INDIA

NIRUPAM & ASSOCIATES

(CHARTERED ACCOUNTANTS)

ADD: RASHKHOLA PARA, KHARDAH,

KOLKATA – 700117

TAX AUDIT REPORT

F. Y. = 2023-2024

OF

M/S. SARMA SARKAR CONSTRUCTION PRIVATE LIMITED

(CIN: U45309WB2019PTC234967)

ADD: 558, R.B.C. ROAD, P.O. HAZINAGAR,

NAIHATI, NORTH 24 PARGANAS- 743135.

Acknowledgement Number:515996310270924

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
Address	558, RBC ROAD , NAIHATI, NORTH 24 PGS , Hazinagar S.O , 32-West Bengal , 91-India , Pincode - 743135
PAN	ABCCS9846G
Aadhaar Number of the assessee, if available	

was conducted by us NIRUPAM & ASSOCIATES in pursuance of the provisions of the **Companies Act, 2013**,

and We annex hereto a copy of our audit report dated **31-Aug-2024** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
b. the audited balance sheet as at **31-Mar-2024** ; and
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
	No records added	

Accountant Details

Name	NIRUPAM BANERJEE
Membership Number	058495
FRN(Firm Registration Number)	323575E
Address	RASHKHOLA PARA, KHARDAH , KHARDAH, NORTH 24 PGS , Khardah S.O , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700117

Date of signing Tax Audit Report	22-Sep-2024
Place	NORTH 24 PGS
Date	22-Sep-2024

This form has been digitally signed by NIRUPAM BANERJEE having PAN AFSPB4312F from IP Address 103.175.169.104 on 27/09/2024 04:06:06 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

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FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
2. Address of the Assessee	558, RBC ROAD , NAIHATI, NORTH 24 PGS , Hazinagar S.O , 32-West Bengal , 91-India , Pincode - 743135
3. Permanent Account Number (PAN)	ABCCS9846G
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19 ABCCS9846G 1ZT

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? No

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, Indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks

No records added

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

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Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Sl. No.	Books prescribed
No records added	

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
2	Cash book	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
3	Journal	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
4	Ledger	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
5	Purchase register	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
6	Sales register	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal
7	Stock register	558, RBC ROAD, NAIHATI		NORTH 24 PGS	743135	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

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Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

Sl. No.	Section	Amo
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile syst

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in prof
	No records added		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? N

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

14.(a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

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15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
No records added										

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block	Rate of	Opening WDV/Actual	Adjustment made to the	Adjustment made to	Adjusted written	Purchase Value	Total Value of	Deductions (C)	Other Adjustments	Depreciation Allowable	Written Down

of Assets/Class of Assets	Depreciation (%)	written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	the written down value of Intangible asset due to excluding value of goodwill of a business or profession	down value(A)	Purchases (B)
		No records added			

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any guidelines, circular, etc., issued in this
		No records added	

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Am
	No records added	

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 1,077	15-Feb-2024	₹ 1,077	15-May-2024
2	Any fund setup under the provisions of ESI Act, 1948	₹ 1,602	15-Mar-2024	₹ 1,602	14-Mar-2024
3	Any fund setup under the provisions of ESI Act, 1948	₹ 1,601	15-Apr-2024	₹ 1,601	14-Apr-2024

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount

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No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of Payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of Payment	Amount of Payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country
No records added											

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of Payment	Amount of Payment	Nature of Payment	Name of the Payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	[illegible]
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	[illegible]
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	[illegible]
No records added														

iv. Fringe benefit tax under sub-clause (ic) ₹0

v. Wealth tax under sub-clause (iia) ₹0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee,

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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? | Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of Income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability

b. not paid during the previous year;

Sl. No.	Section	Nature of liability

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability
		-

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia) ?

Not Applicable

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (If the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)		
						Amount	Order U/s	Date of order

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

If yes, please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

If yes, please furnish the details of the same.

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

If yes, please furnish the details of the same.

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of [illegible]
1	CALS47768A	194-IC	Payment under Joint Development agreement	₹2,00,000	₹2,00,000	₹2,00,000	₹20,000	₹0	₹0	₹

Acknowledgement Number:515996310270924

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Please furnish the details: Yes

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CAL547768A	26Q	31-Oct-2023	31-Oct-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :- Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).

	Amount (i)	Date of payment
No records added		

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
	No records added	

37. Whether any cost audit was carried out ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	27811212			33011259		
(b)	Gross profit / Turnover	3675979	27811212	13.22	6039581	33011259	18.30
(c)	Net profit / Turnover	2874000	27811212	10.33	3076924	33011259	9.32
(d)	Stock-in-Trade / Turnover	1772049	27811212	6.37	8032541	33011259	24.33
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

b. Please furnish

No

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
				No records added		

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 1,28,66,717	₹ 0	₹ 0	₹ 1,10,63,977	₹ 1,10,63,977	₹ 18,02,740
2	₹ 58,59,903	₹ 0	₹ 0	₹ 0	₹ 0	₹ 58,59,903

Accountant Details

Accountant Details

Name	NIRUPAM BANERJEE
Membership Number	058495
FRN(Firm Registration Number)	323575E
Address	RASHKHOLA PARA, KHARDAH , KHARDAH, NORTH 24 PGS , Khardah S.O , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700117
Place	NORTH 24 PGS
Date	22-Sep-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

No records added

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
No records added				

This form has been digitally signed by NIRUPAM BANERJEE having PAN AFSPB4312F from IP Address 103.175.169.104 on 27/09/2024 04:06:06 PM Dsc SlNo and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS OF SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED.

CIN: U45309WB2019PTC234967

Report on the Financial Statements

We have audited the accompanying financial statements of **SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March,2024, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2024, and its Profit & Loss A/C for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 (``the Order``) issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013, the order is not applicable.

2. 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.

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

(b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.

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

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

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) 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 has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative 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. As per the information and explanation given to us, the company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

For NIRUPAM & ASSOCIATES

Chartered Accountants

Firm's Regd. No. 323575E

NIRUPAM & ASSOCIATES KHARDAH Chartered Accountants

NIRUPAM BANERJEE

Partner

M. No. 058495

UDIN:24058495BKFSIQ4956

Place: Kolkata

Date: 31/08/2024

SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
Add: 558, R B C ROAD, P.O. HAZI NAGAR, NAIHATI, WB- 743135
Balance Sheet as at 31st March, 2024

Particulars	Note No.	('00) Figures as at the end of current reporting period	('00) Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	2.1	30,000.00	30,000.00
b) Reserves and Surplus	2.2	67,170.00	45,754.00
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	13,500.00	19,500.00
b) Deferred Tax Liabilities(Net)	2.4	-	-
c) Other Long -Term Liabilities		-	-
d) Long Term Provisions		-	-
(4) Current Liabilities			
a) Short-Term Borrowings	2.5	-	-
b) Trade Payables	2.6	318.00	4,134.00
c) Other Current Liabilities	2.7	19,459.00	21,947.00
d) Short Term Provisions	2.8	7,472.00	8,008.00
TOTAL		1,37,919.00	1,29,343.00
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.9	-	-
ii) Intangible Assets		-	-
iii) Capital Work in Progress		-	-
iv) Intangible Assets under development		-	-
b) Non-Current Investments		-	-
c) Deferred Tax Assets(Net)		-	-
d) Long -Term loans and Advances	2.10	-	-
e) Other non-current Assets	2.11	240.00	480.00
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	2.12	17,720.00	80,325.00
c) Trade Receivables	2.13	599.00	427.00
d) Cash and cash equivalents	2.14	1,03,977.00	36,367.00
e) Short-Term Loans and Advances	2.15	15,383.00	11,744.00
e) Other current Assets		-	-
TOTAL		1,37,919.00	1,29,343.00
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)	-	-

As per our report of even date annexed
For, Nirupam & Associates
Chartered Accountants
Firm's Regn. No. 0323578

NIRUPAM & ASSOCIATES KHARDAH Chartered Accountants

CA. N. Banerjee
(Partner)
M. No: 058495
UDIN: 24058495BKFSIQ4956

Place : Kolkata
Date: 31.08.2024

For, SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
CIN No. U45309WB2019PTC234967

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar
Indrajit Sarma Sarkar
(Director)
DIN: 03575451
Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Sudipa Banerjee
(Director)
DIN: 09420260
Director

Place : Kolkata
Date: 31.08.2024

SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
Add: 558, R B C ROAD, P.O. HAZI NAGAR, NAIHATI, WB- 743135
Statement of Profit and Loss for the year ended 31st March, 2024

Particulars	Note No.	('00) Figures as at the end of current reporting period	('00) Figures as at the end of previous reporting period
Revenue from operations	2.16	2,78,112.00	3,30,113.00
Other Income	2.17	499.00	700.00
Total Revenue		2,78,611.00	3,30,813.00
Expenses:			
Cost of Material Consumed	2.18	1,28,667.00	1,62,526.00
Change in Inventories	2.19	62,605.00	4,314.00
Employees Benefit expenses	2.20	21,531.00	25,180.00
Finance costs	2.21	47.00	52.00
Depreciation	2.22	-	-
Other expenses	2.23	37,021.00	1,07,972.00
Total expenses		2,49,871.00	3,00,044.00
Profit before exceptional & extraordinary items and tax		28,740.00	30,769.00
Exceptional & extraordinary Items		-	-
Profit before Tax		28,740.00	30,769.00
Less			
Tax expense of Continuing operation:-			
(1) Current tax		7,472.00	8,008.00
(2) Deferred tax		-	-
Profit from Continuing operation (after tax)		21,268.00	22,761.00
Earnings per equity share:			
(1) Basic		7.09	7.59
(2) Diluted		7.09	7.59

Significant Accounting policies and notes to Financial Statements (1 & 2.1 to 2.30)

As per our report of even date annexed

For, Nirupam & Associates
Chartered Accountants
Firm's Regn. No. 0323[illegible]

CA. N. Banerjee
(Partner)
M. No: 058495
UDIN: 24058495BKFSI[illegible]

Place : Kolkata
Date: 31.08.2024

NIRUPAM & ASSOCIATES KHARDAH Chartered Accountants

For, SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED
CIN No. U45309WB2019PTC234967

Indrajit Sarma Sarkar
(Director)
DIN: 03575451

Sudipa Banerjee
(Director)
DIN: 09420260

Place : Kolkata
Date: 31.08.2024

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar.
Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Director

SCHEDULES & NOTES TO ACCOUNTS OF SHARMA SARKAR CONSTRUCTION PRIVATE LIMITED

Significant Accounting Policies:

1) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These Financial statements have been prepared to comply with Accounting Principles Generally Accepted in India (Indian GAAP), the accounting Standard notified under the Companies Generally Accepted in India (Indian GAAP), the accounting Standard notified under the Companies Act 2013.

The Financial statements are prepared under historical cost convention.

2) USE OF ESTIMATES

The Preparation of financial statements in conformity with Indian GAAP requires judgement, estimate and assumption to be made that affect the reported amount of assets and liability and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and the estimates are recognised in the period in which the result are known/materialised.

3) REVENUE RECOGNITION

All income and expenses to the extent receivable and payable respectively have been treated on accrual basis. These Financial Statements have complied with the Companies Act, 2013 and with the mandatory Accounting Standards followed in India. Service tax refund will be recognise on receipt basis.

4) FIXED ASSETS

Fixed Assets are stated at historical cost. Cost includes related taxes, duties,freight,insurences etc. Attributable to acquisition and installation of assets and borrowing cost incurred up to the date of commencing operation,but excludes duties and taxes that are recoverable subsequently from taxing authorities.

5) DEPRECIATION, AMORTISATION AND DEPLETION

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

7) EMPLOYEE BENEFITS

The Provisions of the Grautuity 1972 are not yet applicable to the company since none of the employees had completed continuous 5 years of service

8) INCOME TAXES

Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. The Company has not booked defered tax assets.

9) OTHERS

A) Estimated amount of contract on Capital A/c, pending execution - Nil
(Previous Year - Nil)

B) Contingent - Liability : Either on Capital A/c, or on Revenue A/c – Nil
(Previou Year - Nil)

C) Earning / expenditure in foreign currency
Earning by way of export- Nil
Expenditure in Foreign currency Nil

D) Value of Import / Export – Nil

E) The Directors have waived their cliam for meeting fees

F) 1. Additional information regarding quantitative details of

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar.

Indrajit Sarma Sarkar
(Director)
DIN: 03575451

Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.

Sudipa Banerjee
(Director)
DIN: 09420260

For, Nirupam & Associates
Chartered Accountants.

CA. N. Banerjee
(Partner)
M. No.-.058495
Firm Regn. No.-323575E

NIRUPAM & ASSOCIATES KHARDAH Chartered Accountants

Note No. 2.1 Share Capital

Particulars	Figures as at the end of the current reporting period 2022-23 ('00)		Figures as at the end of the previous reporting period 2021-22 ('00)	
	Number of shares	Rs.	Number of shares	Rs.
Authorised ...480000......... Equity Shares of ` 10/- each (PY 480000........... Equity Shares of ` 100/- each)	4,80,000	48,000.00	4,80,000	48,000.00
Issued Subscribed & Paid up ...300000...... Equity Shares of ` 10/- each fully paid up (PY ...300000...... Equity Shares of ` 10/- each fully paid up)	4,80,000 3,00,000	48,000.00 30,000.00	4,80,000 3,00,000	48,000.00 30,000.00
Total	3,00,000	30,000.00	3,00,000	30,000.00

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
Equity Shares:	Number	('00)	Number	('00)
Shares outstanding at the beginning of the year	3,00,000	30,000.00	3,00,000	30,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,00,000	30,000.00	3,00,000	30,000.00

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ` 10 per share.Each shareholders is eligible for one vote per share held.The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 2.1 (c) Shares held by each shareholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of previous reporting period		Figures as at the end of previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
SUDIPA BANERJEE	50,000.00	16.67	50,000.00	16.67
INDRAJIT SARMA SARKAR	2,50,000.00	83.33	2,50,000.00	83.33

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of previous reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
SUDIPA BANERJEE	50,000	16.67	-	50,000	16.67	-
INDRAJIT SARMA SARKAR	2,50,000	83.33	-	2,50,000	83.33	-

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of the current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Retained earning:-		
Opening Balance	45,754.00	23,364.00
(+)Net Profit/(Loss) for the current year	21,268.00	22,761.00
(-) Written Back in Current Year	-	-
(+)Adjustment of IT advance Provision & TDS	148.00	371.00
Closing balance	67,170.000	45,754.000

Indrajit Sarma Sarkar
(Director)
DIN 03575451

Sudipa Banerjee
(Director)
DIN: 09420260

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar
Director

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Director

Note No. 2.3 Long Term Borrowings

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
Secured Loan				
SBI...... Bank Ltd		-		-
UBI............ Bank Ltd	-	-		-
Total (a)	-	-	-	-
Unsecured Loan				
From Directors	13,500.00	-	19,500.00	-
	-	-	-	-
Total (b)	13,500.00	-	19,500.00	-
Total (a+b)	13,500.00	-	19,500.00	-

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on Income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2024	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2023
	('00)	('00)	('00)
Depreciation	-		-
Total	-	-	-
	-	-	-

The Deferred tax liability has been booked of Rs. ..../- (PY DTA created of Rs. ..../-) in current year has been recognised in the Statement of Profit & Loss.

Note No. 2.5 Short Term Borrowing

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
From Bank (Secured)		
HDFC Bank Limited (Vehicle Loan)	-	
Axis Bank (Vehicle Loan)		
Current Maturities of Long Term debts (Note no. 2.3)	-	-
Total	-	-

Note No. 2.6 Trade Payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Sundry Creditors	318	4,134.00
Total	318.00	4,134.00

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Director

NIRUPAM & ASSOCIATES
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Chartered Accountants

SHARMA SARKAR CONSTRUCTION PVT. L
Direc

Note No. 2.6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Trade Payable		
(a). Total outstanding dues of Micro, Small and medium Enterprises	-	-
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.	318.00	4,134.00
Total	318.00	4,134.00

Note No. 2.6(b) Ageing Schedule of Trade Payable is as below

As at March 31, 2024

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other		318.00				318.00
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable	-	318.00	-	-	-	318.00

As at March 31, 2023

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME						-
Undisputed dues-Other		4,134.00				4,134.00
Disputed dues-MSME						-
Disputed dues-Other						-
Total Trade Payable	-	4,134.00	-	-	-	4,134.00

Note No. 2.7 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Outstanding Audit Fees	105.00	300.00
Gst Liabilities	625	961.00
TDS Payable	14.00	1,014.00
Outstanding Liabilities	18,715.00	19,672.00
Total	19,459.00	21,947.00

Note No. 2.8 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Provision for Income Tax(Prior Years)	-	-
Income Tax Provision	7,472.00	8,008.00
	-	
Total	7,472.00	8,008.00

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Sudipa Banerjee
(Director)
DIN: 09420260

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Director

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SHARMA SARKAR CONSTRUCTION PVT. LTD
Directo

Note No-2.[illegible] Property, Plant & Equipment & Intangible Assets

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Figures as at the end of previous reporting period	Additions during year	Disposals during the year	Figures as at the end of current reporting period	Figures as at the end of previous reporting period	Depreciation for the year	On disposals	Figures as at the end of current reporting period	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)	('00)	('00)	('00)	('00)	('00)	('00)	('00)	('00)
Own assets										
Tangible Assets										
Plant & Machinery										
Plant & Machinery	-	-	-	-	-	-	-	-	-	
Heater Cooler Mixer	-	-	-	-	-	-	-	-	-	
Lift	-	-	-	-	-	-	-	-	-	
Fork Lift	-	-	-	-	-	-	-	-	-	
Hand Pallet Truck	-	-	-	-	-	-	-	-	-	-
Fire Extinguisher	-	-	-	-	-	-	-	-	-	-
Total (a)	-	-	-	-	-	-	-	-	-	-
Electrical Fittings										
11KV VCB	-	-	-	-	-	-	-	-	-	-
Automatic Voltage Cont. -	-	-	-	-	-	-	-	-	-	-
Conventional Transformer -	-	-	-	-	-	-	-	-	-	-
M.S Solted Channel Cable Trey	-	-	-	-	-	-	-	-	-	-
Main Distribution Pannel	-	-	-	-	-	-	-	-	-	-
Electrical Fittings	-	-	-	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-	-	-	-
Office Equipments										
Daikin 1.5 Ton Inverter Split AC		-		-						
Daikin 1.8 Ton Inverter Split AC		-	-	-			-	-		
Office Equipment		-	-	-			-	-		
Godrej Locks		-	-	-			-	-		
PBX Box, SMPS & CCTV Camera		-	-	-			-	-		
Computer & accessories		-	-	-			-	-	-	
UPS Battery		-	-	-			-	-	-	-
Computer		-	-	-			-	-	-	-
HP Printer	-	-	-	-		-	-	-	-	-
Inverter	-	-	-	-	-	-	-	-	-	-
Livpure Glo RO	-	-	-	-	-	-	-	-	-	-
Mobile phone		-	-	-	-	-	-	-	-	-
Samsung LED Set		-	-	-			-	-	-	
Tally ERP 9		-	-	-			-	-	-	
Dep Fridge		-	-	-			-	-	-	
Total (c)	-	-	-	-	-	-	-	-	-	-
Vehicles										
Motor Vehicle			-	-				-	-	
CAR		-	-	-	-		-	-	-	-
Total (d)	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures										
Furnitures	-	-	-	-		-	-	-	-	-
Plywood Door Lock & Laminate				-				-	-	
Furnitures				-				-	-	
Almirah			-	-			-	-	-	
Total (e)	-	-	-	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-	-	-	-
Previous year's Figures	-	-	-	-	-	-	-	-	-	-

Indrajit Sarma Sarkar
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Sudipa Banerjee
(Director)
DIN: 09420260

SHARMA SARKAR CONSTRUCTION PVT. LTD.
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Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

Note No. 2.10 Loan Term Loan & Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Unsecured, Considered Goods		
Total		

Note No. 2.10 (a) Loan & Advance in the nature of loan outstanding from prommters, directors, KMPs and related parties

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	('00)	%	('00)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	0%	-	0%

Note No. 2.11 Other Non-Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Security Deposit	-	-
Preliminary Expenses	240.00	480.00
Total	240.00	480.00

Note No. 2.12 Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Value and Certified by the Management	('00)	('00)
W-I-P		
Raw Materials	17720	80,325.00
(valued at cost or Net realisable value, whichever is lower)		-
Total	17,720.00	80,325.00

Note No. 2.13 Trade Receivable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment		-
Other Trade receivables	599	427.00
Total	599.00	427.00

Note No. 2.13 (a) Trade Receivables ageing schedule

As at March 31, 2024

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		599.00					599.00
Undisputed-considered doubtful							-
Disputed-considered good							-
Disputed-considered doubtful							-
Total Trade Receivables	-	599.00	-	-	-	-	599.00

As at March 31, 2023

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		427.00					427.00
Undisputed-considered doubtful			-				-
Disputed-considered good							-
Disputed-considered doubtful							
Total Trade Receivables	-	427.00	-	-	-	-	427.00

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar
SHARMA SARKAR CONSTRUCTION PVT. LTD.

Indrajit Sarma Sarkar
(Director)
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Sudipa Banerjee
(Director)
DIN: 09420260

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

Note No. 2.14 Cash & Cash Equivalent

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Balance with Bank -current A/c		
....Axis....Bank Limited	91,551.00	29,862.00
Cash on hand	12,426.00	6,505.00
Total	1,03,977.00	36,367.00

Note No. 2.15 Short-Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	('00)	('00)
Advance Tax	7500.00	8,000
Advance ESI paid	96.00	-
Short Term Loans & Advance	7787.00	3,744
Total	15,383.00	11,744.00

Note No. 2.15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of current		Figures as at the end of previous	
	('00)	%	('00)	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	0%	-	0%

Indrajit Sarma Sarkar
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DIN: 03575451

Sudipa Banerjee
(Director)
DIN: 09420260

NIRUPAM & ASSOCIATES
KHARDAH
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SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar
Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Director

Note No-2.16 Revenue from operations

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Sales of Goods	2,78,112.00	3,30,113.00
Total	2,78,112.00	3,30,113.00

Note No-2.17 Other Incomes

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Recovery of Transformer Installation Cost	-	700.00
Discount on Purchase	499.00	-
		-
Total	499.00	700.00

Note No- 2.18 Raw Material Consumed & Packaging

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Opening Stock of Raw Material & Packing Material	-	-
Add: Purchase		
Purchase of Raw Material & Packing Materials	1,28,667.00	1,62,526.00
Less:	-	-
Closing Stock of Raw Material & Packing Material	-	-
Total	1,28,667.00	1,62,526.00

Note No- 2.19 Change in Inventories

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Opening Stock of Work - in - progress	80,325.00	84,639.00
Closing Stock of Work - in - progress	17,720.00	80,325.00
Total	62,605.00	4,314.00

Note No-2.20 Employees Benefit expenses

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Employer's Contribution to ESIC	174	-
Employer's Contribution to PF a/c	-	-
Wages & Salary	17,357.00	7,180
Directors remuneration	4000.00	18,000.00
Total	21,531.00	25,180.00

SHARMA SARKAR CONSTRUCTION PVT. LTD. SHARMA SARKAR CONSTRUCTION PVT. LTD.

Indrajit Sharma Sarkar

Indrajit Sarma Sarkar
(Director)
DIN: 03575451

Director

Sudipa Banerjee
(Director)
DIN: 09420260

Director

NIRUPAM & ASSOCIATES
KHARDAH
Chartered Accountants

Note No-2.21 Financial Cost

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Bank Charges	47.00	52.00
Total	47.00	52.00

Note No-2.22 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Depreciations	-	-
Total	-	-

Note No-2.23 Other Expenses

Particulars	Figures as at the end of current reporting period ('00)	Figures as at the end of previous reporting period ('00)
Direct Expenses		
Labour Charges	-	28,272.00
Custom & Other Exp.	-	-
Plan Sanction Fees	20,331.00	-
Electricity Exp.	6,702.00	-
Lift purchase	4,189.00	-
Total	31,222.00	28,272.00
Indirect Expenses		
Peyment to Landlord	2,000.00	70,400.00
ESIC registration fees	19.00	-
Sales Commission	-	-
Prelimenary Expenses W/f	240.00	240.00
Printing & Stationery	195.00	186.00
Development & Registration Expenses	-	-
Tea & Tiffin Expenses	255.00	224.00
Site Expenses	-	1,746.00
Accounting Charges	300.00	300.00
Donation to Club	50.00	-
Interest on Gst	-	14.00
Interest on TDS	-	48.00
ROC Expenses	165.00	50.00
Office Expenses	758.00	744.00
Staff Bonus	-	-
Tds Return Filling Fees	-	8.00
Subscription Charges	457.00	374.00
Late fees for GST	0	18
Travelling Expenses	1195	178
Professional Tax	-	25.00
Internet Charges	65.00	71.00
GST on Audit fees	-	18.00
Transformer Installation Charges	-	4,906.00
Auditor Remuneration		
a) Audit Fees	100.00	150.00
b) Taxation Matters	-	-
c) Company Law Matters	-	-
Total	5,799.00	79,700.00
Grand Total (a+b)	37,021.00	1,07,972.00

Indrajit Sarma Sarkar
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DIN: 03575451

Sudipa Banerjee
(Director)
DIN: 09420260

NIRUPAM & ASSOCIATES
KHARDAH
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SHARMA SARKAR CONSTRUCTION PVT. LTD. SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar

Director

Note No. 2.24 Related Party Disclosure

(A) Related Parties and their relationship :

I. Key Management Personnel [Para 3(d) of AS-18]:

1 Mr. Indrajit Sarma Sarkar — Director
2 Mr...Sudipa Banerjee — Director

II. Enterprises/Personnel under Significant Influence of Key Management Personnel and their Relatives [Para 3(e) of AS-18]:

M/s..............................
M/s..............................

(B) Related Parties

Nature of Transaction	Nature of Transaction	Amount of transaction in Rs.				Outstanding Balance at the end of the Current year	Outstanding Balance at the end of the Previous year
		During Current Year		During Previous year			
		Receipt	Payment	Receipt	Payment		
1. Transaction during the year							
Key Management Personnel							
Mr...Sudipa Banerjee	Laon	-	-	-	-	-	-
Mr. Indrajit Sarma Sarkar	Loan	-	6,000.00	-	7,000.00	13,500.00	19,500.00
2. Enterprises in which Key Management Personnel is interested:							
..............................Pvt Ltd.	Loan	-	-	-	-	-	-
..............................Pvt Ltd.	Loan	-	-	-	-	-	-

Contingent Liabilities

Note No. 2.25 Claims against the company not acknowledged as debts:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.26 Estimated amount of contracts remaining to be executed on capital account and not provided for:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.27 In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note No. 2.28 Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation

Note No. 2.30 Previous year's figures have been regrouped /rearranged wherever necessary to make them comparable with current year's figures.

For and on behalf of the Board
SHARMA SARKAR CONSTRUCTION PVT. LTD.
Indrajit Sharma Sarkar
Indrajit Sarma Sarkar
(Director)
DIN: 03575451
Director

SHARMA SARKAR CONSTRUCTION PVT. LTD.
Sudipa Banerjee
(Director)
DIN: 09420260
Director

For, Nirupam & Associates
(Chartered Accountants)
Firm's Regn. No. 032357SE
CA. N. Banerjee
(Partner)
M. No: 058495
UDIN: 24058495BKFSIQ4956

NIRUPAM & ASSOCIATES KHARDAH Chartered Accountants

Place : Kolkata
Date: 31.08.2024

Place : Kolkata
Date: 31.08.2024