

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

15TH ANNUAL REPORT

FINANCIAL YEAR 2021-22

Registered Office

Krishna Apartment, 224, A.J.C. Road, 8th Floor, Suite No. 804, Kolkata - 700017

Auditors

RAJESH MOHAN & ASSOCIATES

Chartered Accountants

Unit 18, 5th Floor, Bagati House,

34, Ganesh Chandra Avenue,

Kolkata – 700 013

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

Krishna Apartment, 224, A.J.C. Road, 8th Floor, Suite No. 804, Kolkata - 700017

PAN NO. : AAFCM0495D

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2022-23

	₹	₹	₹
PROFIT AND GAINS FROM BUSINESS			
Profit/(Loss) Before Tax as per Profit & Loss Account		243,373	
Add: Expenses disallowable			
Depreciation as per Companies Act, 2013	49,893	49,893	
		293,266	
Less: Depreciation allowable u/s 32(1)	48,780	48,780	
		244,485.85	
Less: Unabsorbed Depreciation set off		22,819.83	
Less: Business Loss Set off		221,650.58	15
Total Income			15
Total Income Rounded Off			20

COMPUTATION OF BOOK PROFIT

	₹
Profit/(Loss) Before Tax as per Profit & Loss Account	243,373
Book Profit	243,373

(C) COMPUTATION OF TAX

	₹	₹	₹
(a) Tax on Total Income @ 25%	4		
(b) Tax on Book Profit @ 15%	36,506		
(c) Tax Payable being higher of above			36,506
Tax Payable			36,506
Add: Education Cess @ 4%			1,460
Net Tax Payable			37,966
Less: Tax Deducted at source			10,216
Less: Tax Collected at Source			1,680
Tax Payable			26,070
Less: Advance Tax			-
Tax Payable/(Refundable)			26,070
Add: Interest u/s 234B	1,564.21		
Interest u/s 234C	-		1,564
Tax and Interest Payable			27,634
Less: Self Assessment Tax Paid			-
Tax Payable/(Refund Due) Rounded Off			27,634

ANEKANT INFRACON PVT. LTD.

Rajan' Shree Jain

Director

ANEKANT INFRACON PVT. LTD.

Asht...

Director

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

Krishna Apartment, 224, A.J.C. Road, 8th Floor, Suite No. 804, Kolkata - 700017

LOSSES CARRIED FORWARD

Nature of Loss	A Y	B/f	+/-	C/f
Long Term Capital Loss	16-17	3,073,860	-	3,073,860
Business Loss	16-17	143,607.58	(143,608)	-
Business Loss	18-19	126,000.63	(78,043)	47,958
Business Loss	19-20	155,162	-	155,162
Unabsorbed Depreciation	20-21	22,820	(22,820)	-
Total		3,521,450	(244,470)	3,276,980

COMPUTATION OF MAT CREDIT FOR THE YEAR

Tax on Book Profit	37,966
Less: Tax on Total Income	4
MAT Credit for the year	37,962

MAT CREDIT ENTITLEMENT

Particulars	A Y	B/f	+/(-)	C/f
MAT CREDIT	2018-19	63,183	4	63,187
MAT CREDIT	2019-20	3,934	-	3,934
MAT CREDIT	2021-22	25,998	4	26,002
MAT CREDIT	2022-23	-	37,962	37,962
		93,115	37,970	131,085

ANEKANT INFRACON PRIVATE LIMITED

Krishna Apartment, 224, A.J.C. Road, 8th Floor, Suite No. 804, Kolkata - 700017

Financial year 2021-22

Assessment year 2022-23

ANNEXURES TO AND FORMING PART OF FORM 3CD

COMPUTATION OF DEPRECIATION ALLOWABLE U/S 32 OF THE INCOME TAX ACT, 1961

[Refer: Clause 14]

Sl. No.	Block of assets	Rate	WDV as on 01.04.2021	Additions Between 01.04.21 to 30.09.21	Sale consideration or other realisation during the year	(4) + (5) - (6)	Additions Between 1.10.21 to 31.03.22	Sale consideration or other realisation during the year	Depreciation on (7)	Depreciation on (8)	Initial depreciation, if any, on (5) and (8)	Total Depreciation (9) + (10) + (11)	WDV as on 31.03.2022
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Furniture and fittings	10%	72.14	-	-	72.14	-	-	7.21	-	-	7.21	64.92
2	Plant & Machinery	15%	3,203.57	-	-	3,203.57	-	-	480.54	-	-	480.54	2,723.03
		20%	-	-	-	-	-	-	-	-	-	-	
		30%	-	-	-	-	-	-	-	-	-	-	
		40%	0.14	-	-	0.14	-	-	0.06	-	-	0.06	0.08
Total			3,275.84	-	-	3,275.84	-	-	487.80	-	-	487.80	2,788.04

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

15th Annual Report

DIRECTORS' REPORT

To

The Members,

Your Directors are pleased to present the 15th Annual Report and the Company's audited financial statement for the financial year ended 31st March, 2022

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2022 is summarized below:-

Particulars	31st March, 2022		31st March, 2021	
	₹('00)	₹('00)	₹('00)	₹('00)
Gross Income		3,985		3,104
Profit Before Interest, Depreciation and Tax		62,273		43,594
Less:				
Finance Cost	59,340		41,224	
Depreciation	499	59,839	637	41,861
Profit Before Tax		2,434		1,733
Less: Provision for Taxations		(3)		(18)
Profit After Tax		2,437		1,752
Add: Profit Brought Forward		22,855		21,103
Less: Transfer to Reserves		-		-
Profit Carried Forward		25,291		22,855

STATE OF AFFAIRS / HIGHLIGHTS

There is no change in the nature of business during the year under review.

DIRECTORS AND KEY MANAGERIAL PERSON (KMP)

During the year under review, there has been no fresh appointment on the board of directors of the company. Further the provisions related to KMP is not applicable for the Financial Year 2020-21.

MEETINGS OF THE BOARD

The Company had 6 (six) Board meetings during the financial year under review.

EXTRACT OF ANNUAL RETURN

The extract of annual return required under Sec. 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 forms part of this report as Annexure - A.

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

15th Annual Report

STATUTORY AUDITORS

M/s Rajesh Mohan & Associates, Chartered Accountants, having its office at Bagati House, Unit 18, 5th Floor, 34, Ganesh Chandra Avenue, Kolkata - 700 013, has been appointed as the Statutory Auditors of the Company for a period of 5 years in the Annual General Meeting held on 12/09/2019. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received letters from the auditors to the effect that their reappointment, if made, would be within the prescribed limits under Section 141(3)(g) of the Companies Act, 2013 and that they are not disqualified for such reappointment.

BOARD'S COMMENT ON AUDITOR'S REPORT

The observations made by the Statutory Auditors in their report are self-explanatory and therefore do not call for any further comments u/s 134(3)(f) of the Companies Act, 2013

DIVIDEND

No Dividend was declared for the current financial year by the Company.

PARTICULARS OF INTER CORPORATE LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

Pursuant to Section 186 of the Companies Act, 2013 read with Rule 10 of the Companies [Meetings of Board and Its Powers] Rules, 2014, particulars of investments are provided in the financial statements (Please refer to Note 11 to the financial statements).

During the year under review the company did not give any loans to any body corporate or any other person in violation of provision of Section 186 of the Companies Act, 2013.

During the year under review the company did not give any guarantee or provided any security in connection with loan taken by any body corporate or other person in violation of provision of Section 186 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENT

There has been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

ORDERS PASSED BY REGULATORS, COURTS OR TRIBUNALS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

ANEKANT INFRACON PRIVATE LIMITED

(CIN- U70102WB2007PTC115409)

15th Annual Report

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors state that:

- i) in the preparation of the annual accounts for the year ended 31st March, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2022, and of the profit of the Company for the year ended on that date;
- iii) they have taken proper and sufficient care to the best of their knowledge and ability, for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the annual accounts have been prepared on a going concern basis.
- v) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company has one Associate Company - M/s. Amit Realty Pvt Ltd and one Joint Venture with Wari Green Projects

II. Performance and Financial Position

A report on the performance and financial position of each of the subsidiaries, associates and joint venture companies as per the Companies Act, 2013 and Accounting Standard (AS) - 21 on Consolidated Financial Statements read with AS - 23 on Accounting for Investments in Associates and AS - 27 on Financial Reporting of Interests in Joint Ventures is provided in the Annual Report and hence not repeated here for the sake of brevity.

COMPLIANCE WITH SECRETARIAL STANDARD

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided not to transfer profits to its reserves.

DEPOSITS

No reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review

ANEKANT INFRACON PRIVATE LIMITED

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15th Annual Report

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Company does not have any Risk Management policy as the elements of risk threatening the company's existence are very minimal.

DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

COST RECORD

The provision of Cost audit as per section 148 doesn't applicable on the Company.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. Details of foreign exchange earnings and outgo, as required to be disclosed under the Act, are given hereunder :-

Foreign Exchange Earnings	: Nil (Previous Year Rs. Nil)
Foreign Exchange Outgo	: Nil (Previous Year Rs. Nil)

DISCLOSURE UNDER SEXUAL HARASMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Your Directors further state that during the year under review, there were no cases filed pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. Your Directors draw attention of the members to Note 30 to the financial statements which sets out related party disclosures along with statement in Form No. AOC-2.

ANEKANT INFRACON PRIVATE LIMITED

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15th Annual Report

SHARE CAPITAL

I. The company has not issued any equity shares with differential rights / sweat equity shares / employee stock options / bonus shares during the year under review.

II. The company has not bought back any of its securities during the year under review.

ACKNOWLEDGEMENT

Your Directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review

For and on behalf of the Board of Directors
ANEKANT INFRACON PVT. LTD.

Rajani Devi Jain
Rajani Devi Jain Director

Director [DIN-00706233]

ANEKANT INFRACON PVT. LTD.

Akshat Jain
Akshat Jain Director

Director [DIN-07932938]

Place : Kolkata

Date : The 3rd day of Sep, 2022

ANEKANT INFRACON PRIVATE LIMITED

CIN - U70102WB2007PTC115409

Form No. AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies
(Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1	Details of contracts or arrangements or transactions not at arm's length basis	:	Not Applicable
(a)	Name(s) of the related party and nature of relationship	:	
(b)	Nature of contracts/arrangements/transactions	:	
(c)	Duration of the contracts / arrangements/transactions	:	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	:	
(e)	Justification for entering into such contracts or arrangements or transactions	:	
(f)	date(s) of approval by the Board	:	
(g)	Amount paid as advances, if any:	:	
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	:	
2	Details of material contracts or arrangement or transactions at arm's length basis	:	Nil
(a)	Name(s) of the related party and nature of relationship	:	
(b)	Nature of contracts/arrangements/transactions	:	
(c)	Duration of the contracts / arrangements/transactions	:	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	:	
(e)	Date(s) of approval by the Board, if any:	:	
(f)	Amount paid as advances, if any: Form shall be signed by the persons who have signed the Board's report.	:	

**FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN**

As on the financial year ended on 31st March, 2022

[Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014]

I REGISTRATION & OTHER DETAILS:

i	CIN	: U70102WB2007PTC115409
ii	Registration Date	: 1-May-2007
iii	Name of the Company	: Anekant Infracon Private Limited
iv	Category of the Company	: Private company
v	(a) Address of the Registered office	: Krishna Apartment, 224, A.J.C. Road, 8th Floor, Suite No. 804, Kolkata - 700017
	(b) Contact details	Email : anekantgroup@gmail.com
vi	Whether listed company	: No
vii	Name and Address and Contact detail of Registrar & Transfer Agents, if any	: Not Applicable

II PRINCIPAL BUSINESS ACTIVITY OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

Sl. No.	Name and Description of main products / services	NIC Code of the Product / service	% to total turnover of the Company
1	General construction of residential buildings, carried out on own account basis or on a fee or contract basis.	45202	-

III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY /ASSOCIATE	% of shares held	Applicable Section
1	Amit Realty Pvt Ltd 20/1, Ashutosh Choudhury Avenue, 1st Floor, Kolkata - 700019	U45400WB2007PTC115460	Associate	34%	2(6)

Note: Section 2(87) is for Subsidiary company, Section 2(6) is for Associate Company

ANEKANT INFRACON PRIVATE LIMITED
EXTRACT OF ANNUAL RETURN (MGT-9) Cont..

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 1-April-2021]				No. of Shares held at the end of the year [As on 31-March-2022]				% Change during the year
	Demat	Physical	Total	% of total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	1,555,000	1,555,000	73.26	-	1,555,000	1,555,000	73.26	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total A1:-	-	1,555,000	1,555,000	73.26	-	1,555,000	1,555,000	73.26	-
(2) Foreign									
a) NRI - Individual/	-	-	-	-	-	-	-	-	-
b) Other - Individual/	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Others	-	-	-	-	-	-	-	-	-
Sub-total A2:-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) =	-	1,555,000	1,555,000	73.26	-	1,555,000	1,555,000	73.26	-
B. Public Shareholding & Other Than Promoters									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total B1:-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-	567,500	567,500	26.74	-	567,500	567,500	26.74	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding [nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	567,500	567,500	26.74	-	567,500	567,500	26.74	-
Total Public Shareholding (B)	-	567,500	567,500	26.74	-	567,500	567,500	26.74	-
C. Shares held by Custodian for GDRs & ADRs									
Total of share held by Costodian (C)	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	2,122,500	2,122,500	100.00	-	2,122,500	2,122,500	100.00	-

v Shareholding of Directors and Key Managerial Personnel

Sr. No	Shareholder's Name	Shareholding				Date	Increase / Decrease in Shareholding during the year	Reason	Cumulative Shareholding during the year	
		No. of Shares held at the beginning of the year [As on 1-April-2020]	% of total Shares of the company	No. of Shares held at the end of the year [As on 31-March-2021]	% of total Shares of the company				No. of Shares	% of total Shares of the company
1	Dharmendra Kumar Jain	715,000	33.69	715,000	33.69		-		715,000	33.69
2	Rajani Devi Jain	655,000	30.86	655,000	30.86		-		655,000	30.86

ANEKANT INFRACON PRIVATE LIMITED
EXTRACT OF ANNUAL RETURN (MGT-9) Cont..

V. INDEBTEDNESS

i. Indebtedness of the Company including interest outstanding/accrued but not due for payment.

Sl. No.	Indebtedness at the beginning of the financial year	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtness
i	Principal Amount	-	61,830,198	-	61,830,198
ii	Interest due but not paid	-	-	-	-
iii	Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		-	61,830,198	-	61,830,198
Change in Indebtedness during the financial year					
i.	Addition	-	24,475,046	-	24,475,046
ii.	Reduction	-	6,001,405	-	6,001,405
Net Change		-	18,473,641	-	18,473,641
Indebtedness at the end of the financial year					
i	Principal Amount	-	80,303,839	-	80,303,839
ii	Interest due but not paid	-	-	-	-
iii	Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		-	80,303,839	-	80,303,839

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

i. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1	Gross salary				
	(a) Salary as per provisions contained in Sec 17(1) of the Income Tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
Total		-	-	-	-
Ceiling as per the Act (Being 10% of the Net Profits of the Company as calculated under Section 198 of the Companies Act, 2013)					

ANEKANT INFRACON PRIVATE LIMITED
EXTRACT OF ANNUAL RETURN (MGT-9) Cont..

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

ii. Remuneration to other directors:

Sl. no.	Particulars of Remuneration				Total Amount
1	Independent Directors				
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (1)				-
2	Other Non-Executive Directors				
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (2)				-
	Total				-
	Total Managerial Remuneration				-
	Overall Ceiling as per the Act				-

iii. Remuneration To Key Managerial Personnel Other Than Md/Manager/Wtd

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in Sec 17(1) of the Income Tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES

1	Against the Company	None
2	Against the Directors	None
3	Against other Officers in Default under the Companies Act, 2013:	None

RAJESH MOHAN & ASSOCIATES

Chartered Accountants

Unit 18, 5th Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata – 700 013

Phone Nos. + 91 33 2215 2342/2343

E-mail: carajeshmohan@gmail.com

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ANEKANT INFRACON PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of M/s. ANEKANT INFRACON PRIVATE LIMITED ("the company"), which comprises the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, and profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)[i] and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



RAJESH MOHAN & ASSOCIATES

Chartered Accountants

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other Matter

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report on Other Legal and Regulatory Requirements

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

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.



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c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow Statement dealt with by this Report are in agreement with the books of account

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

e) On the basis of the written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164 (2) of the Act.

f) As the turnover of the company is less than 50 cr as per the latest audited financial statements and as the aggregate borrowings of the company from banks or financial institutions or any body corporate at any point of time during the financial year is less than Rs. 25 Crore, the provisions of clause (i) of Section 143(3) on adequate internal financial controls system are not applicable vide MCA notification dated 13/06/2017.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company has not entered into any long-term contracts including derivative contracts. Therefore it is not required to make any provision under the applicable law or accounting standards, for material foreseeable losses on account of such contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



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(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Rajesh Mohan & Associates

Firm Registration No: 323131E

Chartered Accountants



Abhishek Bansal
[Abhishek Bansal]

Partner

ICAI Membership No. 528450

UDIN:

Place : Kolkata

Date : The 3rd day of Sep, 2022