

23-24

ANNUAL REPORT

2023 - 24

G A R V & ASSOCIATES.

Chartered Accountants

27A HAZRA ROAD

KOLKATA - 700029

**DEEPAJ CONSTRUCTION PRIVATE
LIMITED**

DIRECTOR'S REPORT

**To,
The Members**

Your Directors have pleasure in presenting their 18th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2024.

1. Financial Highlights (Standalone)

During the year under review, the company has been able to make a satisfactory performance; a brief break up of the same is given as under:

(Rs in '00)

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Turnover	18,97,270.05	15,18,462.63
Other Income	22,747.43	7,437.64
Profit before Finance charges, Tax, Depreciation/Amortization	3,47,422.38	2,94,398.87
Less: Finance Charges	1,883.48	2,186.30
Profit before Tax, Depreciation/Amortization	3,45,538.90	2,92,212.57
Less: Depreciation	9,084.92	19,047.22
Net Profit before Taxation	3,36,453.98	2,73,165.35
Less: Provision for Taxation	90,440.18	71,768.62
Less: Tax of Earlier Years	1,536.04	1,669.73
Less: Deferred Tax	-376.77	-3,463.99
Profit/(Loss) after tax	2,44,854.53	2,03,190.99

2. Statement of Company's affairs and Future Outlook

During the year under review, the total income of the Company was Rs.19,20,01,748/- as compared to Rs.15,25,90,027/- in the previous financial year, representing an Increase of 25.83%; the profit before tax stood at Rs.3,36,45,398/- as compared to Rs. 2,73,16,535/- in the previous financial year, representing an Increase of 23.17%; the net profit after tax for the year ended 31st March, 2024 stood at Rs. 2,44,85,453/- as compared to

Rs. 2,03,19,099/- from the previous financial year representing an Increase of 20.50% on a year to year basis. Your directors are continuously looking for avenues for future growth of the Company.

3. Dividend

With the view to conserve the resources of company the directors are not recommending any dividend during the year under review.

4. Transfer To Reserves

The Company has not transferred any amount to the General Reserves.

5. State of Company's Affair

The Company is engaged in the business of real estate related activities. The Net Profit of the Company for the financial year 2023-24 is Rs. 2,44,85,453.

6. Change in the Nature of Business

There has been no change in the nature of business of the Company

7. Extract Of Annual Return

Your Company does not have any website and hence the Board is unable to provide a web link for the Annual Return in terms of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013. However, a copy of the Annual Return filed in terms of Section 92(3) of the Companies Act, 2013 shall be available at the registered office of the company as and when it is filed with the Registrar of Companies.

8. Meetings of the Board Of Directors

Four Board Meetings were held during the financial year ended 31st March, 2024. The interval between any two meetings was well within the maximum allowed gap of 120 days.

The dates of the Board Meeting and the attendance of members of the Board are as under:

SL. NO.	DATE OF MEETING	BOARD STRENGTH	NO.OF DIRECTORS PRESENT
1	10.04.2023	2	2
2	15.07.2023	2	2
3	02.12.2023	2	2
4	09.02.2024	2	2

9. Directors

Mr. Madhab Chandra Paul (DIN: 00445618) and Mrs. Jayati Paul (DIN: 01121099) continue to be the Directors of the Company.

None of the Directors of your Company are disqualified under Section 164 of the Companies Act, 2013.

10. Declaration by Independent Directors

Your Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

11. Disclosure of composition of Audit Committee and providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 for disclosure related to Audit committee and Vigil Mechanism are not applicable to the Company.

12. Material changes and commitments, if any, affecting the Financial Position of the Company which have occurred between the end of the Financial Year of the Company to which the Financial Statements relate and the date of the Report

There are no such material changes which have occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report.

13. Significant and Material Orders passed by the Regulators or Courts or Tribunals impacting the Going Concern status and Company's operation in future

No significant and material orders passed by any regulatory Authority or courts or tribunals impacting the going concern status of the Company and company's operation in future.

14. Internal Control Systems and their Adequacy

There are adequate internal financial controls in place with reference to the Financial Statements of the Company.

15. Changes in Share Capital

During the financial year there is no change in the Capital structure of the Company.

16. Details of Subsidiaries/Joint Ventures/Associate Companies

Your Company does not have any Subsidiary, Joint Venture and Associate Company as required to be disclosed in terms of provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5 & 8(5)(iv) of the Companies (Accounts) Rules, 2014.

17. Deposits

The Company has not accepted/renewed any deposits during the year and the Company is not having any unpaid/unclaimed deposits.

18. Auditors & Auditors Report

M/s **G A R V & Associates**, Chartered Accountant (FRN No – 301094E) were appointed as the Statutory Auditors in the Annual General Meeting held on 30th September, 2022 and shall continue till the conclusion of the Annual General Meeting to be held for the financial year ending on 31st March, 2027.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. There is no qualification, reservation, adverse remark or disclaimer by the auditors in their report.

19. Secretarial Audit

The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

20. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

The provision of Section 134(3)(m) of the Companies Act, 2013 regarding conservation of energy and technology absorption does not apply to the company.
Further there was no foreign exchange inflow or outflow during the year under review.

21. Particulars of Loans, Guarantees or Investments

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

22. Related Party Transactions

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

The details of such transactions, if any is available in the Notes to the Financial Statements for the year ended March, 31, 2024 which sets out related party disclosures.

23. Details of Policy Developed and Implemented by the Company on its Corporate Social Responsibility Initiatives

Your Company has not developed and implemented any Corporate Social Responsibility Initiatives as the said provisions are not applicable.

24. Company's Policy Relating to Directors Appointment and Remuneration

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

25. Reporting of fraud by Auditors:

There were no instances of fraud during the year under review, which required the statutory auditors to report to the Audit Committee and/or the Board under Section 143(12) of the Companies Act, 2013 and the rules made thereunder.

26. Nomination & Remuneration Committee

The constitution of Nomination & Remuneration Committee in accordance with the provisions of Section 178 of the Act is not applicable to your Company.

27. Maintenance Of Cost Records Under Sub-Section (1) Of Section 148 Of The Companies Act, 2013:

The provisions of Section 148(1) relating to Maintenance of Cost Records is not applicable to the Company during the period under review.

28. Compliance With Secretarial Standards On Board And General Meetings:

During the year under review, the Company has duly complied with the applicable provisions of the Secretarial Standards on meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India (ICSI).

29. Directors' Responsibility Statement

The Directors, as referred to in clause 134(3)(c) of the Companies Act, 2013, state that—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

DEEPAJ CONSTRUCTION PVT. LTD.

DEVELOPERS & CONTRACTORS

48/1A, Dr. BURESH BARKAR ROAD, KOLKATA-700 014

Phone : Office : 9748746394 Mobile : 9330834882

E-mail : dpekol@yahoo.com

(b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors have prepared the annual accounts on a going concern basis;

(e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

30. Prevention Of Sexual Harassment at Workplace

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

31. Acknowledgement

Your Directors would like to express their sincere gratitude for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their appreciation for the committed services of the Executives, staffs and workers for the contribution to the overall performance of the Company.

For and on behalf of the Board of Directors
DEEPAJ CONSTRUCTION PRIVATE LIMITED



Chairman
Madhab Chandra Paul
DIN: 00445618

Place: Kolkata

Date: 10th July, 2024

DEEPRAJ CONSTRUCTION PVT. LTD.

DEVELOPERS & CONTRACTORS

48/1A, DE SURESH BARKAN ROAD, KOLKATA-700 014


Phone : Office : 9748746394 Mobile : 9330834882

E-mail : dpkcol@yahoo.com

LIST OF DIRECTORS AS ON 31.03.2024

S.NO.	NAME OF DIRECTORS	DIN
1	MADHAB CHANDRA PAUL	00445618
2	JAYATI PAUL	01121099

For and on behalf of the Board of Directors of
DEEPRAJ CONSTRUCTION PRIVATE LIMITED

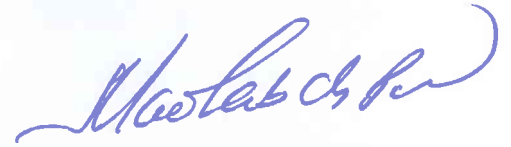


MADHAB CHANDRA PAUL
Chairman
DIN -00445618

DEEPRAJ CONSTRUCTIONS PRIVATE LIMITED

SHAREHOLDERS LIST AS ON 31.03.2024

S.N.	NAME OF SHAREHOLDERS	TYPE OF SHARE	NO.OF SHARES
1.	MADHAB CHANDRA PAUL	EQUITY SHARES	5000
2.	JAYATI PAUL	EQUITY SHARES	5000
TOTAL			10000



MADHAB CHANDRA PAUL
DIRECTOR
DIN: 00445618



INDEPENDENT AUDITORS' REPORT

To the Members of

DEEPRAJ CONSTRUCTION PRIVATE LIMITED

Reports on the Financial Statements

Opinion

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

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 March 31, 2024, and **Profit** for the year ended on that date.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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. 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit



evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other legal and Regulatory Requirements

We Report that CARO 2020 as notified by Central Government u/s 143(11) of Companies Act , 2013 is not applicable on DEEPAJ CONSTRUCTION PRIVATE LIMITED on account of it being Small Company u/s 2(85) of Companies Act, 2013.



As required by Section 143(3) of the Companies Act, 2013 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, Statement of Profit and Loss dealt with by this report are in agreement with the books of account;**
- d) **In our opinion, the financial statements dealt with by this report comply with the applicable accounting standards referred to in Section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014.**
- e) **On the basis of written representations received from the directors , as on 31st March, 2024, and 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 sub-section (2) of Section 164 of the Companies Act, 2013;**
- f) **The Company being a private limited company having turnover less than Rupees 50 crores as per latest Audited Financial Statement and having aggregate borrowing from Banks or Financial Institutions or anybody corporate at any point of time during the financial year less than Rupees 25 crores, reporting under section 143(3)(i) with respect to the adequacy of the internal controls with reference to financial statements of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated 13.06.2017.**
- g) **The company being a private limited company, provisions of section 197 of the Companies Act, 2013 is not applicable to the company.**
- h) **With respect to the other matters 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 knowledge and information and according to the explanation given to us:-**
 - 1) **The company does not have any pending litigation which would impact its financial position.**
 - 2) **The company has not entered into any long term contracts including derivative contracts and hence it is not required to make provision for material foreseeable losses, as required under the applicable law or Accounting Standards.**
 - 3) **There is no requirement of transferring amounts to the investor's education and protection fund by the company.**
 - 4) **(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever**



by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- 5) Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except in respect of maintenance of property, plant and equipment records wherein the accounting software did not have the audit trail feature enabled throughout the year.

Further, the audit trail facility has been operating from 21st April 2023 till the end of financial year. for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Since proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the Financial year ended 31.03.2024.

- 6) The Company has not declared or paid any dividend during the year ended 31 March 2024.

For G A R V & Associates
Chartered Accountants
Firm Registration No. 301094E



(VIKASH PARAKH)

Partner

Membership No.:061926

Place: Kolkata

Date: 10th July, 2024

UDIN: 24061926 BKBLUR 8552



Deepraj Construction Private Limited
(CIN: U70101WB2006PTC110543)
Balance Sheet as at 31 March 2024

(` in '00)

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	1,621,469.01	1,371,557.21
Total		1,622,469.01	1,372,557.21
(2) Non-current liabilities			
(a) Long-term Borrowings	5	19,100.30	22,942.54
Total		19,100.30	22,942.54
(3) Current liabilities			
(a) Short-term Borrowings	6	7,851.64	6,128.58
(b) Trade Payables	7		
- Due to Micro and Small Enterprises			
- Due to Others		91,281.59	13,541.64
(c) Other Current Liabilities	8	3,117,861.26	1,561,517.69
Total		3,216,994.49	1,581,187.91
Total Equity and Liabilities		4,858,563.80	2,976,687.66
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	25,961.24	28,389.04
(b) Deferred Tax Assets (net)	10	3,556.88	3,180.13
(c) Other Non-current Assets	11	183,088.30	173,874.77
Total		212,606.42	205,443.94
(2) Current assets			
(a) Inventories	12	3,466,461.38	2,144,247.64
(b) Trade Receivables	13	599,100.37	241,648.66
(c) Cash and Cash Equivalents	14	454,025.07	315,579.44
(d) Short-term Loans and Advances	15	117,375.84	69,242.83
(e) Other Current Assets	16	8,994.72	525.15
Total		4,645,957.38	2,771,243.72
Total Assets		4,858,563.80	2,976,687.66

See accompanying notes to the financial statements

As per our report of even date

For G A R V & Associates

Chartered Accountants

Firm's Registration No. 301094E

For and on behalf of the Board


CA Vikash Parakh
Partner
Membership No. 061926



Madhab Chandra Paul
Director
DIN : 00445618

Jayati Paul
Director
DIN : 01121099

Place: Kolkata
Date: 10 July 2024

DEEPRAJ CONSTRUCTION PVT. LTD.

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Director

Deepraj Construction Private Limited

(CIN: U70101WB2006PTC110543)

Statement of Profit and loss for the year ended 31 March 2024

(₹ in '00)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	17	1,897,270.05	1,518,462.63
Other Income	18	22,747.43	7,437.64
Total Income		1,920,017.48	1,525,900.27
Expenses			
Cost Of Construction & Development	19	2,432,368.52	1,823,358.32
Purchases of Stock in Trade	20	209,500.00	-
Change in Inventories of work in progress and finished goods	21	-1,322,213.75	-701,757.05
Employee Benefit Expenses	22	243,872.41	87,536.55
Finance Costs	23	1,883.48	2,186.30
Depreciation and Amortization Expenses	24	9,084.92	19,047.22
Other Expenses	25	9,067.92	22,363.63
Total expenses		1,583,563.50	1,252,734.97
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		336,453.98	273,165.30
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		336,453.98	273,165.30
Extraordinary Item		-	-
Profit/(Loss) before Tax		336,453.98	273,165.30
Tax Expenses	26		
- Current Tax		85,382.90	71,768.62
- Deferred Tax		-376.77	-3,463.99
- Prior Period Taxes		1,536.04	1,669.73
Profit/(Loss) after Tax		249,911.81	203,190.94
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic	27	2,499.12	2,031.91
-Diluted	27	2,499.12	2,031.91

See accompanying notes to the financial statements

As per our report of even date

For G A R V & Associates

Chartered Accountants

Firm's Registration No. 301094E

For and on behalf of the Board**CA Vikash Parakh**

Partner

Membership No. 061926

**Madhab Chandra Paul**

Director

DIN : 00445618

Jayati Paul

Director

DIN : 01121099

Place: Kolkata

Date: 10 July 2024

DEEPAJ CONSTRUCTION PVT. LTD.

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

Note 1: Corporate Information

The company having corporate and registered office at 48/1A Dr. Suresh Sarkar Road, Kolkata 700014 engaged in real estate related activities.

Note 2: Significant Accounting Policies

a) Basis of Preparation of Financial Statements:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory Accounting Standards as prescribed under section 133 of the Companies Act 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified)/Companies Act, 1956("the 1956 Act") as applicable. Accounting Policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the economic policy hitherto in use. The financial statements have been prepared on the accrual basis under the historical cost convention except for certain categories of fixed assets that are carried at revalued amounts.

b) Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities including disclosure of contingent liabilities on the date of financial statements and the reported amount of revenue and expenses during the reported period. Difference between the actual results and estimates are recognized in the period in which the results are known and materialized.

2.1 FIXED ASSETS:

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price less creditable duties, taxes and levies, and any directly attributable cost of bringing the asset to its working condition for the intended use. Exchange Difference arising on repayment or reinstatement of foreign currency liabilities incurred are adjusted in the carrying amount of respective fixed assets. The amount incurred for capital items not ready for their intended use on reporting date are disclosed under capital work in progress.

2.2 DEPRECIATION AND AMORTISATION:

Effective from 1st April, 2014, the Company depreciates its fixed assets over the useful life in the manner prescribed in Schedule II of the Companies Act 2013, as against the earlier practice of depreciating at the rates prescribes in Schedule XIV of the Companies Act, 1956.

2.3 REVENUE RECOGNITION :

Revenue for engineering contract work executed is recognized on the basis of percentage completion method and only after the work has progressed to the extent of 25% in each composite contract. Till such time, all costs are carried forward to next accounting year as 'Development Work in Progress' under 'Inventories'. Recognition of revenue is matched with expenses incurred (on accrual basis) after considering the contract value with associated costs.

DEEPRAJ CONSTRUCTION PVT. LTD.

Neelab Chandra

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayati Paul.

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

2.4 INVENTORIES:

Inventories are valued at cost. All direct and indirect expenses attributable to the project are being charged to Inventories.

2.5 PROJECT UNDER DEVELOPMENT: The Company is carrying on Construction work at different sites and debiting all the related direct Expenditure to their respective projects, under the head "Project Under Development" till the project completed

2.6 EARNING PER SHARE:

The earnings considered in ascertaining the Company's Earnings Per Share comprise net profit after tax. The number of shares (nominal value of Rs.10/-) used in computing Basic Earnings Per Share is weighted average number of shares outstanding during the year.

2.7 ACCOUNTING FOR TAXES ON INCOME:

Current Tax is determined as amount of tax payable in respect of taxable income for the year based on applicable tax rates and law.

Deferred Tax is recognised, subject to the consideration of prudence, on timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized.

2.8 IMPAIRMENT OF ASSETS:

The Company assesses at each Balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Profit and Loss Account. If at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Provision for impairment is recognized on each Balance Sheet Date.

2.9 PROVISIONS AND CONTINGENT LIABILITIES:

a. Provisions are recognized when the Company has a legal and constructive obligation as a result of a past event, for which it is probable that a future outflow will be required and a reliable estimate can be made on the amount of the obligation.

b. Contingent Liabilities are disclosed when the Company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation.



DEEPRAJ CONSTRUCTION PVT. LTD.

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

3 Share Capital

(` in '00)

Particulars	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 50000 (Previous Year -50000) Equity Shares	5,000.00	5,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 10000 (Previous Year -10000) Equity Shares paid up	1,000.00	1,000.00
Total	1,000.00	1,000.00

(i) Reconciliation of number of shares

Particulars	31 March 2024		31 March 2023	
	No. of shares	(` in '00)	No. of shares	(` in '00)
Opening Balance	10,000	1,000.00	10,000	1,000.00
Issued during the year	-	-	-	-
Deletion during the year	-	-	-	-
Closing balance	10,000	1,000.00	10,000	1,000.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of 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 proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2024		31 March 2023	
	No. of shares	In %	No. of shares	In %
Madhab Chandra Paul	5000	50.00%	5000	50.00%
Jayati Paul	5000	50.00%	5000	50.00%

(iv) Shares held by Promoters at the end of the year 31 March 2024

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhab Chandra Paul	Equity	5000	50.00%	0.00%
Jayati Paul	Equity	5000	50.00%	0.00%

Shares held by Promoters at the end of the year 31 March 2023

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Madhab Chandra Paul	Equity	5000	50.00%	0.00%
Jayati Paul	Equity	5000	50.00%	0.00%

DEEPAJ CONSTRUCTION PVT. LTD.

Madhab Chandra Paul

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Jayati Paul

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

4 Reserves and Surplus

(' in '00)

Particulars	31 March 2024	31 March 2023
Statement of Profit and loss		
Balance at the beginning of the year	13,71,557.21	11,68,366.27
Add: Profit during the year	2,49,911.81	2,03,190.94
Balance at the end of the year	16,21,469.02	13,71,557.21
Total	16,21,469.02	13,71,557.21

5 Long term borrowings

(' in '00)

Particulars	31 March 2024	31 March 2023
Secured Term loans from banks	19,100.30	22,942.54
Total	19,100.30	22,942.54

6 Short term borrowings

(' in '00)

Particulars	31 March 2024	31 March 2023
Current maturities of long-term debt	7,851.64	6,128.58
Total	7,851.64	6,128.58

Particulars of Borrowings

Name of Lender/Type of Loan	Rate of Interest	Nature of Security
Punjab National Bank	6.85	Motor Car
Punjab National Bank	6.85	Motor Car
Punjab National Bank	8.8	Motor Car

7 Trade payables

(' in '00)

Particulars	31 March 2024	31 March 2023
Due to others	91,281.59	13,541.64
Total	91,281.59	13,541.64

7.1 Trade Payable ageing schedule as at 31 March 2024

(' in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					
Others	88,732.90	848.64	1,700.05		91,281.59
Disputed dues- MSME					
Disputed dues- Others					
Sub total					91,281.59
MSME - Undue					
Others - Undue					
Total					91,281.59



DEEPRAJ CONSTRUCTION PVT. LTD.

Manish Chatterjee

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Tanuj Paul

Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

7.2 Trade Payable ageing schedule as at 31 March 2023

(` in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	11,841.59	1,700.05			13,541.64
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					13,541.64
MSME - Undue					
Others - Undue					
Total					13,541.64

8 Other current liabilities

(` in '00)

Particulars	31 March 2024	31 March 2023
Bank O/D	✓ 6,673.11	-
Director Remuneration Payable	-	17,500.00
Land Owners Share	-	4,837.50
Other Advances from Customer	-2,26,105.48	2,49,287.68
Other Payables	1,430.00	-
Revenue Received in advance	28,05,168.35	12,57,220.25
Statutory Dues Payable	77,484.32	31,672.26
Sundry Creditors for Expenses	1,000.00	1,000.00
Total	✓ 51,17,861.26	15,61,517.69

DEEPRAJ CONSTRUCTION PVT. LTD.

DEEPRAJ CONSTRUCTION PVT. LTD.

Shree Chandra
Director

Angeli Ray
Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

9 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization		Net Block	
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	As on 31-Mar-24	As on 31-Mar-23
(I) Property, Plant and Equipment							
C.C.TV.	1,359.00	-	-	1,359.00	1,172.13	48.48	186.87
Motor Pump	2,924.95	-	-	2,924.95	2,781.47	143.48	143.48
Fortuner Car	38,650.50	-	-	38,650.50	12,523.04	8,159.61	26,127.46
Hyundai Car	7,409.05	-	-	7,409.05	7,038.59	370.46	370.46
Car Celerio	5,114.00	-	5,114.00	-	4,055.98	182.97	1,058.02
Coffee Machine.	140.00	-	-	140.00	133.00	7.00	7.00
Hammer Machine	134.00	-	-	134.00	127.30	6.70	6.70
Hitachi CC14SF Machine.	85.28	-	-	85.28	81.02	4.26	4.26
Welding Machine	66.66	-	-	66.66	63.00	3.66	3.66
Aquaguard	350.51	-	-	350.51	332.99	17.52	17.52
Xerox Machine	371.09	-	-	371.09	352.53	18.56	18.56
Air Conditioner	480.47	-	-	480.47	35.43	445.04	445.04
Car Swift	-	7,532.17	-	7,532.17	651.25	6,880.92	-
Total	57,085.51	7,532.17	5,114.00	59,503.68	28,696.47	9,084.92	28,389.04
Previous Year	56,605.05	480.47	-	57,085.52	9,649.25	19,047.22	46,955.80

DEEPAJ CONSTRUCTION PVT. LTD.

DEEPAJ CONSTRUCTION PVT. LTD.

Director

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

10 Deferred tax assets net (₹ in '00)

Particulars	31 March 2024	31 March 2023
Deferred Tax Asset	3,556.88	3,180.13
Total	3,556.88	3,180.13

11 Other non current assets (₹ in '00)

Particulars	31 March 2024	31 March 2023
Security Deposits		
-Others	33,088.30	23,874.77
-Security Deposit (Project)	1,50,000.00	1,50,000.00
Total	1,83,088.30	1,73,874.77

12 Inventories (₹ in '00)

Particulars	31 March 2024	31 March 2023
Project Work In Progress	31,84,853.84	18,69,082.81
Project Completed	2,81,607.55	2,75,164.83
Total	34,66,461.39	21,44,247.64

13 Trade receivables (₹ in '00)

Particulars	31 March 2024	31 March 2023
Unsecured considered good		
-Flats	2,77,813.95	1,76,647.99
-Works Contract	46,076.26	32,556.26
-Others	2,75,210.16	32,444.41
Total	5,99,100.37	2,41,648.66

13.1 Trade Receivables ageing schedule as at 31 March 2024 (₹ in '00)

Particulars	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 Trade receivables-considered good	4,08,722.91	1,58,218.47	26,159.00		6,000.00	5,99,100.37
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						5,99,100.37
Undue - considered good						
Total						5,99,100.37



DEEPRAJ CONSTRUCTION PVT. LTD.

Manish Chandra

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayesh Paul

Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

13.2 Trade Receivables ageing schedule as at 31 March 2023

(` in '00)

Particulars	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 Trade receivables- considered good	2,35,243.91	404.75			6,000.00	2,41,648.66
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						2,41,648.66
Undue - considered good						
Total						2,41,648.66

✓ 14 Cash and cash equivalents

(` in '00)

Particulars	31 March 2024	31 March 2023
Cash on hand	✓ 67.81	936.54
Balances with banks in current accounts	✓ 1,03,957.26	1,84,642.90
Sub-Total	1,04,025.07	1,85,579.44
Other Bank Balances		
Deposits with original maturity for more than 3 months but less than 12 months	✓ 3,50,000.00	1,30,000.00
Total	4,54,025.07	3,15,579.44

15 Short term loans and advances

(` in '00)

Particulars	31 March 2024	31 March 2023
Advance Income Tax (Net of provision for taxes)	✓ 2,308.33	3,081.72
Balances with Government Authorities	✓ 5,417.98	14,695.82
Others		
-Accrued Interest on Fixed Deposit	✓ 18,769.31	14,471.54
-Advance to Employees	✓ 1,880.00	21,250.00
-Advance to Suppliers	78,000.22	15,743.75
Total	1,17,375.84	69,242.83

16 Other current assets

(` in '00)

Particulars	31 March 2024	31 March 2023
Other Receivable	✓ 8,400.41	-
Prepaid Exp	✓ 594.31	525.15
Total	8,994.72	525.15

DEEPAJ CONSTRUCTION PVT. LTD.

DEEPAJ CONSTRUCTION PVT. LTD.

Manab Chandra

Director

Jayesh Patel

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

17 Revenue from operations (₹ in '00)

Particulars	31 March 2024	31 March 2023
Sale of services		
-Sale of Flats	15,14,482.75	12,84,927.86
-Works Contract Charges	2,83,837.30	2,33,534.77
Others		
-Sale of Land	98,950.00	-
Total	18,97,270.05	15,18,462.63

18 Other Income (₹ in '00)

Particulars	31 March 2024	31 March 2023
Interest Income	20,757.80	7,087.61
Others		
-Miscellaneous Income	-	350.03
-Profit on sale of car	1,989.63	-
Total	22,747.43	7,437.64

19 Cost Of Construction & Development (₹ in '00)

Particulars	31 March 2024	31 March 2023
Cost of Construction	23,67,593.52	14,45,808.32
Land Owners' Share of Revenue	64,775.00	3,77,550.00
Total	24,32,368.52	18,23,358.32

20 Purchases of stock in trade (₹ in '00)

Particulars	31 March 2024	31 March 2023
Purchases of stock in trade	2,09,500.00	-
Total	2,09,500.00	-

21 Change in Inventories of work in progress and finished goods (₹ in '00)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Finished Goods (completed Projects)	2,75,164.83	81,482.93
Work-in-progress (Projects)	18,69,082.81	13,61,007.66
Less: Closing Inventories		
Finished Goods (completed Projects)	2,81,607.55	2,75,164.83
Work-in-progress	31,84,853.84	18,69,082.81
Total	-13,22,213.75	-7,01,757.05

22 Employee benefit expenses (₹ in '00)

Particulars	31 March 2024	31 March 2023
Salaries and wages		
-Director Remuneration	2,22,000.00	66,000.00
-Salary & Bonus	17,356.51	17,767.78
Contribution to provident and other funds	4,515.90	3,768.77
Total	2,43,872.41	87,536.55



DEEPAJ CONSTRUCTION PVT. LTD.

[Signature]

Director

DEEPAJ CONSTRUCTION PVT. LTD.

[Signature]

Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

23 Finance costs (₹ in '00)		
Particulars	31 March 2024	31 March 2023
Interest expense	1,883.48	2,161.18
Other borrowing costs	-	25.12
Total	1,883.48	2,186.30

24 Depreciation and amortization expenses (₹ in '00)		
Particulars	31 March 2024	31 March 2023
Depreciation	9,084.92	19,047.22
Total	9,084.92	19,047.22

25 Other expenses (₹ in '00)		
Particulars	31 March 2024	31 March 2023
Auditors' Remuneration	1,000.00	1,000.00
Insurance	123.14	-
Professional fees	300.00	650.00
Rent	200.00	-
Repairs others	-	-
-Cost of Construction & Development	56.35	-
Rates and taxes	81.35	392.22
Telephone expenses	257.42	258.55
Travelling Expenses	635.81	7,384.74
Miscellaneous expenses	834.51	7,464.70
Other Expenses	-	-
-Liability not required written off	5.64	-
Bank Charges	187.36	14.93
Brokerage	-	500.00
Car Expenses	384.90	-
Donation	510.00	607.01
ESI PF Previous Year	366.65	-
Interest and Late Fees on Statutory Dues	279.26	293.91
Lift License	35.00	-
Office Exp	189.00	-
Retainership	3,000.00	3,000.00
Vehicle Expenses	621.53	797.57
Total	9,067.92	22,363.63

26 Tax Expenses (₹ in '00)		
Particulars	31 March 2024	31 March 2023
Current Tax	85,382.90	71,768.62
Deferred Tax	-376.77	-3,463.99
Prior Period Taxes	-	-
-Income Tax for Earlier Year	1,536.04	1,669.73
Total	86,542.17	69,974.36



DEEPAJ CONSTRUCTION PVT. LTD.
Director
 Director

DEEPAJ CONSTRUCTION PVT. LTD.
Director
 Director

Deepraj Construction Private Limited

Notes forming part of the Financial Statements

27. Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (₹ in '00)	2,49,911.81	2,03,190.94
Weighted average number of equity shares	10,000.00	10,000.00
Earnings per share basic (Rs)	2,499.12	2,031.91
Earnings per share diluted (Rs)	2,499.12	2,031.91
Face value per equity share (Rs)	10.00	10.00

28 Auditors' Remuneration

Particulars	31 March 2024	31 March 2023
Payments to auditor as		
- for statutory audit	750.00	750.00
- for tax audit	250.00	250.00
Total	1,000.00	1,000.00

29 Related Party Disclosure

(i) List of Related Parties

Relationship

Shri Madhab Chandra Paul
Shrimati Jayati Paul

Director
Director

(ii) Related Party Transactions

Particulars	Relationship	31 March 2024	31 March 2023
Director's Remuneration			
- Shri Madhab Chandra Paul	Director	1,50,000.00	48,000.00
- Shrimati Jayati Paul	Director	72,000.00	18,000.00
Land Owners Share			
- Shrimati Jayati Paul	Director	33,200.00	2,10,950.00
- Shri Madhab Chandra Paul	Director	31,575.00	1,66,600.00
Loan Taken Repaid			
- Shrimati Jayati Paul	Director	-	75,000.00
- Shri Madhab Chandra Paul	Director	-	50,000.00

(iii) Related Party Balances

Particulars	Relationship	31 March 2024	31 March 2023
Land Owners Share			
- Shrimati Jayati Paul	Director	-	4,837.50
Amount Receivable			
- Shrimati Jayati Paul	Director	8,000.00	-

DEEPAJ CONSTRUCTION PVT. LTD.

Madhab Chandra Paul

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Jayati Paul

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

30 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.44	1.75	-17.60%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	0.02	0.02	-21.57%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Interest + Installments}}$	43.22	39.75	8.73%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	16.69%	15.99%	4.37%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	0.68	0.85	-20.43%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	4.51	7.97	-43.37%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	4.00	-	-
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	1.33	1.28	4.06%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	13.17%	13.38%	-1.56%
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	15.15%	14.50%	4.52%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$			

31 Other Statutory Disclosures

The company is a small and medium size company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 2013, accordingly, the company has complied with the Accounting Standard as applicable to small and medium size company.

Balances shown under Sundry Debtors, Advances, some of the Sundry Creditors are subject to confirmation/ reconciliation and consequential adjustment, if any. However the company has been sending letters for confirmation to these parties. In the opinion of management, the value of Sundry Debtors, Advances, and Sundry Creditors on realization/payment in the ordinary course of business, will not be less/ more than the value at which these balances are stated in the Balance Sheet.

The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid as at year end together with interest paid or payable under this act has not been given.

DEEPRAJ CONSTRUCTION PVT. LTD.

Manish Chandra

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayanti Paul

Director



Deepraj Construction Private Limited

Notes forming part of the Financial Statements

32 Disclosure Pursuant to Accounting Standard (AS) 7

a) Contract Revenue recognized during the year ended 31.03.2024 2,83,83,730/-

33 Regrouping

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

For G A R V & Associates
Chartered Accountants
Firm's Registration No. 301094E



CA Vikash Parakh
Partner
Membership No. 061926



Madhab Chandra Paul
Director
DIN : 00445618

Jayati Paul
Director
DIN : 01121099

Place: Kolkata
Date: 10 July 2024

For and on behalf of the Board

DEEPAJ CONSTRUCTION PVT. LTD.



Director

DEEPAJ CONSTRUCTION PVT. LTD.



Director

A.Y. 2024-2025

Name : Deepraj Construction Pvt Ltd

Previous Year : 2023-2024

PAN : AACCD 5069 P

Address : 48/1A
Dr. Suresh Sarkar Road
Dr. Suresh Sarkar Road, Kolkata - 700 014

Date of Incorporation: 07-Jul-2006

Status : Domestic Company

Opted Tax u/s 115BAA

Statement of Income

Sch.No Rs. Rs. Rs.

■ **Profits and gains of Business or Profession**

Business-1

Net Profit Before Tax as per P & L a/c 3,36,45,398

Add: Inadmissible expenses & Income not included

Depreciation debited to P & L a/c 9,08,492

36 disallowance 1 16,153 9,24,645
3,45,70,043

Less: Deductible expenditure & income to be excluded

43B B/F allowances 2 20,464

Adjusted Profit of Business-1

3,45,49,579

Total income of Business and Profession

3,45,49,579

Less: Depreciation as per IT Act

5 6,24,385

Income chargeable under the head "Business and Profession"

3,39,25,194

■ **Total Income**

3,39,25,194

Total income rounded off u/s 288A

3,39,25,190

Tax on total income

74,63,542

Add: Surcharge

7,46,354

Tax with Surcharge

82,09,896

Add: Cess

3,28,396

Tax with surcharge and cess

85,38,292

TDS / TCS

3 15,29,410

Advance Tax

4 67,96,574

Total prepaid taxes

83,25,984

Balance Tax

2,12,308

Interest u/s 234C

39,744

■ **Balance tax payable**

2,52,050

Schedule 1

Disallowances of expenditure u/s 36

Description

Disallowance

Employees' contribution to PF/ESI etc. paid after prescribed date or not paid - Section 36(1)(va)

Late Payment of PF & ESI	16,153
<i>Total Disallowance</i>	<u>16,153</u>

Schedule 2B/F expenditure u/s 43BExpenses description

	Disallowed amount B/F	Paid during the year	B/F amount unpaid
Employer's contribution to PF	14,922	14,922	
Employer's contribution to ESI	5,542	5,542	
<i>Total</i>	<u>20,464</u>	<u>20,464</u>	

Schedule 3TDS as per Form 16ADeductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Calcutta Construction, TAN- CALC06904C	2,38,000	2,38,000	1,19,00,000
Punjab National Bank, TAN- DELP09939G	0		
State Bank Of India, TAN- MUMS86181E	2,11,298	2,11,298	21,12,786
<i>Total</i>	<u>4,49,298</u>	<u>4,49,298</u>	<u>1,40,12,786</u>

TDS as per Form 16B (194-IA), 16C (194-IB), 16D (194M), 16E (194S)Deductor, PAN & Section

	TDS deducted	TDS claimed in current year	Gross receipt offered
Abhirup Paul, PAN- AXJPP3696B	1,22,048	0	1,22,04,763
Anant Kumar Das, PAN- AOJPD5898L	40,000	0	40,00,000
Anant Kumar Das, PAN- AOJPD5898L	5,000	0	5,00,000
Anant Kumar Das, PAN- AOJPD5898L	15,000	0	15,00,000
Anindya Halder, PAN- AFGPH3131Q	7,800	7,800	7,80,000
Anindya Halder, PAN- AFGPH3131Q	7,800	7,800	7,80,000
Anindya Halder, PAN- AFGPH3131Q	3,900	3,900	3,90,000
Anindya Saha, PAN- BHKPS4685K	14,400	0	14,40,000
Anindya Saha, PAN- BHKPS4685K	10,000	0	10,00,000
Anindya Saha, PAN- BHKPS4685K	10,000	0	10,00,000
Anindya Saha, PAN- BHKPS4685K	11,000	0	11,00,000
Anindya Saha, PAN- BHKPS4685K	9,000	0	9,00,000
Arkadip Ghosh, PAN- AXWPG3836F	5,000	0	5,00,000
Arkadip Ghosh, PAN- AXWPG3836F	5,000	0	5,00,000
Arkadip Ghosh, PAN- AXWPG3836F	5,000	0	5,00,000
Bimal Chandra Das, PAN- AGSPD8730A	4,750	0	4,75,000
Bimal Chandra Das, PAN- AGSPD8730A	4,595	0	4,59,500
Bimal Chandra Das, PAN- AGSPD8730A	2,500	0	2,50,000
Bimal Chandra Das, PAN- AGSPD8730A	10,000	0	10,00,000
Bimal Chandra Das, PAN- AGSPD8730A	2,000	0	2,00,000

Debapriya Chatterjee, PAN- ANNPC6205F	5,000	0	5,00,000
Debapriya Chatterjee, PAN- ANNPC6205F	4,400	0	4,40,000
Debrishi Das, PAN- AQCPD6739M	10,475	0	10,47,500
Debrishi Das, PAN- AQCPD6739M	15,000	0	15,00,000
Debrishi Das, PAN- AQCPD6739M	10,000	0	10,00,000
Debrishi Das, PAN- AQCPD6739M	5,000	0	5,00,000
Debrishi Das, PAN- AQCPD6739M	5,000	0	5,00,000
Himadri Sekhar Chakraborty, PAN- AOKPC1235K	11,000	0	11,00,000
Himadri Sekhar Chakraborty, PAN- AOKPC1235K	18,000	0	18,00,000
Himadri Sekhar Chakraborty, PAN- AOKPC1235K	12,000	0	12,00,000
Himadri Sekhar Chakraborty, PAN- AOKPC1235K	15,000	0	15,00,000
Ishani Sarkar, PAN- CCOPS9325J	5,023	0	5,02,358
Ishani Sarkar, PAN- CCOPS9325J	5,023	0	5,02,358
Ishani Sarkar, PAN- CCOPS9325J	20,000	0	20,00,000
Ishani Sarkar, PAN- CCOPS9325J	10,024	0	10,02,358
Ishani Sarkar, PAN- CCOPS9325J	10,024	0	10,02,358
Kaustav Mondal, PAN- DXTPM1271A	5,750	5,750	5,75,000
Kaustav Mondal, PAN- DXTPM1271A	5,750	5,750	5,75,000
Kaustav Mondal, PAN- DXTPM1271A	5,750	5,750	5,75,000
Kaustav Mondal, PAN- DXTPM1271A	5,750	5,750	5,75,000
Khushboo Kumari, PAN- JRAPK4730D	36,800	36,800	36,80,000
Krishnendu Bhaumik, PAN- BGGPB6752D	92,000	92,000	92,00,000
Pinki Das, PAN- AFLPD6330C	7,500	0	7,50,000
Pinki Das, PAN- AFLPD6330C	7,500	0	7,50,000
Pradeep Parida, PAN- CAYPP5745B	55,200	55,200	55,20,000
Pravanjan Chowdhury, PAN- AKDPC3393B	8,000	0	8,00,000
Pravanjan Chowdhury, PAN- AKDPC3393B	8,000	0	8,00,000
Pravanjan Chowdhury, PAN- AKDPC3393B	7,000	0	7,00,000
Puspita Saha, PAN- AVEPS0798L	3,272	3,272	2,72,250
Rina Ghosh, PAN- BCUPG8191F	23,500	0	23,50,000
Sagarika Chatterjee, PAN- ACNPC6207G	50,500	0	50,50,000
Sampa Bag, PAN- ADPPB3516Q	1,30,000	1,30,000	1,30,00,000
Sanjay Kumar Gupta, PAN- AMGPG1047D	5,650	5,650	5,65,000
Sanjay Kumar Gupta, PAN- AMGPG1047D	5,650	5,650	5,65,000
Sanjay Kumar Gupta, PAN- AMGPG1047D	5,650	5,650	5,65,000
Sanjay Kumar Gupta, PAN- AMGPG1047D	5,660	5,660	5,66,000
Sanjay Malaviya, PAN- AJLPM9234G	1,11,320	1,11,320	1,11,32,025
Santanu Majumdar, PAN- ALIPM3297N	38,925	38,925	38,92,500
Santanu Majumdar, PAN- ALIPM3297N	38,925	38,925	38,92,500
Santanu Majumdar, PAN- ALIPM3297N	25,950	25,950	25,95,000
Saunav Sarkar, PAN- EDGPS9957H	76,000	0	76,00,000

Shaoli Roy, PAN- BEEPR1584M	4,000	0	4,00,000
Shaoli Roy, PAN- BEEPR1584M	3,500	0	3,50,000
Shaoli Roy, PAN- BEEPR1584M	22,475	0	22,47,500
Snehajit Ghosh, PAN- AIVPG0229L	15,000	0	15,00,000
Snehajit Ghosh, PAN- AIVPG0229L	14,600	0	14,60,000
Subir Sen, PAN- DGQPS4901H	22,475	0	22,47,500
Subir Sen, PAN- DGQPS4901H	4,000	0	4,00,000
Subir Sen, PAN- DGQPS4901H	3,500	0	3,50,000
Suman Saha, PAN- EMOPS8565Q	5,445	5,445	5,44,500
Sumit Saha, PAN- BFZPS7211A	5,500	5,500	5,50,000
Sumit Saha, PAN- BFZPS7211A	5,445	5,445	5,44,500
Tapas Kumar Das, PAN- AGTPD9591N	7,500	0	7,50,000
Tapas Kumar Das, PAN- AGTPD9591N	7,500	0	7,50,000
Tapas Kumar Das, PAN- AGTPD9591N	7,500	0	7,50,000
Tapashi Das, PAN- CATPD1667F	2,500	0	2,50,000
Tapashi Das, PAN- CATPD1667F	4,595	0	4,59,500
Tapashi Das, PAN- CATPD1667F	2,000	0	2,00,000
Tapashi Das, PAN- CATPD1667F	10,000	0	10,00,000
Tapashi Das, PAN- CATPD1667F	4,750	0	4,75,000
Truly Leisure & Resources Private Limited, PAN- AACCT0767G	33,200	0	33,20,000
Truly Leisure & Resources Private Limited, PAN- AACCT0767G	44,000	0	44,00,000
Truly Leisure & Resources Private Limited, PAN- AACCT0767G	44,500	0	44,50,000
Tuhin Kumar Das, PAN- AKJPD2860N	11,550	11,550	11,55,000
Tuhin Kumar Das, PAN- AKJPD2860N	11,550	11,550	11,55,000
Tuhin Kumar Das, PAN- AKJPD2860N	11,550	11,550	11,55,000
Udayaditya Pathak, PAN- ALVPP5179K	83,000	83,000	83,00,000
Ujjal Radharaman Chatterjee, PAN- ADWPC8720G	50,500	0	50,50,000
Veronica Sutapa Gomes, PAN- ARBPG0586H	30,000	0	30,00,000
Total	16,93,899	7,31,542	16,93,34,970

Unclaimed TDS - Form 16B (194-IA), 16C (194-IB), 16D (194M), 16E (194S) B/F

Deductor, PAN & FY

	Unclaimed TDS deducted	TDS claimed in current year	Gross receipt offered
Abhijit Brahmachary, PAN- AYEPB6247L, FY.- 2022-23	6,968	0	6,96,800
Anindya Halder, PAN- AFGPH3131Q, FY.- 2022-23	11,700	11,700	11,70,000
Anindya Halder, PAN- AFGPH3131Q, FY.- 2022-23	27,300	27,300	27,30,000
Anixxxx Halder, PAN- AFGPH3131Q, FY.- 2022-23	11,700	11,700	11,70,000
Arkadip Ghosh, PAN- AXWPG3836F, FY.- 2022-23	7,500	0	7,50,000
Arkxxxx Ghosh, PAN- AXWPG3836F, FY.- 2022-23	10,000	0	10,00,000
Arkxxxx Ghosh, PAN- AXWPG3836F, FY.- 2022-23	15,000	0	15,00,000

Arkxxxx Ghosh, PAN- AXWPG3836F, FY.- 2022-23	20,000	0	20,00,000
Ayon Paul, PAN- BJUPP5560Q, FY.- 2022-23	15,000	0	15,00,000
Bimal Chandra Das, PAN- AGSPD8730A, FY.- 2022-23	3,000	0	3,00,000
Bimal Chandra Das, PAN- AGSPD8730A, FY.- 2022-23	500	0	50,000
Debapriya Chatterjee, PAN- ANNPC6205F, FY.- 2022-23	5,000	0	5,00,000
Debrishi Das, PAN- AQCPD6739M, FY.- 2022-23	9,525	0	9,52,500
Debxxxxi Das, PAN- AQCPD6739M, FY.- 2022-23	14,805	0	14,80,500
Debxxxxs Bhattacharyya, PAN- AWTPB8400G, FY.- 2022-23	3,000	0	3,00,000
Debxxxxya Chatterjee, PAN- ANNPC6205F, FY.- 2022-23	38,100	0	38,10,000
Debxxxxya Chatterjee, PAN- ANNPC6205F, FY.- 2022-23	10,000	0	10,00,000
Debxxxxya Chatterjee, PAN- ANNPC6205F, FY.- 2022-23	5,000	0	5,00,000
Ishani Sarkar, PAN- CCOPS9325J, FY.- 2022-23	14,542	0	14,54,200
Ishani Sarkar, PAN- CCOPS9325J, FY.- 2022-23	1,100	0	1,10,000
Kamalika Singha, PAN- EPUPS6257A, FY.- 2022-23	6,968	0	6,96,800
Kaustav Mondal, PAN- DXTPM1271A, FY.- 2022-23	11,500	11,500	11,50,000
Kaustav Mondal, PAN- DXTPM1271A, FY.- 2022-23	8,625	8,625	8,62,500
Kauxxxx Mondal, PAN- DXTPM1271A, FY.- 2022-23	8,625	8,625	8,62,500
Kauxxxx Mondal, PAN- DXTPM1271A, FY.- 2022-23	5,750	5,750	5,75,000
Pinki Das, PAN- AFLPD6330C, FY.- 2022-23	6,400	0	6,40,000
Pinki Das, PAN- AFLPD6330C, FY.- 2022-23	7,500	0	7,50,000
Piyxxx Xitra, PAN- AWZPM8992J, FY.- 2022-23	5,650	5,650	5,65,000
Pravanjan Chowdhury, PAN- AKDPC3393B, FY.- 2022-23	12,200	0	12,20,000
Praxxxxan Chowdhury, PAN- AKDPC3393B, FY.- 2022-23	8,000	0	8,00,000
Praxxxxan Chowdhury, PAN- AKDPC3393B, FY.- 2022-23	8,000	0	8,00,000
Praxxxxan Chowdhury, PAN- AKDPC3393B, FY.- 2022-23	14,800	0	14,80,000
Praxxxxan Chowdhury, PAN- AKDPC3393B, FY.- 2022-23	5,000	0	5,00,000
Puspita Saha, PAN- AVEPS0798L, FY.- 2022-23	8,167	8,167	8,16,750
Puspita Saha, PAN- AVEPS0798L, FY.- 2022-23	5,000	5,000	5,00,000
Puspita Saha, PAN- AVEPS0798L, FY.- 2022-23	5,890	5,890	5,89,000
Sanjay Kumar Gupta, PAN- AMGPG1047D, FY.- 2022-23	11,187	11,187	11,18,700
Santanu Majumdar, PAN- ALIPM3297N, FY.- 2022-23	25,950	25,950	25,95,000
Santanu Majumdar, PAN- ALIPM3297N, FY.- 2022-23	64,875	64,875	64,87,500
Sanxxx Xumar Gupta, PAN- AMGPG1047D, FY.- 2022-23	8,470	8,470	8,47,000
Sanxxx Xumar Gupta, PAN- AMGPG1047D, FY.- 2022-23	8,470	8,470	8,47,000
Sanxxxx Majumdar, PAN- ALIPM3297N, FY.- 2022-23	25,950	25,950	25,95,000
Sanxxxx Majumdar, PAN- ALIPM3297N, FY.- 2022-23	38,925	38,925	38,92,500
Suman Saha, PAN- EMOPS8565Q, FY.- 2022-23	8,173	8,173	8,17,250
Sumit Saha, PAN- BFZPS7211A, FY.- 2022-23	8,163	8,163	8,16,250

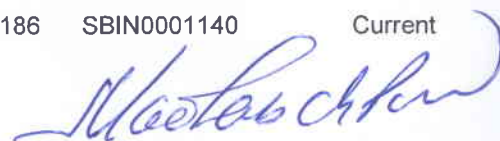
Tapan Das, PAN- ADNPD8172C, FY.- 2022-23	16,500	0	16,50,000
Tapas Kumar Das, PAN- AGTPD9591N, FY.- 2022-23	6,400	0	6,40,000
Tapashi Das, PAN- CATPD1667F, FY.- 2022-23	3,000	0	3,00,000
Tapashi Das, PAN- CATPD1667F, FY.- 2022-23	500	0	50,000
Tapxx Xxs, PAN- ADNPD8172C, FY.- 2022-23	19,800	0	19,80,000
Tuhin Kumar Das, PAN- AKJPD2860N, FY.- 2022-23	11,550	11,550	11,55,000
Tuhin Kumar Das, PAN- AKJPD2860N, FY.- 2022-23	15,400	15,400	15,40,000
Tuhxx Xxmar Das, PAN- AKJPD2860N, FY.- 2022-23	11,550	11,550	11,55,000
Veronica Sutapa Gomes, PAN- ARBPG0586H, FY.- 2022-23	30,000	0	30,00,000
Total	6,72,678	3,48,570	6,72,67,750
Grand Total	28,15,875	15,29,410	
Total TDS C/F to next year		12,86,465	

Schedule 4**Advance tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount</u>
PUNJAB NATIONAL BANK-0300051	14-Jun-2023	4583	8,00,000
PUNJAB NATIONAL BANK-0300051	14-Sep-2023	4740	15,00,000
PUNJAB NATIONAL BANK-0300051	13-Dec-2023	7283	30,00,000
PUNJAB NATIONAL BANK-0300051	13-Mar-2024	4666	10,50,000
PUNJAB NATIONAL BANK-0300051	21-Mar-2024	3173	4,46,574
Total tax			67,96,574

Bank A/cs**Bank Accounts in India**

<u>Bank Name</u>	<u>Account No.</u>	<u>IFS Code</u>	<u>Type of Account</u>
Ubi	0087050003346	UTBI0CIT137	Current
State bank of india	32226149186	SBIN0001140	Current


For Deepraj Construction Pvt Ltd

Date : 19-Jul-2024
Place : Kolkata

Authorised Signatory

FORM NO. 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 **M/s. Deepraj Construction Pvt Ltd**, 48/1A, Dr. Suresh Sarkar Road, Dr. Suresh Sarkar Road, Intally S.O, Kolkata, KOLKATA, West bengal, 700 014, India, PAN: AACCD5069P 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 10-Jul-2024 along with a copy of 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 & 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:
 - 1 We have been informed by the assessee that the information required under clause 44 has not been maintained by it in absence of any disclosure requirement under GST Act .Further, the standard accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirements regarding the requisite information in this clause. In view of the above, the expenditure mentioned in clause 44 has been captured from GSTR-2A as available on GST portal, the information provided by the assessee and relied upon by us as on the date of audit.



For G A R V & ASSOCIATES

(Signature and stamp/seal of the signatory)



VIKASH PARAKH

Partner, M. No. 061926

Firm reg. No. 0301094E

Place: **Kolkata**

Date: **14-Aug-2024**

UDIN: 24061926 BKB LUQ 5025

Name of the signatory:

Full Address:

27A, Hazra Rd, Dover Terrace, Ballygunge,
Kolkata, Sarat Bose Road S.O, Kolkata,
KOLKATA, West Bengal, 700029, India

Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

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

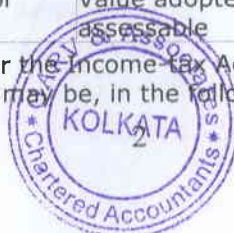
1	Name of the assessee	: M/s. Deepraj Construction Pvt Ltd
2	Address	48/1A, Dr. Suresh Sarkar Road, Dr. Suresh Sarkar Road, Intally S.O, Kolkata, KOLKATA, West bengal, 700 014, India
3	Permanent Account Number or Aadhaar Number	: PAN: AACCD5069P
4	Whether the assessee is liable to pay indirect tax like 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, GST Act, West Bengal - 19 AACCD5069P 1Z0
5	Status	: DOMESTIC 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	: 44AB Third proviso
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD/115BAE?	: Yes - 115BAA

PART - B

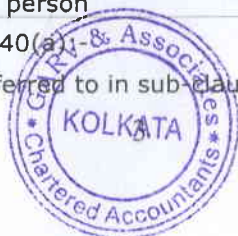
9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	Not Applicable
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date 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). (b) If there is any change in the nature of business or profession, the particulars of such change.	As per sch.10
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No.
	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 (b) 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.)	As per sch.11b
	(c) List of books of account and nature of relevant documents examined.	As per sch.11c
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, 44ADA, 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 system
	(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
	(c) If answer to (b) above is in the affirmative, give details of such change, and	Not Applicable



the effect thereof on the profit or loss.				
Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(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) above is in the affirmative, give details of such adjustments			
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
	ICDS III - Construction Contracts			
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			
	ICDS VI - Changes in Foreign Exchange Rates			
	ICDS VII - Governments Grants			
	ICDS VIII - Securities			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
	Disclosure as per ICDS:			
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
(f)	ICDS III - Construction Contracts			As per sch.13f
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			
	ICDS VII - Governments Grants			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
14	(a)	Method of valuation of closing stock employed in the previous year.		Cost
	(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
		Serial number	Particulars	Increase in profit (Rs.)
				Decrease in profit (Rs.)
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 pro forma credits, drawbacks, refund 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, please furnish			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	
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 sch.18



<p>(a) Description of asset/block of assets.</p> <p>(b) Rate of depreciation.</p> <p>(c) Actual cost or written down value, as the case may be.</p> <p>(ca) Adjustment made to the written down value under the second proviso to sub-section (3) of section 115BAC.</p> <p>(cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession</p> <p>(cc) Adjusted written down value</p> <p>(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—</p> <p>Central Value Added Tax credits claimed and allowed under the Central</p> <p>(i) Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994,</p> <p>(ii) change in rate of exchange of currency, and</p> <p>(iii) subsidy or grant or reimbursement, by whatever name called.</p> <p>(e) Depreciation allowable.</p> <p>(f) Written down value at the end of the year.</p>														
19	<p>Amounts admissible under sections-</p> <p>a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m)35AD, (n)35CCA, (o)35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s)35DDA, (t)35E, (u) any other relevant section:</p> <p>Amount debited to profit and loss account</p> <p>Amounts admissible as per the provisions of the Income Tax Act, 1961 and also 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.</p>	NIL												
20	<p>(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)]</p>	NIL												
	<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table><tr><th>Serial number</th><th>Nature of fund</th><th>Sum received from employees</th><th>Due date for payment</th><th>The actual Amount paid</th><th>The actual date of payment to the concerned authorities</th></tr><tr><td colspan="6"></td></tr></table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities							As per sch.20b
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities									
21	<p>(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -</p> <p>Capital expenditure</p> <p>Personal expenditure</p> <p>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party</p> <p>Expenditure incurred at clubs being entrance fees and subscriptions</p> <p>Expenditure incurred at clubs being cost for club services and facilities used</p> <p>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)</p> <p>Expenditure by way of any other penalty or fine not covered above</p> <p>Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India</p> <p>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</p>	NIL												
	<p>(b) Amounts inadmissible under section 40(a)-</p> <p>(i) as payment to non-resident referred to in sub-clause (i)</p>													



<p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p>	NIL
<p>(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)</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p> <p>(V) amount of tax deducted</p>	NIL
<p>(ii) as payment referred to in sub-clause (ia)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p>	NIL
<p>(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.</p> <p>(I) date of payment</p> <p>(II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p> <p>(V) amount of tax deducted</p> <p>(VI) amount out of (V) deposited, if any</p>	NIL
<p>(iii) as payment referred to in sub-clause (ib)</p> <p>Details of payment on which levy is not deducted:</p> <p>(I) date of payment</p> <p>(A) (II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payee</p>	NIL
<p>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.</p> <p>(I) date of payment</p> <p>(B) (II) amount of payment</p> <p>(III) nature of payment</p> <p>(IV) name and address of the payer</p> <p>(V) amount of levy deducted</p> <p>(VI) amount out of (V) deposited, if any</p>	NIL
<p>(iv) under sub-clause (ic) [Wherever applicable]</p>	NIL
<p>(v) under sub-clause (iia)</p>	NIL
<p>(vi) under sub-clause (iib)</p>	NIL
<p>(vii) under sub-clause (iii)</p> <p>(A) date of payment</p> <p>(B) amount of payment</p> <p>(C) name and address of the payee</p>	NIL
<p>(viii) under sub-clause (iv)</p>	NIL
<p>(ix) under sub-clause (v)</p>	NIL



	(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;				Not Applicable
	(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
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the 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
		Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available
	(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	(a)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				NIL
	(b)	Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.				NIL
23		Particulars of payments made to persons specified under section 40A (2)(b).				As per sch.23
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.				NIL
26		In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				As per sch.26
	(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;				
		(b) not paid during the previous year.				
	(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);				
		(b) not paid on or before the aforesaid date.				
		(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/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) 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)(viia), if yes, please furnish the details of the same.	Not Applicable
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), if yes, please furnish the details of the same.	No
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details: (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	
30B	(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 section 94B(1)?	No
	(b) If yes, please furnish the following details: (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	No
	(b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
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



	<ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar 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 by cheque or bank draft or use of electronic clearing system through a bank account; (vi) 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. 	
(b)	<p>Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received; (ii) amount of specified sum taken or accepted; (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (iv) 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. <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
(ba)	<p>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:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Nature of transaction; (iii) Amount of receipt (in Rs.); (iv) Date of receipt; 	NIL
(bb)	<p>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:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.); 	NIL
(bc)	<p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); (iv) Date of payment; 	NIL



(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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: (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) Amount of payment (in Rs.); (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, a 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 3 rd July, 2017)	NIL
(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 (i) name, address and Permanent Account Number or Aadhaar 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 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.	NIL
(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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) 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.	NIL
(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:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	NIL

32

(a)

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

NIL

SI No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	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	Amount as assessed (give reference to relevant order)	Remarks
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^If the assessed depreciation is less and no appeal pending then take assessed.				
(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			No
(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.			No
(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 details of the same.			NIL
(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 speculation loss if any incurred during the previous year.			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).			NIL
	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.		
34	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:			Yes, As per sch. 34a
(a)	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 (5) 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 (7) and (9)			
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:			Yes, As per sch. 34b
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			Yes, As per sch. 34c
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along 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 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.	Not Applicable										
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt											
37	Whether any cost audit was carried out, if yes, give the details, 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: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
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 along with details of relevant proceedings.	NIL										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish: <table><tr><td>Income-tax Department Reporting Entity Identification Number</td><td>Type of Form</td><td>Due date for furnishing</td><td>Date of furnishing, if furnished</td><td>Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	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/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
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/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											



- (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
- (ii) Name of parent entity
- (iii) Name of alternate reporting entity (if applicable)
- (iv) Date of furnishing of report
- (c) if not due, Expected date of filing

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

Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	Yes, As per Sch.44
		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		

For G A R V & ASSOCIATES

(Signature)

(Signature and stamp/seal of the signatory)

Place: KOLKATA

Date: 14-Aug-2024

Name of the signatory:

VIKASH PARAKH

Partner, M. No. 061926

Firm reg. No. 0301094E

Full Address : 27A, Hazra Rd, Dover Terrace, Ballygunge, Kolkata,
Sarat Bose Road S.O, Kolkata, KOLKATA, West
Bengal, 700029, India



UDIN:- 24061926BKB LUQ5025

10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Construction	Others	06010	No Change

11b: Books maintained

		Address
1	Bank book	48/1A, Dr. Suresh Sarkar Road, Dr. Suresh Sarkar Road, Kolkata-700 014, West bengal, India
2	Cash book	. -do-
3	Journal	. -do-
4	Ledger	. -do-
5	Purchase register	. -do-
6	Sales register	. -do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Reciept and Payment Vouchers
8	Sale Agreements
9	Statutory Returns & Challan
10	Loan confirmations

13f: Disclosure as per ICDS

	ICDS	Disclosure
1	ICDS I - Accounting Policies	Refer to notes on financial statements attached
2	ICDS II - Valuation of Inventories	Refer to notes on financial statements attached
3	ICDS III - Construction Contracts	Refer to notes on financial statements attached
4	ICDS IV - Revenue Recognition	Refer to notes on financial statements attached
5	ICDS V - Tangible Fixed Assets	Refer to notes on financial statements attached
6	ICDS VII - Governments Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Refer to notes on financial statements attached
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Refer to notes on financial statements attached



18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.23	Adjustment made to the W.D.V. under section 115BAC	Adjusted W.D.V. Additions Up to 04.10.23	Additions after 04.10.23	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2024
5. Plant/ Machinery - not covered in other blocks, cars...	15%	40,62,031	NIL	NIL	7,53,217	2,76,071	45,39,177	NIL	6,24,385	39,14,792
Total		40,62,031	NIL	40,62,031	7,53,217	2,76,071	45,39,177	0	6,24,385	39,14,792



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
5. Plant/ Machinery 15%-	7,53,217	07-Dec-2023	07-Dec-2023	
Grand Total	7,53,217			

18 (iii): Deletions

Block of Assets	Amount	Date	Adjustments, if any
5. Plant/ Machinery 15%-	2,76,071	07-Dec-2023	
Grand Total	2,76,071		

20b: Employees' contributions to welfare funds u/s 36(1)(va)

Nature of fund - EPF	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1 EPF	14,322	15-May-2023	14,322	13-May-2023
2 EPF	14,490	15-Jun-2023	14,490	14-Jun-2023
3 EPF	14,490	15-Jul-2023	14,490	14-Jul-2023
4 EPF	14,490	15-Aug-2023	14,490	12-Aug-2023
5 EPF	14,826	15-Sep-2023	14,826	15-Sep-2023
6 EPF	14,826	15-Oct-2023	14,826	13-Oct-2023
7 EPF	14,826	15-Nov-2023	14,826	14-Nov-2023
8 EPF	14,826	15-Dec-2023	14,826	12-Dec-2023
9 EPF	14,826	15-Jan-2024	14,826	20-Jan-2024
10 EPF	14,826	15-Feb-2024	14,826	13-Feb-2024
11 EPF	14,826	15-Mar-2024	14,826	13-Mar-2024
12 EPF	14,826	15-Apr-2024	14,826	02-Apr-2024
Total	1,76,400		1,76,400	

Nature of fund - ESI	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
1 ESI	1,282	15-May-2023	1,282	13-May-2023
2 ESI	1,297	15-Jun-2023	1,297	14-Jun-2023
3 ESI	1,297	15-Jul-2023	1,297	14-Jul-2023
4 ESI	1,297	15-Aug-2023	1,297	12-Aug-2023
5 ESI	1,327	15-Sep-2023	1,327	15-Sep-2023
6 ESI	1,327	15-Oct-2023	1,327	13-Oct-2023
7 ESI	1,327	15-Nov-2023	1,327	14-Nov-2023
8 ESI	1,327	15-Dec-2023	1,327	12-Dec-2023
9 ESI	1,327	15-Jan-2024	1,327	20-Jan-2024
10 ESI	1,327	15-Feb-2024	1,327	13-Feb-2024
11 ESI	1,327	15-Mar-2024	1,327	13-Mar-2024
12 ESI	1,327	15-Apr-2024	1,327	02-Apr-2024
Total	15,789		15,789	

23: Payments to specified persons u/s 40A(2)(b)

Name	Amount	Relation	PAN/Aadhaar	Nature of Transaction
1 JAYATI PAUL	72,00,000	Director	AKKEPP6359B	Remuneration
2 MADHAV CHANDRA PAUL	1,50,00,000	Director	2FXPP4496D	Remuneration



Schedules to Form 3CD - M/s. Deepraj Construction Pvt Ltd - A.Y. 2024-25

3	JAYATI PAUL	33,20,000	Director	AKEPP6359B	Owner Share
4	MADHAV CHANDRA PAUL	31,57,500	Director	AFXPP4496D	Owner Share
	Total	2,86,77,500			
		0			

26: Payments referred to in section 43B

Liabilities pre-existed on the first day of previous year					
Section		Description	Paid during the year	Not Paid during the year	
1	43Bb	Employer's contribution to PF	14,922	NIL	
2	43Bb	Employer's contribution to ESI	5,542	NIL	
	Total		20,464	0	
Liabilities incurred during previous year					
	Section	Description	Paid before due date	Not Paid within due date	
1	43Bb	Employer's contribution to ESI	5,737	NIL	
2	43Bb	Employer's contribution to PF	16,065	NIL	
3	43Ba	GST	8,87,851	NIL	
	Total		9,09,653	0	



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 CALM086 64F	192	Salary	2,39,35,651	2,31,50,000	2,31,50,000	71,73,000	NIL	NIL	NIL
2 CALM086 64F	194C	Payment to contractors	4,23,63,553	4,23,63,553	4,23,63,553	4,23,780	NIL	NIL	NIL
3 CALM086 64F	194J	Fees on Professional or technical services	8,10,000	8,10,000	8,10,000	57,000	NIL	NIL	NIL
4 CALM086 64F	194H	Commission or brokerage	21,17,646	21,17,646	21,17,646	1,05,883	NIL	NIL	NIL
5 CALM086 64F	194I (a)	Payment on transfer of certain immovable property other than agricultural land	9,54,98,573	9,54,98,573	9,54,98,573	9,54,984	NIL	NIL	NIL
Total			16,47,25,423	16,39,39,772	16,39,39,772	87,14,647	0	0	0



34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	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. If not, please furnish list of details/transactions which are not reported.
CALM08664F	24Q	31-Oct-2023	02-Nov-2023	
CALM08664F	24Q	31-Jan-2024	27-Jan-2024	
CALM08664F	24Q	31-May-2024	31-May-2024	
CALM08664F	26Q	30-Sep-2023	28-Sep-2023	
CALM08664F	26Q	31-Oct-2023	02-Nov-2023	
CALM08664F	26Q	31-Jan-2024	30-Jan-2024	
CALM08664F	26Q	31-May-2024	28-May-2024	

34c: interest under section 201(1A) or section 206C(7).

Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1 CALM08664F	18,000	18,000	31-May-2023

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	18,97,27,005		15,18,46,263	
2	Gross profit/turnover	NIL	NIL	NIL	NIL
3	Net profit/turnover	3,36,45,398	17.73	2,73,16,535	17.99
4	Stock-in-trade/turnover	34,66,46,138	182.71	21,44,24,764	141.21
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

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

	Particulars	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	Expenditure	10,86,26,470	3,93,011	NIL	9,30,55,704	9,34,48,715	1,51,77,755

For G A R V & ASSOCIATES

VIKASH PARAKH
Partner, M. No. 061926
Firm reg. No. 0301094E

Place: KOLKATA
Date: 14-Aug-2024

UDIN:- 24061926 BKB LUQ5025

Acknowledgement Number:515729781270924

Date of filing : 27-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AACCD5069P		
Name	DEEPRAJ CONSTRUCTION PVT LTD		
Address	48/1A , Dr. Suresh Sarkar Road, Dr. Suresh Sarkar Road, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700014		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	515729781270924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	3,39,25,190
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	85,38,292
	Interest and Fee Payable	6	39,744
	Total tax, interest and Fee payable	7	85,78,036
	Taxes Paid	8	85,78,036
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by MADHAB CHANDRA PAUL in the capacity of
Director having PAN AFXPP4496D from IP address 122.176.25.147 on 27-
Sep-2024 15:27:33 at KOLKATA (Place) DSC Sl.No & Issuer 3662721 &
4879826348377268603CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt.
Ltd.,C=IN

System Generated

Barcode/QR Code



AACCD5069P06515729781270924711598a3e43dfa58f32e3ca3aa90b1aa8f221a79

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU