Remuneration Paid	474,680

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary
Director

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Dibyendu Jana



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - "C"

Particulars of payments referred to in clause (a), (b), (c), (e), (f) of section 43B
[Pursuant to Clause 26, sub-clause (B)(a) of Form No.3CD for the Assessment Year : 2022-23]

Sl. No.	Section	Nature of Liability	Amount
1.	43B(a) - tax, duty, cess, fee, etc	GST Paid	656,854

For MOHANA COMMERCIAL PVT. LTD

R Adhikary

For MOHANA COMMERCIAL PVT. LTD

Dilipendu Jena

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary

Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE- 'D'**PARTICULARS OF LOANS OR DEPOSITS TAKEN OR ACCEPTED**

[Pursuant to Clause 31, sub-clause (a) of Form No.3CD for the Assessment Year : 2022-23]

SL. NO.	NAME, ADDRESS & PAN	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 ECS THROUGH A BANK A/C.	IN CASE THE LOAN OR DEPOSIT WAS TAKEN OR ACCEPTED BY CHEQUE OR BANK DRAFT WHETHER THE SAME WAS TAKEN OR ACCEPTED BY A/C. PAYEE CHEQUE OR BANK DRAFT
1	RAMKRISHNA DAS ADHIKARY Haldia Township, Purba Medinipur West Bengal - 721 607 PAN: ACUPD8251E	4,538,279	No	10,165,006	Yes	A/c. payee cheque

PARTICULARS OF REPAYMENT OF LOANS OR DEPOSITS

[Pursuant to Clause 31, sub-clause (c) of Form No.3CD for the Assessment Year : 2022-23]

SL. NO.	NAME, ADDRESS & PAN NO.	AMOUNT OF REPAYMENT	MAXIMUM AMOUNT OUTSTANDING IN THE A/C. AT ANY TIME DURING THE PREVIOUS YEAR	WHETHER THE REPAYMENT WAS MADE BY CHEQUE OR BANK DRAFT OR USE OF ECS THROUGH A BANK A/C	IN CASE THE REPAYMENT WAS MADE BY CHEQUE OR BANK DRAFT WHETHER THE SAME WAS TAKEN OR MADE BY A/C. PAYEE CHEQUE OR A/C. PAYEE BANK DRAFT
1	RAMKRISHNA DAS ADHIKARY Haldia Township, Purba Medinipur West Bengal - 721 607 PAN: ACUPD8251E	6,970,100	10,165,006	YES - CHEQUE	A/C. PAYEE CHEQUE

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Piloyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary

Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - 'E'

INPUT TAX CREDIT

[Pursuant to Clause 27, sub-clause (a) of Form No.3CD for the Assessment Year : 2022-23]

Sl. No.	CENVAT/ ITC	Amount	Treatment in Profit & Loss Accounts
1.	Opening Balance	-	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
2.	Credit Availed	-	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
3.	Credit Utilized	-	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
4.	Closing / Outstanding Balance	-	N.A

For MOHANA COMMERCIAL PVT. LTD.

Radhikany

For MOHANA COMMERCIAL PVT. LTD.

Diloyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

Radhikany

Director



M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - "F"

PARTICULARS OF TAX DEDUCTED AT SOURCE

[Pursuant to Clause 34, sub-clause (a) of Form No.3CD for the Assessment Year : 2022-23]

TAN	Section	Nature of Payment	Total Amount of payment or receipt of the nature specified in column (3)	Total Amount on which tax was required to be deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of Tax deducted or collected out of (6)	Total Amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of Tax deducted or collected on (8)	Amount of Tax deducted or collected not deposited to the credit of the Central Govt. out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALM11515A	192	Payment to Employees other than Govt. Employees	3,141,080	1,134,680	1,134,680	114,858	-	-	-
CALM11515A	194A	Interest on Un Secured Loan	1,153,644	1,153,644	1,153,644	115,365	-	-	-
CALM11515A	194C	Payment to Sub-Contractor	17,038,496	17,038,496	17,038,496	170,385	-	-	-
CALM11515A	194J	Professional Services	156,000	156,000	15,600	15,600	-	-	-

For MOHANA COMMERCIAL

B. Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Debjyoti Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur - 721 607

ANNEXURE - "H"**DETAILS OF TURNOVER, GROSS PROFIT, ETC & CALCULATION THEREOF**
[Pursuant to Clause 40 of Form No. 3CD, for the Assessment Year : 2022-23]

Sl. No.	Particulars	Previous Year	Preceding Previous Year
1	<u>Total Turnover of the assessee</u>		
	Sale of Products (GST)	127,898,517	13,448,800
	Sale of Products (Non GST - Ready Flat Sale)	33,878,529	22,503,160
	Rent to Companies (GST)	11,268,846	8,426,620
	Rent to Individual for Residential Purpose (Non GST)	120,000	405,742
	Sale of Products (Land)	-	-
	=	173,165,892	44,784,322
2	Gross Profit/Total Turnover	$\frac{2,91,05,077 \times 100}{173,165,892}$	$\frac{2,04,02,434 \times 100}{44,784,322}$
	=	16.81%	45.56%
3	Net Profit/Turnover	$\frac{66,68,566 \times 100}{173,165,892}$	$\frac{16,69,931 \times 100}{44,784,322}$
	=	3.85%	3.73%
4	Stock-in-trade/Turnover	$\frac{11,54,54,789 \times 100}{173,165,892}$	$\frac{154,787,566 \times 100}{44,784,322}$
	=	66.67%	345.63%
5	Material Consumed/Finished goods Produced	N. A.	N. A.

NOTES**CALCULATION OF GROSS PROFIT**

Particulars	Amount (₹.)	Amount (₹.)
Total Turnover	173,165,892	87,597,160
Less : Direct Cost of construction	85,568,732	
Less : Increase in Inventory		58,492,083
Gross Profit		29,105,077

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Debyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director