

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
**2020-21**

PAN	AAECM6898D		
Name	MANSHA BUILDCON PRIVATE LIMITED		
Address	P-23,,, SECTOR-75, Faridabad, HARYANA, 121002		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	203320771120121

Taxable Income & Tax details	Current Year business loss, if any	1	0
	Total Income		8150960
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2051433
	Interest and Fee Payable	5	366753
	Total tax, interest and Fee payable	6	2418186
	Taxes Paid	7	2433547
	(+)Tax Payable /(-)Refundable (6-7)	8	-15360
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

Income Tax Return submitted electronically on 12-01-2021 16:42:30 from IP address 182.68.59.123 and verified by  
NARESH KUMAR MALIK

having PAN AARPM9679E on 12-01-2021 16:42:30 from IP address 182.68.59.123 using

Digital Signature Certificate (DSC).

DSC details: 2642830189150665440CN=SafeScript sub-CA for RAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

For M...

Director

Name of Assessee	MANSHA BUILDCON PRIVATE LIMITED		
Address	P-23,SECTOR-75,Faridabad,HARYANA,121002		
Status	Company(Domestic)	Assessment Year	2020-2021
Ward	CIRCLE 1 FBD ()	Year Ended	31.3.2020
PAN	AAECM6898D	Incorporation Date	12/06/2006
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building of complete constructions or parts- civil contractors(06002)		
A.O. Code	---		
GSTIN No.	06AAECM6898D2Z5		
Filing Status	Original		
Last Year Return Filed On	31/10/2019	Serial No.:	242951571311019
Bank Name	ICICI BANK LTD, , A/C NO:007105500144 ,Type: ,IFSC: ICIC0000071		
Tele:	Mob:9311911652		

**Computation of Total Income [As per Section 115BAA (Tax @22%)]**

**Income from Business or Profession (Chapter IV D) 8209958**

Profit as per Profit and Loss a/c	7812662
<u>Add:</u>	
Donation	126000
Depreciation Debited in P&L A/c	1690876
INTEREST ON TDS	1119
Employee contribution towards ESIC	3312
Employee Contribution towards PF	57482
Disallowance u/s 40(a)(ia)	7500
Total	9698951
<u>Less:</u>	
profit on sale of car	301474
Depreciation as per Chart u/s 32	1187519
	<u>1488993</u>
	<u>8209958</u>

**Gross Total Income 8209958**

**Less: Deductions (Chapter VI-A)**

**u/s 80 G Donation**

Eligible for 50%	118000
Eligible Deduction	<u>59000</u>

**Total Income 59000**

Round off u/s 288 A 8150958

MAT Provisions not apply on company due to applicability of section 115BAA 8150960

Tax Due @ 22% (Company applicable for Sec 115BAA) 1793211

Surcharge @10% 179321

1972532

Health & Education Cess (HEC) @ 4.00% 78901

T.D.S./T.C.S	2051433
	19507
Interest u/s 234 A/B/C	2031926
	366753
Deposit u/s 140A	2398679
Refundable (Round off u/s 288B)	2414040
	15360

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234A (3 Month)	60957	Non-Salary(as per Annexure)	19507
u/s 234B (10 Month)	203190		
u/s 234C	102606		

(9141+27429+45717+20319)

Interest calculated upto January,2021, Due Date for filing of Return October 31, 2020

Due date extended to 15/02/2021

As per notification,In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

**Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)**

1.Total income as per Section 115BAA/115BAB	8150958
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	
VIA Deduction	59000
	59000
Gross Total Income as per Section 115BAA/115BAB	8209958
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	
NA	0
3. Gross Total Income (1-2)	8209958
Deduction under Chapter VIA	59000
Total Income after Adjustments under section 115BAA/115BAB	8150958

**Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:04 Jan 2021**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0302275	07/01/2021	14241	PUNJAB NATIONAL BANK CHANAKYAPURI,	2414040
Total					2414040

**Details of Depreciation**

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	31511	0	0	31511	0	0	31511	12604	18907
Furniture and Fitting	10%	671712	0	0	671712	0	0	671712	67171	604541
OFFICE EQUIPMENT	15%	472500	80206	14286	566992	0	0	566992	83977	483015

GENERATOR	15%	43231	0	0	43231	0	0	43231	6485	36746
CAR	15%	6114321	0	0	6114321	1034900	0	5079421	761913	4317508
PLANT AND MACHINERY	15%	106894	35575	0	142469	0	0	142469	21370	121099
RICKSHAW	15%	6638	0	0	6638	0	0	6638	996	5642
REFRIGERATOR	15%	19207	0	0	19207	0	0	19207	2881	16326
GRASS CUTTING MACHINE	15%	21729	0	0	21729	0	0	21729	3259	18470
FACE ATTENDANT MACHINE	15%	12423	0	0	12423	0	0	12423	1863	10560
MOTOR CAR	30%	0	0	1500000	1500000	0	0	1500000	225000	1275000
<b>Total</b>		<b>7500166</b>	<b>115781</b>	<b>1514286</b>	<b>9130233</b>	<b>1034900</b>	<b>0</b>	<b>8095333</b>	<b>1187619</b>	<b>6907814</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:04 Jan 2021)**

S.No	Head	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (5) claimed for this year	Section
1	BP	PUNJAB NATIONAL BANK CIRCLE OFFICE SOUTH DELHI	DELP16664E	5763	5763	194A
2	BP	PUNJAB NATIONAL BANK CIRCLE OFFICE SOUTH DELHI	DELP16664E	5726	5726	194A
3	BP	PUNJAB NATIONAL BANK CIRCLE OFFICE SOUTH DELHI	DELP16664E	5604	5604	194A
4	BP	PUNJAB NATIONAL BANK CIRCLE OFFICE SOUTH DELHI	DELP16664E	2414	2414	194A
		<b>Sub Total</b>		<b>19507</b>	<b>19507</b>	
		<b>Total</b>		<b>19507</b>	<b>19507</b>	

**Head wise Summary on Income and TDS thereon**

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	195069	77621389	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :77621389	19507
<b>Total</b>		<b>195069</b>	<b>77621389</b>		<b>19507</b>

**GST Turnover Detail**

S.NO.	GSTIN	Turnover
1	06AAECM6898D2Z5	1666140
	<b>TOTAL</b>	<b>1666140</b>

**Details of Turnover as per GSTR-3B (Imported From Form 26AS)**

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	06AAECM6898D2Z5	AA0604190880815	09-May-2019	April,2019	173880	10115703
2	06AAECM6898D2Z5	AA060519378733P	20-Jun-2019	May,2019	80561	12654770
3	06AAECM6898D2Z5	AA060619456685L	20-Jul-2019	June,2019	0	6352458
4	06AAECM6898D2Z5	AA060719372503Y	20-Aug-2019	July,2019	35033	7072866
5	06AAECM6898D2Z5	AA060819443833R	21-Sep-2019	August,2019	8120	8803435
6	06AAECM6898D2Z5	AA060919515997C	23-Oct-2019	September,2019	20352	6294987
7	06AAECM6898D2Z5	AA061019251865I	18-Nov-2019	October,2019	0	2114933
8	06AAECM6898D2Z5	AA061119410295F	20-Dec-2019	November,2019	683135	4071085
9	06AAECM6898D2Z5	AA061219399053I	18-Jan-2020	December,2019	1166	1956103
10	06AAECM6898D2Z5	AA060220084991B	07-Mar-2020	February,2020	427991	3753233
11	06AAECM6898D2Z5	AA060120284615H	17-Feb-2020	January,2020	32500	2875762

12	06AAECM6898D2Z5	AA0603203299567	12-Jun-2020	March,2020	203402	4301173
	<b>Total</b>				<b>1666140.00</b>	<b>70366508.00</b>

### Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	2031926	15.00	304789	0	304700	3	9141
2.	Second (Up to Sep)	2031926	45.00	914367	0	914300	3	27429
3.	Third (Up to Dec)	2031926	75.00	1523945	0	1523900	3	45717
4.	Fourth (Up to March)	2031926	100.00	2031926	0	2031900	1	20319
	<b>Total</b>							<b>102606</b>

### Interest Calculation u/s 234B

Interest u/s 234C : 102606

S. No.	Month	Principal	Rate	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2020	2031926	1.00	20319	0	0	0	122925	0
2	May-2020	2031926	1.00	20319	0	0	0	143244	0
3	June-2020	2031926	1.00	20319	0	0	0	163563	0
4	July-2020	2031926	1.00	20319	0	0	0	183882	0
5	August-2020	2031926	1.00	20319	0	0	0	204201	0
6	September-2020	2031926	1.00	20319	0	0	0	224520	0
7	October-2020	2031926	1.00	20319	0	0	0	244839	0
8	November-2020	2031926	1.00	20319	20319	0	0	265477	0
9	December-2020	2031926	1.00	20319	20319	0	0	326115	0
10	January-2021	2031926	1.00	20319	20319	2414040	366753	0	2047287
	<b>Total</b>			<b>203190</b>	<b>60957</b>				

Note : According to sub section (2) of section 234A Interest of other sections like 234B adjusted towards Self-Assessment Tax u/s 140A not consider in calculation of Interest u/s 234A.

### Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	PUNJAB NATIONAL BANK		111100210002205		PUNB0111100	
2	ICICI BANK LTD		007105500144		ICIC0000071	(Primary)
3	HDFC BANK LTD		06197610000225		HDFC0000619	
4	PUNJAB NATIONAL BANK		111100930000727		PUNB0111100	
5	INDIAN OVERSEAS BANK		113702000001482		IOBA0001137	
6	ORIENTAL BANK OF COMMERCE		09215011000203		ORBC0100921	
7	SYNDICATE BANK		82141010008966		SYNB0008214	
8	ICICI BANK LTD		661305500198		ICIC0006613	
9	BANK OF INDIA		670820110000017		BKID0006708	
10	Indian Overseas Bank	SECTOR-12, IDW	113702000001686		IOBA0001137	Current
11	State Bank of India	SECTOR-9	36903574338		SBIN0050582	Current

### Disallowance u/s 40(a)(ia)

Particulars	Assessment Year	C/f Amount	Disallowed During The Year	Allowed During The Year	Balance
Fees for Professional Services	2020-21	0	7500	0	7500
		0	7500	0	7500

**u/s 80 G Donation Eligible for 50%**

S.NO.	PARTICULARS	PAN of Donee	AMOUNT
1	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	2000
2	NATIONAL ASSOCIATION FOR THE BLIND	AAATN6330Q	5000
3	ROTARY FOUNDATION OF INDIA	AAATR5525P	25000
4	VANVASI KALYAN ASHRAM	AAATV0537H	11000
5	ROTARY FOUNDATION OF INDIA	AAATR5525P	75000
	<b>TOTAL</b>		<b>118000</b>

For MANSHA BUILDCON PRIVATE LIMITED



Signature  
(NARESH KUMAR MALIK)  
For MANSHA BUILDCON PRIVATE  
LIMITED

Date-12.01.2021

CompuTax : 12100022 [MANSHA BUILDCON PRIVATE LIMITED]

## FORM NO. 3CA

[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of MANSHA BUILDCON PRIVATE LIMITED SCF - 157, HUDA MARKET, SECTOR - 9, SECTOR - 9, HARYANA, 121006 AAECM6898D was conducted by Us RAKESH RAJ AND ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and I annex here to a copy of Our audit report dated 30/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications	
Place	<u>FARIDABAD</u>	Name	<u>ABHISHEK KUMAR</u>
Date	<u>12/01/2021</u>	Membership Number	<u>519429</u>
		FRN (Firm Registration Number)	<u>0005145N</u>
		Address	<u>565, Sector - 7B, SECTOR 7B, FARIDABAD, HARYANA, 121006</u>

## FORM NO. 3CD

[See rule 6G(2)]

## Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		MANSHA BUILDCON PRIVATE LIMITED				
2	Address		SCF - 157, HUDA MARKET, SECTOR - 9, SECTOR - 9, HARYANA, 121006				
3	Permanent Account Number (PAN)		AAECM6898D				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Sales TAX/VAT HARYANA	06501232156				
	2	Goods and Services tax HARYANA	06AAECM6898D2Z5				
	3	Service Tax	AAECM6898DSD001				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB						Yes
	Section under which option exercised						115BAA
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?						
	S.No.	Name					Profit Sharing Ratio (%)
	Nil						
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.						
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).						
	S.No.	Sector			Sub Sector		Code
	1	CONSTRUCTION			Building of complete constructions or parts- civil contractors		06002
10 b	If there is any change in the nature of business or profession, the particulars of such change						
	S.No.	Business	Sector	SubSector		Code	
	Nil						
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						
	S.No.	Books prescribed					
	1	Cash Book					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	Cash Book (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYANA	121006
	2	Bank Book (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYANA	121006
	3	Journal (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYANA	121006
	4	GENERAL (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYANA	121006
	5	Purchases Register (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYANA	121006



6	Sales Register (Computerized)	SCF -157 Sector - 9, Faridabad	MARKET SECTOR-9	Faridabad	HARYAN A	121006
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash Book					
	Bank Book					
	Journal					
	GENERAL					
	Purchases Register					
	Sales Register					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					Yes
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
	1	ICDS V - Tangible Fixed Assets	503357	0	503357	
		Total	503357	0	503357	
13 f	Disclosure as per ICDS.					
	S.No.	ICDS	Disclosure			
	1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements			
	2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements			
	3	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements			
	4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements			
	5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	6	ICDS VII - Governments Grants	NA			
	7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements			
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.			
14 a	Method of valuation of closing stock employed in the previous year.				Percentage of completion method is used for valuation of stock.	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade					
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade	
	Nil					
16	Amounts not credited to the profit and loss account, being:-					
16 a	The items falling within the scope of section 28					
	S.No.	Description				Amount
	Nil					
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned					
	S.No.	Description				Amount
16 c	Escalation claims accepted during the previous year					
	S.No.	Description				Amount
	Nil					
16 d	Any other item of income					
	S.No.	Description				Amount
	Nil					
16 e	Capital receipt, if any					

S.No.		Description						Amount					
		Nil											
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:													
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-													
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent age)	Opening WDV / Actual (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A + B - C - D)
1	Plant & Machinery @ 40%	40%	31511		31511	0	0	0	0	0	0	12604	18907
2	Furnitures & Fittings @ 10%	10%	671712		671712	0	0	0	0	0	0	67171	604541
3	Plant & Machinery @ 15%	15%	6796944		6796944	130067	0	0	0	130067	1034900	882744	5009367
4	Plant & Machinery @ 30%	30%	0		0	1500000	0	0	0	1500000	0	225000	1275000
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page													
19 Amounts admissible under sections :													
S.No.	Section	Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.									
Nil													
20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]													
S.No.		Description						Amount					
20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):													
S.No.	Nature of fund					Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities				
1	Any Fund set up under the provisions of ESI Act, 1948					2037	15/05/2019	2037	15/05/2019				
2	Any Fund set up under the provisions of ESI Act, 1948					2132	15/06/2019	2132	19/06/2019				
3	Any Fund set up under the provisions of ESI Act, 1948					1871	15/07/2019	1871	13/07/2019				
4	Any Fund set up under the provisions of ESI Act, 1948					803	15/08/2019	803	13/08/2019				
5	Any Fund set up under the provisions of ESI Act, 1948					680	15/09/2019	680	16/09/2019				
6	Any Fund set up under the provisions of ESI Act, 1948					524	15/10/2019	524	15/10/2019				
7	Any Fund set up under the provisions of ESI Act, 1948					377	15/11/2019	377	15/11/2019				
8	Any Fund set up under the provisions of ESI Act, 1948					377	15/12/2019	377	13/12/2019				
9	Any Fund set up under the provisions of ESI Act, 1948					377	15/01/2020	377	13/01/2020				

10	Any Fund set up under the provisions of ESI Act, 1948	500	15/02/2020	500	15/02/2020
11	Any Fund set up under the provisions of ESI Act, 1948	500	15/05/2020	500	16/03/2020
12	Any Fund set up under the provisions of ESI Act, 1948	500	15/05/2020	500	16/06/2020
13	Provident Fund	15853	15/05/2019	15853	15/05/2019
14	Provident Fund	16036	15/06/2019	16036	19/06/2019
15	Provident Fund	16128	15/07/2019	16128	13/07/2019
16	Provident Fund	15954	15/08/2019	15954	13/08/2019
17	Provident Fund	15048	15/09/2019	15048	16/09/2019
18	Provident Fund	16544	15/10/2019	16544	15/10/2019
19	Provident Fund	15744	15/11/2019	15744	15/11/2019
20	Provident Fund	12624	15/12/2019	12624	17/12/2019
21	Provident Fund	12744	15/01/2020	12744	13/01/2020
22	Provident Fund	13720	15/02/2020	13720	15/02/2020
23	Provident Fund	13774	15/03/2020	13774	16/03/2020
24	Provident Fund	13836	15/05/2020	13836	11/05/2020

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure		
S.No.	Particulars	Amount in Rs.
Personal expenditure		
S.No.	Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions		
S.No.	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.		
S.No.	Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force		
S.No.	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above		
S.No.	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
S.No.	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1	11/11/11	25000	AUDIT FEES	RAKEH RAJ & ASSOCIATES		565	SECTOR-7 B	FARIDABAD	121006

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:												
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:												Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)												Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
	S.No.	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
	S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
	1	Naresh Malik		Director	Remuneration	2640000						
	2	Baljeet Singh		Director's relative	Salary	1550000						
	3	Baljeet Singh		Director's relative	Rent	390000						
	4	Rajnish Malik		Director's Relative	salary	390000						
	5	Seema		Director's relative	Salary	720000						
	6	Himanshu malik		Director's relative	Salary	900000						
	7	Rajnish Malik		Director's relative	Salary	1380000						
	8	Naresh Malik & Sons HUF		Director's HUF	Interest	512967						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.											
	S.No.	Section	Description	Amount								
	Nil											

25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil					
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-					
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)(A)(a)	Paid during the previous year					
	S.No.	Section	Nature of liability		Amount	
	Nil					
26 (i)(A)(b)	Not paid during the previous year					
	S.No.	Section	Nature of liability		Amount	
26 (i)B	was incurred in the previous year and was					
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	S.No.	Section	Nature of liability		Amount	
	1	Sec 43B(b)-provident,superannuation,gratuity/ other fund	ESIC PAYABLE		2170	
	2	Sec 43B(b)-provident,superannuation,gratuity/ other fund	EPF PAYABLE		14989	
26 (i)(B)(b)	not paid on or before the aforesaid date					
	S.No.	Section	Nature of liability		Amount	
	Nil					
(State whether sales tax, goods and services Tax, No customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)						
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					No
	CENVAT/ITC	Amount			Treatment in Profit and Loss/Accounts	
	Opening Balance					
	Credit Availed					
	Credit Utilized					
	Closing/Outstanding Balance					
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	
	Nil					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)					No
	S.No.	Name of the person from whom shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received
						Amount of Fair Market consideration value of the shares
	Nil					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same					No
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of Fair Market consideration received	Market value of the shares
	Nil					
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?					No
A(b)	If yes, please furnish the following details:					
	S.No.	Nature of income:			Amount (in Rs.)	
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?					No
B(b)	If yes, please furnish the following details:					
	S.No.	Nature of income:			Amount (in Rs.)	

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)													No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil													
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.													No
A(b)	If yes, please furnish the following details:													
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money							
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B													No
B(b)	If yes, please furnish the following details:													
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)				
	Nil													
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)													
C(b)	If yes, please furnish the following details:													
	S.No.	Nature of the impermissible avoidance arrangement							Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.					
	1	Baljeet singh	H.No.1024, Sec-9, Faridabad	BJVPS2988A	8170000	No	4299269	Yes-Electronic clearing system						
	2	Himanshu Malik	H.NO. 486, Sector-8, Faridabad-121006	BRUPM4947A	1300000	Yes	1300000	Yes-Electronic						

								clearing system	
3	Himanshu Narwat	604 Sector-14, Faridabad-121007	AKFPN7109L	30015130	No	28136274	Yes-Electronic clearing system		
4	Karan Singh Malik	H.NO. 486, Sector-8, Faridabad-121006	ASBPM9196Q	800000	No	8000000	Yes-Electronic clearing system		
5	Naresh Kumar Malik	H.NO. 486, Sector-8, Faridabad-121006	AARPM9679E	9098331	No	7229482	Yes-Electronic clearing system		
6	Naresh Kumar Malik & Sons HUF	H.NO. 486, Sector-8, Faridabad-121006	AAEHN8132N	512967	No	5262667	Yes-Electronic clearing system		
7	Rajnesh Malik	H.NO. 486, Sector-8, Faridabad-121006	ACUPM7078C	19495000	No	17515000	Yes-Electronic clearing system		
8	Ravinder	H.No.1024, Sector-9, Faridabad	AKHPR7990M	325000	No	7815515	Yes-Electronic clearing system		
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
		Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt	
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	

[illegible]



	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					
	Nil									
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—								
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.					
	Nil									
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)										
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available								
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)	Amount as assessed (To be filled in for assessment year 2020-21 only)	Order U/S and Date	Remarks
	Nil									
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.								No
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.								No
	If yes, please furnish the details below									
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year								No
	If yes, please furnish details of the same									
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73								No
	If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)									Yes

S.No.		Section		Amount								
1		80G		59000								
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										Yes
		S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	RTKM05737E	192	Salary	14237189	7385000	7385000	1100098	0	0	0
		2	RTKM05737E	194A	Interest other than Interest on securities	6032725	3142335	3142335	314238	0	0	0
		3	RTKM05737E	194J	Fees for professional or technical services	738902	638530	613530	61353	0	0	0
		4	RTKM05737E	194C	Payments to contractors	3262519	3106558	3106558	43935	0	0	0
		5	RTKM05737E	194H	Commission or brokerage	1677502	1677502	1677502	83876	0	0	0
		6	RTKM05737E	194-I	Rent	34440	34440	34440	689	0	0	0
		7	RTKM05737E	194-I	Rent	1105000	1105000	1105000	110500	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										Yes
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported		If not, please furnish list of details/transactions which are not reported			
		1	RTKM04695F	26Q	31/07/2019	26/07/2019	Yes					
		2	RTKM04695F	26Q	31/10/2019	25/10/2019	Yes					
		3	RTKM04695F	26Q	31/01/2020	25/01/2020	Yes					
		4	RTKM04695F	26Q	31/07/2020	11/06/2020	Yes					
		5	RTKM04695F	24Q	31/07/2019	26/07/2019	Yes					
		6	RTKM04695F	24Q	31/10/2019	25/10/2019	Yes					
		7	RTKM04695F	24Q	31/01/2020	25/01/2020	Yes					
		8	RTKM04695F	24Q	31/07/2020	11/06/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										Yes
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.						
		1	RTKM04695F	1119		1119		29/04/2019				
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										

35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts						
						Amount	Dates of payment					
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											
	No											
A(b)	If yes, please furnish the following details:											
	S.No.	Amount received (in Rs.)				Date of receipt						
	Nil											
37	Whether any cost audit was carried out											
	No											
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											
	No											
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											
	No											
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	76124432					80297777					
b	Gross profit / Turnover	10653883	76124432	14 %	6339178	80297777	7.89 %					
c	Net profit / Turnover	7812661	76124432	10.26 %	3535963	80297777	4.4 %					
d	Stock-in-Trade / Turnover	0	76124432	0 %	0	80297777	0 %					
e	Material consumed/ Finished goods produced	0	0	0 %	0	0	0 %					
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)												

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place  
Date

**FARIDABAD**  
**12/01/2021**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**ABHISHEK KUMAR**  
**519429**  
**0005145N**  
**565, Sector - 7B, SECTOR 7B, FARIDABAD, HARYANA, 121006,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	19/06/2019	19/06/2019	13830	0	0	0	13830
	2	16/09/2019	16/09/2019	18750	0	0	0	18750
	3	05/10/2019	05/10/2019	14286	0	0	0	14286
	4	01/10/2019	01/10/2019	47626	0	0	0	47626
	5	04/06/2019	04/06/2019	28125	0	0	0	28125

	6	07/05/2019	07/05/2019	7450	0	0	0	7450
Total of Plant & Machinery @ 15%								130067
Plant & Machinery @ 30%	1	04/03/2020	04/03/2020	1500000	0	0	0	1500000
Total of Plant & Machinery @ 30%								1500000

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 40%				
Total of Plant & Machinery @ 40%			0	
Furnitures & Fittings @ 10%				
Total of Furnitures & Fittings @ 10%			0	
Plant & Machinery @ 15%	1	07/12/2019	814900	
	2	03/12/2019	160000	
	3	07/12/2019	60000	
Total of Plant & Machinery @ 15%			1034900	
Plant & Machinery @ 30%				
Total of Plant & Machinery @ 30%			0	

This form has been digitally signed by **ABHISHEK SINGLA** having PAN **BCZPA8344P** from IP Address **182.68.59.123** on 2021-01-12 15:43:24.0 .  
Dsc SI No and issuer **19606282CN=eMudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

**Independent Auditor's Report**

To,

The Members of  
**M/s MANSHA BUILDCON PRIVATE LIMITED**  
Faridabad

**Report on the audit of the financial statements****Opinion**

We have audited the accompanying financial statements of M/s MANSHA BUILDCON PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31st, 2020, the Statement of Profit and Loss 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 31st, 2020, and its profit 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **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 is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, 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.

### **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.





- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on other legal and regulatory requirements**

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, 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, 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, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 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

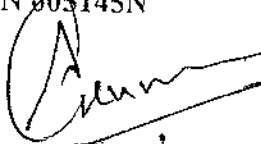
(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. The Company does not require to transfer any amount to the Investor Education and Protection Fund.

For RAKESH RAJ & ASSOCIATES

Chartered Accountants

FRN 005145N



ABHISHEK KUMAR

Partner

M No 519429

Place: Faridabad

Date: 30/12/2020

UDIN: 215194294AAAABK6460



## Annexure to the Independent Auditors' Report

The Annexure as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements of our Independent Auditors' Report to the members of **MANSHA BUILDCON PRIVATE LIMITED**, on the financial statements for the year ended March 31, 2020, we report that:

- i. (a) The Company has maintained proper records showing full particulars, including Quantitative details and situation of fixed assets.  
  
(b) The fixed assets have been physically verified by the management according to the programme of periodical verification in phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its Fixed Assets. In accordance with the programme, fixed assets were verified during the year and no material discrepancies were noticed on such verification.  
  
(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, company is in Real Estate Business and follow Percentage Of Completion Method. Project WIP is Rs. 295334595/- as on 31/03/2020 as per Percentage Of Completion Method.
- iii. The Company has not granted loans to any body corporate covered in the register maintained under section 189 of the Act.
- iv. In our opinion and according to the information and explanations given to us, the company have complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits with public consequently, the directives issued by the Reserve Bank of India, the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed there under are not applicable to the company.
- vi. To the best of our knowledge and as explained, the company is not required to maintain cost records as specified by the Central Government under Section 148(1) of the Companies Act 2013. Accordingly, Para (vi) of the order is not applicable to the Company.
- vii. (a) The Company has been generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Sales Tax, Service Tax, Custom Duty, Excise Duty and Cess and any other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect to Provident Fund, Employees' State Insurance, Sales Tax, Income Tax, Service Tax, Value Added Tax and any other material statutory dues were in arrears as at March 31, 2020 for a period of more than six months from the date they become payable.  
(b) According to the information and explanations given to us, there are no dues of Sales Tax, income Tax, Custom Duty, Wealth Tax, Service Tax, Excise Duty and Cess, which have not been deposited on account of any dispute.



- viii. Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans to the bank. The company does not have any outstanding dues / loans in respect of financial institution, government or debentures during the year.
- ix. According to the information and explanations given to us, the company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. The term loans have been applied for the purpose for which they were raised.
- x. According to the information and explanations given to us, no instance of fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. The provisions of Section 197 are not applicable to the Company. Therefore reporting under Clause 3(xi) shall not be applicable.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the record of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debenture during the year.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For RAKESH RAJ & ASSOCIATES

Chartered Accountants

Firm Regn. No. 005145N

Abhishek Kumar

Partner

Membership No. 519429



Place: Faridabad

Date: 21/5/19429AAAABK6460

UDIN

Date: 30/12/2020

**MANSHA BUILDCON PRIVATE LIMITED**

(Office : P-23 Sector-75, Faridabad-121002 Haryana)

**BALANCE SHEET AS ON 31.03.2020**

Particulars	Notes No.	31.03.2020	31.03.2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	44,818,810	44,818,810
(b) Reserves and Surplus	2	118,744,340	113,489,966
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	79,055,363	43,689,467
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4	7,499,130	9,118,129
(d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables	5	40,014,632	10,008,792
(c) Other current liabilities	6	63,755,382	100,423,930
(d) Short-term provisions	7	2,433,547	1,063,620
<b>Total</b>		<b>356,321,204</b>	<b>322,612,714</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	8	4,845,412	5,639,647
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	9	18,038,426	14,572,426
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	10	295,334,595	264,203,367
(c) Trade receivables	11	34,611,712	35,125,831
(d) Cash and cash equivalents	12	1,434,933	438,425
(e) Short-term loans and advances	13	1,904,200	2,368,623
(f) Other current assets	14	151,925	264,394
<b>Total</b>		<b>356,321,204</b>	<b>322,612,714</b>

Significant Accounting Policies and Notes to accounts

A to D

The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed

For Rakesh Raj &amp; Associates

Chartered Accountants

FRN 005145N

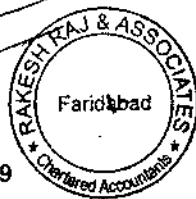
ABHISHEK KUMAR  
(Partner)

Membership No.: 519429

Place : Faridabad

Date : 30/12/2020

UDIN: 21519429AAABK6460

For and On Behalf of the Board of Directors  
MANSHA BUILDCON PRIVATE LIMITEDNaresh Kumar Malik  
(Director)

DIN:00004690

H.No-486, Sector-8  
Faridabad, HaryanaHimanshu Malik  
(Director)

DIN:07146464

H.No-486, Sector-8  
Faridabad, Haryana

**MANSHA BUILDCON PRIVATE LIMITED**

(Office : P-23 Sector-75, Faridabad-121002 Haryana)

**PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2020**

Particulars	Notes No.	31.03.2020	31.03.2019
I. Revenue from operations	15	76,124,432	80,297,777
II. Other Income	16	1,496,957	2,589,422
<b>III. Total Revenue (I+II)</b>		<b>77,621,389</b>	<b>82,887,199</b>
<b>IV. Expenses:</b>			
Cost of Project	17	65,470,549	73,958,599
Employee benefit expense	18	-	-
Financial costs	19	-	-
Depreciation and amortization expense	20	-	-
Other expenses	21	4,338,179	5,392,637
<b>Total Expenses</b>		<b>69,808,728</b>	<b>79,351,236</b>
V. Profit before tax		<b>7,812,661</b>	<b>3,535,963</b>
<b>VI. Tax expenses:</b>			
(1) Current tax		2,433,547	1,063,620
(2) Deferred tax		-	-
(3) Adjusted for previous year		124,740	-
<b>VII. Profit/(Loss) for the period (V-VI)</b>		<b>5,254,374</b>	<b>2,472,343</b>
<b>VIII. Earning per equity share:</b>			
(1) Basic		1.17	0.55
(2) Diluted		-	-

Significant Accounting Policies and Notes to accounts A to D

The notes referred to above form an integral part of financial statements

As per our Audit report of even date annexed

For Rakesh Raj &amp; Associates

Chartered Accountants

FRN 006145N

ABHISHEK KUMAR  
(Partner)

Membership No.: 519429

Place : Faridabad

Date : 30/12/2020

UDIN: 21519429AAAABK6460

For and On Behalf of the Board of Directors  
MANSHA BUILDCON PRIVATE LIMITEDNaresh Kumar Malik  
(Director)

DIN:00004690

H.No-486, Sector-8  
Faridabad, HaryanaHimanshu Malik  
(Director)

DIN:07146464

H.No-486, Sector-8  
Faridabad, Haryana

For MANSHA BUILDCON PRIVATE LIMITED

  
Director

**A Corporate information**

M/S MANSHA BUILDCON PVT.LTD (the 'Company') is a private company in India and incorporated under the provisions of the Companies Act, 1956. The Company has its Registered Office at SCF-157 Sector-9 Shopping Complex, Faridabad-121006 Haryana. The Company caters to domestic market. The Company is engaged in **REAL ESTATE BUSINESS**.

**B Basis of preparation**

The financial statements are prepared under historical cost convention on accrual basis and in accordance with the requirements of the Companies Act, 2013 and in compliance with the applicable Accounting Standards (AS) referred to in section 133 of Companies Act 2013. The accounting policies, except otherwise stated, have been consistently applied by the Company.

**C Summary of significant accounting policies**

**(i) Use of Estimates**

The Preparation of financial statements requires estimates and assumptions to be made that affect reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reported period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

**(ii) Revenue Recognition**

- a) Revenue from construction projects/scheme is recognized in proportion to the actual cost incurred as against the total estimated cost of the projects/scheme under execution subject to such actual cost being 25% or more of the total estimated cost of the project/scheme.
- b) The estimates relating to saleable area, sale value, estimated costs etc. are revised and updated periodically by the management and necessary adjustments are made in the current year's accounts.
- c) The construction/development cost in respect of sales recognized is proportionately charged to the Profit & Loss A/c in consonance with the matching cost concept.

**(iii) Inventories**

Valuation of Inventories is done on the basis of "Percentage of Completion Method".

**(iv) Tangible assets**

Fixed assets are stated at cost of acquisition, construction, amount added on revaluation less accumulated depreciation. Cost includes taxes, duties, freight and other incidental expenses related to acquisition, improvements and installation of assets. Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**(v) Depreciation on fixed assets**

Depreciation on all fixed assets is charged on Written down value method basis (WDV) over the estimated useful life of the assets. Useful life of the assets is determined in accordance with schedule II to the Companies Act, 2013.



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**(vi) Provisions and contingencies**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent, and disclosed by way of notes to the accounts. Contingent assets are neither recognized nor disclosed in the Financial statements.

**(vii) Employee benefits**

Retirement benefits to employees comprise contribution to Provident Fund under the scheme of the company. The company makes monthly contribution to the Provident Fund authorities in accordance with the provisions of the relevant statute. The contributions to the provident fund are charged to the statement of profit and loss for the year.

**(viii) Borrowing costs**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets prior to commencement of commercial production are capitalized as a part of the cost of such assets. A qualifying asset is the one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to statement of profit and loss.

**(ix) Taxation**

Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act, 1961. Deferred tax resulting from timing differences between taxable and accounting income is accounted for using the tax rates and laws that are enacted or subsequently enacted as on the balance sheet date. Deferred Tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

**D** Notes 1 to 21 form integral part of the Balance Sheet as on March 31, 2020 and profit & loss account for the year ended on that date which are given below.



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**RELATED PARTY TRANSACTIONS**

Name of person	Nature of transaction	Transaction amount	
		Current Year	Previous Year
<b>NARESH MALIK</b>	Director's Remuneration	2,640,000	2,400,000
	Director's Remuneration Payable	93,610	200,000
	Loan Taken	9,098,331	17,595,000
	Loan Repaid	7,660,186	19,310,000
	Loan Receivables/ (Payables)	(3,185,213)	(1,747,068)
<b>BALJEET SINGH</b>	Salary	1,550,000	1,200,000
	Salary Payable	54,990	100,000
	Rent Paid	390,000	198,000
	Rent Payable	-	-
	Loan Taken	8,170,000	14,103,000
	Loan Repaid	7,215,181	12,123,550
	Receivables/ (Payables)	(2,934,269)	(1,979,450)
<b>RAVINDER</b>	Loan Taken	325,000	9,545,000
	Loan Repaid	8,050,000	2,629,485
	Loan Receivables/ (Payables)	(90,515)	(7,815,515)
<b>RAJNESH MALIK</b>	Salary	1,380,000	1,080,000
	Salary Payable	52,005	90,000
	Rent Paid	390,000	198,000
	Rent Payable	-	-
	Loan Taken	19,495,000	1,595,000
	Loan Repaid	3,900,000	525,000
	Loan Receivables/ (Payables)	(16,665,000)	(1,070,000)
<b>HIMANSHU MALIK</b>	Salary	900,000	720,000
	Salary Payable	70,450	60,000
	Loan Taken	30,015,130	1,600,000
	Loan Repaid	1,878,856	1,600,000
	Loan Receivables/ (Payables)	(28,136,274)	-
<b>KARAN SINGH MALIK</b>	Loan Taken	800,000	-
	Loan Repaid	-	-
	Loan Receivables/ (Payables)	(800,000)	-
<b>NARESH MALIK &amp; SONS HUF</b>	Interest paid	512,967	512,967
	Loan Taken	512,967	512,967
	Loan Repaid	100,000	512,967
	Loan Receivables/ (Payables)	(5,162,667)	(4,749,700)



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<b>MALIK &amp; ASSOCIATES</b>	Commission Paid	-	561,768
	Loan Taken	-	-
	Loan Repaid	-	-
	Loan Receivables/ (Payables)	-	-
<b>SEEMA</b>	Salary	720,000	600,000
	Salary Payable	58,570	50,000
	Loan Taken	-	-
	Loan Repaid	-	-
	Loan Receivables/ (Payables)	-	-
<b>MANSHA REALTY</b>	Commission Paid	-	1,260,807
	Loan Taken	-	-
	Loan Repaid	-	-
	Loan Receivables/ (Payables)	-	-



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**MANSHA BUILDCON PRIVATE LIMITED**  
**Notes to the Financial Statements as at 31.03.2020**

PARTICULARS	31.03.2020	31.03.2019
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**Note : 1**

**Share Capital :**

**Authorised Share Capital**

47,50,000 equity shares of Rs. 10/- each

47500000

47500000

**Issued, Subscribed & Paidup Share Capital**

4481881 Equity Shares of Rs. 10/- Each

44,818,810

44,818,810

(Previous year 4481881 Equity Shares of Rs. 10/- Each)

Total

44,818,810

44,818,810

**Quantitative Reconciliation of Shares Outstanding**

No. of Shares Outstanding at the Beginning of the Year

4481881

4481881

Add : No. of Shares Issued

No. of Shares Outstanding at the end of Reporting Period

4481881

4481881

**Detail of shareholders holding more than 5% shares**

	31.03.2020		31.03.2019	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Naresh Kumar Malik	1672154	37.31	1619299	36.13
Baljeet Singh	469726	10.48	469726	10.48
Mansha Buildwell Pvt Ltd	1164223	25.98	1164223	25.98
Mansha Infraestates Private Limited	761545	16.99	761545	16.99

**Terms/Rights attached to Equity and Preference shares**

The Company has one class of Equity shares Having par value of Rs 10 per share.

Each Equity Shareholder is entitled to one vote per share.

In the event of liquidation of company, the holders of equity shares will be entitled to remaining assets of the company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder

**Note: 2**

**Reserve & Surplus**

**I. Share Premium**

Opening Balance

71,028,575

71,028,575

Add: Addition during the year

Less: Bonus Shares issued during the year

Closing Balance

Total

71,028,575

71,028,575

**II. Surplus**

Opening Balance

42,461,391

39,989,048

Add: Addition during the year

5,254,374

2,472,343

Less: Prior Period Item

Total

47,715,765

42,461,391

Total Carried Forward to Balance Sheet (I+II)

118,744,340

113,489,966



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**Note: 3****Long Term Borrowings****(i) Secured Loan****Term Loan**

From Banks

19,781,425

21,827,734

From Others

**Total****19,781,425****21,827,734****(ii) Unsecured Loan**

Unsecured Loans

59,273,938

21,861,733

**Total****59,273,938****21,861,733****Total Carried Forward to Balance Sheet (I+II)****Total****79,055,363****43,689,467****Note: 4****Other Long Term Liabilities**

Security Deposits

7,499,130

9,118,129

**Total****7,499,130****9,118,129****Note: 5****Trade Payable**

Due to micro and small enterprises

Due to creditors other than micro and small enterprises

40,014,632

10,008,792

**Total****40,014,632****10,008,792****Note: 6****Other Current Liabilities**

Current Maturities on Long Term Debts

2,067,847

3,988,725

Advance Recd. from Customer

56,439,657

52,163,372

Bank Overdraft

4,115,565

42,705,502

Others Payable

-Statutory Dues

191,232

383,907

-Auditors

25,000

25,000

-Expenses

916,081

1,157,424

**Total****63,755,382****100,423,930****Note: 7****Short-Term Provisions**

Provision for Income Tax

2,433,547.00

1,063,620

**Total****2,433,547.00****1,063,620****Note: 9****Non Current Investment**

Investment in Flats

14,473,426

14,473,426

Investment in Gold &amp; Jewelry

-

99,000

FDR having maturity of 5 years

3,565,000

-

**Total****18,038,426****14,572,426****Note: 10****Inventories**

(As Taken, Valued &amp; Certified by the Management)

Project in Progress

295,334,595

264,203,367

**Total****295,334,595****264,203,367****Note: 11**

Trade Receivable

(Unsecured considered good)

34,611,712

35,125,831

**Total****34,611,712****35,125,831**

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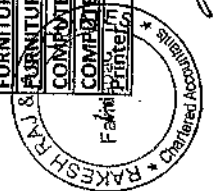
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# M/S MANSHA BUILDCON PRIVATE LIMITED

(Registered Office: SCF-157 Sector-9 Shopping Complex Faridabad Haryana-121006)

Depreciation Chart as per SLM Method as on 31.03.2020

Asset		Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on	Addition	Estimate d useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on 31.03.2019	Days used in year	Rate of Dep.	Dep. Amount	Net block as on 31.03.2020
COMPUTER	HQ	14-Oct-08	30,250.00	31-03-19		3	31-03-19				31-03-20
COMPUTER	HQ	20-Mar-09	28,850.00	1,512.59		3	-2725	-2725	0.01%	-	1,512.59
COMPUTER	HQ	26-May-09	2,500.00	1,442.51		3	-2568	-2568	0.00%	-	1,442.51
COMPUTER	HQ	28-Sep-10	13,000.00	124.93		3	-2501	-2501	-0.06%	-	124.93
Plant & Machinery :- Air Conditioner - MMT	Karnal	19-Apr-12	28,800.00	649.71		5	-2011	-2011	-0.04%	-	649.71
Plant & Machinery :- Air Conditioner - MMT	Karnal	27-Jan-13	21,475.00	1,440.26		5	-712	-712	0.02%	-	1,440.26
Plant & Machinery :- Air Conditioner - MG	Green	30-Mar-15	110,047	1,073.64		5	-429	-429	-0.01%	-	1,073.64
COMPUTER	HQ	25-Jul-11	27,000.00	26,311.00		5	363	363	79.09%	20,809	5,502.00
COMPUTER	HQ	25-Aug-12	25,100.00	1,350.31		3	-1734	-1734	0.02%	-	1,350.31
COMPUTER	HQ	4-Mar-13	41,100.00	1,255.08		3	-1314	-1314	0.01%	-	1,255.08
COMPUTER	HQ	25-Mar-13	85,850.00	2,055.31		3	-1123	-1123	0.02%	-	2,055.31
COMPUTER	HQ	13-Jun-06	11,500.00	4,282.85		3	-1102	-1102	0.01%	-	4,282.85
COMPUTER	HQ	31-Jul-17	32,000.00	574.92		3	-3579	-3579	-0.01%	-	574.92
Computer-MHO	HQ	11-Aug-16	26,300	14,435.00		3	487	365	66.64%	9,620	4,815.00
Computer-MHO	HQ	8-Feb-17	32,200	4,350.00		3	133	133	69.77%	3,035	1,315.00
Currency Counting Machine HQ	HQ	16-Jun-15	9,000.00	10,382.00		3	314	314	84.48%	8,772	1,610.00
EPABX	HQ	1-Oct-19	47,626.00	6,839.00		15	4091	365	8.33%	570	6,269.00
Face Attendance Machine	HQ	25-Nov-14	12,500.00	2,175.00		5	1825	182	19.00%	4,512	43,114.00
Face Attendance Machine	HQ	7-Jun-16	10,400.00	4,840.00		5	798	238	71.26%	1,550	625.00
MOTOR CAR :- Polo	Karnal	1-Dec-11	607,790.00	64,470.70		8	243	365	40.83%	1,976	2,864.00
FURNITURE & FIXTURE	HQ	21-Nov-06	1,000.00	50.12		10	-863	-863	0.24%	-	50.12
FURNITURE & FIXTURE	HQ	26-Dec-06	2,400.00	120.01		10	-828	-828	0.01%	-	120.01
FURNITURE & FIXTURE	HQ	13-Feb-08	80,450.00	4,022.81		10	-414	-414	0.01%	-	4,022.81
FURNITURE & FIXTURE	HQ	9-Jul-09	55,375.00	3,729.97		10	98	98	25.77%	961	2,768.97
FURNITURE & FIXTURE	HQ	8-Jun-12	43,823.00	13,252.02		10	1163	365	26.20%	3,471	9,781.02
COMPUTER	Green	29-Oct-14	31,500	1,575.00		3	-519	-519	0.00%	-	1,575.00
FURNITURE & FIXTURE	HQ	29-Jun-12	47,000.00	14,499.63		10	1184	365	25.83%	3,745	10,754.63
FURNITURE & FIXTURE	HQ	24-Aug-12	300,723.00	97,732.68		10	1240	365	24.91%	24,342	73,390.68
FURNITURE & FIXTURE	HQ	9-Oct-12	34,000.00	11,515.31		10	1266	365	24.19%	2,786	8,729.31
FURNITURE & FIXTURE	HQ	20-Dec-12	201,862.00	72,759.70		10	1358	365	23.15%	16,843	55,916.70
FURNITURE & FIXTURE	HQ	27-May-16	17,469	12,749.00		10	2612	365	13.02%	1,659	11,090.00
COMPUTER - MMT	Karnal	12-Dec-11	30,000.00	1,499.84		3	-1571	-1571	-0.01%	-	1,499.84
COMPUTER - Software	Karnal	2-Jan-12	32,400.00	1,619.72		3	-1550	-1550	-0.02%	-	1,619.72
Printer/In	Karnal	19-Nov-11	17,324.00	866.29		3	-1594	-1594	0.01%	-	866.29



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FURNITURE & FIXTURE	HQ	Mar-17	115,770	93,533.00	-	10	2912	365	11.76%	10,998	82,535.00
FURNITURE & FIXTURE	HQ	7-Apr-15	15,798.00	9,819.00	-	10	2196	365	15.28%	1,501	8,318.00
FURNITURE & FIXTURE	HQ	30-Oct-15	30,139.00	20,350.00	-	10	2402	365	14.07%	2,863	17,487.00
FURNITURE & FIXTURE	HQ	31-Oct-15	89,738.00	60,613.00	-	10	2403	365	14.06%	8,525	52,088.00
FURNITURE & FIXTURE	HQ	18-Nov-15	10,521.00	7,156.00	-	10	2421	365	13.97%	1,000	6,156.00
FURNITURE & FIXTURE	HQ	31-Dec-15	40,094.00	27,717.00	-	10	2464	365	13.74%	3,809	23,908.00
MOTOR CAR :- Honda CRV	HQ	19-Nov-07	1,912,226.00	95,611.30	-	8	-1230	-1230	0.00%	-	95,611.30
MOTOR CAR :- BMW	HQ	26-Jan-14	2,126,894.00	819,317.98	-	8	1029	365	30.87%	252,905	566,412.98
MOTOR CAR :- Car L-10	HQ	13-Dec-09	392,977.00	19,648.40	-	8	-475	-475	0.00%	-	19,648.40
MOTOR CAR :- Ford Endeavour	HQ	4-Mar-20	1,500,000.00	-	1,500,000	8	2920	27	11.88%	13,176	1,486,824.00
MOTOR CAR :- Fortuner	HQ	30-May-13	2,463,634.00	687,592.22	-	8	789	365	37.97%	261,102	426,490.22
MOTOR CAR :- Freelander	HQ	31-Dec-12	3,994,609.00	894,169.04	-	8	639	339	41.20%	368,411	-
MOTOR CAR :- Honda City	HQ	24-Mar-14	974,588.00	402,090.14	-	8	1087	365	29.51%	118,854	283,436.14
FURNITURE & FIXTURE - MMT	Karnal	17-Nov-11	90,000.00	22,349.29	-	10	959	365	30.40%	6,794	15,555.29
FURNITURE & FIXTURE - MMT	Karnal	2-Jan-12	21,000.00	5,457.04	-	10	1005	365	29.33%	1,601	3,856.04
FURNITURE & FIXTURE - MRE	Royal	31-Mar-15	43,274	26,795.00	-	10	2189	365	15.33%	4,107	22,688.00
MOTOR CAR :- Innova	HQ	24-Nov-10	1,102,437.00	55,121.93	-	8	-129	-129	0.00%	-	-
MOTOR CAR :- Swift VDI	HQ	22-Sep-10	551,977.00	27,598.73	-	8	-192	-192	0.00%	-	27,598.73
Plant & Machinery - Genset	Karnal	9-Dec-11	67,000.00	30,106.52	-	15	2806	365	11.56%	3,480	26,626.52
MOTOR CAR :- Verna	HQ	7-Dec-12	1,022,081.00	220,173.94	-	8	615	246	30.72%	67,628	-
Plant & Machinery - Inverter	Green	16-Dec-14	17,000	3,144.00	-	5	259	259	72.96%	2,294	850.00
MOTOR CAR :- Audi Car HO	HQ	30-Aug-15	2,291,298.00	1,315,451.00	-	8	1611	365	20.68%	272,082	1,043,369.00
Plant & Machinery - Inverter - MMT	Karnal	29-Nov-11	28,600.00	1,430.10	-	5	-854	-854	0.01%	-	1,430.10
Plant & Machinery - Inverter - MMT	Karnal	15-Jan-15	19,300	3,870.00	-	5	289	289	75.06%	2,905	965.00
Plant & Machinery - Grass Cutting Machine - MMT	Karnal	16-Aug-12	16,500.00	8,430.60	-	15	3057	365	10.77%	908	7,522.60
OFFICE EQUIPMENT - Mobile	HQ	6-Aug-12	14,000.00	700.42	-	5	-603	-603	0.06%	-	700.42
OFFICE EQUIPMENT - COOLER	HQ	28-Mar-17	11,500	7,112.00	-	5	1092	365	30.72%	2,185	4,927.00
Plant & Machinery - Grass Cutting Machine - MMT	Royal	3-Mar-15	45,000	33,379.00	-	15	3986	365	8.54%	2,850	30,529.00
Plant & Machinery - Refrigerator - MMT	Karnal	4-Apr-12	8,600.00	430.34	-	5	-727	-727	0.08%	-	430.34
Plant & Machinery - RO - MMT	Karnal	28-Mar-12	7,500.00	375.17	-	5	-734	-734	0.05%	-	375.17
Plant & Machinery - Genset	HQ	16-Apr-07	39,375.00	6,474.05	-	15	1108	365	22.92%	1,484	4,990.05
Plant & Machinery - Tubewell - MMT	HQ	6-Jun-12	17,000.00	8,372.64	-	15	2986	365	10.98%	920	7,452.64
Plant & Machinery - Genset	Karnal	5-Nov-07	114,750.00	21,772.52	-	15	1311	365	20.50%	4,464	17,308.52
OFFICE EQUIPMENT - Camera	Floors	1-Nov-13	6,200.00	310.22	-	5	-151	-151	0.07%	-	310.22
Plant & Machinery - Inverter	HQ	5-Sep-07	21,000.00	1,050.37	-	5	-2400	-2400	0.04%	-	1,050.37
Plant & Machinery - Inverter	HQ	8-Aug-08	13,910.00	695.37	-	5	-2062	-2062	-0.02%	-	695.37
Plant & Machinery - Refrigerator - MF	Floors	13-Aug-14	10,350	1,240.00	-	5	134	134	58.27%	723	517.00
Plant & Machinery - Inverter - MF	Floors	9-Apr-14	23,300	1,262.00	-	5	8	8	7.69%	97	1,165.00
FURNITURE & FIXTURE	Floors	3-Oct-14	9,800	5,619.00	-	10	2010	365	16.58%	931	4,688.00
Plant & Machinery - Inverter	HQ	22-Nov-16	4,500	2,488.00	-	5	966	365	34.37%	855	1,633.00
Plant & Machinery - Inverter	HQ	25-Jan-17	5,300	3,107.00	-	5	1030	365	32.41%	1,007	2,100.00
Plant & Machinery - Inverter	HQ	25-Apr-15	12,500.00	3,156.00	-	5	389	365	75.25%	2,375	781.00
Small Misc Fixed Assets - MF-UPS	Floors	1-Nov-13	2,000.00	99.91	-	1	-1611	-1611	-0.09%	-	99.91
Printer	Floors	1-Nov-13	3,650.00	182.96	-	1	-1611	-1611	0.25%	-	182.96
FURNITURE & FIXTURE	Floors	1-Nov-13	2,050.00	102.03	-	1	-1611	-1611	-0.46%	-	102.03
Small Misc Fixed Assets - MF-earth compactor	Floors	28-Feb-14	18,900.00	8,726.52	-	9	1428	365	22.79%	1,989	6,737.52
Small Misc Fixed Assets - MF-Vibrator Needle Shaft	Floors	28-Feb-14	9,975.00	4,605.35	-	9	1428	365	22.79%	1,050	3,555.35

RAKESH RANJAN  
 15 \* SUPERVISOR  
 Chartered Accountant

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Small Misc Fixed Assets - MF-Rickshaw	Floors	Nov-13	2,719.36	10	1674	365	19.40%	528	2,191.36
Plant & Machinery - Inverter	HQ	23-Nov-15	4,536.00	5	601	365	52.36%	2,375	2,161.00
Plant & Machinery - Refrigerator	HQ	11-May-15	7,303.00	5	405	365	72.85%	5,320	1,983.00
Plant & Machinery - Refrigerator - MHQ	HQ	1-Apr-16	13,518.00	5	731	365	44.13%	5,966	7,552.00
Plant & Machinery - RO	HQ	16-Feb-17	10,458.00	5	1052	365	31.79%	3,325	7,133.00
Plant & Machinery - Air Conditioner	HQ	14-Sep-15	57,709.00	5	531	365	58.21%	33,592	24,117.00
Plant & Machinery - Air Conditioner - MG	HQ	29-Mar-10	1,324.81	5	-1464	-1464	-0.01%	-	1,324.81
Plant & Machinery - Air Conditioner - MG	HQ	26-Apr-11	2,650.14	5	-1071	-1071	0.01%	-	2,650.14
Plant & Machinery - Air Conditioner - MG	HQ	21-Sep-12	2,828.05	5	-557	-557	0.00%	-	2,828.05
Plant & Machinery - Air Conditioner - MG	HQ	4-Jun-19	28,125.00	5	1825	301	19.00%	4,407	23,718.00
Plant & Machinery - Air Conditioner - MHQ	HQ	10-Jun-16	14,009.00	5	801	365	40.69%	5,700	8,309.00
Plant & Machinery - Air Conditioner - MHQ	HQ	28-Mar-17	19,172.00	5	1092	365	30.72%	5,890	13,282.00
Plant & Machinery - Inverter	Royal	5-Nov-16	3,264.00	5	949	365	34.93%	1,140	2,124.00
Plant & Machinery - Air Conditioner - MR	HQ	26-Apr-11	2,650.14	5	-1071	-1071	0.01%	-	2,650.14
PRINTER	HQ	15-Apr-17	5,470.00	3	380	365	82.53%	4,514	956.00
PRINTER	HQ	13-Jun-17	6,327.00	3	439	365	72.96%	4,616	1,711.00
Printer	HQ	7-Dec-12	989.80	3	-1210	-1210	-0.02%	-	989.80
Printer	HQ	12-May-16	1,586.00	3	42	42	42.15%	669	917.00
Fan at Floors	Floors	10-Oct-15	3,687.00	5	557	365	55.89%	2,061	1,626.00
Misc Assets at Floors	Floors	18-Jun-15	2,060.00	5	443	365	67.71%	1,395	665.00
Misc Assets at Greens	Green	25-Jun-15	78.00	1	-1010	-1010	0.32%	-	78.00
RO at Greens	Green	8-Apr-15	3,411.00	5	372	365	77.98%	2,660	751.00
Brush Cutter at Royal Farms	Royal	16-Apr-15	18,882.00	15	4030	365	8.45%	1,596	17,286.00
Plant & Machinery - Inverter	Royal	5-Jun-15	1,780.00	5	430	365	69.39%	1,235	545.00
Misc Assets at Royal Farms	Royal	31-Jul-15	167.00	1	-974	-974	-0.30%	-	167.00
Plant & Machinery - Battery	Floors	16-Oct-15	4,513.00	5	563	365	55.38%	2,499	2,014.00
Rickshaw at Royal Farms	Royal	30-Jun-15	5,147.00	10	2280	365	14.76%	760	4,387.00
Printer	HQ	10-Jan-17	1,843.00	3	285	285	83.18%	1,533	310.00
Printer	HQ	26-Dec-15	637.00	3	-96	-96	-0.08%	-	637.00
Plant & Machinery - RO	HQ	16-Sep-15	4,584.00	5	533	365	58.02%	2,680	1,924.00
Samsung LED HO	HQ	1-Dec-15	4,037.00	5	609	365	51.77%	2,090	1,947.00
Small Misc Fixed Assets	HQ	11-Aug-14	161.00	1	-1328	-1328	-0.12%	-	161.00
Small Misc Fixed Assets - MF	HQ	12-Jun-09	-	1	-3214	-3214	0.00%	-	-
TELEPHONE	HQ	15-May-17	9,469.00	5	1140	365	29.48%	2,792	6,677.00
TELEPHONE	HQ	23-May-17	4,296.00	5	1148	365	29.29%	1,258	3,038.00
TELEPHONE	HQ	24-Jul-17	5,961.00	5	1210	365	27.91%	1,664	4,297.00
TELEPHONE	HQ	24-Jul-17	11,927.00	5	1210	365	27.91%	3,329	8,598.00
Plant & Machinery - Inverter	Royal	1-Jun-18	7,547.00	5	1522	365	22.56%	1,702	5,845.00
TELEPHONE	HQ	30-Jul-17	19,783.00	5	1216	365	27.78%	5,496	14,287.00
TELEPHONE	HQ	21-Sep-17	14,198.00	5	1269	365	26.71%	3,792	10,406.00
TELEPHONE	HQ	19-Jun-19	13,830.36	5	1825	286	19.00%	2,059	11,771.36
TELEPHONE	HQ	16-Sep-19	18,750.00	5	1825	197	19.00%	1,923	16,827.00
TELEPHONE	HQ	5-Oct-19	14,286.00	5	1825	178	19.00%	1,324	12,962.00
Washing Machine at HQ	HQ	14-May-15	4,592.00	5	408	365	72.41%	3,325	1,267.00
Air Cooler	Green	7-May-19	7,450.00	5	1825	329	19.00%	1,276	6,174.00
<b>TOTAL</b>			<b>22,429,019.36</b>	<b>792.00</b>	<b>52,886.00</b>	<b>(26,036.00)</b>	<b>30.35</b>	<b>1,690,876</b>	<b>4,845,412.76</b>



**Note. 12****Cash & Cash Equivalents**

Cash in Hand	806,761	185,704
Balance with Scheduled Bank		
- in Current Account	628,172	252,721
- in Deposit Account	-	-
Deposits having maturity of upto 3 months	-	-
<b>Total</b>	<b>1,434,933</b>	<b>438,425</b>

**Note. 13****Short-Term Loan & Advances**

Advance paid to supplier/contractors	687,244	887,244
GST Input Credit Receivable	589,131	661,025
Advance paid agt Land	-	418,092
Other Advances	627,824	402,262
<b>Total</b>	<b>1,904,200</b>	<b>2,368,623</b>

**Note: 14****Other Current Assets**

TDS Receivable & Advance Income Tax Paid	48,425	153,658
Prepaid Expenses	103,500	110,736
<b>Total</b>	<b>151,925</b>	<b>264,394</b>

**Note: 15****Operating Income (PCM)**

Sale of Constructed Property/Land/Plots	76,124,432	80,297,777
<b>Total</b>	<b>76,124,432</b>	<b>80,297,777</b>

**Note. 16****Other Income**

Rent Received	-	-
Booking Cancellation Charges	805,000	-
STP & Electrification Charges	-	640,195
Utility Connection Charges	70,169	325,900
Maintenance Charges Recd	40,256	124,642
Interest received on FDR	195,069	-
Miscellaneous income received	200	1,222,935
Interest Received from Customers	1,839	140,100
Profit on Sale of Motor Car	301,474	-
Sewage Charges Recd	82,950	125,650
Transfer Charges Recd	-	10,000
<b>Total</b>	<b>1,496,957</b>	<b>2,589,422</b>

**Note: 17****Cost of Project (PCM)****Cost of Construction/Projects**

Opening Stock	264,203,367	209,700,825
<b>Add: Incurred during the year</b>		
Cost of Land	59,275,000	60,652,807
Govt Charges	3,064,547	1,514,900
Building Material & Construction Expenses	7,556,293	34,345,173
Employee Cost	14,237,189	15,605,396





Other Expenses	4,745,147	5,606,206
Depreciation	1,690,876	1,843,276
Finance Cost	6,032,725	8,893,383
	360,805,144	338,161,966
Less Inventory at the end of year	295,334,595	264,203,367
Cost of Project charged to Profit & Loss A/c	65,470,549	73,958,599
Total		

**Note: 18**

**Employee Benefit Expense**

Director's Remuneration	2,760,000	3,600,000
Salaries, Wages and Bonus	11,092,063	11,675,129
Staff Welfare	385,126	330,267
	14,237,189	15,605,396
Less : Allocated to Cost of Project	14,237,189	15,605,396
Total	-	-

**Note. 19**

**Financial Expenses**

Interest on Bank o/d	570,273	4,965,036
Interest on Car Loan	-	13,265
Interest on LAP	2,276,701	3,191,132
Interest on Assured Return	-	103,868
Loan Processing Fees	43,416	50,117
Interest on Unsecured Loan	3,142,335	569,964
	6,032,725	8,893,383
Less : Allocated to Cost of Project	6,032,725	8,893,383
Total	-	-

**Note. 20**

Depreciation	1,690,876	1,843,276
Less : Allocated to Cost of Project	1,690,876	1,843,276
	-	-

**Note. 21**

**Other Expenses**

Advertisement	2,032,849	959,466
Auditor's Remuneration	25,000	25,000
Bank Charges	56,030	70,082
Car Running & Maintenance	599,437	1,314,144
Commission Paid	1,677,502	3,702,482
Computer Expenses	156,100	160,700
Conveyance	120,564	152,171
Credit Card Charges	15,349	85,124
Donation	126,000	18,900
Electricity Expenses	684,545	966,605
Entertainment Expenses	25,393	6,210
Freight & Cartage	2,050	9,500
Govt. Fees	52,000	-
Generator Running & Maintenance Expenses	-	13,059
Horticulture Expenses	588,052	-
Insurance	203,721	223,716
Interest Paid on TDS	1,119	4,819
Legal & Professional Charges	713,902	1,140,220
Misc. Expenses	141,566	200,476
Office Expenses	34,482	60,826




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Postage, telegram & Telephone	155,290	277,883
Printing & Stationery	71,987	363,272
Rent	1,105,000	646,000
Repair & Maintenance	116,451	71,624
ROC Fees	15,900	1,400
Sales Promotion	301,807	312,657
Testing Charges	-	16,906
Tour & Travell	61,229	195,802
	9,083,326	10,998,844
Less : Allocated to Cost of Project	4,745,147	5,606,206
<b>Total</b>	<b>4,338,179</b>	<b>5,392,637</b>


As per our Report of even date annexed


For Rakesh Raj & Associates  
Chartered Accountants  
FRN 005145N

  
ABHISHEK KUMAR  
(Partner)  
Membership No: 519429  
Place: Faridabad  
Date : 30/12/2020  
UDIN: 21519429 AAAA BK6460



For and on behalf of the Board  
MANSHA BUILDCON PVT. LTD.

  
Naresh Kumar Malik  
(Director)  
DIN:00004690  
H.No-486, Sector-8  
Faridabad, Haryana

  
Himanshu Malik  
(Director)  
DIN:07146464  
H.No-486, Sector-8  
Faridabad, Haryana

# **MANSHA BUILDCON PRIVATE LIMITED**

## **List Of Paid Up Capital**

<b>Particulars</b>	<b>31.03.2020</b>	<b>31.03.2019</b>
Amar Chand	-	75000.00
Baljeet Singh	4697260.00	4697260.00
Divesh Prakash Dabas	-	51430.00
Hem Lata Sharma	183330.00	183330.00
Himanshu Narwat	75000.00	-
Jyoti Jain	857130.00	857130.00
Malik & Associates	250000.00	250000.00
Mansha Buildwell Pvt. Ltd.	11642230.00	11642230.00
Mansha Infraestate Pvt Ltd	7615450.00	7615450.00
Mansha Homes Pvt Ltd	326660.00	326660.00
Naresh Malik & Sons Huf	-	428550.00
Naresh Malik	16721540.00	16192990.00
Om Prakash	-	100000.00
Rajkumar Dhingra	200000.00	200000.00
Rajnesh Malik	151430.00	-
Ranvir Chauhan	200000.00	200000.00
Ravinder	525000.00	525000.00
Sajal Partima	857130.00	857130.00
Sudha Dabas	-	100000.00
Vijay Kumar	516650.00	516650.00
<b>TOTAL</b>	<b>44818810.00</b>	<b>44818810.00</b>

## **List of Long Term Unsecured Loans**

<b>Particulars</b>	<b>31.03.2020</b>	<b>31.03.2019</b>
Baljeet Singh	2934269.00	1979450.00
Himanshu Malik	1300000.00	-
Himanshu Narwat	28136274.00	-
Karan Singh Malik	800000.00	-
Essex Infratech Pvt Ltd.	-	3000000.00
Naresh Kumar Malik & sons HUF	5162667.00	4749700.00
Premier Real Build P Ltd	-	500000.00
Vijay Kumar	1000000.00	1000000.00
Naresh Kumar Malik	3185212.93	1747068.00
Rajnesh Malik	16665000.00	1070000.00
Ravinder	90515.00	7815515.00
<b>TOTAL</b>	<b>59273937.93</b>	<b>21861733.00</b>



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**List of Security Deposits**

Particulars	31.03.2020	31.03.2019
Interest Free Maint. Security - Green	2795897.00	2795897.00
Interest Free Maint. Security - MR	1656866.00	1656866.00
Interest Free Maint. Security - Shop	9414.00	9414.00
Interest Free Maint. Security - MF	1272359.00	1242359.00
Interest Free Maint. Security - CITY	706215.00	596766.00
Security Deposit-Luxury Floors	824076.00	2532173.50
Interest Free Maint. Security - MMT Shop	10000.00	10000.00
Interest Free Maint. Security - MMT Plot	40255.00	40255.00
Interest Free Maint. Security - Royal City	184048.00	136648.00
Security Deposit-HO	-	97750.00
<b>TOTAL</b>	<b>7499130.00</b>	<b>9118128.50</b>

**List of Sundry Creditors**

Particulars	31.03.2020	31.03.2019
A.K. Construction & Supplier	29898.00	-
Astha Associates	-	378000.00
Bansal Trading	1007435.00	1757435.00
Boston International	719600.00	769600.00
Om Traders	181546.00	231546.00
Arun Dhankar	1827676.00	1821059.00
Balaji Building Material	-	230534.83
BMR Properties Pvt Ltd	-	483466.00
Durga Brick Company	-	101430.00
Green Aid Nursery & Farm	255092.00	255092.00
Gupta Paints & Hardware Store	-	201577.62
Jindal Pipes India	-	92419.00
J.S. Plywood & Timber House	-	388336.00
Mahafuz Alam	-	384031.00
Mahabir (7K 13M Land)	1000000.00	-
Naresh Kumar HUF	65879.00	-
Nirman Advertising Pvt Ltd.	390747.00	809831.00
Rajbir Singh (Land Kheri Kalan-Bhupani)	8687500.00	-
Rohtash (Land Kheri Kalan-Bhupani)	8687500.00	-
Samay Singh (Land Kheri Kalan-Bhupani)	8687500.00	-
Sher Singh (Land Kheri Kalan-Bhupani)	8187500.00	-
Shiv Om	-	123266.00
Space Designer	-	148938.00
Sumit Gupta Contractor	-	80000.00
Trinity Creative Mantra	36192.00	-
Rakesh Raj & Associates	237600.00	216000.00
Jwala Nursery	-	169500.00
National Electrical engineer	12967.00	550347.00
Gupta Traders	-	219935.00
Nirman Stores	-	89766.00
Raj Concrete Products	-	448692.00
Royale Infratech	-	57991.00
<b>TOTAL</b>	<b>40014632.00</b>	<b>10008792.45</b>



**List of Statutory Dues**

Particulars	31.03.2020	31.03.2019
TDS Payable	159737.00	323636.00
EPF Payable	28825.00	33060.00
ESI Payable	2670.00	27211.00
<b>TOTAL</b>	<b>191232.00</b>	<b>383907.00</b>

**List of Expenses Payable**

Particulars	31.03.2020	31.03.2019
Conveyance Expenses Payable	-	10219.00
Director Remuneration Payable	93610.00	250431.00
Salary Payable	682088.00	887533.00
Credit card payables	140382.70	9240.86
<b>TOTAL</b>	<b>916080.70</b>	<b>1157423.86</b>

**List of Advances paid to Suppliers/Contractors**

Particulars	31.03.2020	31.03.2019
SRS Real Infrastructure Ltd	75000.00	75000.00
JBS Enviro Pvt Ltd.	612244.00	812244.00
<b>TOTAL</b>	<b>687244.00</b>	<b>887244.00</b>

**List of Advances Paid for Land**

Particulars	31.03.2020	31.03.2019
Surjit Singh	-	-320000.00
Sarto Devi	-	301402.00
Mansha Real Tech Pvt Ltd.	-	436690.00
<b>TOTAL</b>	<b>-</b>	<b>418092.00</b>

**List of Advances**

Particulars	31.03.2020	31.03.2019
Service Tax Receivable	377262.32	377262.00
Accrued Interest on FDR	175562.00	-
Security deposited	75000.00	25000.00
<b>TOTAL</b>	<b>627824.32</b>	<b>402262.00</b>

**SECURED LOANS**

FROM BANKS			
Particulars	Amount	Current	Non Current
ICICI Bank Lap Against - 157/9 New	5535986.00	586373.00	4949613.00
ICICI Bank Housing Loan A/C 1024/9	8915272.00	529223.00	8386049.00
ICICI Bank Lap Against - 157/9	7398014.00	952251.00	6445763.00
<b>Total</b>	<b>21,849,272.00</b>	<b>2,067,847.00</b>	<b>19,781,425.00</b>



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**MANSHA BUILDCON PRIVATE LIMITED**  
**Cash Flow Statement for the year ended 31st March 2020**

Particulars	As at 31st March, 2020 Rs.	As at 31st March, 2019 Rs.
<b><u>Cash Flow from Operating Activities</u></b>		
Net Profit before Tax (as per Profit & Loss Account)	7,812,661	3,535,963
Adjustment for:		
Depreciation / Amortisation	1,690,876	1,843,276
Prior Period Item	(124,740)	-
Interest Expenses	5,989,309	8,843,266
Profit on sale of car	(301,474)	-
Loss on sale of car	-	-
Interest Income	(195,069)	-
<b>Operating profit before working capital changes</b>	<b>14,871,563</b>	<b>14,222,505</b>
Adjustment for:		
Increase / (decrease) in Other long term Liabilities	(1,618,999)	1,602,313
Increase / (decrease) in trade payable	30,005,840	(26,687,453)
Increase / (decrease) in Short term provision	1,369,927	(606,450)
Increase / (decrease) in Other Current Liabilities	(36,668,548)	25,902,627
(Increase) / decrease in Non Current investment	(3,466,000)	901,000
(Increase) / decrease in Inventories	(31,131,228)	(54,502,542)
(Increase) / decrease in Trade receivable	514,119	353,017
(Increase) / decrease in Short-Term Loans & Advances	464,423	60,983,355
(Increase) / decrease in Other Current assets	112,469	(27,997)
<b>Cash Generated from Operations</b>	<b>(25,546,434)</b>	<b>22,140,375</b>
Direct Taxes Paid	2,433,547	1,063,620
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(27,979,981)</b>	<b>21,076,753</b>
<b><u>Cash Flow from Investing Activities</u></b>		
Purchases of Fixed Assets [including Advances for projects]	(1,630,067)	(8,960)
Proceeds from Sale of Fixed Assets & CWIP	1,034,900	-
Interest Received	195,069	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(400,098)</b>	<b>(8,960)</b>
<b><u>Cash Flow from Financing Activities</u></b>		
Proceeds from Long Term Borrowings	35,365,896	(13,177,273)
Issue Of Share Capital	-	-
share premium	-	-
Net Proceed from Short Term Borrowing	-	-
Interest Paid	(5,989,309)	(8,843,266)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>29,376,587</b>	<b>(22,020,538)</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>996,507</b>	<b>(952,745)</b>
Cash and Cash Equivalent at the beginning of the year	438,425	1,391,170
Cash and Cash Equivalent at the end of the year	1,434,934	438,425

As per our Report of even date annexed

For Rakesh Raj & Associates

Chartered Accountants

F.R.N - 005145 N

ABHISHEK KUMAR

(Partner)

M.NO- 519429

Place: Faridabad

Date : 30/12/2020

UDIN: 21519429 AAAA BK6460



For MANSHA BUILDCON PVT. LTD.

and on the behalf of board of directors of  
MANSHA BUILDCON PVT. LTD.

**Naresh Kumar Malik**  
(Director)

DIN:00004690

H.No-486, Sector-8

Faridabad, Haryana

**Himanshu Malik**  
(Director)

DIN:07146464

H.No-486, Sector-8

Faridabad, Haryana

PROJECTS WISE SUMMARY											
Advance recd. Agt. Booking	Green	Residency	Estate	Model Town	Royal Farms	Floors	HO	Luxury floors	City	Total	
In books	37,665,318	834,652	774,062	49,961,109	41,648,656	65,966,976	-	60,534,048	19,698,493	277,083,314	
Sales (Reg. done till 31.03.2020)	156,018,147	85,276,310	10,055,600	37,614,654	23,421,060	133,207,437	-	267,012,774	155,492,347	868,098,329	
Less: Sales as per cost sheet	193,683,465	86,110,962	10,829,662	87,575,763	65,069,716	199,174,413	-	327,546,822	175,190,840	1,145,181,643	
Advance rcvd from customer	205,354,212	85,276,309	12,467,520	96,430,362	73,006,433	219,470,504	-	320,430,172	139,974,477	1,152,409,988	
Amount for which entry to be passed	(11,670,747)	834,562	(1,171,830)	(8,854,599)	(7,936,717)	7,446,280	-	7,116,650	35,216,363	(7,228,345)	
	49,336,065	-	-	58,815,708	49,585,373	-	-	53,417,398	(15,517,870)	195,636,674	
Stock	Green	Residency	Estate	Model Town	Royal Farms	HO	City	Floors	Luxury Floors	Total	
actual cost	175,055,256	76,761,827	19,981,583	102,572,589	84,186,798	167,610,646	168,508,207	168,176,044	318,076,299		
bf to p & l	172,760,371	76,761,827	12,823,444	77,606,909	68,441,641	-	125,766,754	154,161,374	314,895,536		
Stock	2,294,886	-	7,158,139	24,965,680	15,745,157	167,610,646	42,741,453	14,014,670	3,180,763	295,334,595	
							17,623,200				
Sales	Green	Residency	Estate	Model Town	Royal Farms	H.O.	Floors	City	Luxury Floors	Total	
sale	4,465,911	-	-	3,113,931	10,905,631	-	(2,852,600)	59,289,097	1,202,461	76,124,432	
Cost	3,778,206	26,111	-	1,468,481	6,960,369	-	14,573	52,292,017	876,347	65,416,104	
	687,705	(26,111)	-	1,645,450	3,945,261	-	(2,867,173)	6,997,081	326,114	10,708,327	
Other Expenses	631	2,047	649	348	900,782	1,452,965	6,776	2,027,385	1,041	4,392,624	
Indirect Income	(1)	9,381	-	-	165,278	301,474	805,001	215,824	-	1,496,957	
Net profit	687,073	(18,777)	(649)	1,645,102	3,209,757	(1,151,491)	(2,068,948)	5,185,519	325,073	7,812,661	

