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 2020-21

PAN	AAFCK2694C		
Name	KKMM CONSTRUCTIONS PRIVATE LIMITED		
Address	3RD FLOOR, MERCANTILE BUILDINGS, , 9/12, LAL BAZAR STREET, LAL BAZAR, KOLKATA, WEST BENGAL, 700001		
Status	Pvt Company	**Form Number**	ITR-6
Filed u/s	139(1)-On or before due date	**e-Filing Acknowledgement Number**	248725001100221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		65870
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	10896
	Interest and Fee Payable	5	1623
	Total tax, interest and Fee payable	6	12519
	Taxes Paid	7	12630
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on **10-02-2021 14:26:09** from IP address **122.163.122.45** and verified by

KARAN KOCHAR

having PAN **ALMPK8040M** on **10-02-2021 14:26:09** from IP address **122.163.122.45** using

Digital Signature Certificate (DSC).

DSC details: **16783147CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

KKMM Constructions Pvt Ltd

Asst. Year - 2021-22
Acct. Period - 2020-21

-
Computation of Total Income

			Amount (Rs.)	Amount (Rs.)
Income from Business				
Non - Speculation Business				
Profit as per Profit & Loss Account			22,966.34	
Less: Short Term Capital Gain			28,253.86	
Add:: Expenses Disallowed				
Interest on TDS			447.00	
GST Late Fees			2,220.00	
				(2,620.52)
Add: Short Term Capital Gain				28,253.86
Gross Total Income				25,633.34
Total Income				25,633.34
Total Income Rounded off u/s. 288A				25,630.00
Taxable Income				**25,630.00**
Tax on above Income	Income		Tax	
Normal tax @ 25%	-		-	
Tax on Short term Capital Gain @ 15%	25,630.00		3,844.50	
	25,630.00		3,844.50	3,844.50
Tax on above as per 115JB	Book Profit		Tax	
MAT @ 15 %	(5,287.52)		-	
	(5,287.52)		-	-
Tax on Total Income is higher of A & B				3,844.50
Add: Health and education cess @ 4%				153.78
Add: Interest u/s 234B				
Add: Interest u/s 234C				
	Tax Payable			**3,998.28**
	R.off			**4,000.00**
	Less:Advance Tax Paid			(20,000.00)
	Less: TDS			
	Payable/(Refundable)			**(16,000.00)**

KKMM CONSTRUCTIONS PRIVATE LIMITED

Mercantile Buildings,B-Block, 3rd Floor, Suite No.3049,9/12, Lal Bazar Street Kolkata 700001

CIN:U45400WB2013PTC196222

REPORT OF THE BOARD OF DIRECTORS

Dear Shareholders,

The Directors of the Company are pleased to present the Annual Report together with the Audited Financial Statements for the year ended 31st March, 2021.

1. FINANCIAL SUMMARY

The Financial Summary of the company is as follows:

Particulars	Year Ended 31st March, 2021	Year Ended 31st March, 2020
Profit/(Loss) before Tax	22,966.34	65,865.35
Less: Provision for Tax	4,000.00	12,051.20
Add: Deferred Tax	-	-
Net Profit after Tax	18,966.34	53,814.15
Less: Previous Year Adjustment	-578.80	720.00
Add: Balance Brought Forward from Previous Year	11,08,946.84	10,54,412.69
Amount Available for Appropriation	**11,27,334.38**	**11,08,946.84**
Dividend	NIL	NIL
General Reserve	NIL	NIL

2. STATE OF COMPANY'S AFFAIRS

During the year under review, the company incurred Profit as mentioned above. The directors expect that the company will earn profits in the ensuing year. The Highlights of the Company's performance during the year are as under:

a) The company has earned Net Profit of Rs.18,966.34/-

b) The Earnings per share of the company is 1.84

3. RESERVES

The Board does not proposed any amount to carry to any specific or general reserve.

4. DIVIDEND

In view of the planned business growth, the Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2021.

5. MATERIAL CHANGES AND COMMITMENTS

There are no material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

6. MEETINGS OF THE BOARD

There were 4 (Four) meetings held during the financial year of the Board of Directors in the company. The details of the same are given below:

S No.	Date of Meetings	No. of directors present in the Meetings
1	04.05.2020	Two
2	19.08.2020	Two
3	11.11.2020	Two
4	10.02.2021	Two

7. PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

There are no contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 during the year.

8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

9. STATUTORY AUDITORS

M/s **AGARWAL TIBREWAL & CO.,Chartered Accountants (FRN: 328977E)** is the Statutory Auditor of the company for the Financial Year 2019-20 and shall hold office from the conclusion of this annual general meeting till the conclusion of annual general meeting for the year ended 31st March 2024.

10. AUDITORS REPORT

The notes to accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. Further the auditors have not made any qualification remark or did not make any adverse remark in their report regarding the financial statements of the company. Therefore, there is no need for any clarification or any comment on Auditors Report.

11. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The company does not have any subsidiary, joint venture or associates during the period under review.

12. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to requirement under sub-section (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

ii. 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 as at 31st March 2021 and of the profit/loss of the company for that period;

iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

iv. The Directors have prepared the annual accounts on a 'going concern' basis.

v. As per the Companies (Amendment) Act, 2017, laying down of internal financial control shall be maintained by the company not applicable to the company.

vi. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

KKMM CONSTRUCTIONS PRIVATE LIMITED

Mercantile Buildings,B-Block, 3rd Floor, Suite No.3049,9/12, Lal Bazar Street Kolkata 700001

CIN:U45400WB2013PTC196222

13. ABOUT COVID-19

The entity has made detailed assessment of its liquidity position for the next few months and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no material adjustments are required to be made in the financial statements.

The management believes that it has considered all possible impact of known events arising from Covid-19 in the preparation of financial statements. However, the impact of Covid-19 is a continous process given the uncertainities associated with its nature, extent and duration. The management shall continue to monitor any material change to future economic condition on a continuing basis

14. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co- operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

K K M M CONSTRUCTIONS PVT. LTD.	K K M M CONSTRUCTIONS PVT. LTD.	K K M M CONSTRUCTIONS PVT. LTD.
Vishal Garg	Kochar	Karan
(VISHAL GARG) Director	*(KUNAL KOCHAR)* Director	*(KARAN KOCHAR)* Director
Director	*Director*	*Director*
DIN :06479984	*DIN : 03388256*	*DIN : 01452917*

Date : The 25th Day of October, 2021

Place: Kolkata

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
KKMM Construction Private Limited
Mercantile Building, B Block, 3rd Floor,
9/12, Lal Bazaar Street Kolkata 700001

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s. KKMM Construction Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31st, 2021, the Statement of Profit and Loss, for the year ended and 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 Companies Act 2013(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, 2021, 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 Accountant of India (ICAI) 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Information other than the Financial Statements and our report there on

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 and Annexure to Board Report but does not include the Financial Statement and our Auditor's Report thereon.

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

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS

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 statement or our knowledge obtained during the course of our audit or otherwise appears to the materially mis-stated.

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

Responsibility of management for 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, of the Company in accordance with 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 the design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to the 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 system 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.

• 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

This report does not contain statement on the matters specified in the paragraphs 3 & 4 "the companies (Auditor's Report)", issued by the central Government of India in terms of sub section (11) of section 143 of the Act as, in our opinion, and according to the information and explanation given us, the order is not applicable in the case of the company.

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

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

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

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

d) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of section 164(2) of the Act.

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS

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

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

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN: 328977E

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS * KOLKATA *

CA Amit Agarwal
Partner
Membership no. 303411
Place: Kolkata
Dated-The 25th Day of October, 2021
UDIN: 21303411AAAAEL2140

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222
9/12 Lalbazar Street B block 3rd Floor Suite No-3049B
Mercantile Building Kolkata-700001

Balance Sheet as at 31.03.2021

(Amount in Rs)

	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	1	2	3	4
I.	**EQUITY AND LIABILITIES**			
	Shareholders' funds			
	(a) Share capital	2	1,00,000.00	1,00,000.00
	(b) Reserves and surplus	3	11,27,334.38	11,08,946.84
	Current liabilities			
	(a) Short Term Borrowings	4	1,40,27,009.00	1,15,00,000.00
	(b) Trade Payables	5	24,24,856.00	15,03,700.00
	(c) Other Current Liabilities	6	38,58,171.00	2,22,700.00
	(d) Short-term Provisions	7	4,000.00	3,82,051.20
	TOTAL		**2,15,41,370.38**	**1,48,17,398.04**
II.	**ASSETS**			
	Non-current assets			
	(a) Fixed Assets			
	(i) Tangible Assets			
	(ii) Intangible Assets			
	(b) Deferred Tax Asset (net)			
	Current assets			
	(a) Current Investments	8	2,000.00	-
	(b) Inventories	9	2,02,98,571.00	1,37,37,602.00
	(c) Trade Receivables		-	1,05,000.00
	(d) Cash and Cash Equivalents	10	12,20,799.38	6,04,796.04
	(e) Short-Term Loans and Advances	11	20,000.00	3,70,000.00
	TOTAL		**2,15,41,370.38**	**1,48,17,398.04**

Significant Accounting Policies
Notes on Financial Statements 1 to 20

As per our report of even date
For Agarwal Tibrewal & Co.
Chartered Accountants
FRN:328977E

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS KOLKATA

For and on behalf of the board of directors

K K M M CONSTRUCTIONS PVT. LTD.

Director

(Kunal Kochar)
Director
Din:03388256

CA Amit Agarwal
Partner
Membership No.303411
Place: Kolkata
Date: The 25th Day of October, 2021
UDIN: 21303411AAAAEL2140

K K M M CONSTRUCTIONS PVT. LTD.

Director

(Karan Kochar)
Director
Din:01452917

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

9/12 Lalbazar Street B block 3rd Floor Suite No-3049B

Mercantile Building Kolkata-700001

Statement of Profit and Loss for the year ended 31.03.2021

(Amount in Rs)

	Particulars	Refer Note No.	Figures for the current reporting period	Figures for the previous reporting period
I.	Revenue from operations	12	7,30,000.00	34,05,000.00
II.	Other income	13	38,253.86	2,84,861.75
III.	**Total Revenue (I + II)**		**7,68,253.86**	**36,89,861.75**
IV.	Expenses:			
	Purchase of Stock-in-Trade	14	-	33,71,092.00
	Changes in inventory of Work-in-Progress	15	4,49,612.00	
	Employee benefits expense	16	90,000.00	36,000.00
	Depreciation and Amortization Expenses			
	Other expenses	17	2,05,675.52	2,16,904.40
	Total expenses		**7,45,287.52**	**36,23,996.40**
V	**Profit before tax**		22,966.34	65,865.35
VI	Tax expense:			
	(1) Current tax		4,000.00	12,051.20
	(2) Deffer Tax		-	-
	(3) Income Tax Adjustment		578.80	-
	Net Current Tax		4,578.80	12,051.20
VII	**Profit (Loss) for the period (V - VI)**		**18,387.54**	**53,814.15**
VIII	Earnings per equity share:			
	(1) Basic	18	1.84	0.54
	(2) Diluted	18	1.84	0.54

Significant Accounting Policies
Notes on Financial Statements 1 to 20
As per our report on even date

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS *KOLKATA*

For Agarwal Tibrewal & Co.
Chartered Accountants
FRN:328977E

For and on behalf of the board of directors

K K M M CONSTRUCTIONS PVT. LTD.

Director

(Kunal Kochar)
Director
Din:03388256

CA Amit Agarwal
Partner
Membership No.303411
Place: Kolkata
Date: The 25th Day of October, 2021

K K M M CONSTRUCTIONS PVT. LTD.

(Karan Kochar)

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

Notes forming part of the financial statement

Note	Particulars

1 **Significant accounting policies**

A Basis of accounting and preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the Companies Accounting Standards Rules, 2006 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis except in case of assets for which provision for impairment is made and revaluation is carried out.

B Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

C Impairment of assets

The carrying amount of assets is reviewed at each balance sheet date to determine if there is any indication of impairment thereof based on external / internal factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount, which represents the greater of the net selling price of assets and their 'value in use'. The estimated future cash flows are discounted to their present value at appropriate rate arrived at after considering the prevailing interest rates and weighted average cost of capital.

D Fixed Assets

The Company do not hold any of the Fixed Asset as on 31.03.2021

E Revenue recognition

Revenue (income) is recognised when no significant uncertainty as to determination/ realisation exists.

F Earnings per share

Earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all diluted potential equity shares.

G Taxation

Tax expense comprises of current and deferred tax.

Current income-tax are measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act,1961.

Deferred tax is recognized on a prudent basis for 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 asset is recognised on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such asset can be realised against future taxable income. Unrecognised deferred tax asset of earlier periods are re-assessed and recognised to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realised.

H Contingent liabilities

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent and disclosed by way of notes to the accounts.

I Provisions

A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance date and adjusted to reflect the current best estimates.

KKMM Constructions Private Limited

CIN- U45400WB2013PTC196222

Notes forming part of the financial statement

2 Share Capital

a)

Share Capital	As at 31st March 2021		As at 31st March 2020	
	Number	Amount (Rs)	Number	Amount (Rs)
Authorised				
Equity Shares of Rs 10 each	50,000.00	5,00,000.00	50,000.00	5,00,000.00
Total	**50,000.00**	**5,00,000.00**	**50,000.00**	**5,00,000.00**
Issued, Subscribed & Paid up				
Equity Shares of Rs 10 each	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	**10,000.00**	**1,00,000.00**	**10,000.00**	**1,00,000.00**

b)

Particulars	Equity Shares	
	Number	Amount (Rs)
Weighted Average Shares outstanding at the beginning of the year	10,000.00	1,00,000.00
Shares Issued during the year	-	-
Shares outstanding at the end of the year	**10,000.00**	**1,00,000.00**

c) Shares in the Company held by each shareholders more that 5% shares

Name of Shareholder	As at 31st March 2021		As at 31st March 2020	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
Karan Kochar	3,333.00	33.33%	2,500.00	25%
Kunal Kochar	3,333.00	33.33%	2,500.00	25%
Nanda Mandal			2,500.00	25%
Rathin Majumder			2,500.00	25%
Vishal Garg	3,334.00	33.34%		
	10,000.00	**100%**	**10,000.00**	**100%**

3 Reserve and Surplus

Particulars	As at 31st March 2021	As at 31st March 2020
	Amount (Rs)	Amount (Rs)
Surplus in the statement of Profit & Loss Account		
Opening balance	11,08,946.84	10,54,412.69
Add: Net Profit for the current year	22,966.34	53,814.15
Add: Income Tax Refund		720.00
	11,31,913.18	11,08,946.84
Less: Appropriations		
Current Tax	(4,000.00)	
Income Tax Adjustment	(578.80)	-
Total	11,27,334.38	11,08,946.84

4 Short Term Borrowings

Total	As at 31st March 2021	As at 31st March 2020
	Amount (Rs)	Amount (Rs)
Unsecured, considered good by management		
DSR Impex Pvt Ltd	60,00,000.00	50,00,000.00
Karan Kochar	20,10,000.00	15,00,000.00
Shubhlabh Fiscal Services Pvt Ltd	22,67,009.00	20,00,000.00
Vishal Garg	37,50,000.00	30,00,000.00
Total	**1,40,27,009.00**	**1,15,00,000.00**

KKMM Constructions Private Limited
CIN- U45400WB2013PTC196222

5 **Trade Payables**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
a) Total outstanding dues of Micro enterprises and small enterprises		
b) Total outstanding dues of Creditors other than Micro enterprises and small enterprises	24,24,856.00	15,03,700.00
Total	**24,24,856.00**	**15,03,700.00**

6 **Other Current Liabilities**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Audit Fees Payable	31,800.00	20,000.00
TDS Payable	79,803.00	-
Advance Against Car Park	1,03,960.00	
Advance Against Flat	35,22,319.00	
Duties & Taxes	12,589.00	
Outstanding Expenses	1,07,700.00	2,02,700.00
Total	**38,58,171.00**	**2,22,700.00**

7 **Short Term Provisions**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Other Provisions		
Provision for Tax	4,000.00	3,82,051.20
Total	**4,000.00**	**3,82,051.20**

8 **Current Investments**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Recurring Deposit	2,000.00	
Total	**2,000.00**	**-**

9 **Inventories**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Inventories		
Work-in-Progress	2,02,98,571.00	1,37,37,602.00
Total	**2,02,98,571.00**	**1,37,37,602.00**

10 **Cash and Cash Equivalents**

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
	-	-
Balance in Bank	12,05,283.58	6,00,149.24
Cash-in-hand	15,515.80	4,646.80
Total	**12,20,799.38**	**6,04,796.04**

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11 Short Term Loans and Advances

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Other Loans and Advances		
Advance Tax Payment	20,000.00	3,70,000.00
Total	20,000.00	3,70,000.00

12 Revenue from Operations

Particulars	As at 31st March 2021 Amount (Rs)	As at 31st March 2020 Amount (Rs)
Sale of Services		
Sales	7,30,000.00	34,05,000.00
Total	7,30,000.00	34,05,000.00

13 Other Incomes

Particulars	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
Miscelleneous Income	10,000.00	2,24,951.00
Short Term Capital Gain	28,253.86	59,910.75
Total	38,253.86	2,84,861.75

14 Purchase of Stock-in-Trade

Particulars	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
Purchase of Stock-in-Trade		33,71,092.00
Total	-	33,71,092.00

15 Changes in Inventory and Work-in-Progress

Particulars	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
Opening Work-in-Progress	1,37,37,602.00	
Add: Changes during the year	70,10,581.00	1,37,37,602.00
Less: Closing Work-in-Progress	(2,02,98,571.00)	(1,37,37,602.00)
Total	4,49,612.00	-

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16 Employee Benefit Expenses

Particulars	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
Salary and Wages		
Director Remuneration	-	
Salary to Staff	90,000.00	36,000.00
Total	**90,000.00**	**36,000.00**

17 Other Expenses

Particulars	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
Auditor's Remuneration	23,600.00	10,000.00
Brokerage and Commision	80,000.00	-
Professional Fees	18,300.00	-
Professional Tax	2,500.00	2,675.00
Bank Charges	5.90	35.40
Madhyamgram Municipality		-
Fees and Subscription	22,000.00	-
Website Expense	16,102.62	-
Interest on Income Tax		18,870.00
Interest on TDS	447.00	-
Labour Charges		-
General Expenses		18,624.00
Consultancy Fees	25,000.00	-
ROC Fees	400.00	-
Office Expense	5,000.00	-
GST Late Fees	2,220.00	-
Rent & Maintenance	6,600.00	1,66,700.00
Printing & Stationery	3,500.00	-
Total	**2,05,675.52**	**2,16,904.40**

17.1 Payment to the Auditor

Payments to the auditor as	For the year ended 31st March 2021 Amount (Rs)	For the year ended 31st March 2020 Amount (Rs)
a. Audit Fees	23,600.00	10,000.00
Total	**23,600.00**	**10,000.00**

18 Earning per share (EPS)

Particulars		For the year ended on 31st March 2021
Profit after tax	Rs.	18,387.54
Weighted average number of equity shares outstanding during the year	Nos.	10,000.00
Nominal value of equity per share	Rs.	10.00
Basic earning per share (EPS)	Rs.	1.8388

AGARWAL TIBREWAL & CO
CHARTERED ACCOUNTANTS
KOLKATA

KKMM Constructions Private Limited

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19 As per Accounting Standard-18- ' Related Party Disclosures' issued by the Institute of Chartered Accountants of India, are given below :

Name of Related Parties

a) **Key Management Personnel (KMP)**

Karan Kochar	Director
Kunal Kochar	Director
Vishal Garg	Director

Disclosure of related party transactions (Rs.)

Particulars	Name of Person/ Ennterprose	Relation	Opening Balance	During the Year	Closing Balance
Loan Taken	Karan Kochar	Director	15,00,000.00	5,10,000.00	20,10,000.00
Loan Taken	Vishal garg	Director	30,00,000.00	7,50,000.00	37,50,000.00

b) **Enterprises in Which Key Managerial personnel and their relatives are able to exercise significant(other related parties): NIL**

20 Previous Year's figures have been regrouped/rearranged, wherever necessary

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date
For Agarwal Tibrewal & Co.
Chartered Accountants
FRN:328977E

AGARWAL TIBREWAL & CO. CHARTERED ACCOUNTANTS KOLKATA

CA Amit Agarwal
Partner
Membership No.303411
Place: Kolkata
Date: The 25th Day of October, 2021
UDIN: 21303411AAAAEL2140

For and on behalf of the board of directors

K K M M CONSTRUCTIONS PVT. LTD.

Director

(Kunal Kochar)
Director
Din:03388256

K K M M CONSTRUCTIONS PVT. LTD.

Director

(Karan Kochar)
Director
Din:01452917