

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[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)			
PAN	AAJCR5760Q		
Name	RUDRAM INFRACON PRIVATE LIMITED		
Address	2A/3, ALAUDDIN KHAN BITHI, BARDDHAMAN, City Centre S.O, Bistupur , BARDHAMAN , 32-West Bengal, 91-INDIA, 713216		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	273728501190923
Taxable Income and Tax Details	Current Year business loss, if any	1	19,539
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 <u>DEEPAK BHATTACHARJEE</u> in the capacity of <u>Director</u> having PAN <u>AMRPB0594P</u> from IP address <u>117.233.135.63</u> on <u>19-Sep-2023 20:42:07</u> at <u>117.233.135.63</u> (Place) DSC SI.No & Issuer <u>4888693</u> & <u>24572363CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAJCR5760Q0627372850119092371b6338965668c928a951caa8bedb67479c3b923		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

RUDRAM INFRACON PRIVATE LIMITED			
CIN : U70109WB2019PTC231709			
Regd. Office Address: Stall No. DR-77, Chandida Avenue, Durgapur, Bardhaman, West Bengal -713205			
Balance Sheet as at 31st March, 2023			
Particulars	Note No	31.03.2023	31.03.2022
A. EQUITY AND LIABILITIES			
1. Shareholder's Funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	-30,040.29	-10,501.60
(c) Money received against share warrants		-	-
2. Share application money pending allotment			
		-	-
3. Non-Current Liabilities			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities(Net)	4	-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
4. Current Liabilities			
(a) Short-term borrowings	5	-	-
(b) Trade payables		-	-
(c) Other current liabilities	6	15,000.00	10,000.00
(d) Short-term provisions	7	-	-
TOTAL EQUITY & LIABILITIES		84,959.71	99,498.40
B. Assets			
1. Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	-	-
(ii) Intangible assets	9	-	-
(iii) Capital work-in-progress	10	-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	11	-	-
(c) Deferred tax assets(net)	12	-	-
(d) Long term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
2. Current assets			
(a) Current investments	15	-	-
(b) Inventories	16	-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	17	84,959.71	99,498.40
(e) Short-term loans and advances	18	-	-
(f) Other current assets	19	-	-
TOTAL ASSETS		84,959.71	99,498.40

As per our Audit Report of even date as attached
For VIVEK ANAND AND CO
Chartered Accountants
FRN-333466E



VIVEK BURNWA
Chartered Accountants
Membership No. 320008
UDIN:
PLACE: DURGAPUR
DATE: 04/09/2023

For & On behalf of Board of Directors of
RUDRAM INFRACON PRIVATE LIMITED

DEEPAK BHATTACHARJEE
DIRECTOR (DIN-08440837)
RUDRAM INFRACON PVT. LTD.

Deepak Bhattacharjee

Director

DATTATREYA BHATTACHARJEE
DIRECTOR (DIN-08440838)
RUDRAM INFRACON PVT. LTD.

D. Bhattacharjee

Director

RUDRAM INFRACON PRIVATE LIMITED

CIN : U70109WB2019PTC231709

Regd. Office Address: Stall No. DR-77, Chandida Avenue, Durgapur, Bardhaman, West Bengal -713205

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	As at 31 March,2023 (Rs.)	As at 31 March,2022 (Rs.)
A. CONTINUING OPERATIONS			
1. Revenue from Operations	20	-	14,289.60
2. Other Income	21	-	-
3. Total Revenue(1+2)		-	14,289.60
4. Expenses			
(a) Employee benefit expense	22	-	-
(b) Financial costs	23	-	-
(c) Depreciation and amortization expense		-	-
(d) Other expenses	24	19,538.69	17,570.80
Total Expenses		19,538.69	17,570.80
5. Profit before exceptional and extraordinary items and tax (3-4)		-19,538.69	-3,281.20
6. Exceptional Items		-	-
7. Profit before extraordinary items and tax (5±6)		-19,538.69	-3,281.20
8. Extraordinary Items		-	-
9. Profit before tax (7±8)		-19,538.69	-3,281.20
10. Tax expense:			
(a) Current tax expense for current year		-	-
(b) (less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years			
(d) Net current tax expense			
(e) Deferred tax			
11. Profit(Loss) from the period from continuing operations (9±10)		-19,538.69	-3,281.20
12. Profit(Loss) for the period(XI+XIV)		-19,538.69	-3,281.20
13. Earning per equity share:			
(a) Basic		-	-
(b) Diluted		-	-

As per our Audit Report of even date as attached

For VIVEK ANAND AND CO

Chartered Accountants

FRN-333466E



VIVEK BURNWAL
Chartered Accountant
Membership No. 320008
UDIN:
PLACE: DURGAPUR
DATE: 04/09/2023

For & On behalf of Board of Directors of
RUDRAM INFRACON PRIVATE LIMITED
RUDRAM INFRACON PVT. LTD.

Deepak Bhattacharjee
DEEPAK BHATTACHARJEE
DIRECTOR(DIN-08440837) Director

RUDRAM INFRACON PVT. LTD.
DATTATREYA BHATTACHARJEE
DIRECTOR(DIN-08440838)

D. Bhattacharjee
Director

RUDRAM INFRACON PRIVATE LIMITED**CIN : U70109WB2019PTC231709**

Notes to the financial statement for the year ended 31st march, 2023

NOTE-1 : Share Capital

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Authorised:		
10,000 Equity Shares of Rs. 10/- Each	50,00,000.00	1,00,000.00
90,000 Preference Shares of Rs. 10/- Each		9,00,000.00
	50,00,000.00	10,00,000.00
Issued, Subscribed & Paid Up:		
10,000, Equity Shares of Rs 10/- each Fully Paid up in Cash	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00

Note-1(a) : Shares held by each shareholder holding more than 5% shares

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Name of the Shareholder		
DEEPAK BHATTACHARJEE		
No of Shares	5,000.00	5,000.00
% of Held	50.00	50.00
DATTATREYA BHATTACHARJEE		
No of Shares	5,000.00	5,000.00
% of Held	50.00	50.00

Note-1(b) : Reconciliation of the no. Of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Equity Shares		
At the commencement and end of the year		
Number of Equity Shares	10,000.00	10,000.00
Amount of Equity Shares	1,00,000.00	1,00,000.00

Note-2: Reserve & Surplus

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Profit & Loss A/c		
Opening Balance	-10,501.60	-7,220.40
Add: Net Profit for current year	-19,538.69	-3,281.20
Less: Surplus Utilised	-	-
Closing Balance	-30,040.29	-10,501.60

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director



RUDRAM INFRACON PRIVATE LIMITED

CIN : U70109WB2019PTC231709

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

NOTE-3: Long Term Borrowings

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Unsecured Loan	-	-
Secured Loan	-	-

NOTE-4: Deferred Tax Liabilities (net)

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Deferred Tax Liability/(Assets)	-	-
As at the beginning	-	-
Add/Less: Adjustment During the year	-	-
Total	-	-

NOTE-5: Short term Borrowings

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Unsecured Loan	-	-
Secured Loan	-	-

NOTE-6: Other Current Liabilities

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Liabilities for Duties & Taxes	-	-
Audit Fees Payable	10,000.00	10,000.00
Expenses payable	5,000.00	-
Sundry Creditors	-	-
	15,000.00	10,000.00

NOTE-7: Short Term Provisions

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Provision for Income Tax	-	-
	-	-
	-	-

NOTE-8 : Details of Fixed Assets(Tangible)

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-

NOTE-9 : Details of Fixed Assets(Intangible)

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-

NOTE-10 : Details of Fixed Assets(Capital WIP)

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-

NOTE-11 : Non Current Investment

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-



RUDRAM INFRACON PVT. LTD.

Director

RUDRAM INFRACON PVT. LTD.

Director

NOTE-12 : Deferred tax Assets		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Deferred Tax Liabilities/(Assets)	-	-
As at the beginning	-	-
Add/Less: Adjustment During the year	-	-
Total	-	-
NOTE-13 : Long term Loans & Advances		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Unsecured Advances	-	-
Secured Advances	-	-
Total	-	-
NOTE-14 : Other Non-current Assets		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-
NOTE-15 : Current Investment		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-
NOTE-16 : Inventories		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Sold during the year	-	-
Total	-	-
NOTE-17 : Cash & Cash Equivalants		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Cash in hand(As Certified by Management)	83,279.60	98,279.60
Balance in Scheduled bank In Current A/c	1,680.11	1,218.80
Total	84,959.71	99,498.40
NOTE-18 : Short term Loans & Advances		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Unsecured Advances	-	-
Secured Advances	-	-
Total	-	-
NOTE-19 : Other Current Assets		
Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Misc. Expenditure	-	-
Priliminary expenses	-	-
Total	-	-

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director



RUDRAM INFRACON PRIVATE LIMITED

CIN : U70109WB2019PTC231709

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

NOTE-20 : Revenue from Operation

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Revenue from operation	-	14,289.60
	-	14,289.60

NOTE-21 : Other Income

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Interest on FD	-	-
	-	-

NOTE-22 : Employee Benefit Expenses

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Salaries	-	-
Bonus	-	-
Total	-	-

NOTE-23 : Finance Cost

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Interest on Loan	-	-
	-	-

NOTE-24 : Other Expenses

Particulars	As at 31 March,2023(Rs.)	As at 31 March,2022(Rs.)
Bank Charges	4,538.69	70.80
ROC Filing Fees	3,000.00	-
Professional Fees	2,000.00	4,500.00
Audit Fees	10,000.00	10,000.00
Other Expenses	-	3,000.00
	19,538.69	17,570.80

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director





INDEPENDENT AUDITORS' REPORT

To

The Members of RUDRAM INFRACON PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **RUDRAM INFRACON PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss for the year 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 Companies Act, 2013 ('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, 2023, and there is no profit or loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors are 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, Business Responsibility 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.

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 standalone 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.

5/38, Fifth Floor, Suhatta Shopping Complex, City Centre, Durgapur-713216

Email ID: cavivekanandandco@gmail.com

Mobile: 8972552304/ 8250699941



**Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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.

The 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 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.

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.

5/38, Fifth Floor, Suhatta Shopping Complex, City Centre, Durgapur-713216

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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

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



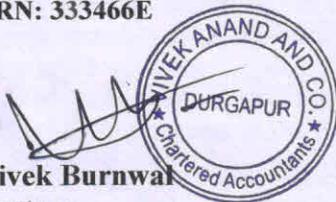


VIVEK ANAND AND CO.
Chartered Accountants

(g) 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;

- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- d. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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;
- e. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and
- f. Based on audit procedures which we 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) contain any material mis-statement. vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For VIVEK ANAND AND CO
Chartered Accountants
FRN: 333466E



Vivek Burnwal
Partner
M. No.-320008
UDIN:

Place: Durgapur
Date: 4th Day of Sep, 2023



Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **Rudram Infracon Private Limited** of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Rudram Infracon Private Limited** ("the Company") as at March 31, 2023, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.



**Meaning of internal financial controls over financial reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

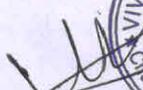
Limitations of internal financial controls over financial reporting

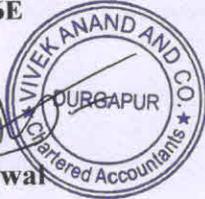
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For VIVEK ANAND AND CO
Chartered Accountants
FRN: 333466E


Vivek Burnwal
Partner
M. No.-320008
UDIN:



Place: Durgapur
Date: 4th Day of Sep, 2023

Rudram Infracon Pot. Ltd.

Ref. No.:

DIRECTOR'S REPORT

Date :

To

The Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2023

1 FINANCIAL SUMMARY

Amount in Rs.

Particulars	As at 31.03.2023	As at 31.03.2022
Total Revenue	0.00	14289.6
Total Expenses	19538.69	17570.8
Profit or Loss before Exceptional and Extraordinary items and Tax	(19538.69)	(3281.20)
Less: Exceptional Items	0.00	0.00
Less: Extraordinary Items	0.00	0.00
Profit or Loss before Tax	(19538.69)	(3281.20)
Less: Current Tax	0.00	0.00
Deferred Tax	0.00	0.00
Profit or Loss After Tax	(19538.69)	(3281.20)

2 DIVIDEND

No Dividend was declared for the current financial year.

3 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

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

4 REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

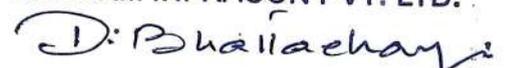
Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

RUDRAM INFRACON PVT. LTD.



Director

RUDRAM INFRACON PVT. LTD.



Director

Rudram Infracon Pot. Ltd.

Ref. No.:

Date:

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

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

6 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

7 STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

8 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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

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

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

10 PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

RUDRAM INFRACON PVT. LTD.

Abhattacharya

Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director

Rudram Infracon Pvt. Ltd.

11 EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

Ref. No.:

Date:

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

12 COMPANY'S POLICY RELATING TO DIRECTOR'S APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

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

13 ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure A and is attached to this Report.

14 NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted five board meetings during the financial year under review.

15 DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

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

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

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

RUDRAM INFRACON PVT. LTD.

R. Bhattacharya

Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya

Director

Rudram Infracon Pot. Ltd.

Ref. No.:

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

Date :

(e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

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

16 SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

17 DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

18 DIRECTORS

There was no Director who was appointed/ceased/reelected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

19 DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

20 ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

21 STATUTORY AUDITORS

Vivek Anand and Co. Chartered Accountant was appointed as Statutory Auditor for the period of 1 years for the Financial Year 2022-23.

RUDRAM INFRACON PVT. LTD.

R. Bhattacharya
Director

RUDRAM INFRACON PVT. LTD.

D. Bhattacharya
Director

Rudram Infracon Pot. Ltd.

22 DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM Date :

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23 SHARES

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

24 DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

25 ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Date: 04.09.2023

Place: Durgapur

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
RUDRAM INFRACON PRIVATE LIMITED

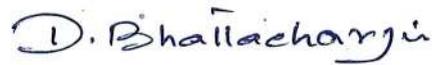
RUDRAM INFRACON PVT. LTD.



Director

DEEPAK BHATTACHARJEE
DIRECTOR(DIN-08440837)

RUDRAM INFRACON PVT. LTD.



Director

DATTATREYA BHATTACHARJEE
DIRECTOR(DIN-08440838)

Rudram Infracon Pvt. Ltd.

Ref. No. :

Date :

S.NO.	PARTICULARS	REMARKS
i.	CIN	U70109WB2019PTC231709
ii.	Registration Date	02/05/2019
iii.	Name of the Company	RUDRAM INFRACON PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	Category- Company limited by shares Sub-category-Indian Non-Government Company
v.	Address of the Registered office and contact details	STALL NO. DR-77, CHANDIDAS AVENUE DURGAPUR Bardhaman WB 713205 INDIA
vi.	Whether listed Company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	N/A

Details Of Shareholders List as on 31.03.2023

<u>Name Of Shareholder</u>	<u>As On 31.03.2023</u>		<u>As On 31.03.2022</u>	
	<u>No. Of Share</u>	<u>Amount (Rs.)</u>	<u>No. Of Share</u>	<u>Amount(Rs.)</u>
1. DEEPAK BHATTACHARJEE	5000	50000.00	5000	50000.00
2. DATTATREYA BHATTACHARJEE	5000	50000.00	5000	50000.00

RUDRAM INFRACON PVT. LTD.


Director

Deepak Bhattacharjee
Director
DIN: 08440837

RUDRAM INFRACON PVT. LTD.


Director

Dattatreya Bhattacharjee
Director
DIN : 08440838

Rudram Infracon Pvt. Ltd.

Ref. No.:

LIST OF DIRECTORS

Date:

- a) Details of directors and Key managerial personnel as on the closure of financial year ended on March 31, 2023

Sl. No.	Name	DIN	Date of Appointment	Designation	Date of cessation (after closure of financial year: If any)
01	DEEPAK BHATTACHARJEE	08440837	02/05/2019	Director	
02	DATTATREYA BHATTACHARJEE	08440838	02/05/2019	Director	

- b) Particulars of change in director(s) and Key managerial personnel during the year:

Name	DIN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)
-	-	-	-	-
-	-	-	-	-

FOR AND ON BEHALF OF THE BOARD OF
RUDRAM INFRACON PRIVATE LIMITED

RUDRAM INFRACON PVT. LTD.


Director

DEEPAK BHATTACHARJEE
DIRECTOR
DIN : 08440837

RUDRAM INFRACON PVT. LTD.


Director

DATTATREYA BHATTACHARJEE
DIRECTOR
DIN : 08440838

DATE: 04/09/2023

PLACE: DURGAPUR

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
2022-23

PAN	AAJCR5760Q		
Name	RUDRAM INFRACON PRIVATE LIMITED		
Address	2A/3 , ALAUDDIN KHAN BITHI, BARDDHAMAN , City Centre S.O , Bistupur , BARDHAMAN , 32-West Bengal , 91-INDIA , 713216		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	778315271041122

Taxable Income and Tax details			
	Current Year business loss, if any	1	3,281
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable / (-) Refundable (6-7)	8	0
Accreted Income & Tax Details			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by RUDRAM INFRACON PRIVATE LIMITED in the capacity of Managing Director having PAN AMRPB0594P from IP address 103.102.122.143 on 04-Nov-2022 DSC S.No & Issuer 24572363 & 24572363CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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AAJCR5760Q06778315271041122cc77135516d1db0904d36b8331f9eef96cf8fd2e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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
2021-22

PAN	AAJCR5760Q		
Name	RUDRAM INFRACON PRIVATE LIMITED		
Address	2A/3 , ALAUDDIN KHAN BITHI, BARDDHAMAN , City Centre S.O , Bistupur , BARDHAMAN , 32-West Bengal , 91-INDIA , 713216		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	332641100120322
Taxable Income and Tax details	Current Year business loss, if any	1	5,710
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+) 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 Details	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

This return has been digitally signed by RUDRAM INFRACON PRIVATE LIMITED in the capacity of _____ Director _____ having PAN AMRPB0594P from IP address 10.1.122.226 on 12-Mar-2022 DSC Sl.No & Issuer 24572363 & 24572363CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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