

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], 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
2023-24

PAN	AAFCG7075B		
Name	GRIHAM REAL ESTATES PRIVATE LIMITED		
Address	48/1C, B.T. ROAD, Sinthee S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700050		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	453210441271023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	50,80,301
	Book Profit under MAT, where applicable	3	50,21,763
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	13,20,878
	Interest and Fee Payable	6	28,710
	Total tax, interest and Fee payable	7	13,49,588
	Taxes Paid	8	14,89,550
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,39,960	
Accreted Income and Tax Detail	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 RANJAN SAHA in the capacity of Director
having PAN ALMPS4512L from IP address 150.107.177.244 on 27-Oct-2023 20:46:27 at
150.107.177.244 (Place) DSC SI.No & Issuer 3569398 & 23916860CN=e-Mudhra Sub CA for Class
3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



AAFCG7075B06453210441271023c6f66988492cda29723acb7882334b1df6a73465

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Balance Sheet as at March 31st March, 2023	Note	2023	2022
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	2.1	10,00,000.00	10,00,000.00
Reserves & Surplus	2.2	1,04,07,960.68	69,48,522.67
NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Short-term borrowings			
Trade payables	2.3	5,50,57,175.00	4,07,36,703.00
Other current liabilities	2.4	4,55,513.00	34,81,336.00
Short-term provisions	2.5	49,63,093.20	48,85,752.18
	2.6	12,17,607.00	13,90,344.02
TOTAL EQUITY & LIABILITIES		7,31,01,348.88	5,84,42,657.87
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets			
Tangible assets (Land)		4,71,00,000.00	1,39,00,000.00
Intangible assets			
Long Term Loan & Advances	2.7	10,00,000.00	1,00,000.00
CURRENT ASSETS			
Inventories	2.8	2,08,18,540.00	2,46,23,019.73
Trade Receivables	2.9	-	6,44,800.00
Cash and Bank balances	2.10	23,94,718.88	1,76,06,344.14
Short term loans & advance	2.11	17,88,090.00	15,68,494.00
TOTAL ASSETS		7,31,01,348.88	5,84,42,657.87

**SIGNIFICANT ACCOUNTING POLICIES
 AND NOTES ON ACCOUNTS**

1 & 2

As per our report of even date attached

For and on behalf of the Board

by **PRANTICK ROY & CO**

Chartered Accountants

Firm Registration No. 322986E



(A. Prantick Roy)

Membership No. 056385

Kolkata,

dated, the 12th August 2023

CIN - 23056385BGWCEW6407



Statement of Profit and Loss for the year ended March 31st March, 2023.		2023	2022
Income			
Revenue from Operations	2.12	3,91,31,144.00	5,77,99,400.00
Total revenue		3,91,31,144.00	5,77,99,400.00
Expenses			
Cost of materials Consumed	2.14	2,21,81,015.21	4,71,51,302.00
Other expenses	2.13	69,67,024.98	37,00,903.60
Remuneration	2.15	53,00,000.00	21,00,000.00
Total expenses		3,44,48,040.19	5,29,52,205.60
Profit/(Loss) before exceptional items and tax		46,83,103.81	48,47,194.40
Exceptional items			
Profit/(Loss) before tax		46,83,103.81	48,47,194.40
Tax expense			
Current tax		12,17,607.00	12,60,270.00
Deferred tax			
Profit/(Loss) for the year		34,65,496.81	35,86,924.40
Earning per equity share			
Equity shares of par value ₹ 10/- each		34.65	35.87
Number of shares used in computing earning per share		1,00,000.00	1,00,000.00

SIGNIFICANT ACCOUNTING POLICIES
 AND NOTES ON ACCOUNTS

1 & 2

As per our report of even date attached

For and on behalf of the Board

For PRANTICK ROY & CO

Chartered Accountants

Firm Registration No.322986E

Prantik Roy



CA Prantick Roy)

Membership No. 056385

Kolkata,

Dated, the 12th August 2023

IDIN - 23056385BGWCEW6407

2. NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023.

Amounts in the financial statements are presented including per share data and as otherwise stated.

Note -2.1. SHARE CAPITAL

Particulars	In Rs.	
	As at 31st March	
	2023	2022
Authorised Capital: 100000 Equity shares of Rs 10/- each	10,00,000.00	10,00,000.00
Issued, Subscribed & Paid-up Capital: 100000 Equity Shares of Rs 10/- each fully paid-up	10,00,000.00	10,00,000.00

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share.

DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES

Class of shares/Name of the Shareholders	In Rs.			
	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
1 Naru Roy	5,000.00	5.00%	5,000.00	5.00%
2 Ranjan Saha	86,000.00	86.00%	86,000.00	86.00%
Soma Saha	9,000.00	9.00%	9,000.00	9.00%
Total	1,00,000.00	100%	1,00,000.00	100.00%

Note - 2.2. RESERVES AND SURPLUS

Particulars	In Rs.	
	As at 31st March	
	2023	2022
Profit & loss account- Opening balance	69,48,522.67	33,61,598.27
Less, Tax Adjustemt	(6,058.80)	
Add: Profit after tax for the year	34,65,496.81	35,86,924.40
Profit & loss account - Closing balance	1,04,07,960.68	69,48,522.67

Note - 2.3. CURRENT LIABILITIES

Particulars	In Rs.	
	As at 31st March	
	2023	2022
Short-term borrowings		
Advance From Customer	2,69,850.00	
Unsecured Loans	5,07,06,008.00	3,78,26,140.00
Interest on Un Secured Loan Payble	40,81,317.00	29,10,563.00
	5,50,57,175.00	4,07,36,703.00

Note - 2.4. TRADE PAYABLES

Particulars	In Rs.	
	As at 31st March	
	2023	2022
undry Creditors	4,55,513.00	34,81,336.00
	4,55,513.00	34,81,336.00



Note - 2.5. OTHER CURRENT LIABILITIES

Particulars	In Rs	
	As at 31st March	
	2023	2022
Liabilities for expenses	49,63,093.20	48,85,752.18
	49,63,093.20	48,85,752.18

Note - 2.6. SHORT TERM PROVISIONS

Particulars	In Rs	
	As at 31st March	
	2023	2022
Provision for taxes	12,17,607.00	13,90,344.02
	12,17,607.00	13,90,344.02

Note - 2.7. LONG TERM LOAN & ADVANCES

Particulars	In Rs	
	As at 31st March	
	2023	2022
Unsecured - Considered Good	10,00,000.00	1,00,000.00
Advance to Landlord	-	-
	10,00,000.00	1,00,000.00

Note - 2.8. INVENTORIES

(Lower of cost and net realizable value)

Particulars	In Rs	
	As at 31st March	
	2023	2022
a) Raw Materials as taken, valued at cost	-	-
b) Finished goods (including stock in trade)	-	-
c) Work-in-progress	2,08,18,540.00	2,46,23,019.73
	2,08,18,540.00	2,46,23,019.73

Note - 2.9. TRADE RECEIVABLES

(Unsecured unless otherwise stated)

Particulars	In Rs	
	As at 31st March	
	2023	2022
<u>Considered good</u>		
Outstanding for a period exceeding six months from the date they are due for payment		
Others	-	6,44,800.00
<u>Considered doubtful</u>		
Outstanding for a period exceeding six months from the date they are due for payment		
Less: Allowance for bad & doubtful debts		
	-	6,44,800.00

Note - 2.10. CASH AND CASH EQUIVALENTS

Particulars	In Rs	
	As at 31st March	
	2023	2022
Cash in hand	74,277.00	9,149.00
Balances with banks		
current accounts	23,20,441.88	1,75,97,195.14
Total cash and cash equivalents as per Balance Sheet	23,94,718.88	1,76,06,344.14



Note - 2.11. SHORT-TERM LOANS AND ADVANCES

(Unsecured, considered good unless otherwise stated)

In Rs.

Particulars	As at 31st March	
	2023	2022
ii)Advances (Recoverable in cash or in kind or value to be received)		
a) Balance with Revenue Authorities	-	-
b) Balance with TDS deduction	6,88,090.00	5,88,494.00
c) Advance Income Tax	11,00,000.00	9,80,000.00
	17,88,090.00	15,68,494.00

Note - 2.12. REVENUE FROM OPERATIONS

In Rs.

Particulars	As at 31st March	
	2023	2022
Sales (Before GST)	-	-
Sales (As per GST)	3,91,31,144.00	5,77,49,400.00
Other Non-operating Income	-	50,000.00
Net Revenue	3,91,31,144.00	5,77,99,400.00

Note - 2.13. OTHER EXPENSES

In Rs.

Particulars	As at 31st March	
	2023	2022
Accounting Charges	6,000.00	25,000.00
Advertisement	25,139.00	11,138.00
Audit Fees	-	-
Packers & Movers	26,500.00	36,362.00
Audit Fees	40,000.00	40,000.00
Electricity Board Payment (CESC)	2,24,367.44	-
Bank Charges	32,576.32	495.60
Filing fees	13,600.00	800.00
Plan Sanction Charges	8,74,217.00	-
Delivery Charges	18,217.00	4,861.00
Interest on Unsecured Loan	40,81,317.00	33,56,754.00
Electric Charges	12,190.00	49,937.00
General charges	12,544.22	11,863.00
Professional Tax	-	2,500.00
Salary	84,000.00	72,000.00
Consultancy Charges	17,000.00	4,000.00
Shifting Charges	2,34,000.00	-
Survey Charges	71,000.00	-
Soil Testing Charges	18,000.00	-
Interest on TDS	42,120.00	-
Property Tax & Stamp Duty	11,07,511.00	15,138.00
Printing & Stationery	7,980.00	6,874.00
Traveling & Conveyance	18,746.00	32,596.00
Water Connection Charges	-	30,585.00
	69,67,024.98	37,00,903.60



Note - 2.14. COST OF GOODS SOLD

Particulars	In Rs.	
	As at 31st March	
	2023	2022
<u>Opening Work in Progress</u>		
Add Purchase	2,46,23,019.73	5,04,73,351.73
Purchase	1,44,55,845.79	1,88,59,501.20
	3,90,78,865.52	6,93,32,852.93
Less Closing Work in Progress	2,08,18,540.00	2,46,23,019.73
	1,82,60,325.52	4,47,09,833.20
<u>Add. Direct Expenses</u>		
Carriage Inward	2,400.00	39,039.20
Labour Charges	35,78,832.57	21,46,903.60
KMC Sanction Fees	54,557.00	1,23,412.00
Loading & Unloading Charges	1,458.00	
Architect Fees	2,83,442.12	1,32,114.00
	39,20,689.69	24,41,468.80
	2,21,81,015.21	4,71,51,302.00

Note - 2.15.. RELATED PARTY DISCLOSURE

Particulars	In Rs.	
	As at 31st March	
	2023	2022
<u>Key Management Personnel</u>		
1 Ranjan Saha, Director and Shareholder	43,00,000.00	20,00,000.00
2 Soma Saha, Director and Shareholder	10,00,000.00	1,00,000.00
	-	-
	-	-
	-	-
	53,00,000.00	21,00,000.00

As per our report of even date attached

For and on behalf of the Board

For PRANTICK ROY & CO

Chartered Accountants

Firm Registration No 322986E

CA Prantick Roy)

Membership No. 056385

Kolkata,

dated, the 12 August 2023

DIN - 23056385BGWCEW6407

