

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
2021-22

PAN AAECM2171P
Name MOHANA COMMERCIAL PRIVATE LIMITED
Address 1ST FLOOR , MOHANA MINI MARKET , HALDIA TOWNSHIP , HALDIA , PURBA 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 946804440190122

Current Year business loss, if any	1	0
Total Income		19,39,550
Book Profit under MAT, where applicable	2	16,69,931
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	5,04,284
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	5,04,284
Taxes Paid	7	6,16,760
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,12,480
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 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

This return has been digitally signed by RAMKRISHNA DASADHIKARY in the capacity of Director having PAN ACUPD8251E from IP address 10.1.213.135 on 19-01-2022 13:23:16
DSC Sl. No. & Issuer 3920384 & 51089062CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary
Director



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, 2021

		(Amount in ₹)		
	PARTICULARS	Note	As At 31st March, 2021	As At 31st March, 2020
I.	<u>EQUITY AND LIABILITIES</u>			
	<u>Shareholders' Funds</u>			
	Share Capital	1	30,000,000	30,000,000
	Reserves & Surplus	2	22,612,089	21,376,340
			52,612,089	51,376,340
	<u>Non-Current Liabilities</u>			
	Long-Term Borrowings	3	66,574,559	64,869,652
			66,574,559	64,869,652
	<u>Current Liabilities</u>			
	Short-Term Borrowings	4	28,601,984	28,370,187
	Trade Payables	5	7,287,822	7,038,934
	Other Current Liabilities	6	189,914,370	105,226,907
	Short-Term Provisions	7	504,284	434,510
			226,308,460	141,070,538
	TOTAL		345,495,108	257,316,530
II.	<u>ASSETS</u>			
	<u>Non-Current Assets</u>			
	<u>Fixed Assets :</u>			
	Tangible Assets	8	5,294,279	5,607,433
	Deferred Tax Assets (Net)	9	521,623	451,522
			5,815,902	6,058,955
	<u>Current Assets</u>			
	Inventories	10	279,512,750	229,387,345
	Trade Receivables	11	742,112	2,009,637
	Cash & Cash Equivalents	12	5,594,834	6,892,803
	Short-Term Loans & Advances	13	53,829,510	12,967,790
			339,679,206	251,257,575
	TOTAL		345,495,108	257,316,530

The accompanying notes 1 to 23 are an integral part of the Financial Statements

Per our report of even date attached.

FOR SUDARSAN JENA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN. 324154E

S. JENA
(Partner)

FOR & BEHALF OF THE BOARD OF DIRECTORS

For Director

B. Adhikary

UDIN:

Place : Kolkata,

Dated : 05/11/2021

Bikash Jena

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director

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, 2021

		(Amount in ₹)		
Particulars		Note	For the year ended 31st March, 2021	For the year ended 31st March, 2020
I	Gross Income			
	Revenue From Operations	14	44,784,322	43,420,053
	Other Income	15	630,874	188,344
	Total Revenue		45,415,196	43,608,397
II	Expenses			
	Cost of Construction	16	74,507,293	70,605,570
	Changes in Inventories of Finished Goods, Work - in - Progress & Stock - in - trade	17	(50,125,405)	(48,443,546)
	Employee Benefits Expense	18	1,630,750	2,004,500
	Finance Costs	19	12,585,394	11,423,235
	Depreciation & Amortisation Expenses	8	1,434,152	1,580,286
	Other Expenses	20	3,713,081	5,117,018
	Total Expenses		43,745,265	42,287,063
III	Profit Before Tax (I - II)		1,669,931	1,321,334
IV	Tax Expense			
	Current Tax Expenses for Current Year		504,284	434,510
	Current Tax Expenses for Previous Year		(1)	38,958
	Deferred Tax		(70,101)	(90,963)
			434,182	382,505
V	Profit After Tax (III - IV)		1,235,749	938,829
VI	Earning Per Equity Share			
	Basic	21.v	0.41	0.31
	Diluted	21.v	0.41	0.31

The accompanying notes 1 to 23 are an integral part of the Financial Statements

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

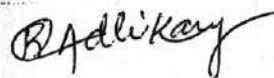
S. JENA
 (Partner)

UDIN:

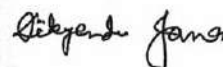
Place : Kolkata,
 Dated : 05/11/2021

FOR & BEHALF OF THE BOARD OF DIRECTORS

For MOHANA



For MOHANA



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 - 721 607

CASH FLOW STATEMENT FOR THE YEAR 2020-21

Particulars	2020-21 Amount (₹)		2019-20 Amount (₹)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax as per Statement of Profit & Loss		.		1,321,334
Adjusted for :		1,669,931		
Depreciation				
Finance Costs	1,434,152		1,580,286	
Operating Profit before Changes in Working Capital	12,585,394	14,019,546	11,423,235	13,003,521
Adjusted for :		15,689,477		14,324,855
Trade Receivables				
Inventories		1,267,525		685,215
Short-term Loans & Advances		(50,125,405)		(48,443,546)
Other Current Liabilities		(43,365,682)		9,055,574
Trade Payables		84,687,463		21,464,570
Cash Generated from Operations		248,888		(9,513,087)
Taxes Paid (Net)		8,402,266		(12,426,419)
Net Cash From Operating Activities		2,069,453		(1,594,701)
		10,471,719		(14,021,120)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		(1,120,998)		(148,406)
Movement of Long-term Loans & Advances				
Net Cash Used In Investing Activities		(1,120,998)		(148,406)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long-term Borrowings		1,704,907		26,290,504
Proceeds from Short-term Borrowings		231,797		
Repayment of Short-term Borrowings				(17,614,737)
Finance Costs		(12,585,394)		(11,423,235)
Net Cash Used In Financing Activities		(10,648,690)		(2,747,468)
Net Decrease in Cash & Cash Equivalents		(1,297,969)		(16,916,994)
Opening Balance of Cash and Cash Equivalents		6,892,803		23,809,797
Closing Balance of Cash & Cash Equivalents		5,594,834		6,892,803

Notes :

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

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

S. JENA
 Partner

UDIN:
 Place : Kolkata,
 Dated : 05/11/2021

FOR & BEHALF OF THE BOARD OF DIRECTORS

For MOHANA

R. Adhikary

For MOHANA

Sudarsan Jena

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary
 Director



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, 2021**NOTE - '1': SHARE CAPITAL**

Particulars	As at 31st March, 2021		As at 31st March, 2020	
	Number of shares	Amount (₹)	Number of shares	Amount (₹)
(a) Authorised Equity shares of ₹.10/- each with voting rights	3,000,000	30,000,000	3,000,000	30,000,000
(b) Issued, Subscribed & Paid Up Equity shares of ₹.10/- each with voting rights	3,000,000	30,000,000	3,000,000	30,000,000
(c) Subscribed but not fully Paid Up Equity shares of ₹.10/- each with voting rights	-	-	-	-
Total	3,000,000	30,000,000	3,000,000	30,000,000

(d) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year :

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy Back	Other Changes	Closing Balance
Equity shares								
Year ended 31st March, 2021								
- Number of shares	3,000,000	-	-	-	-	-	-	3,000,000
- Amount (₹)	30,000,000	-	-	-	-	-	-	30,000,000
Year ended 31st March, 2020								
- Number of shares	3,000,000	-	-	-	-	-	-	3,000,000
- Amount (₹)	30,000,000	-	-	-	-	-	-	30,000,000

For MOHANA COMMERCIAL PVT. LTD.

B. Adikary

Director



For MOHANA COMMERCIAL PVT. LTD.

B. Adikary

For MOHANA COMMERCIAL PVT. LTD.

Sibghat Jana

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, 2021**NOTE - '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, 2021		As at 31st March, 2020	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Keshab Paul	175,000	5.83	175,000	5.83
Ramkrishna Das Adhikary	204,330	6.81	204,330	6.81

(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.

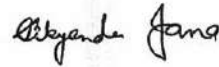
(g) Number of Equity Shares of ₹.10/- each Reserved for Issuance under Options : Nil

(h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date : Nil

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director

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, 2021

Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
NOTE - '2' : RESERVES & SURPLUS		
Surplus in Statement of Profit and Loss		
Opening Balance	21,376,340	20,437,511
Add : Profit for the year	1,235,749	938,829
Closing Balance	22,612,089	21,376,340
Total	22,612,089	21,376,340
NOTE - '3' : LONG-TERM BORROWINGS		
Term Loans		
From Banks :		
Secured		
ODIP from PNB, Durgachak Branch	31,613,991	29,286,670
Term Loan from UCO Bank, Haldia Branch	34,960,568	35,582,982
	66,574,559	64,869,652
Total	66,574,559	64,869,652

NOTE - 3.1

(a) Working Capital Term Loan (WCTL) under GECL from Punjab National Bank, Durgachak Branch is secured by Land & Buildings of the Company and it carries interest @ Base Rate+1.00% p.a. with monthly rest. The said loan is repayable in 36 monthly instalments after 12 months moratorium period with effect from June, 2021.

(b) Working Capital Term Loan (WCTL) under GECL from UCO Bank, Durgachak Branch is secured by Land & Buildings of the Company and it carries interest @ Base Rate+0.60% p.a. with monthly rest. The said loan is repayable in 36 monthly instalments after 12 months moratorium period with effect from September, 2021.

(c) Term Loan (ODIP) from Punjab National Bank, Durgachak Branch is secured by Land & Buildings of the Company and it carries interest @ Base Rate+1.40% p.a. at monthly rest. The said loan is repayable in 180 monthly instalments with effect from Dec, 2019.

(d) Term Loan from UCO Bank, Haldia Branch is secured by Equitable Mortgage of Land Properties of the Company and two of its directors. The loan carries interest @ Base Rate+ 5.90% p.a. with monthly rest and is repayable over 12 months with effect from April, 2018.

(e) The Scheduled Maturity of the above Term Loans from Banks is summarised below :

Term Loans Repayable In The :	As at 31st March, 2021		As at 31st March, 2020	
	Secured			
	PNB ODIP	UCO Bank	PNB ODIP	UCO Bank
First Year (Note No.6): PNB ODIP	2,000,000	20,000,000	666,667	-
First Year (Note No.6): PNB FITL	1,481,575	-	-	-
First Year (Note No.6): PNB GECL	1,638,889	-	-	-
First Year (Note No.6): UCO GECL	-	1,316,194	-	-
Current Maturity of long-term debt	5,120,464	21,316,194	666,667	-
Second Year	3,966,667	31,720,625	2,000,000	20,000,000
Third Year	3,966,667	2,256,333	2,000,000	15,582,982
Fourth Year	2,365,010	983,610	2,000,000	-
Fifth Year	2,000,000	-	2,000,000	-
Sixth Year	2,000,000	-	2,000,000	-
Seventh Year	2,000,000	-	2,000,000	-
Eighth Year	2,000,000	-	2,000,000	-
Ninth Year	2,000,000	-	2,000,000	-
Tenth Year	2,000,000	-	2,000,000	-
Eleventh Year	2,000,000	-	2,000,000	-
Twelfth Year	2,000,000	-	2,000,000	-
Thirteenth Year	2,000,000	-	2,000,000	-
Fourteenth Year	2,000,000	-	2,000,000	-
Fifteenth Year	1,315,647	-	2,000,000	-
Sixteenth Year	-	-	1,286,670	-
Long-term borrowings	31,613,991	34,960,568	29,286,670	35,582,982
Total	36,734,455	56,276,762	29,953,337	35,582,982

For MOHANA COMMERCIAL PRIVATE LIMITED

B. Adhikary

For MOHANA COMMERCIAL PRIVATE LIMITED

Bijaya Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



MOHANA COMMERCIAL PRIVATE LIMITED

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
NOTE - '4' : SHORT TERM BORROWINGS		
Secured :		
From Banks		
Cash Credit Limit From :		
State Bank of India, Haldia Port Branch	8,641,166	11,911,791
UCO Bank, Durgachak Branch	9,795,812	9,643,390
Unsecured :		
From a Director	10,165,006	6,815,006
Total	28,601,984	28,370,187

NOTE NO. 4.1

Cash Credit Limit from SBI, Haldia Port Branch is Secured by Equitable Mortgage of Constructed Flats & Building of the Company and hypothecation of Current assets, both present and future. Cash Credit Limit from UCO Bank is secured by equitable mortgage of a new project under construction and hypothecation of Current assets, both both present and future of the said ongoing project.

NOTE - '5' : TRADE PAYABLES

Particulars	As at 31st March, 2021	As at 31st March, 2020
Trade Payables for :		
Other than Acceptances	7,287,822	7,038,934
Total	7,287,822	7,038,934

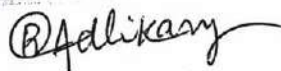
NOTE - '6' : OTHER CURRENT LIABILITIES

Current Maturity of Long-Term Borrowings (Note -3)	26,436,658	666,667
Other Payables		
Statutory Remittances		
T.D.S. Payable	89,709	124,053
Advances from Customers	160,938,281	102,407,064
Security Deposit against Rented Flat	2,024,123	2,029,123
GST Payable		
CGST	85,601	-
SGST	339,998	-
<i>Sub-total</i>	163,477,712	104,560,240
Total	189,914,370	105,226,907

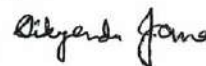
NOTE - '7' : SHORT-TERM PROVISIONS

Provision - Others :		
Provision for Tax (A.Y. 2021-22)	504,284	-
Provision for Tax (A.Y. 2020-21)	-	434,510
Total	504,284	434,510

For MOHANA COMMERCIAL PRIVATE LIMITED



For MOHANA COMMERCIAL PRIVATE LIMITED



For MOHANA COMMERCIAL PVT. LTD.



Director



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, 2021

NOTE - '8' : FIXED ASSETS

(Amount in ₹)

Tangible Assets	Gross Block			Depreciation and Impairment			Net Block			
	As at 31st March, 2020	Additions	Disposals and Adjustments	As at 31st March, 2021	Up to 31st March, 2020	For the Year	Withdrawals and Adjustments	Upto 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
(a) Shop Stall Owned	1,046,971	-	-	1,046,971	628,957	41,208	-	670,165	376,806	418,014
(b) Plant and Machinery Owned	5,574,320	877,093	-	6,451,413	2,541,127	797,991	-	3,339,118	3,112,295	3,033,193
(c) Mobile Owned	68,790	-	-	68,790	59,018	5,394	-	64,412	4,378	9,772
(d) Furniture & Fixtures Owned	907,848	202,184	-	1,110,032	797,527	40,542	-	838,069	271,963	110,321
(e) Vehicles Owned	7,553,829	-	-	7,553,829	5,857,286	458,855	-	6,316,141	1,237,688	1,696,543
(f) Cycle Owned	4,100	-	-	4,100	3,791	104	-	3,895	205	309
(g) Computer Owned	230,434	41,721	-	272,155	153,052	73,574	-	226,626	45,529	77,382
(g) AC Machine Owned	156,000	-	-	156,000	70,850	16,484	-	87,334	68,666	85,150
(h) Gold Owned	176,749	-	-	176,749	-	-	-	-	176,749	176,749
Total	15,719,041	1,120,998	-	16,840,039	10,111,608	1,434,152	-	11,545,760	5,294,279	5,607,433
Previous Year	15,570,635	148,406	-	15,719,041	8,531,322	1,580,286	-	10,111,608	5,607,433	7,039,313

For MOHANA COMMERCIAL PRIVATE LIMITED

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For MOHANA COMMERCIAL PRIVATE LIMITED

[Signature]

For MOHANA COMMERCIAL PVT. LTD.

[Signature]
Director




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, 2021

Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
NOTE - '9' : DEFERRED TAX ASSET		
Deferred Tax Asset Related to Depreciation	521,623	451,522.
Deferred Tax Asset (Net)	521,623	451,522
NOTE - '10' : INVENTORIES (As taken, valued and certified by the management)		
Finished Stock (Flats)	154,787,566	104,108,962
Work-in-progress (valued at cost)	124,725,184	125,278,383
Total	279,512,750	229,387,345
NOTE - '11' : TRADE RECEIVABLES		
Outstanding for a period exceeding six months from the date they were due for payment Unsecured, considered good	-	-
Others Unsecured, considered good	742,112	2,009,637
Total	742,112	2,009,637

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director

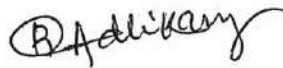
MOHANA COMMERCIAL PRIVATE LIMITED

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, 2021

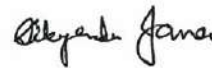
Particulars	(Amount in ₹)	
	As at 31st March, 2021	As at 31st March, 2020
NOTE - '12' : CASH & CASH EQUIVALENTS		
Balance with Banks		
(i) In Current Accounts At		
Axis Bank	8,934	728,175
HDFC Bank	29,124	59,724
Punjab National Bank	11,015	46,129
Punjab & Sind Bank	27,898	17,999
State Bank of India	187,589	2,739,360
Uco Bank	142,561	1,478
Uco Bank	1,431,845	70,025
Cash Credit Limit with PNB, Durgachak Branch (Debit Balance)	326,443	173,336
	2,165,409	3,836,226
(ii) In Fixed Deposit with Punjab National Bank	686,334	645,105
(iii) In Recurring Deposit with Punjab National Bank	2,327,400	1,024,815
(iv) In Recurring Deposit with Axis Bank Ltd	-	355,991
(v) In Recurring Deposit with Punjab & Sind Bank	302,492	405,270
(vi) In Recurring Deposit with UCO Bank	-	502,521
<i>Sub-total</i>	5,481,635	6,769,928
Cash in Hand (As certified by Management)	113,199	122,875
Total	5,594,834	6,892,803
NOTE - '13' : SHORT-TERM LOANS & ADVANCES		
Advances :		
Balances with Govt. Authorities - Unsecured, considered good		
Tax Deducted At Source For the Asst. Year :		
2021-22	609,410	-
2020-21	-	851,329
2019-20	18,835	18,835
TDS Refundable (A.Y. 2020-21)	666,820	-
TCS (A. Y. 2021-22)	7,351	-
Advance Income Tax (A.Y. 2020-21)	-	250,000
	1,302,416	1,120,164
GST Input Credit:		
CGST	-	1,332,995
SGST	-	1,354,631
GST Cash Ledger Balance (Interest)		
CGST	706	-
SGST	706	-
	1,303,828	3,807,790
Advance for purchase of Land	52,525,682	9,160,000
Total	53,829,510	12,967,790

For MOHANA COMMERCIAL PVT. LTD.



Director

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



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, 2021

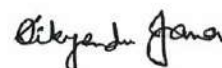
(Amount in ₹)

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
NOTE - '14' : REVENUE FROM OPERATIONS		
Sale of Products (GST)	13,448,800	8,828,600
Sale of Products (Non GST - Ready Flat Sale)	22,503,160	25,229,300
Rent to Companies (GST)	8,426,620	8,248,653
Rent to Individual for Residential Purpose (Non GST)	405,742	1,113,500
Total	44,784,322	43,420,053
NOTE - '15' : OTHER INCOME		
Interest on Recurring Deposit	218,932	143,306
Interest on Fixed Deposit	44,572	45,038
Sale of Scrap Materials	367,370	-
Total	630,874	188,344
NOTE - '16.' : COST OF CONSTRUCTION		
Cost of Materials Consumed :		
Opening Stock	-	-
Purchase of Land	2,535,879	15,663,805
Purchase of Materials	52,257,976	41,715,828
	54,793,855	57,379,633
Less : Closing Stock	-	-
Cost of Material Consumed	54,793,855	57,379,633
Sub-Contract Charges	14,812,491	12,295,323
Loading & Unloading Charges	18,976	15,750
Oil & Fuel	432,876	588,712
Transport Charges	368,435	201,281
Water Charges	66,065	124,871
Building Permission Charges	4,014,595	-
Total	74,507,293	70,605,570


For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director

MOHANA COMMERCIAL PRIVATE LIMITED

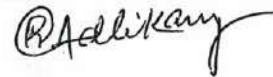
Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

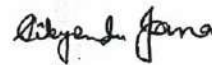
(Amount in ₹)

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
NOTE - '17' : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS & STOCK IN TRADE		
<u>Inventories at the beginning of the Year</u>		
Finished Stock	104,108,962	108,762,800
Work - in - Progress	125,278,383	72,180,999
	229,387,345	180,943,799
<u>Inventories at the end of the Year</u>		
Finished Stock	154,787,566	104,108,962
Work - in - Progress	124,725,184	125,278,383
	279,512,750	229,387,345
Net (Increase)/ Decrease	(50,125,405)	(48,443,546)
NOTE - '18' : EMPLOYEE BENEFITS EXPENSE		
Salary	1,481,000	1,853,000
Bonus	149,750	151,500
Total	1,630,750	2,004,500
NOTE - '19' : FINANCE COSTS		
<u>Interest Expense on :</u>		
Term Loan from UCO Bank	5,106,780	4,310,267
ODIP Limit from PNB	2,750,282	2,107,030
WCTL (GECL) from UCO Bank	259,763	-
WCTL (GECL) from PNB	313,176	-
FITL from PNB	80,953	-
Cash Credit Limit from PNB	-	38,238
Cash Credit Limit from SBI	1,607,334	2,375,369
Cash Credit Limit from UCO Bank	1,046,381	1,137,929
Unsecured Loan	1,420,725	1,454,402
Total	12,585,394	11,423,235

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director

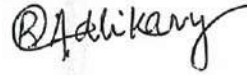
MOHANA COMMERCIAL PRIVATE LIMITED

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, 2021**NOTE - '20' : OTHER EXPENSES**

Particulars	(Amount in ₹)	
	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Advertisement	-	84,000
Bank Charges	243,667	453,598
Directors' Remuneration	402,000	1,260,000
Electricity Charges	2,066,927	1,500,841
General Expenses	114,387	199,367
Insurance Charges	39,772	145,296
Legal & Consultancy Charges	266,000	153,000
Office Expenses	170,148	289,676
Payment to Auditors	25,000	29,500
Printing & Stationery	42,632	53,823
Rates & Taxes	78,188	418,160
Repairs & Maintenance	96,874	192,657
ROC Filing Fees	1,200	91,300
Fooding & Lodging	34,612	47,692
Subscription & Donation	32,957	98,796
Telephone & Mobile Charges	6,072	3,018
Travelling & Conveyance	72,661	68,026
Postage & Stampage	19,984	28,268
Total	3,713,081	5,117,018

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director

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, 2021**NOTE - '21' : ADDITIONAL NOTES TO FINANCIAL STATEMENTS****(i) Previous Year's Figures**

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

(ii) Figures have been rounded off to the nearest rupee.

(iii) Related Party Transactions

Sl. No.	Name of the Related Party	Nature of Relationship	Nature of Transaction	Amount of Transaction (₹)	
				2020-2021	2019-2020
1	Dibyendu Jana	A Key Management Personnel	Remuneration Paid	182,000	600,000
2	Ramkrishna Das Adhikary	A Key Management Personnel DO	Remuneration Paid Interest on Unsecured Loan	220,000 1,420,725	660,000 1,454,402

(iv) Payment to Auditors

Particulars	For the Year ended 31st March :	
	2021 (₹)	2020 (₹)
As Auditors - Statutory Audit Fee	20,000	23,600
For Taxation Matters (Income Tax Audit Fee) <i>(The above fees are net of gst for the current year & inclusive of GST for the previous year)</i>	5,000	5,900
	25,000	29,500

(v) Earnings Per Share

(a) Profit after Taxation (₹.)	1,235,749	938,829
(b) Weighted average number of Ordinary Shares outstanding	3,000,000	3,000,000
(c) Effect of Potential Ordinary Shares	-	-
(d) Weighted average no. of Ordinary Shares in computing diluted earnings per share [b+c]	3,000,000	3,000,000
(e) Earnings per share on Profit after Taxation (Face value ₹.10/- per share) :-		
- Basic [a/b]	0.41	0.31
- Diluted [a/d]	0.41	0.31

(vi) There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2021. This information which is required to be disclosed under the Micro, Small and Medium Enterprise Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the the Company.

(vii) The Company does not have any contractual obligation towards any short term or long term employee benefits. In view of this no provision has been made in the accounts as required by Accounting Standard 15 on 'Employee Benefits' issued by the Institute of Chartered Accountants of India.

(viii) Sale of Products & Services comprise :

Particulars	For the Year ended 31st March :	
	2021 (₹)	2020 (₹)
Sale of Land, Constructed Flats & Buildings	35,951,960	34,057,900
Rental Income	8,832,362	9,362,153
Total Sale of Products	44,784,322	43,420,053

(ix) Contingent Liabilities : NIL

(x) There is no earnings and outgo in foreign exchange during the year.

(xi) The directors have foregone their sitting fees for the Boad Meetings they attended during the year.

For MOHANA

R Adhikary

For MOHANA

Dibyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary
Director

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, 2021

NOTE - '22' : CORPORATE INFORMATION

Mohana Commercial Pvt. Ltd. is a company registered under the Companies Act, 1956 having registered office at Mohana Mini Market, 1st Floor, P.O. & P.S. - Haldia, Purba Medinipur - 721 607. The Company is engaged in the business of Real Estate and Civil Construction.

NOTE - '23' : SIGNIFICANT ACCOUNTING POLICIES

(1) Basis of Accounting and Preparation of Financial Statements

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.

(2) Use of Estimates

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 difference between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

(3) Inventories

Inventories are valued at lower of cost or net realisable value. The cost is calculated on Weighted Average Method. Cost of finished flats comprises direct materials, direct labour and site overhead expenses. Cost of Work-in-Progress comprises Cost of direct materials, direct labour and site overhead expenses.

(4) Depreciation

Depreciation on Tangible Fixed Assets has been provided for on Written Down Value Method at the rates and in the manner prescribed under Schedule II to the Companies Act, 2013.

(5) Revenue Recognition

Sale of constructed Flats and Rental income have been shown at Invoice Price exclusive of GST.

(6) Tangible Fixed Assets

Fixed Assets are carried at cost less accumulated depreciation and impairment losses, if any.

(7) Employee Benefits

a) Short term employee benefit obligations are estimated and provided for.

b) Post-employment benefits and other long term employee benefits :

i) Defined Contribution Plans :

The Company does not have any defined contribution plans.

ii) Defined Benefit Plans :

The Company does not have any defined benefit plans.

(8) 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. Diluted Earnings per share is computed by dividing the Profit / (Loss) after Tax (including the Post Tax effect of Extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the Dilutive Potential Equity Shares, by the weighted average number of Equity Shares considered for deriving basic earnings per share and the weighted average number of Equity Shares which could have been issued on the conversion of all dilutive potential Equity Shares. Potential Equity Shares are deemed to be dilutive only if their conversion to Equity Shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive Equity Shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential Equity Shares are adjusted for the proceeds receivable had the Shares been actually issued at fair value (i.e. average Market Value of the outstanding Shares). Dilutive potential Equity Shares are determined independently for each period presented. The number of Equity Shares and potentially dilutive Equity Shares are adjusted for Share Splits / Reverse Share Splits and Bonus Shares, as appropriate.

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary

For MOHANA COMMERCIAL PVT. LTD.

Sibyendu Jana

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary
Director



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, 2021

NOTE - '23' : SIGNIFICANT ACCOUNTING POLICIES

(9) Taxes on Income

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which gives Future Economic Benefits in the form of adjustment to Future Income Tax Liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred Tax resulting from 'timing difference' between taxable income and accounting income is recognised, subject to consideration of prudence, using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

The Deferred Tax Asset is recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

(10) Provisions and Contingencies

A Provision is recognised when the Company has a Present Obligation as a result of past events and 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. Contingent liabilities are disclosed in the Notes.

Signature to Notes '1' to '23'

FOR SUDARSAN JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.:324154E


S. JENA
(Partner)

UDIN:

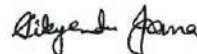
Place : Kolkata,
Dated : The 5th day of November, 2021.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS

For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.



For MOHANA COMMERCIAL PVT. LTD.


Director



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: 2021-22]

Description of Assets/ Block of Assets	Rate of Depreciation (%)	Actual Cost or W.D.V. as the case may be	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	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	
											Additions/(Deductions) During The Year
Computer	40.00%	72,075	2,034	09/04/2020	09/04/2020	-	-	-	28,830	43,245	
	40.00%	-	2,034	27/06/2020	27/06/2020	-	-	-	814	1,220	
	40.00%	-	19,391	14/07/2020	14/07/2020	-	-	-	814	1,220	
	40.00%	-	2,203	23/08/2020	23/08/2020	-	-	-	7,756	11,635	
	40.00%	-	1,100	20/09/2020	20/09/2020	-	-	-	881	1,322	
	20.00%	-	1,159	10/10/2020	10/10/2020	-	-	-	440	660	
	20.00%	-	742	26/11/2020	26/11/2020	-	-	-	232	927	
	20.00%	-	1,780	24/12/2020	24/12/2020	-	-	-	148	594	
	20.00%	-	7,400	11/01/2021	11/01/2021	-	-	-	356	1,424	
	20.00%	-	2,225	12/02/2021	12/02/2021	-	-	-	1,480	5,920	
	20.00%	-	1,653	14/03/2021	14/03/2021	-	-	-	445	1,780	
	20.00%	-	41,721	-	-	-	-	-	331	1,322	
	Sub-Total	-	72,075	-	-	-	-	-	-	42,527	71,269
	Plant & Machinery	15.00%	6,313,752	43,287	26/06/2020	26/06/2020	-	-	-	947,063	5,366,689
15.00%		-	21,639	28/06/2020	28/06/2020	-	-	-	6,493	36,794	
15.00%		-	90,642	29/06/2020	29/06/2020	-	-	-	3,246	-18,393	
15.00%		-	6,905	20/07/2020	20/07/2020	-	-	-	13,596	77,046	
15.00%		-	6,012	17/08/2020	17/08/2020	-	-	-	1,036	5,869	
15.00%		-	5,213	25/08/2020	25/08/2020	-	-	-	902	5,110	
15.00%		-	105,021	12/09/2020	12/09/2020	-	-	-	782	4,431	
7.50%		-	5,213	22/10/2020	22/10/2020	-	-	-	15,753	89,268	
7.50%		-	38,983	29/10/2020	29/10/2020	-	-	-	391	4,822	
7.50%		-	197,930	12/11/2020	12/11/2020	-	-	-	2,924	36,059	
7.50%		-	22,881	20/11/2020	20/11/2020	-	-	-	14,845	183,085	
7.50%		-	152,045	05/02/2021	05/02/2021	-	-	-	1,716	21,165	
7.50%		-	499	01/03/2021	01/03/2021	-	-	-	11,403	140,642	
7.50%		-	170,408	06/03/2021	06/03/2021	-	-	-	37	462	
7.50%	-	10,415	08/03/2021	08/03/2021	-	-	-	12,781	157,627		
Sub-Total	-	6,313,752	877,093	-	-	-	-	-	1,033,749	6,157,096	
Furniture & Fixture	10.00%	374,973	116,347	24/12/2020	24/12/2020	-	-	-	37,497	337,476	
	5.00%	-	24,905	04/01/2021	04/01/2021	-	-	-	5,817	110,530	
	5.00%	-	60,932	04/02/2021	04/02/2021	-	-	-	1,245	23,660	
Sub-Total	-	374,973	202,184	-	-	-	-	-	3,047	57,885	
Shop Stall	10.00%	406,508	-	-	-	-	-	-	47,606	529,551	
	10.00%	406,508	-	-	-	-	-	-	40,651	365,857	
Grand Total	-	7,167,308	1,120,998	-	-	-	-	-	1,164,533	7,123,773	

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
 Director



For MOHANA COMMERCIAL PVT. LTD.
B. Adhikary

Abeyash 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 - "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 : 2021-22]

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	220,000 1,420,725
2.	Dibyendu Jana PAN : AGDPJ5316M	A key Management Person	Remuneration Paid	182,000

For Mohana Commercial Pvt. Ltd.

R Adhikary

For Mohana Commercial Pvt. Ltd.

Dibyendu 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 - "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 : 2021-22]

Sl. No.	Section	Nature of Liability	Amount
1.	43B(a) - tax, duty, cess, fee, etc	GST Paid	425,599

For MOHANA COMMERCIAL PVT. LTD.

R Adhikary
Director



For MOHANA COMMERCIAL PVT. LTD.
R Adhikary

For MOHANA COMMERCIAL PVT. LTD.
Bijendra Jena

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 : 2021-22]

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	3,350,000	No	10,165,006	Yes	A/c. payee cheque

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
 Director

For MOHANA COMMERCIAL PVT. LTD.
B. Adhikary

For MOHANA COMMERCIAL PVT. LTD.
Bijaya Kumar 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 - 'E'

INPUT TAX CREDIT

[Pursuant to Clause 27, sub-clause (a) of Form No.3CD for the Assessment Year : 2021-22]

Sl. No.	CENVAT/ ITC	Amount	Treatment in Profit & Loss Accounts
1.	Opening Balance	2,687,626	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
2.	Credit Availed	6,880,476	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
3.	Credit Utilized	9,568,102	No treatment in the Profit & Loss Account but has been adjusted against Output GST Liability.
4.	Closing / Outstanding Balance	-	N.A

[Pursuant to Clause 21, sub-clause (a) of Form No.3CD for the Assessment Year : 2021-22]

Expenditure by way of any other penalty or fine not covered above :

1) Late Fees for Belated GST Return Filing 800.00

For MOHANA COMMERCIAL

B. Adhikary

For MOHANA COMMERCIAL

Subjendra Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

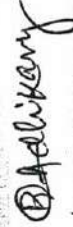
Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

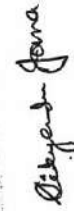
ANNEXURE - "F"

PARTICULARS OF TAX DEDUCTED AT SOURCE

[Pursuant to Clause 34, sub-clause (e) of Form No.3CD for the Assessment Year : 2021-22]

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	2,032,750	402,000	402,000	30,920	-	-	-
CALM11515A	194A	Interest on Un Secured Loan	1,420,725	1,420,725	1,420,725	106,555	-	-	-
CALM11515A	194C	Payment to Sub-Contractor	14,812,491	14,812,491	14,812,491	117,497	-	-	-
CALM11515A	194J	Professional Services	266,000	266,000	266,000	19,950	-	-	-

For MOHANA COMMERCIAL PVT. LTD.


For MOHANA COMMERCIAL PVT. LTD.


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 - 721 607

ANNEXURE - "H"**DETAILS OF TURNOVER, GROSS PROFIT, ETC & CALCULATION THEREOF**

[Pursuant to Clause 40 of Form No. 3CD for the Assessment Year : 2021-22]

Sl. No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover of the assessee		
	Sale of Products (GST)	13,448,800	8,828,600
	Sale of Products (Non GST - Ready Flat Sale)	22,503,160	25,229,300
	Rent to Companies (GST)	8,426,620	8,248,653
	Rent to Individual for Residential Purpose (Non GST)	405,742	1,113,500
	Sale of Products (Land)	-	-
	=	44,784,322	43,420,053
2	Gross Profit/Total Turnover	<u>2,04,02,434x100</u> 44,784,322	<u>2,12,58,029x100</u> 43,420,053
	=	45.56%	48.96%
3	Net Profit/Turnover	<u>16,69,931x100</u> 44,784,322	<u>13,21,334x100</u> 43,420,053
	=	3.73%	3.04%
4	Stock-in-trade/Turnover	<u>154,787,566x100</u> 44,784,322	<u>104,108,962x100</u> 43,420,053
	=	345.63%	239.77%
5	Material Consumed/Finished goods Produced	N. A.	N. A.

NOTES**CALCULATION OF GROSS PROFIT**

Particulars	Amount (₹.)	Amount (₹.)
Total Turnover	44,784,322	
Less : Direct Cost of construction	74,507,293	(29,722,971)
Add : Increase in Inventory		50,125,405
Gross Profit		20,402,434

For MOHANA

B. Adhikary

20/11/21

Bijayendu Jana

For MOHANA COMMERCIAL PVT. LTD.

B. Adhikary
Director