

ROY INFRABUILD PRIVATE LIMITED

U45500WB2019PTC234857

BALANCE SHEET AS AT 31.03.2023

Particulars	Note No.	For the period 31.03.2023	For the period 31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	9,000,000	9,000,000
(b) Reserves and Surplus	2	4,826,707	2,899,861
(c) Secured Loan	3	48,941,423	10,406,478
(2) Non Current Liabilities		0	0
(2) Current Liabilities			
(a) Trade Payable	4	24,105,948	23,270,730
(b) Other Current Liabilities	5	4,515,031	15,236,147
(c) Short Term Provision	6	677,000	963,550
Total Equity & Liabilities		92,066,109	61,776,766
II. ASSETS			
I. Non Current Asset			
(a) Property, Plant and Equipment		-	-
(b) Deferred Tax Asset		-	-
(c) Other Non Current Assets (Advance)	7	13,530,000	-
(2) Investment	8	300,000	300,000
(3) Current Assets			
(a) Inventories	9	76,948,132	59,845,105
(b) Trade Receivable	10	-	-
(c) Cash and cash equivalents	11	756,980	1,035,541
(d) Other current assets	12	530,997	596,120
Total Assets		92,066,109	61,776,766

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E

CA Samar Kanti Bhatta

M.No - 304263

Place - Kolkata

Date -09th August 2023



ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

Director
DIN - 08616902

ROY INFRABUILD PVT. LTD.

Banabir
Director

Director
DIN - 08616913

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2023

Accounting Policies

1. Basis of Accounting :

The Financial Statement have been prepared under historical cost convention and in accordance with generally accepted accounting principles.

2. Income Recognition :

All revenue / income are recognised on accrual basis of accounting.

3. Expenses :

All expenses have been accounted for on accrual basis of accounting.

4. Investments :

Investments are being valued at cost.

5. Miscellaneous Expenditure :

Preliminary Expenditure are being written off over a period of five years.

6. Contingent Liabilities :

Contingent Liabilities are generally not provided for in the books of accounts and are separately shown in the notes on accounts.

Notes on Accounts

During the year under review the financial statements are prepared and presented as per revised Schedule VI notified under the Companies Act 1956.

The previous year's figures have been regrouped, reclassified and rearranged wherever necessary to make them comparable with that of current year's figures.

1. Estimated amounts of contracts remaining to be executed on Capital Account and not provided for.

Rs. NIL

(Rs. NIL)

Note : 1 Share Capital

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
1	AUTHORIZED CAPITAL 135,00,00(1350,000) Equity Shares of Rs.10/- each.		13,500,000		9,000,000
			13,500,000		9,000,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 135,00,00(1350,000) Equity Shares of Rs.10/- each.		9,000,000		9,000,000
	Total in		9,000,000		9,000,000



ROY INFRABUILD PVT. LTD.

Amit Roy

Director

ROY INFRABUILD PVT. LTD.

Banab R

Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2023

Note : 1.A Share Capital

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Sr. No	Name of the Shareholders	No. of share	Amount in Rs.	No. of share	Amount in Rs.
1	<u>Equity Shares of Rs 10/- each fully paid</u>				
	At the beginning of the period	900,000	9,000,000.00	450,000	4,500,000.00
	Add : Issued during the period			450,000	4,500,000.00
		900,000	9,000,000.00	900,000	9,000,000.00
	Less : Shares Bough Back during the year	-	-	-	-
	Outstanding at the end of the period	900,000	9,000,000.00	900,000	9,000,000.00

Note : 1.B Share Capital

Details of shareholders holding more than 5% shares in the company

Sr. No	Name of the Shareholders	No. of share	% of holding	No. of share	% of holding
	<u>Equity Shares of Rs 10/- each fully paid</u>				
1	Ajoy Roy	675,000	50.00%		0.00%
2	Basudeb Roy	675,000	50.00%		0.00%

Note : 2 Reserve & Surplus

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
1	Profit & Loss A/c				
	Balance brought forward from previous year	2,899,861		775,125	
	Add: Profit for the period	1,926,846	4,826,707	2,124,736	2,899,861
	Retained profit		0		0
	Total in `		4,826,707		2,899,861

Note : 3 Secured Loan

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Term Loan	-		7,650,658	0
	CC Loan	48,941,423.00	48,941,423	2,755,820	10,406,478
	Total in `		48,941,423		10,406,478



ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Basudeb Roy

Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2023

Note 4 Trade Payable

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Sundry Creditors		24,105,948		23,270,730
	Total in		24,105,948		23,270,730

Note : 5 Other Current Liabilities

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Advance		4,500,000		15,200,000
	TDS		7,531		28,647
	Audit Fees Payable		7,500		7,500
	Total in		4,515,031		15,236,147

Note : 6 Short Term Provision

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Provision for Income Tax		677000		963550
			677000		963550

Note : 7 Non Current Assets

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Other Non Current Assets(Advance)		13,530,000		0
			13530000		0

Note : 8 Investment

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Fixed Deposit		300,000		300000
			300000		300000

Note : 9 Inventories

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Closing Stock		76,948,132		59,845,105
			76948132		59845105



ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Bambel B
Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2023

Note : 10 Trade Receivable

Sr. No	Particulars	For the period 31.03.2023		For the period 31.03.2022	
	Unsecured, Considered good				
	Outstanding for less than 6 months from the due date		0		0
	Outstanding for more than 6 months from the due date				
			0		0

Note : 11 Cash & Cash Equivalent

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
1	<u>Cash-in-Hand</u>				
	Cash Balance		756,980		782,410
	Sub Total (A)		756,980		782,410
2	<u>Bank Balance</u>				
	PNB		-		24,580
	State Bank of India		-		198,681
	PNB		-		29,870
	Sub Total (B)		-		253,131
	Total A + B + C		756,980		1,035,541

Note : 12 Other Current Assets

Sr. No	Particulars		For the period 31.03.2023		For the period 31.03.2022
	Interest Receivable		523,247		-
	TDS		-		-
	Advance to Sundry Parties		-		580,620
	Priliminary Expenses	15500		23250	
	Less: 1/5 Adjusted for 5 Years	7750	7,750	7750	15,500
	Total in		530,997		596,120



ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Bambay

Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2023

- 19 Pursuant to compliance of Accounting Standard (AS)20 on Earning per Share, the relevant information is provided here below :

	2022-2023	2021-2022
1. Net profit after tax as per Profit & Loss Account (Rs.)	1,926,846	2,124,736.00
2. No. of Equity Shares of Rs. 10/- during the year	900,000	900,000
3. Basic Earning per equity share of Rs. 10/- each	2.14	2.36

- 20 The provisions of Micro, Small and Medium Enterprises Development Act,2006 are not applicable to the company. Based on the information available, the parties included under Sundry Creditors due to Small Scale Industries is Nil.(Previous

- 21 Earning/Expenditure in Foreign Currency Rs. NIL (Rs. NIL)

- 22 In accordance with the requirements of Accounting Standard -18 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India the names of the related parties as identified and certified by the management are given below :

a) Related Party Disclosures

Key Managerial Personnel

Mr.Ajoy Roy- Director DIN-08616902

Mr. Basudeb Roy - Director DIN-08616913

b) Enterprises over which above person has significant influence - Nil - - Nil -

c) The transaction with parties mentioned in ' b ' above :- - Nil - - Nil -

d) Roy Enterpris a Partnership Firm where both the Directors are Partner.

- 23 Taxation :-

As regards the requirement of the Accounting Standard (As-22) " Accounting for Taxes on Income" Issued by The Institute of Chartered Accountants of India, provision for deferred tax Liability is considered in the accounts in respect of deferred Taxation.

- 24 Previous year figures have been re-arranged /re-grouped wherever considered necessary.

- 25 Figures in brackets represents previous year figure.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E



ROY INFRABUILD PVT. LTD.

Ajoy Roy

ROY INFRABUILD PVT. LTD.

Basudeb Roy
Director

CA S K BHATTA

M.No - 304263

Date -09th August 2023

Place - Kolkata

Director

DIN - 08616902

Director

DIN - 08616913

SAMAR Digitally signed
KANTI by SAMAR
BHATTA KANTI BHATTA
Date:
2023.10.10
10:22:13 +05'30'

ROY INFRABUILD PRIVATE LIMITED

U45500WB2019PTC234857

BALANCE SHEET AS AT 31.03.2022

Particulars	Note No.	For the period 31.03.2022	For the period 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	9,000,000	4,500,000
(b) Reserves and Surplus	2	2,899,861	775,125
(c) Secured Loan	3	10,406,478	19,527,466
(2) Non Current Liabilities		0	0
(2) Current Liabilities			
(a) Trade Payable	4	23,270,730	17,384,052
(b) Other Current Liabilities	5	15,236,147	4,065,473
(c) Short Term Provision	6	963,550	511,154
Total Equity & Liabilities		61,776,766	46,763,270
II. ASSETS			
I. Non Current Asset			
(a) Property, Plant and Equipment		-	-
(b) Deferred Tax Asset		-	-
(2) Investment	7	300,000	300,000
(3) Current Assets			
(a) Inventories	8	59,845,105	44,598,103
(b) Trade Receivable	9	-	-
(c) Cash and cash equivalents	10	1,035,541	1,238,087
(d) Other current assets	11	596,120	627,080
Total Assets		61,776,766	46,763,270

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E

Samar Kanti Bhatta

CA Samar Kanti Bhatta

M.No - 304263

Place - Kolkata

Date -05th September 2022



ROY INFRABUILD PVT. LTD.

A J O Z Roy

Director

Director
DIN - 08616902

ROY INFRABUILD PVT. LTD.

Banded

Director

Director
DIN - 08616913

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2022

Accounting Policies

1. Basis of Accounting :

The Financial Statement have been prepared under historical cost convention and in accordance with generally accepted accounting principles.

2. Income Recognition :

All revenue / income are recognised on accrual basis of accounting.

3. Expenses :

All expenses have been accounted for on accrual basis of accounting.

4. Investments :

Investments are being valued at cost.

5. Miscellaneous Expenditure :

Preliminary Expenditure are being written off over a period of five years.

6. Contingent Liabilities :

Contingent Liabilities are generally not provided for in the books of accounts and are separately shown in the notes on accounts.

Notes on Accounts

During the year under review the financial statements are prepared and presented as per revised Schedule VI notified under the Companies Act 1956.

The previous year's figures have been regrouped, reclassified and rearranged wherever necessary to make them comparable with that of current year's figures.

1. Estimated amounts of contracts remaining to be executed on Capital Account and not provided for.

Rs. NIL

(Rs. NIL)

Note : 1 Share Capital

Sr. No	Particulars		For the period 31.03.2022		For the period 31.03.2021
1	AUTHORIZED CAPITAL 90,00,00(9,00,000) Equity Shares of Rs.10/- each.		9,000,000		45,000,000
			9,000,000		45,000,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 90,00,00(9,00,000) Equity Shares of Rs.10/- each.		9,000,000		4,500,000
	Total in `		9,000,000		4,500,000

ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Banabir

Director



ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2022

Note : 1.A Share Capital

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Sr. No	Name of the Shareholders	No. of share	Amount in Rs.	No. of share	Amount in Rs.
1	Equity Shares of Rs 10/- each fully paid				
	At the beginning of the period	450,000	4,500,000.00	-	-
	Add : Issued during the period	450,000	4,500,000.00	450,000	4,500,000.00
		900,000	9,000,000.00	450,000	4,500,000.00
	Less : Shares Bough Back during the year	-	-	-	-
	Outstanding at the end of the period	900,000	9,000,000.00	450,000	4,500,000.00

Note : 1.B Share Capital

Details of shareholders holding more than 5% shares in the company

Sr. No	Name of the Shareholders	No. of share	% of holding	No. of share	% of holding
	Equity Shares of Rs 10/- each fully paid				
1	Ajoy Roy	450,000	50.00%		0.00%
2	Basudeb Roy	450,000	50.00%		0.00%

Note : 2 Reserve & Surplus

Sr. No	Particulars		For the period 31.03.2022		For the period 31.03.2021
1	Profit & Loss A/c				
	Balance brought forward from previous year	775,125		0	
	Add: Profit for the period	2,124,736	2,899,861	775,125	775,125
	Retained profit		0		0
	Total in `		2,899,861		775,125

Note : 3 Secured Loan

Sr. No			For the period 31.03.2022		For the period 31.03.2021
	0				
	Term Loan	7,650,657.78		0	0
	CC Loan	2,755,820.00	10,406,478	19,527,466	19,527,466
	Total in `		10,406,478		10,983,756

Note : 4 Trade Payable

Sr. No	Particulars		For the period 31.03.2022		For the period 31.03.2021
	Sundry Creditors		23,270,730		17,384,052
	Total in `		23,270,730		17,384,052



ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Bandebh

Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2022

Note : 5 Other Current Liabilities

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Advance	15,200,000	4,057,973
	TDS	28,647	0
	Audit Fees Payable	7,500	7,500
	Total in	15,236,147	4,065,473

Note : 6 Short Term Provision

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Provision for Income Tax	963550	511154
		963550	511154

Note : 7 Investment

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Fixed Deposit	300,000	300000
		300000	300000

Note : 8 Inventories

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Closing Stock	59,845,105	44,598,103
		59845105	44598103

Note : 9 Trade Receivable

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Unsecured, Considered good		
	Outstanding for less than 6 months from the due date	0	0
	Outstanding for more than 6 months from the due date		
		0	0

Note : 10 Cash & Cash Equivalent

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
1	Cash-in-Hand		
	Cash Balance	782,410	880,594
	Sub Total (A)	782,410	880,594
2	Bank Balance		
	PNB	24,580	25,270
	State Bank of India	198,681	312,479
	PNB	29,870	19,745
	Sub Total (B)	253,131	357,493
	Total [A + B + C]	1,035,541	1,238,087

Note : 11 Other Current Assets

Sr. No	Particulars	For the period 31.03.2022	For the period 31.03.2021
	Advance Income Tax		
	TDS		43,600
	Advance to Sundry Parties	580,620	560,230
	Preliminary Expenses	23250	31000
	Less: 1/5 Adjusted for 5 Years	7750	7750
	Total in	596,120	627,080



ROY INFRABUILD PVT. LTD.

A 507 R 07

Director

ROY INFRABUILD PVT. LTD.

Bansal

Director

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2022

- 18 Pursuant to compliance of Accounting Standard (AS)20 on Earning per Share, the relevant information is provided here below :

	2021-2022	2020-2021
1. Net profit after tax as per Profit & Loss Account (Rs.)	2,124,736	1,454,825.00
2. No. of Equity Shares of Rs. 10/- during the year	900,000	450,000
3. Basic Earning per equity share of Rs. 10/- each	2.36	3.23

- 19 The provisions of Micro, Small and Medium Enterprises Development Act, 2006 are not applicable to the company. Based on the information available, the parties included under Sundry Creditors due to Small Scale Industries is Nil. (Previous

- 20 Earning/Expenditure in Foreign Currency Rs. NIL (Rs. NIL)

- 21 In accordance with the requirements of Accounting Standard -18 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India the names of the related parties as identified and certified by the management are given below :

a) Related Party Disclosures

Key Managerial Personnel

Mr. Ajoy Roy- Director DIN-08616902

Mr. Basudeb Roy - Director DIN-08616913

b) Enterprises over which above person has significant influence - Nil - - Nil -

c) The transaction with parties mentioned in ' b ' above :- - Nil - - Nil -

22 Taxation :-

As regards the requirement of the Accounting Standard (As-22) " Accounting for Taxes on Income" Issued by The Institute of Chartered Accountants of India, provision for deferred tax Liability is considered in the accounts in respect of deferred Taxation.

- 23 Previous year figures have been re-arranged /re-grouped wherever considered necessary.

24 Impact of COVID-19:

The Operation of Company was impacted due to shutdown of the offices following nationwide lockdown by the Govt. of India. The Company has resumed operation in a phased manner as per the directives from the Govt. of India and Govt. of Maharastra. The Company envisage contraction in demand which could result in downsizing of its business operation during Covid-19. The company however found no long term effect that may result from the pandemic related to Condamic COVID-19 on the carrying amount of receivables, lease agreement and other assets. Based on its review of the current indicator of future economic condition, there is no significant impact on its financial results as at 31 March 2022. However the impact assessment of COVID-19 is a continuing process and the company will continue to monitor any material changes to future economic condition.

- 25 Figures in brackets represents previous year figure.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E



ROY INFRABUILD PVT. LTD.

ROY INFRABUILD PVT. LTD.

CAS K BHATTA

M.No - 304263

Director

Director

Date -05th September 2022

Place - Kolkata

Director
DIN - 08616902

Director
DIN - 08616913

ROY INFRABUILD PRIVATE LIMITED

Vill: Sarada Pally, P.O-Kampa.

Dist: 24 PGS(N). Pin-743193

Email: anujmsi13@gmail.com

Mobile: 9831919515

Dear Members

Roy Infrabuild Private Limited

Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31, 2022.

FINANCIAL HIGHLIGHTS

(Amount In Rs)

Particulars	Year ended 31 st March 2022	Year ended 31 st March 2021
Turnover/Other Income	61,756,545	40,385,000
Profit/(Loss) before taxation	3,088,286	1,965,979
Less: Tax Expense	963,550	511,154
Profit/(Loss) after tax	2,124,739	1,454,825
Retained Profit/Loss	2,124,739	1,454,825
Add: Balance B/F from the previous year	775,125	(679,700)
Balance Profit/(Loss) C/F to the next year	2,899,864	775,125

DIVIDEND

This is the 1st year of the Business operation. Considering the need of the fund your Directors does not propose any dividend for the Financial Year ended March 31, 2022.

TRANSFER TO RESERVES

Amount of balance in P/L A/c of Rs2,124,739/- was transferred to the reserves during the financial year ended 31st March, 2022.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2022, 6 (Six) Meetings of the Board of Directors of the Company were held on 05.04.2021, 16.06.2021, 24.09.2021, 24.12.2021, 23.02.2022 and 25.03.2022.

The number of meetings attended by the Directors during the FY 2021-22 is as follows:

<u>Name of the Directors</u>	<u>Number of meetings attended/total meetings held during the FY 2021-22</u>
Mr. Ajoy Roy	6/6
Mrs. Asudeb Roy	6/6

ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

ROY INFRABUILD PVT. LTD.

Bambal

Director

Email: anujmsi13@gmail.com

Mobile: 9831919515

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is engaged in the Construction business of Building and civil. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

The Company has earned a Profit of Rs2,124,739/- during the current financial year ended 31st March, 2022. Your Directors are making all efforts to more improve the performance of the company further in coming years.

MATERIAL CHANGES AND COMMITMENTS

Since it is the 1st year of operation of business, 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.

LOANS, GUARANTEES AND INVESTMENTS

The Company has not advanced any loans, provided any guarantee, or made investment under section 186 of Companies Act, 2015 during the period under review.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return in form no. MGT-9 as required under Section 92 of the Companies Act, 2015 for the financial year ending March 31, 2022 is annexed hereto as Annexure A and forms part of this report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1)

There were no contracts or arrangements with related parties referred to in Section 188(1) of the Act read with, rules prescribed under Chapter XII relating Meetings of Board and its Power as amended from time to time of the Companies Act.

ROY INFRABUILD PVT. LTD.

A J O Z R O Z
Director

ROY INFRABUILD PVT. LTD.

Banubh
Director

ROY INFRABUILD PRIVATE LIMITED

Vill: Sarada Pally. P.O-Kampa.

Dist: 24 PGS(N). Pin-743193

Email: anujmsi13@gmail.com

Mobile: 9831919515

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2015 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings and Outgo

Earnings	0
Outgo	0

RISK MANAGEMENT

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

By Virtue of section 161 of the Companies Act'2015, Directors vacates office at the conclusion of ensuing Annual General Meeting of the company and being eligible offers himself for re-appointment..

In view of the applicable provisions of the Companies Act, 2015, the Company is not mandatorily required to appoint any whole time KMPs.

DEPOSITS

The Company has not accepted any deposits during the year under review from public, directors & Shareholders.

AUDITORS

M/s B N Mukherjee & Co, Chartered Accountants, Auditors of the Company, retire at the conclusion of this ensuing Annual General Meeting and being eligible offer themselves for re-appointment up to for a period of 5 years from the conclusion of this Annual General Meeting till the conclusion of 5th Annual General Meeting. They have confirmed that their appointment, if made, will be in accordance with the limits specified in Section 141(3)(g) of the Companies Act, 2015.

ROY INFRABUILD PVT. LTD.

A Joz Roz
Director

ROY INFRABUILD PVT. LTD.

Banab R
Director

ROY INFRABUILD PRIVATE LIMITED

Vill: Sarada Pally. P.O-Kampa.

Dist: 24 PGS(N). Pin-743193

Email: anujmsi13@gmail.com

Mobile: 9831919515

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

During the year under review, no Company has become or ceased to be associate with the Company. The Company does not have any subsidiary or joint venture companies.

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.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2015

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

In view of the applicable provisions of the Companies Act, 2015, the CSR rules are not applicable to the company.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory.

ROY INFRABUILD PVT. LTD.

A J O > R o z

Director

ROY INFRABUILD PVT. LTD.

Banubal B

Director

Email: anujmsi13@gmail.com

Mobile: 9831919515

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2016 the Board of Directors of the Company confirms that-

- (a) in the preparation of the annual accounts for the year ended 31st March, 2022, the Company has followed the applicable accounting standards and there are no material departures from the same.
- (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 as at 31st March, 2022 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 the Companies Act, 2016, 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 Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2016 pertaining to laying down internal financial controls is not applicable to the Company;
- (f) 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.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, 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.

For and on behalf of the Board of Directors

Place: Kolkata

Date: 5th day September, 2022

ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

Sd/-

Ajoy Roy

(DIN No.08616902)

ROY INFRABUILD PVT. LTD.

Basudeb Roy

Director

Sd/-

Basudeb Roy

(DIN-08616913)

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF M/S ROY INFRABUILD PRIVATE LIMITED
(CIN –U45500WB2019PTC234857)

Report on the Audit of the Standalone Financial Statement

Opinion

We have audited the standalone financial statements **M/S ROY INFRABUILD PRIVATE LIMITED (CIN –U45500WB2019PTC234857)**, which comprise the balance sheet as at 31st March 2022, the statement of Profit and Loss the statement of cash flows 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 standalone 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, 2022, and profit/loss, changes in equity and its cash flows 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 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.

Responsibility of Management for Standalone 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 standalone 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.

Those 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.

Other Matter

We did not audit the financial statements/ information of Nil (number) branches included in the stand alone financial statements of the Company whose financial statements/financial information reflect total assets of Rs. Nil as at 31st March 2022 and the total revenue of Rs. Nil for the year ended on that date, as considered in the standalone financial statements.

Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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, the Statement of Cash Flow and Statement of Changes in equity dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone 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 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.



B N MUKHERJEE & CO
Chartered Accountants
16, K G Bose Sarani.
Kolkata-700085.

- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (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:
- The Company does not have any pending litigation which would impact its financial position.
 - The Company did not have any long term contracts including derivative contracts for which there any material foreseeable losses.
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

PLACE: - KOLKATA
DATE: - 05.09.2022



FOR B N MUKHERJEE & CO.
ICAI FIRM REGISTRATION NO.302086E
CHARTERED ACCOUNTANTS

Samar Kanti Bhatta
(SAMAR KANTI BHATTA)

PARTNER

MEMBERSHIP NO. - 304263

UDIN : 22304263AVAGPQ1049

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.

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.

PLACE: - KOLKATA
DATE: - 05.09.2022



FOR B N MUKHERJEE & CO.
ICAI FIRM REGISTRATION NO.302086E
CHARTERED ACCOUNTANTS

Samar Kanti Bhatta

(SAMAR KANTI BHATTA)
PARTNER

MEMBERSHIP NO. - 304263

UDIN : 22304263AVAGPQ1049

ROY INFRABUILD PRIVATE LIMITED

U45500WB2019PTC234857

BALANCE SHEET AS AT 31.03.2021

Particulars	Note No.	For the period 31.03.2021	For the period 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	4,500,000	4,500,000
(b) Reserves and Surplus	2	775,125	(679,700)
(c) Secured Loan	3	19,527,466	10,983,756
(d) Unsecured Loan	4	0	0
(2) Non Current Liabilities	5	0	0
(2) Current Liabilities			
(a) Trade Payable	6	17,384,052	-
(b) Other Current Liabilities	7	4,065,473	577,500
(c) Short Term Provision	8	511,154	-
Total Equity & Liabilities		46,763,270	15,381,556
II. ASSETS			
1. Non Current Asset			
(a) Fixed Asset		-	-
(b) Deferred Tax Asset		-	-
(2) Investment		300,000	300,000
(3) Current Assets			
(a) Inventories	9	44,598,103	10,518,103
(b) Trade Receivable	10	-	-
(c) Cash and cash equivalents	11	1,238,087	883,453
(d) Other current assets	12	627,080	3,680,000
Total Assets		46,763,270	15,381,556

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E



ROY INFRABUILD PVT. LTD.

Samar Kanti Bhatta

Ajoy Roy

Barnabey

CA Samar Kanti Bhatta

Director

Director

M.No - 304263

Director

Director

DIN - 08616902

DIN - 08616913

Place - Kolkata

Date -09th September 2021

ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2021

Accounting Policies

1. Basis of Accounting :

The Financial Statement have been prepared under historical cost convention and in accordance with generally accepted accounting principles.

2. Income Recognition :

All revenue / income are recognised on accrual basis of accounting.

3. Expenses :

All expenses have been accounted for on accrual basis of accounting.

4. Investments :

Investments are being valued at cost.

5. Miscellaneous Expenditure :

Preliminary Expenditure are being written off over a period of five years.

6. Contingent Liabilities :

Contingent Liabilities are generally not provided for in the books of accounts and are separately shown in the notes on accounts.

Notes on Accounts

During the year under review the financial statements are prepared and presented as per revised Schedule VI notified under the Companies Act 1956.

The previous year's figures have been regrouped, reclassified and rearranged wherever necessary to make them comparable with that of current year's figures.

1. Estimated amounts of contracts remaining to be executed on Capital Account and not provided for.

Rs. NIL

(Rs. NIL)

Note : 1 Share Capital

Sr. No	Particulars		For the period 31.03.2021		For the period 31.03.2020
1	AUTHORIZED CAPITAL 45,00,000(45,00,000) Equity Shares of Rs.10/- each.		45,000,000		45,000,000
			45,000,000		45,000,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 450,000(450,000) Equity Shares of Rs.10/- each.		4,500,000		4,500,000
	Total in		4,500,000		4,500,000

Note : 1A Share Capital

Reconciliation of the shares outstanding at the beginning and at the end of the repoting period

Sr. No	Name of the Shareholders	No. of share	Amount in Rs.	No. of share	Amount in Rs.
1	Equity Shares of Rs 10/- each fully paid				
	At the beginning of the period	450,000	4,500,000.00	-	-
	Add : Issued during the period	-	-	450,000	4,500,000.00
		450,000	4,500,000.00	450,000	4,500,000.00
	Less : Shares Bough Back during the year	-	-	-	-
	Outstanding at the end of the period	450,000	4,500,000.00	450,000	4,500,000.00

ROY INFRABUILD PVT. LTD.

Ajoy Roy
Director

Banabir
Director



ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2021

Note : 1.B Share Capital

Details of shareholders holding more than 5% shares in the company					
Sr. No	Name of the Shareholders				
		No. of share	% of holding	No. of share	% of holding
Equity Shares of Rs 10/- each fully paid					
1	Ajoy Roy	225,000	50.00%		0.00%
2	Basudeb Roy	225,000	50.00%		0.00%

Note : 2 Reserve & Surplus

Sr. No	Particulars		For the period 31.03.2021		For the period 31.03.2020
1	Profit & Loss A/c				
	Balance brought forward from previous year	(679,700)		0	
	Add: Profit for the period	1,454,825	775,125	(679,700)	(679,700)
	Retained profit		0		0
	Total in `		775,125		(679,700)

Note : 3 Secured Loan

Sr. No			For the period 31.03.2021		For the period 31.03.2020
	0				
	Term Loan	19,527,466.00		0	0
	CC Loan	-	19,527,466	10,983,756	10,983,756
	Total in `		19,527,466		10,983,756

Note : 4 Unsecured Loan

Sr. No			For the period 31.03.2021		For the period 31.03.2020
	0				
	Loan from Directors:			-	
				-	
				-	
				-	0
	Total in `		0		0

Note 5 Non Current Liabilities

Sr. No	Particulars		For the period 31.03.2021		For the period 31.03.2020
	Non Current Liability		0		
	Deferred Tax Liability	-	-		-
	Others	0	-		-
	Total in `		0		0

Note 6 Trade Payable

Sr. No	Particulars		For the period 31.03.2021		For the period 31.03.2020
	Sundry Creditors		17,384,052		0
	Total in `		17,384,052		0

ROY INFRABUILD PVT. LTD.

Ajoy Roy
Director

Basudeb Roy
Director



ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2021

Note : 7 Other Current Liabilities

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
	Advance	4,057,973	570,000
	Commission Payable		0
	TDS		0
	PF		0
	ESI		0
	GST	0	0
	Audit Fees Payable	7,500	7,500
	Deferred Tax Liability	-	-
	Total in	4,065,473	577,500

Note : 8 Short Term Provision

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
	Provision for Income Tax	511154	0
		511154	0

Note : 9 Investment

Sr. No	GST	For the period 31.03.2021	For the period 31.03.2020
	Fixed Deposit	300,000	300000
		300000	300000

Note : 10 Inventories

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
	Closing Stock	44,598,103	10518130
		44598103	10518130

Note : 11 Trade Receivable

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
	Unsecured, Considered good		
	Outstanding for less than 6 months from the due date	0	0
	Outstanding for more than 6 months from the due date		
		0	0

Note : 12 Cash & Cash Equivalent

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
1	Cash-in-Hand		
	Cash Balance	880,594	880,594
	Sub Total (A)	880,594	880,594
2	Bank Balance		
	PNB	25,270	2,859
	State Bank of India	312,479	-
	PNB	19,745	
	Sub Total (B)	357,493	2,859
	Total [A + B + C]	1,238,087	883,453

Note : 13 Other Current Assets

Sr. No	Particulars	For the period 31.03.2021	For the period 31.03.2020
	Advance Income Tax		-
	TDS	43,600	-
	Advance to Sundry Parties	560,230	3,649,000
	Preliminary Expenses	31000	38750
	Less: 1/5 Adjusted for 5 Years	7750	7750
	Total in	627,080	3,680,000

ROY INFRABUILD PVT. LTD.

Ajoy Roy

Director

Banubhary

Director



ROY INFRABUILD PRIVATE LIMITED

Accounting policies and Note of Accounts forming Integral Part of the accounts for the year ended 31st March, 2021

- 18 Pursuant to compliance of Accounting Standard (AS)20 on Earning per Share, the relevant information is provided here below :

	2020-2021	2019-2020
1. Net profit after tax as per Profit & Loss Account (Rs.)	1,454,825	(679,700.00)
2. No. of Equity Shares of Rs. 10/- during the year	450,000	450,000
3. Basic Earning per equity share of Rs. 10/- each	3.23	(1.51)

- 19 The provisions of Micro, Small and Medium Enterprises Development Act, 2006 are not applicable to the company. Based on the information available, the parties included under Sundry Creditors due to Small Scale Industries is Nil. (Previous Year Nil)

- 20 Earning/Expenditure in Foreign Currency Rs. NIL (Rs. NIL)

- 21 In accordance with the requirements of Accounting Standard -18 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India the names of the related parties as identified and certified by the management are given below :

a) Related Party Disclosures

Key Managerial Personnel

Mr. Ajoy Roy - Director DIN-08616902

Mr. Basudeb Roy - Director DIN-08616913

b) Enterprises over which above person has significant influence - Nil - - Nil -

c) The transaction with parties mentioned in 'b' above :- - Nil - - Nil -

22 Taxation :-

As regards the requirement of the Accounting Standard (AS-22) "Accounting for Taxes on Income" Issued by The Institute of Chartered Accountants of India, provision for deferred tax Liability is considered in the accounts in respect of deferred Taxation.

- 23 Previous year figures have been re-arranged /re-grouped wherever considered necessary.

24 Impact of COVID-19:

The Operation of Company was impacted due to shutdown of the offices following nationwide lockdown by the Govt. of India. The Company has resumed operation in a phased manner as per the directives from the Govt. of India and Govt. of Maharashtra. The Company envisage contraction in demand which could result in downsizing of its business operation during Covid-19. The company however found no long term effect that may result from the pandemic related to Condamic COVID-19 on the carrying amount of receivables, lease agreement and other assets. Based on its review of the current indicator of future economic condition, there is no significant impact on its financial results as at 31 March 2021. However the impact assessment of COVID-19 is a continuing process and the company will continue to monitor any material changes to future economic condition.

- 25 Figurs in brackets represents previous year figure.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

B.N.MUKHERJEE & CO.

Chartered Accountants

FRN-302086E

ROY INFRABUILD PVT. LTD.

Samar Kanti Bhatta



CA S K BHATTA

M.No - 304263

Ajoy Roy
Director

Basudeb Roy
Director

Date -09th September 2021

Place - Kolkata

Director

DIN - 08616902

Director

DIN - 08616913

Samar Kanti Bhatta
Digitally signed by Samar Kanti Bhatta
Date: 2022.01.04
23:40:06 +05'30'

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2021-22

[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)

PAN	AAJCR9233J		
Name	ROY INFRABUILD PRIVATE LIMITED		
Address	0 , KAMPA PASCHIMPARA , KAMPA , KAMPA , NORTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 743193		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	111186150010222
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		19,73,730
	Book Profit under MAT, where applicable	2	19,65,979
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	5,13,170
	Interest and Fee Payable	5	5,13,170
	Total tax, interest and Fee payable	6	6,16,044
	Taxes Paid	7	6,16,040
	(+) 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 ROY INFRABUILD PRIVATE LIMITED in the capacity of Director having PAN AQSPR1310G from IP address 10.1.213.135 on 01-Feb-2022 DSC Sl.No & Issuer 460748226775 & 460748226775CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN


System Generated


Barcode/QR code



AAJCR9233J06111186150010222fbb5dea36606400146aa5ee927e50f24bd628a1f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

<div>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</div> <div>[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)</div>			Assessment Year 2022-23	
PAN	AAJCR9233J			
Name	ROY INFRABUILD PRIVATE LIMITED			
Address	0 , SARADA PALLY , Kampa S.O , Kampa , NORTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 743193			
Status	Pvt Company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	779706201051122	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		30,88,286	
	Book Profit under MAT, where applicable	2	30,88,286	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	8,02,955	
	Interest and Fee Payable	5	1,04,778	
	Total tax, interest and Fee payable	6	9,07,733	
	Taxes Paid	7	9,07,730	
	(+) 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 <u>ROY INFRABUILD PRIVATE LIMITED</u> in the capacity of <u>Managing Director</u> having PAN <u>AQSPR1310G</u> from IP address <u>103.211.134.44</u> on <u>05-Nov-2022</u> DSC Sl.No & Issuer <u>460748226775</u> & <u>460748226775CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR code	<div> AAJCR9233J067797062010511226e8e625e814cb376beba11ac01fafdc02c0b69ff</div>			
<div>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</div>				

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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)				
PAN	AAJCR9233J			
Name	ROY INFRABUILD PRIVATE LIMITED			
Address	0 , Kampa S.O, Kampa , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 743193			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	470760221301023	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	26,11,596	
	Book Profit under MAT, where applicable	3	26,03,846	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	6,79,015	
	Interest and Fee Payable	6	81,815	
	Total tax, interest and Fee payable	7	7,60,830	
	Taxes Paid	8	7,60,830	
	(+) 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>BASUDEB ROY</u> in the capacity of <u>Director</u> having PAN <u>AQSPR1310G</u> from IP address <u>103.175.168.102</u> on <u>30-Oct-2023 16:47:09</u> at <u>103.151.156.88</u> (Place) DSC SI.No & Issuer <u>4357363</u> & <u>460748226775CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AAJCR9233J064707602213010236c31c9e8bb5e750166d9b663160b0f98b22fb071			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				