

## CRD BUILDERS PRIVATE LIMITED

### DIRECTORS REPORT

The directors of your Company have pleasure to submit their 11th Annual Report and the Statement of Accounts for the period ended 31<sup>st</sup> March 2023.

### FINANCIAL RESULTS

	<u>F.Y. 2022-2023</u>	<u>F.Y. 2021-2022</u>
Turnover	2,07,10,500.00	2,96,43,500.00
Profit/(Loss) before Depreciation	8,94,649.18	12,45,751.80
Depreciation	1,12,162.82	1,32,804.29
Profit/(Loss) for the year	7,82,486.36	11,12,947.51
Tax paid for earlier years	2,96,508.00	1,72,370.00
Profit/(Loss) Carried to Balance Sheet	4,85,978.36	9,40,577.51

During the year under review, the Company's turnover was 207.11 lakhs as against gross turnover of Rs. 296.44 lakhs in the last year. The Company's profit before tax was placed at Rs. 7.82 lakhs for the year under review as against last year's profit before tax of Rs. 12.46 lakhs.

### Dividend

Your directors do not recommend any dividend for the year under review.

### **Directors Responsibility Statement**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had 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, 2023 and of the profit /loss of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

## **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

## **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

Particulars required to be given under rule 8(3) of the Companies (Accounts) Rules, in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo are not applicable to your Company.

## **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

## **DEPOSITS**

The Company has neither accepted nor renewed any deposits within the meaning of Section 73(2) of the Companies Act, 2013 during the year under review.

## **ANNUAL RETURN**

The extract of Annual Return, in format MGT -9, for the Financial Year 2022-2023 has been enclosed with this report.

## **NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**

The Company had 5 (five) Board meetings during the financial year under review.

## **STATUTORY AUDITORS**

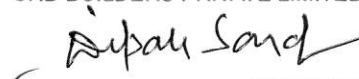
M/s. S. R. Nakipuria & Co. Chartered Accountants (FRN: 316107E) were appointed as Statutory Auditors for a period of 5(five) years from 01.04.2019 to 31.03.2024 in the Annual General Meeting held on 27.09.2019. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

PLACE : SILIGURI

DATED : 28.08.2023

For and on behalf of the Board of Directors

CRD BUILDERS PRIVATE LIMITED



DIRECTOR

(Dipak Kr. Saraf)

(Director)

CRD BUILDERS PRIVATE LIMITED

DIN: 05180224



DIRECTOR

(Chanda Saraf)

(Director)

DIN: 05180205



**S. R. Nakipuria & Co.**  
**CHARTERED ACCOUNTANTS**

FORM NO. 3CA

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

We report that the statutory audit of CRD Builders Private Limited, Sukanta Sarani, Milanpally, Siliguri, Dist: Darjeeling (PAN : AAEC7534N) was conducted by us in pursuance of the provisions of the Companies Act, 2013 and we annex hereto a copy of our audit report dated 28<sup>th</sup> August, 2023 along with a copy each of –


- the audited profit and loss account for the year ended on 31st March, 2023 and
  - the audited balance sheet as at 31st March, 2023; and
  - 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 explanations given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct.

PLACE: S. F. Road, Siliguri

DATED: 28<sup>th</sup> August, 2023



For S. R. NAKIPURIA & CO  
Chartered Accountants  
FRN: 316107E

  
(CA. Keshav Nakipuria)  
Partner  
Membership No. 316354

UDIN: **23316354BGPSWO3835**

FORM NO. 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  | : | CRD BUILDERS PRIVATE LIMITED         |
| 2 | Address   | : | SUKANTA SARANI, MILANPALLY, SILIGURI |
| 3 | Permanent Account Number  | : | AAECC7534N                           |
| 4 | VAT/CST/Excise Duty/Service Tax Registration No.                | : | GSTIN: 19AAECC7534N1Z5               |
| 5 | Status  | : | PRIVATE LIMITED COMPANY              |
| 6 | Previous year   | : | 1st April, 2022 to 31st March, 2023  |
| 7 | Assessment year   | : | 2023-2024                            |
| 8 | Clause of Section 44AB under which the audit has been conducted | : | Clause (a)                           |

PART B

- |    |  |   |  |
|----|--|---|--|
| 9  | (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.   | : | NOT APPLICABLE   |
|    | (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.  | : | NOT APPLICABLE   |
| 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).   | : | BUILDERS   |
|    | (b) If there is any change in the nature of business or profession, the particulars of such change.  | : | NO CHANGE  |
| 11 | (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.   | : | NO   |
|    | (b) Books of account maintained and the address at which the books of accounts are kept.   | : | CASH BOOK & LEDGER   |
|    | (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 address of locations along with the details of books of accounts maintained at each location) |   | (The books of accounts are kept at Sukanta Sarani, Milanpally, Siliguri) |
|    | (c) List of books of account and nature of relevant documents examined.  | : | CASH BOOK & LEDGER   |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, first Schedule or any other relevant section)                                     | : | NO   |



- 13 (a) Method of accounting employed in the previous year. : MERCANTILE
- (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. : NO CHANGE
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : NOT APPLICABLE
- (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) : NO
- (e) If answer to (d) is in the affirmative, give details of such adjustments: NOT APPLICABLE
- (f) Disclosure as per ICDS AS PER ANNEXURE-'A'.
- 14 (a) Method of valuation of closing stock employed in the previous year. : AT COST OR NET REALISABLE VALUE WHICHEVER IS LOWER
- (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss. : NO DEVIATION
- 15 Give the following particulars of the capital asset converted into stock-in-trade: - : NIL
- (a) Description of capital asset; :  
(b) Date of acquisition; :  
(c) Cost of acquisition; :  
(d) Amount at which the asset is converted into stock-in-trade; :
- 16 Amounts not credited to the profit and loss account, being,— :  
(a) the items falling within the scope of section 28 : NIL  
(b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; : NIL  
(c) escalation claims accepted during the previous year; : NIL  
(d) any other item of income; : NIL  
(e) capital receipt, if any. : NIL
- 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. : NO



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 :-		AS PER ANNEXURE-'B'.
	(a) Description of asset/block of assets.	:	
	(b) Rate of depreciation.	:	
	(c) Actual cost or written down value, as the case may be.	:	
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of	:	
	(i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,	:	
	(ii) change in rate of exchange of currency, and	:	
	(iii) subsidy or grant or reimbursement, by whatever name called.	:	
	(e) Depreciation allowable.	:	
	(f) Written down value at the end of the year.	:	
19	Amounts admissible under sections 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35 (2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA & 35E	:	
	(a) debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	:	NIL
	(b) amount admissible as per the provisions of the Income Tax Act, 1961	:	NIL
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)].	:	NIL
	(b) Details of contribution received from employees for various funds as referred to in Section 36(1)(va)	:	NIL
	(i) Serial Number	:	
	(ii) Nature of Fund	:	
	(iii) sum received from employees	:	
	(iv) due date for payment	:	
	(v) the actual amount paid	:	
	(vi) the actual date of payment	:	
21	Amounts debited to the profit and loss account, being :-		
	(a) (i) expenditure of capital nature;	:	NIL
	(ii) expenditure of personal nature;	:	NIL
	(iii) expenditure on advertisement	:	NIL
	(iv) expenditure incurred at clubs being cost being entrance fee & subscriptions	:	NIL



(v) expenditure incurred at clubs being cost for club services and facilities used	:	NIL
(vi) expenditure by way of penalty or fine for violation of any law for the time being in force	:	NIL
(vii) expenditure by way of any other penalty or fine not covered above	:	NIL
(viii) expenditure incurred for any purpose which is an offence or which is prohibited by law	:	NIL
(b) amounts inadmissible under section 40(a);	:	
(i) as payment to non resident referred in sub-clause (i)	:	NIL
(A) Details of payment on which tax is not deducted	:	NIL
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	:	NIL
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(V) amount of tax deducted	:	
(ii) as payment referred to in sub-clause (ia)	:	NIL
(A) Detail of payment on which tax is not deducted	:	NIL
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payee	:	
(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	:	NIL
(I) date of payment	:	
(II) amount of payment	:	
(III) nature of payment	:	
(IV) name and address of the payer	:	
(V) amount of tax deducted	:	
(VI) amount out of (V) deposited, if any	:	
(iii) under sub-clause (ic)	:	NIL
(iv) under sub-clause (ia)	:	NIL
(v) under sub-clause (iib)	:	NIL
(vi) under sub-clause (iii)	:	NIL
(A) date of payment	:	
(B) amount of payment	:	
(C) name and address of the payee	:	
(vii) under sub-clause (iv)	:	NIL
(viii) under sub-clause (v)	:	NIL





(c) amount debited to profit and loss account being interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	:	NOT APPLICABLE
(d) Disallowance/deemed income under section 40A(3)	:	NIL
(A) On the basis of the examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheques drawn on a bank or account payee bank draft.	:	YES
(B) On the basis of the examination of books of accounts and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheques drawn on a bank or account payee bank draft, if not, furnish the details of amount deemed to be profit and gains of business/profession under section 40A(3A)	:	YES
(e) provision for payment of gratuity not allowable under section 40A(7);	:	NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	:	NIL
(g) particulars of any liability of a contingent nature.	:	NIL
(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;	:	NIL
(i) amount inadmissible under the proviso to section 36(1)(iii)	:	NIL
22 Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	:	NIL
23 Particulars of payments made to persons specified under section 40A(2)(b)	:	AS PER ANNEXURE-'C'.
24 Amounts deemed to be profits and gains under section 32AC, 33AB or 33ABA or 33AC.	:	NIL
25 Any amount of profit chargeable to tax under section 41 and computation thereof.	:	NIL
26 (i) In respect of any sum referred to in clauses (a), (b), (c), (d), (e) or (f) 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	:	NIL
(a) paid during the previous year;	:	NIL
(b) not paid during the previous year.	:	NIL
(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);	:	GST: Rs. 4230/-
(b) not paid on or before the aforesaid date.	:	NIL
*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.	:	NO
27 (a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	:	NIL
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	:	NIL
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)(viiia)	:	NIL
29 Whether during the previous year the assessee has received any consideration for issue of any share which exceeds fair market value of the share as referred to in section 56(2)(viib)	:	NIL
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].	:	NIL
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 :—	:	NIL
(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	:	
(ii) amount of loan or deposit taken or accepted;	:	
(iii) whether the loan or deposit was squared up during the previous year;	:	
(iv) maximum amount outstanding in the account at any time during the previous year;	:	
(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	:	
(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :—	:	NIL
(i) name, address and permanent account number (if available with the assessee) of the payee;	:	



- (ii) amount of the repayment; :  
(iii) maximum amount outstanding in the account at :  
any time during the previous year; :  
(iv) whether the repayment was made otherwise than :  
by account payee cheque or account payee bank :  
draft. :
- (c) Whether the taking or accepting loan or deposit or :  
repayment of the same were made by account payee :  
cheque drawn on a bank or account payee bank draft :  
based on the examination of books of account and :  
other relevant documents. : NOT APPLICABLE
- 32 (a) Details of brought forward loss or depreciation :  
allowance, in the following manner, to the extent :  
available : NIL  
Serial Number :  
Assessment Year :  
Nature of loss/allowance (in rupees) :  
Amount as returned (in rupees) :  
  
Amount as assessed (give reference to relevant order) :  
Remarks :
- (b) whether a change in shareholding 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 : NOT APPLICABLE
- (c) whether the assessee has incurred any speculation :  
loss referred to section 73 during the previous year. : NOT APPLICABLE
- (d) whether the assessee has incurred any loss :  
referred to section 73A in respect to any specified :  
business during the previous year. : NOT APPLICABLE
- (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 detail of :  
speculation loss, if any, incurred during the previous :  
year. : NOT APPLICABLE
- 33 Section-wise details of deductions, if any, admissible :  
under Chapter VIA or Chapter III (Section 10A, :  
Section 10AA) : NIL
- 34 (a) Whether the assessee is required to deduct or :  
collect tax as per the provisions of Chapter XVII-B or :  
Chapter XVII-BB., **if yes, Please furnish** : AS PER ANNEXURE-'D'.  
1. Tax deduction and collection account number :  
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 on 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 tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time, **if not Please furnish the details**

AS PER ANNEXURE-'D'.

- (i) Tax deduction and collection account number
- (ii) Type of form
- (iii) Due date for furnishing
- (iv) Date of furnishing if furnished

(v) Whether the statement of tax deducted or collected contains information about all transaction which are required to be reported.

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish.

AS PER ANNEXURE-'D'.

- (i) Tax deduction and collection account number
- (ii) amount of interest
- (iii) amount paid with date of payment

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded:

NOT APPLICABLE

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;
- (v) shortage/excess, if any.

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

NOT APPLICABLE

A. Raw materials :

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) \* yield of finished products;
- (vii) \* percentage of yield;
- (viii) \* shortage/excess, if any.

B. Finished products/By-products :

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/excess, if any.



36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :— : NOT APPLICABLE

(a) total amount of distributed profits; :  
(b) amount of reduction as referred to in section 115-O(1A)(i) :  
(c) amount of reduction as referred to in section 115-O(1A)(ii) :  
(d) total tax paid thereon; :  
(e) dates of payment with amounts. :

37 Whether any cost audit was carried out, if yes, give the detail, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. : NOT APPLICABLE

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : NOT APPLICABLE

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor : NOT APPLICABLE

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

Sl. No. and Particulars

- 1. Total turnover of the assessee
- 2. Gross Profit/Turnover
- 3. Net Profit/Turnover
- 4. Stock-in-Trade/Turnover
- 5. Materials consumed/finished goods produced

Previous Year	Preceding Previous Year
2,07,10,500.00	2,96,43,500.00
9.87%	7.55%
3.78%	3.75%
49.25	21.05
N.A.	N.A.

41 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 along with details of relevant proceedings : NIL

PLACE : S. F. Road, Siliguri

DATED: 28th August, 2023



*[Signature]*

Name: S. R. NAKIPURIA & CO.  
Address: S. F. Road  
SILIGURI - 734005 .

CRD BUILDERS PRIVATE LIMITED

ANNEXURE-'A'

DISCLOSURE AS PER ICDS  
{Point No. 13(f) of Form 3CD}

- (i) ICDS-I **Accounting Policies**  
The assessee follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except stated otherwise. The accounts are prepared on historical cost convention on the basis of going concern.
- (ii) ICDS-II **Valuation of Inventories**  
Raw Materials, Packing Materials, Stores and Consumables, Stock-in-Process and Finished Goods are valued at cost or net realisable value whichever is lower.
- (iii) ICDS-III **Construction Contracts** : Not Applicable
- (iv) ICDS-IV **Revenue Recognition**  
The assessee recognizes income on (a) in case of sale of goods, on transfer of property in the goods subject to the certainty of ultimate collection and (b) in case of services upon actual rendering of services subject to the certainty of ultimate collection.
- (v) ICDS-V **Tangible Fixed Assets**  
Tangible Assets are stated at cost plus expenses.
- (vi) ICDS-VII **Government Grants**: Not Applicable
- (vii) ICDS-IX **Borrowing Costs**: Not Applicable
- (viii) ICDS-X **Provisions, Contingent Liabilities and Contingent Assets**  
Provisions are recognized when (a) expenses have been incurred during the year and remaining outstanding as at the year end and (b) when it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation. Contingent Liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent Assets are neither recognized nor disclosed in the financial statements.



CRD BUILDERS PRIVATE LIMITED

ANNEXURE - " B "

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961 IN RESPECT OF EACH ASSETS OR BLOCK OF ASSETS, AS THE CASE MAY BE IN THE SPECIFIED FORM

<u>Items of Fixed Assets</u>	<u>Rate of Dep.</u>	<u>WDV as at 31.03.2022</u>	<u>Additions</u>		<u>Sales</u>	<u>Total</u>	<u>For the Year</u>	<u>As at 31.03.2023</u>
			<u>1st half</u>	<u>2nd Half</u>				
1 Computer	40%	1,583.00	28,700.00	-	-	30,283.00	12,113.00	18,170.00
2 Car	15%	5,79,435.90	-	-	-	5,79,435.90	86,915.00	4,92,520.90
		<u>5,81,018.90</u>	<u>28,700.00</u>	<u>-</u>	<u>-</u>	<u>6,09,718.90</u>	<u>99,028.00</u>	<u>5,10,690.90</u>



CRD BUILDERS PRIVATE LIMITED

ANNEXURES FORMING PART OF FORM 3CD

ANNEXURE - "C"

PARTICULARS OF PAYMENTS MADE TO PERSONS SPECIFIED IN SECTION 40A(2) (b)

<u>Sl.</u>	<u>Paid to</u>	<u>PAN</u>	<u>Amount</u>	<u>On account of</u>
1	Dipak Kumar Saraf	AJRPS1476Q	4,50,000.00	Director's Remuneration
2	Smt. Chanda Saraf	AWEPS7638G	3,50,000.00	Director's Remuneration





CRD BUILDERS PRIVATE LIMITED

ANNEXURE TO POINT 34 OF FORM 3CD

ANNEXURE - "D"

34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB., <b>if yes, Please furnish</b>	:		
	1. Tax deduction and collection account number	:	CALC08293F	
	2. Section	:	94IC	94C
	3. Nature of Payment	:	Payment to Land Owner	Payment to Contractors
	4. Total amount of payment or receipt of the nature specified in column (3)	:	1,00,000.00	27,00,000.00
	5. Total amount on which tax was required to be deducted or collected out of (4).	:	1,00,000.00	27,00,000.00
	6. Total amount on which tax was deducted or collected at specified rate out of (5).	:	1,00,000.00	27,00,000.00
	7. Amount on tax deducted or collected out of (6).	:	11,112.00	27,000.00
	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	:		NIL
	9. Amount of tax deducted or collected on (8)	:		NIL
	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	:		NIL
	 (b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time, <b>if not Please furnish the details</b>	:		YES
	(i) Tax deduction and collection account number	:	CALC08293F	
	(ii) Type of form	:	26Q	
	(iii) Due date for furnishing	:	31.01.2023	29.01.2023
	(iv) Date of furnishing if furnished	:	31.05.2023	19.05.2023
	 (v) Whether the statement of tax deducted or collected contains information about all transaction which are required to be reported.	:		YES
	 (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish.	:		NO
	(i) Tax deduction and collection account number	:	CALC08293F	
	(ii) amount of interest & date of payment	:		



ANNEXURE

PART - A

1. Name of the Assessee : CRD BUILDERS PRIVATE LIMITED
2. Address : SUKANTA SARANI, MILANPALLY, SILIGURI
3. Permanent Account Number : AA ECC7534N
4. Status : PRIVATE LIMITED COMPANY
5. Previous Year Ended : 1st April, 2022 to 31st March, 2023
6. Assessment Year : 2023-2024

Nature of Business : Builders		CODE : 07005	
Sl. No.	Parameters	Current Year	Preceeding Year
1	Paid Up Share Capital	9,00,000.00	9,00,000.00
2	Gross Turnover	2,07,10,500.00	2,96,43,500.00
3	Gross Profit	20,43,188.68	22,38,823.18
4	Gross Profit Ratio	9.87%	7.55%
5	Net Profit/(Loss) before Tax	7,82,486.36	11,12,947.51
6	Net Profit Ratio	3.78%	3.75%
7	Closing Stock	1,01,99,230.00	62,39,181.27
8	Stock/Turnover Ratio	49.25	21.05
9	WDV of Fixed Assets	2,83,167.76	3,66,630.58





AUDITOR'S REPORT

We have audited the accompanying financial statements of CRD Builders Private Limited which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss for the year then ended, and a summary of 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 in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

**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 there under.

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.

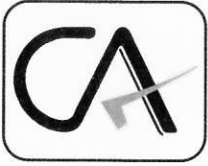
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or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

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023; and
- b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date





**Report on other Legal and Regulatory Requirements**

1. Requirements of the Companies (Auditor's Report) order, 2020 issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013 are not applicable to the Company.
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.
  - 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.
  - c) The Balance Sheet and 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 written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure - A" and
  - g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
    - (a) The Company does not have any pending litigations which would impact its financial position.
    - (b) The Company did not have any contracts including derivatives contracts for which there were any material foreseeable losses.
    - (c) There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.

PLACE: S. F. Road, Siliguri

DATED: 28<sup>th</sup> August, 2023



For S. R. NAKIPURIA & CO  
Chartered Accountants  
FRN: 316107E

(CA. Keshav Nakipuria)  
Partner  
Membership No. 316354

UDIN: 23316354BGPSWO3835

**CRD BUILDERS PRIVATE LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

	PARTICULARS	NOTE NO.	AMOUNT AS AT 31.03.2023		AMOUNT AS AT 31.03.2022	
			Rs.	P.	Rs.	P.
I.	<b>EQUITY &amp; LIABILITIES</b>					
1.	Shareholder's Funds					
	(a) Share Capital	1	9,00,000.00		9,00,000.00	
	(b) Reserves & Surplus	2	32,31,149.06		27,45,170.70	
2.	Current Liabilities					
	(a) Short Term Borrowings	3	20,17,709.04		34,31,656.68	
	(b) Trade Payables	4	13,68,485.00		30,75,658.00	
	(c) Other Current Liabilities		-		-	
	(d) Short-Term Provisions	5	77,38,230.00		30,76,000.00	
	<b>TOTAL</b>		<b>1,52,55,573.10</b>		<b>1,32,28,485.38</b>	
II.	<b>ASSETS</b>					
1.	Non-current assets					
	(a) Fixed Assets					
	(i) Tangible assets	6	2,83,167.76		3,66,630.58	
	(ii) Intangible Assets		-		-	
	(iii) Capital Work-in Progress		-		-	
	(iv) Intangible assets under development		-		-	
			2,83,167.76		3,66,630.58	
	(b) Non-current Investments		-		-	
	(c) Deferred Tax Assets (Net)		-		-	
	(d) Long Term Loans & Advances		-		-	
	(e) Other Non-current assets		-		-	
			2,83,167.76		3,66,630.58	
2.	Current Assets					
	(a) Current Investments					
	(b) Inventories	7	1,01,99,230.00		62,39,181.27	
	(c) Trade Receivables		-		-	
	(d) Cash and Cash Equivalents	8	15,29,163.34		18,53,668.53	
	(e) Short-term loans and advances	9	32,44,012.00		47,69,005.00	
			1,49,72,405.34		1,28,61,854.80	
	<b>TOTAL</b>		<b>1,52,55,573.10</b>		<b>1,32,28,485.38</b>	
	Significant accounting policies and notes to accounts	16				

For and on behalf of the Board

As per our report of even date.

CRD BUILDERS PRIVATE LIMITED

CRD BUILDERS PRIVATE LIMITED

FOR S. R. NAKIPURIA & CO.

*Dipankar Sanyal*

*Chandrasekhar*

Chartered Accountants

DIRECTOR

DIRECTOR

FRN: 316107E

(Director)

(Director)

DIN: 05180224

DIN: 05180205

PLACE: S. F. Road, Siliguri



*Keshav Nakipuria*

(CA. Keshav Nakipuria)

Partner

M.No. 316354

DATED: 28th August, 2023

**CRD BUILDERS PRIVATE LIMITED**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**

	PARTICULARS	NOTE NO.	AMOUNT		AMOUNT	
			AS AT 31.03.2023		AS AT 31.03.2022	
			Rs.	P.	Rs.	P.
I	Revenue from Operations	10	2,07,10,500.00		2,96,43,500.00	
II	Other Income (Discount)	11	2,27,800.05		2,32,438.00	
III	Total Revenue (I + II)		2,09,38,300.05		2,98,75,938.00	
IV	Expenses					
	Cost of Materials consumed		-		-	
	Expenses on Construction	12	2,26,27,360.05		3,29,25,657.09	
	Purchase of Stock in Trade		-		-	
	Changes in inventories of finished goods, work in progress and Stock-in-trade	13	(39,60,048.73)		(55,20,980.27)	
	Employee Benefits Expenses		-		-	
	Finance Costs	14	39,322.55		38,268.01	
	Depreciation and amortization Expenses	6	1,12,162.82		1,32,804.29	
	Other Expenses	15	13,37,017.00		11,87,241.37	
			2,01,55,813.69		2,87,62,990.49	
V	Profit before exceptional and extra ordinary items and tax (III-IV)		7,82,486.36		11,12,947.51	
VI	Exceptional Items				-	
VII	Profit before extraordinary items and tax (V-VI)		7,82,486.36		11,12,947.51	
VIII	Extraordinary items				-	
IX	Profit before tax (VII-VIII)		7,82,486.36		11,12,947.51	
X	Tax Expense					
	(a) Current Tax		-		-	
	(b) Deferred Tax		-		-	
XI	Profit/(Loss) for the period from continuing operations		7,82,486.36		11,12,947.51	
XII	Profit/(Loss) for the period from discontinuing operations		-		-	
XIII	Tax Expense of discontinuing operations		-		-	
XIV	Profit/(Loss) for the period from discontinuing operations (after tax) (XII-XIII)		-		-	
XV	Profit/(Loss) for the period (XI+XIV)		7,82,486.36		11,12,947.51	
XVI	Earnings per equity share:					
	(a) basic		8.69		12.37	
	(b) Diluted		8.69		12.37	

For and on behalf of the Board

As per our report of even date.

CRD BUILDERS PRIVATE LIMITED

CRD BUILDERS PRIVATE LIMITED

FOR S. R. NAKIPURIA & CO.

Chartered Accountants

FRN: 316107E

*Aipou Sand*  
DIRECTOR

*Charan M*  
DIRECTOR

*Keshav Nakipuria*

(Director)  
DIN: 05180224

(Director)  
DIN: 05180265

(CA. Keshav Nakipuria)

PLACE: S. F. Road, Siliguri

Partner

DATED: 28th August, 2023

M.No. 316354



CRD BUILDERS PRIVATE LIMITED

NOTE NO.: 6

DETAILS OF TANGIBLE ASSETS AS AT 31ST MARCH, 2023

Items of Fixed Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As at 31.03.2022	1st half Additions	2nd Half	Deletion	As at 31.03.2023	Upto 31.03.2022	Adjustment	For the Year	Total	As at 31.03.2023	As at 31.03.2022
1 Computer	21,844.00	28,700.00	-	-	50,544.00	20,751.90	-	14,749.78	35,501.68	15,042.32	1,092.10
2 Car	11,10,016.90	-	-	-	11,10,016.90	7,44,478.42	-	97,413.05	8,41,891.47	2,68,125.43	3,65,538.48
	<u>11,31,860.90</u>	<u>28,700.00</u>	<u>-</u>	<u>-</u>	<u>11,60,560.90</u>	<u>7,65,230.32</u>	<u>-</u>	<u>1,12,162.82</u>	<u>8,77,393.14</u>	<u>2,83,167.76</u>	<u>3,66,630.58</u>





CRD BUILDERS PRIVATE LIMITED

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

NOTE NO.	PARTICULARS	AMOUNT AS AT 31.03.2023		AMOUNT AS AT 31.03.2022	
		Rs.	P.	Rs.	P.
1	<b>SHARE CAPITAL</b>				
	<u>Authorised</u>				
	1,00,000 Equity Shares of Rs.10/- each (Previous Year: 1,00,000 Equity Shares of Rs. 10/-each)				
1.1	Reconciliation of shares at the beginning and at the end of the reporting period				
	No. of Equity Shares at the beginning of the year				
	Add: Shares allotted during the year				
	No. of Equity Shares at the end of the year				
1.2	The Equity Shares of the Company have voting rights and are subject to preferential rights as prescribed under law. The Equity Shares are also subject to restriction as prescribed under the Companies Act, 2013.				
1.3	As per the records of the Company, no shares have been issued during the year.				
1.4	Details of Share holders holding more than 5% Equity Shares in the Company				
	<b>Name of the Shareholder</b>	<b>No. of Shares</b>		<b>No. of Shares</b>	
	Dipak Kumar Saraf	5000		5000	
	Chanda Saraf	5000		5000	
	Bimal Kumar Saraf	20000		20000	
	Dipak Kumar Saraf & Sons	60000		60000	
1.5	As per records of the Company, no calls remain unpaid by the shareholders of the Company as on 31st March, 2023.				
1.6	No shares were issued for consideration other than in cash. Also no bonus shares were issued and no shares were bought back by the company during the year.				
2	<b>RESERVES &amp; SURPLUS</b>				
	Profit & Loss Account				
	B/F				
	Profit/(Loss) for the period				
	Less: Income Tax Paid				



NOTE NO.	PARTICULARS	AMOUNT AS AT 31.03.2023		AMOUNT AS AT 31.03.2022	
		Rs.	P.	Rs.	P.
3	<b>SHORT TERM BORROWINGS</b>				
	Advance from Customers	9,53,002.00		17,47,502.00	
	IDBI Bank	8,58,207.00		13,39,988.00	
	Covid Loan	2,06,500.04		3,44,166.68	
		20,17,709.04		34,31,656.68	
4	<b>TRADE PAYABLES</b>				
	Sundry Creditors	13,68,485.00		30,75,658.00	
		13,68,485.00		30,75,658.00	
5	<b>SHORT TERM PROVISIONS</b>				
	Director Remuneration Payable	6,00,000.00		5,00,000.00	
	Sukanta Pally Dutta Site	46,17,000.00			
	Labour Charges Payable	24,75,000.00		23,76,000.00	
	GST Payable	4,230.00		41,000.00	
	TDS Payable	27,000.00		1,44,000.00	
	Audit Fee	15,000.00		15,000.00	
		77,38,230.00		30,76,000.00	
7	<b>INVENTORIES</b>				
	(at cost or net realisable value whichever is lower)				
	(as taken, valued & certified by the Management)				
	Work-in-Progress (Closing)	1,01,99,230.00		62,39,181.27	
		1,01,99,230.00		62,39,181.27	
8	<b>CASH &amp; CASH EQUIVALENTS</b>				
	Cash in hand ( as certified )	90,025.54		1,64,219.54	
	IDBI Bank, Siliguri	13,25,638.76		15,76,119.95	
	HDFC Bank Ltd., Nayabazar (A/c No. 05282020001661) (IFSC Code HDFC0000528)	1,13,499.04		1,13,329.04	
		15,29,163.34		18,53,668.53	
9	<b>SHORT TERM LOANS &amp; ADVANCES</b>				
	Balance in Electronic Credit Ledger	-		-	
	Reverse Charge on Advances	7,230.00		57,800.00	
	Green Hill Arcadia LLP	18,04,157.00		16,82,981.00	
	Macrom Exim Pvt. Ltd.	-		15,00,000.00	
	Sati Trade Agecny Pvt. Ltd.	11,13,869.00		10,39,057.00	
	Security & Cess Deposit (PWD)	96,979.00		96,979.00	
	Advance Income Tax	2,00,000.00		2,70,000.00	
	TDS (Dr.)	21,777.00		22,188.00	
	Advance against Land	-		1,00,000.00	
		32,44,012.00		47,69,005.00	
10	<b>REVENUE FROM OPERATIONS</b>				
	Gross Sales	2,07,10,500.00		2,96,43,500.00	
		2,07,10,500.00		2,96,43,500.00	



NOTE NO.	PARTICULARS	AMOUNT AS AT 31.03.2023		AMOUNT AS AT 31.03.2022	
		Rs.	P.	Rs.	P.
11	<u>OTHER INCOME</u>				
	Commission & Incentive		-		10,000.00
	Discount		14.00		-
	Round Off		21.05		-
	Reward from Berger Paint		10,000.00		-
	Interest on FD		-		556.00
	Interest on Loan		2,17,765.00		2,21,882.00
		2,27,800.05		2,32,438.00	
12	<u>EXPENSES ON CONSTRUCTION</u>				
	Expenses on Construction		2,26,27,360.05		3,29,25,657.09
			2,26,27,360.05		3,29,25,657.09
13	<u>CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE</u>				
	Inventories at the end of the year				
	Finished Goods		1,01,99,230.00		62,39,181.27
			1,01,99,230.00		62,39,181.27
	Inventories at the beginning of the year				
	Finished Goods		62,39,181.27		7,18,201.00
			62,39,181.27		7,18,201.00
	Net (Increase)/Decrease		(39,60,048.73)		(55,20,980.27)
14	<u>FINANCE COSTS</u>				
	Bank Charges		12,458.55		1,318.01
	Interest on Bank Loan		26,864.00		36,950.00
			39,322.55		38,268.01
15	<u>OTHER EXPENSES</u>				
	Accounting Charges		36,000.00		30,000.00
	Audit Fees		15,000.00		15,000.00
	Car Insurance		16,364.00		17,556.00
	Car Running Expenses		82,786.00		68,970.46
	Director's Remuneration		8,00,000.00		8,00,000.00
	Discount		-		8.00
	General Expenses		58,369.00		41,290.00
	GST paid on behalf of Customers		2,49,676.00		1,96,035.00
	Printing & Stationery		20,550.00		14,470.00
	Profession Tax		2,500.00		2,500.00
	GST Late Fee, Interest & others		4,522.00		100.00
	Rounded Off		-		11.91
	ROC Fee		800.00		800.00
	Telephone & Mobile		14,250.00		-
Travelling & Conveyance		35,700.00		-	
Trade License		500.00		500.00	
		13,37,017.00		11,87,241.37	



CRD BUILDERS PRIVATE LIMITED



16. NOTES TO ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES:

- (a) Basis of preparation of financial statements: The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except stated otherwise. The accounts are prepared on historical cost convention on the basis of going concern.
- (b) Inventories: Inventories of work-in-progress are valued at cost or net realisable value whichever is lower.
- (c) Fixed Assets: Tangible Assets are stated at cost plus expenses.
- (d) Depreciation: Depreciation on fixed Assets is provided to the extent of depreciable amount on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II of the Companies Act, 2013.
- (e) Investments: Current Investments are stated at cost. Non-Current Investments are also stated at cost.
- (f) Employees Benefit: The Company recognizes the payment of Employees Provident Fund and Employees State Insurance as current expenses. However it has not provided for Retirement Benefit as the same will be accounted for in the period the same are paid. It has also not provided for Gratuity as the same will be accounted for in the period the same are paid.
- (g) Contingent Liabilities and Contingent Assets: Contingent Liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent Assets are neither recognized nor disclosed in the financial statements.

2. Payment to Auditors:

(a) Statutory Audit Fee	Rs.10,000.00
(b) Tax Audit Fee	<u>Rs. 5,000.00</u>
	<u>Rs.15,000.00</u>

3. Particulars of Expenditure in Foreign Currency Nil  
Particulars of Earnings in Foreign Exchange Nil  
Remittances in Foreign Currency on accounts of Dividends Nil
4. Contingent Liability not provided for Nil

There are no amounts outstanding to Micro, Small & Medium enterprises based on information available with the Company.

5. Related Party Disclosures: As per AS-18, the disclosure of transactions with the related parties are given below:

Particulars	Name	Amount (in Rs.)
Directors Remuneration	Dipak Kumar Saraf	4,50,000.00
Directors Remuneration	Chanda Saraf	3,50,000.00

6. There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

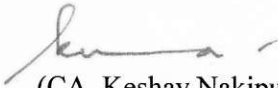
7. No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.
8. Previous Years figures have been recast/restated wherever considered necessary.

PLACE: S. F. Road, Siliguri

DATED: 28<sup>th</sup> August, 2023



For S. R. NAKIPURIA & CO  
Chartered Accountants  
FRN: 316107E

  
(CA. Keshav Nakipuria)  
Partner  
Membership No. 316354

CRD BUILDERS PRIVATE LIMITED

DETAILS OF BALANCE SHEET ITEMS AS AT 31.03.2023

<u>1 Expenses on Construction</u>		
Material & Land Purchase	1,80,59,344.05	
Labour Payment	33,43,880.00	
Deed & Agreement	2,69,000.00	
Electricity Expenses	4,25,099.00	
Khajan, Holding Tax & Mutation	-	
Nightguard	1,36,500.00	
SMC Plan & SJDA Expenses	1,35,537.00	
Supervisor & Salary	2,58,000.00	2,26,27,360.05
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<u>2 Directors Remuneration</u>		
Dipak Kumar Saraf	4,00,000.00	
Chanda Saraf	4,00,000.00	8,00,000.00
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<u>3 GROSS PROFIT</u>		
	<u>31.03.2022</u>	<u>31.03.2021</u>
Revenue from Operations	2,07,10,500.00	2,96,43,500.00
Less:		
Expenses on Construction	2,26,27,360.05	3,29,25,657.09
Changes in inventories of finished goods, work in progress and Stock-in-trade	(39,60,048.73)	(55,20,980.27)
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	20,43,188.68	22,38,823.18
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