

## **INDEPENDENT AUDITOR'S REPORT**

To,

The Members

M/S CEREMONY HOMES PRIVATE LIMITED

### **Report on the Audit of the Financial Statements**

#### **Opinion:**

We have audited the financial statements of M/s **CEREMONY HOMES PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as on 31st March 2021, statement of profit and loss for the year ended 31-03-2021, 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and its profit of **Rs. 10,676/-** for the year ended March 31, 2021.

#### **Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe

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

### **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.

### **Responsibilities of Management for the Standalone Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



### **Auditor's Responsibilities for the Audit of the Financial Statements:**

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143 (10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

### **Other Matter:**

We did not audit the financial statements/information of branches, if any included in the financial statements of the Company as at 31st March, 2021 as considered in the financial statements. The financial statements/information of these branches if any must have been audited by the branch auditors, and our opinion in so far as it relates to the amounts and

disclosures included in respect of these branches is based solely on the report of such branch auditors.

Our opinion is not modified in respect of this matter.

**Report on Other Legal and Regulatory Requirements:**

The provisions of 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 is not applicable to the Company since it is small company as per section-2(85) of the Companies Act, 2013.

2. 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 *[and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]*

(c) *The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*

(d) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts *[and with the returns received from the branches not visited by us].*

(e) 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.

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

(g) Since the Company is a small company as per section 2 (85) of the Companies Act, 2013, so it 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;



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

- i. The Company does not have any pending litigations which would impact its financial position.
- ii The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**FOR RAHEJA & CO.**  
**Chartered Accountants**  
**Firm Reg No: 022859N**



**CA. JATIN RAHEJA**  
**Partner**

**M. No: 513861**

**UDIN: 21513861AAAAIW2226**

**Date: 30.10.2021**

**Place: PANIPAT**

# CEREMONY HOMES PRIVATE LIMITED

REGD. OFFICE: #260, Sector-29, Panipat-132103(Haryana)

CIN: U70101HR2020PTC088032 Email Id:ceremonyhomes2020@gmail.com

Contact No.: 98966-62092

## BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	As at 31st March 2021 (Rupees)
<b><u>EQUITY AND LIABILITIES</u></b>		
Shareholders' fund		
Share capital	3	1,00,000.0
Reserves and surplus	4	10,675.8
Non- current liabilities		
Long- term borrowings	5	-
Deferred tax Liabilities	6	25,805.0
Current liabilities		
Trade payables		
- Total outstanding dues of micro enterprises and small		-
- Total outstanding dues of creditors other than micro	7	41,66,597.8
enterprises and small enterprises		
Other- current liabilities	8	24,92,422.3
Short- term provisions	9	-
Total		<u>67,95,501</u>
<b><u>ASSETS</u></b>		
Non- current assets		
Property plant and equipment		
i) Tangible assets	10	7,66,962
Deferred tax assets	6	-
Long Term Loans & Advances		-
Other non- current assets	11	-
Investments	12	-
Current assets		
Inventories	19	-
Trade receivables	13	14,94,500
Cash and cash equivalents	14	8,84,039
Short-terms loans and advances	15	32,25,000
Other current assets	16	4,25,000
Total		<u>67,95,501</u>

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For RAHEJA & CO.

Chartered Accountants

Firm Regn. 022859N

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



CA Jatin Raheja

Partner

Membership No. 513861

UDIN: 21513861AAAAIW2226

Place: Panipat

Date: 30/10/2021

Mukesh Gulati

Managing Director

DIN:-08818814

Mamta Gulati

Director

DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

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Contact No.: 98966-62092

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	For the year ended on 31st March 2021  (Rupees)
<b>CONTINUING OPERATIONS</b>		
<b>Income</b>		
Revenue from operations	17	30,00,000
Other income	18	2,264
<b>Total Revenue (I)</b>		<b>30,02,264</b>
<b>Expenses</b>		
Cost of Material Consumed	19	-
Employee benefit expenses	20	6,31,723
Finance cost	21	-
Depreciation and amortisation expense	10	1,866
Other expenses	22	23,32,194
<b>Total Expenditure (II)</b>		<b>29,65,783</b>
<b>Profit/ (loss) before tax ( I - II)</b>		<b>36,481</b>
<b>Tax Expense</b>		
Current tax		-
Mat Tax		-
Deferred tax		25,805
<b>Total Tax Expense</b>		<b>25,805</b>
<b>Profit/ (loss) for the year</b>		<b>10,676</b>
<b>Earning per share (EPS)</b>		
[nominal value of share Rs. 10]		
Basic (in Rupees)		1.07
Diluted (in Rupees)		1.07
<b>Number of Shares used in computing EPS</b>		
Basic		10,000
Diluted		10,000

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For RAHEJA & CO.

Chartered Accountants

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For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



CA Jatin Raheja  
Partner  
Membership No. 513861  
UDIN: 21513861AAAAIW2226  
Place: Panipat  
Date: 30/10/2021

Mukesh Gulati  
Managing Director  
DIN:-08818814

Mamta Gulati  
Director  
DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

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Contact No.: 98966-62092

## NOTES TO THE FINANCIAL STATEMENTS

### 3. Share Capital

As at 31st March 2021

	(Rupees)
Authorised Shares	
10,000 shares of Rs. 10 each	1,00,000
Issued, subscribed and fully paid- up shares	
10,000 equity shares of Rs. 10 each fully paid	1,00,000
Total issued, subscribed and fully paid- up share capital	1,00,000

#### a. Reconciliation of Shares outstanding at the beginning and at the end of reporting period

	As at 31st March 2021	
	Nos.	(Rupees)
Share Capital at the beginning of the period	10,000	1,00,000
Issue during the period : -		
Equity Shares issue <sup>#</sup>	-	-
Outstanding at the end of the period	10,000	1,00,000

#### b. Terms and rights attached to equity shares

The company has issued only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to vote per share. The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholder.

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

	As at 31st March 2021	
	Nos.	% holding
Mamta Gulati	1,000	10.00%
Mukesh Gulati	9,000	90.00%

### 4. Reserves and Surplus

As at 31st March 2021

	(Rupees)
<u>Securities premium account</u>	-
<u>Surplus/ (deficit) in statement of profit &amp; loss</u>	
Balance as per last financial statements	-
Profit/ (loss) for the year	10,676
Tax adjustments for earlier years	
Provision for Income Tax	-
TDS (Previous)	-
Advance Tax (Previous)	-
Income Tax/Other tax paid for Previous Year	-
Net (deficit) in statement of profit and loss	10,676
	10,676



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## **NOTES TO THE FINANCIAL STATEMENTS**

<b>5. Long- Term Borrowings</b>	<b>As at 31st March 2021</b>
	<b>(Rupees)</b>
Loans from Directors & Related Party	-
	-
<b>6. Deferred Tax Liabilities</b>	<b>As at 31st March 2021</b>
	<b>(Rupees)</b>
Timing difference on account of written down value of property, plant & equipments under Companies Act, 2013 and the Income Tax Act, 1961	25,805
<b>Net deferred tax Liability/(assets)</b>	<b>25,805</b>
<b>7. Trade Payables</b>	<b>As at 31st March 2021</b>
	<b>(Rupees)</b>
Total outstanding dues of micro enterprises and small enterprises	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	41,66,598
	<b>41,66,598</b>
<b>8. Other Current Liabilities</b>	<b>As at 31st March 2021</b>
	<b>(Rupees)</b>
Advances from Customers	21,50,000
Audit Fees Payable	75,000
Directors Remuneration Payable	1,92,000
GST Payable	75,422
	<b>24,92,422</b>
<b>9. Short- Term Provisions</b>	<b>As at 31st March 2021</b>
	<b>(Rupees)</b>
Provision for income tax (net of advances)	-
	-
<b>10. <u>Property, plant &amp; equipment:</u> -</b>	<b>As at 31st March 2021</b>
<b><u>Carrying amount:</u> -</b>	<b>(Rupees)</b>
Furniture & Fixtures	8,580
Mobile Phones	4,10,185
Computers	3,48,198
<b>Total</b>	<b>7,66,962</b>

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## NOTES TO THE FINANCIAL STATEMENTS

<b><u>Cost or Deemed Cost: -</u></b>	<b>Furniture &amp; Fixtures</b>	<b>Mobile Phones</b>	<b>Computers</b>	<b>Total</b>
Balance as at 31st March 2020	-	-	-	-
Additions during the year	8,829	4,10,593	3,49,407	7,68,828
Assets disposal/ written off during the year	-	-	-	-
Balance as at 31st March 2021	8,829	4,10,593	3,49,407	7,68,828
<b><u>Accumulated Depreciation: -</u></b>				
Balance as at 31st March 2020	-	-	-	-
Charge for the year	249	408	1,209	1,866
Adjusted on assets disposed/ written off	-	-	-	-
Balance as at 31st March 2021	249	408	1,209	1,866
<b><u>Carrying amount: -</u></b>				
Balance as at 31st March 2020	-	-	-	-
Balance as at 31st March 2021	8,580	4,10,185	3,48,198	7,66,962
<b>11. Other Non- current assets</b>				<b>As at 31st March 2021</b>
Other Non current assets				<b>(Rupees)</b>
				-
				-
<b>12. Investments</b>				<b>As at 31st March 2021</b>
Other Investments				<b>(Rupees)</b>
				-
				-
<b>13. Trade Receivables</b>				<b>As at 31st March 2021</b>
<u>Unsecured, considered good</u>				<b>(Rupees)</b>
Outstanding for period exceeding 6 months (from the date they become payable)				-
Other receivables- SunBreeze Builders & Developers Pvt Ltd				14,94,500
<b>Total</b>				<b>14,94,500</b>
<b>14. Cash and cash equivalents</b>				<b>As at 31st March 2021</b>
<u>Balances with banks: -</u>				<b>(Rupees)</b>
Bank of Baroda				8,64,039
Cash in hand				20,000
				<b>8,84,039</b>

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## NOTES TO THE FINANCIAL STATEMENTS

15. Short terms loans and advances	As at 31st March 2021 (Rupees)
<u>Unsecured, Considered good</u>	
Loans and advances	
Eldeco Estate Against SCO No. 20	30,00,000
Kapil Gulati	2,25,000
	<u>32,25,000</u>
16. Other current assets	As at 31st March 2021 (Rupees)
Duties & Taxes	-
TDS Receivable	2,25,000
Preliminary expenses not written off	2,00,000
Advance Income Tax	-
	<u>4,25,000</u>
17. Revenue from operations	For the year ended on 31st March 2021 (Rupees)
Sales	30,00,000
	<u>30,00,000</u>
18. Other income	For the year ended on 31st March 2021 (Rupees)
Rebate & Discount	2,264
	<u>2,264</u>
19. Cost of Material Consumed	For the year ended on 31st March 2021 (Rupees)
Opening stock-in-trade	-
Purchases	-
Closing stock-in-trade	-
	<u>-</u>
20. Employee benefit expenses	For the year ended on 31st March 2021 (Rupees)
Salaries, bonus and ex- gratia	6,31,723
Wages	-
ESI	-
	<u>6,31,723</u>
21. Finance Costs	For the year ended on 31st March 2021 (Rupees)
Interest on Borrowings	-
	<u>-</u>



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## NOTES TO THE FINANCIAL STATEMENTS

### 22. Other Expenses

For the year ended on 31st March 2021

(Rupees)

Accountancy Charges	-
Audit Fees	75,000
Bank Charges	2,280
Business Promotion	3,55,750
Commission	-
Conveyance Expenses	-
Consumables	8,45,600
Director Remuneration	1,92,000
Electricity expense	-
Freight & Cartage	-
Hitee Expenses	1,93,922
Legal expenses	-
Marketing & Advertisement	5,40,629
Misc. Exps.	-
Office Expenses	30,423
Preliminary expenses Written off	50,000
Printing & Stationery	-
Repairs & Maintainance	33,828
Telephone Exps.	-
Tour & Travelling	12,762
	<u>23,32,194</u>

For RAHEJA & CO.

Chartered Accountants

Firm Regn. 022859N



CA Jatin Raheja

Partner

Membership No. 513861

UDIN: 21513861AAAAIW2226

Place: Panipat

Date: 30/10/2021

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

Mukesh Gulati  
Managing Director  
DIN:-08818814

Mamta Gulati  
Director  
DIN:- 08818815

# **CEREMONY HOMES PRIVATE LIMITED**

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Contact No.: 98966-62092

## **ANNEXURES TO NOTES TO THE FINANCIAL STATEMENTS**

### **1. Details of Trade Payables:**

As at 31st March 2021

	(Rupees)
Adversify Marketing Private Ltd.	-0.06
Bhavya Textile	947072.00
Bhola Ji Tent	56640.00
City Advertise	46536.00
Facebook India Online Service Pvt Ltd	70679.02
Golden Advertisement	229060.80
Gopal Dass Traders	39917.00
Home Creations Furnishing	1806280.00
Kasauli Hill Resort	13775.00
Munjal Enterprties	5500.00
New Ganpati Electronics	896800.00
Sawan Graphics	5531.00
Shivam Sai Carpet & Matting House	6800.00
Spell Media Pvt. Ltd.	31975.00
Super Electricals	10032.00
Total	4166597.76

For RAHEJA & CO.  
Chartered Accountants  
Firm Regn. 022859N

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



CA Jatin Raheja  
Partner  
Membership No. 513861

A handwritten signature in blue ink, appearing to read 'Mukesh Gulati'.

Mukesh Gulati  
Managing Director  
DIN:-08818814

A handwritten signature in blue ink, appearing to read 'Mamta Gulati'.

Mamta Gulati  
Director  
DIN:- 08818815

## **CEREMONY HOMES PRIVATE LIMITED**

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CIN: U70101HR2020PTC088032 Email Id: ceremonyhomes2020@gmail.com

Contact No.: 98966-62092

### **Computation of Deferred Tax Working**

	<u>As at 31st March 2021</u> <u>(Rupees)</u>
WDV As companies Act	7,66,962
WDV As per Income Tax	6,67,712
Difference	99,250
DTL/ (DTA) @ 26% to be created	25,805.00

For RAHEJA & CO.  
Chartered Accountants  
Firm Regn. 022859N



CA Jatin Raheja  
Partner  
Membership No. 513861

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

A handwritten signature in blue ink, 'Mukesh Gulati', written in a cursive style.

Mukesh Gulati  
Managing Director  
DIN:-08818814

A handwritten signature in blue ink, 'Mamta Gulati', written in a cursive style.

Mamta Gulati  
Director  
DIN:- 08818815



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NOTE : 8 DEPRECIATION CHART AS PER COMPANIES ACT, 2013 FOR F. Y. 2020-21

FOR ASSETS PURCHASED AFTER 31.03.2020

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2020-21	WDV as on 31st Mar 2021
30-Mar-2021	Apple Iphone	2,74,999.96	15	13,750	2,61,250	18.10%	2	273	2,74,727
27-Feb-2021	Flood Light & wires	8,828.52	8	441	8,388	31.24%	33	249	8,580
30-Mar-2021	Laptop	95,169.64	3	4,758	90,412	63.16%	2	329	94,841
30-Mar-2021	Notepad	2,54,237.00	3	12,712	2,41,525	63.16%	2	880	2,53,357
30-Mar-2021	Techno Mobile	1,35,593.20	15	6,780	1,28,813	18.10%	2	135	1,35,458
	<b>Total Assets</b>	<b>768828.32</b>		<b>38441</b>	<b>730387</b>			<b>1866</b>	<b>766962.32</b>

31-Mar-2021

For RAHEJA & CO.  
Chartered Accountants  
Firm Regn. 022859N



CA Jatin Raheja  
Partner  
Membership No. 513861

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

Mukesh Gulati  
Managing Director  
DIN:-08818814

Mamta Gulati  
Director  
DIN:- 08818815

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### NOTE 23:

### RELATED PARTY DISCLOSURES

In accordance with the requirements of Accounting Standard-18 'Related Party Disclosures' the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as defined and certified by the management along with transaction carried out during the year, are as follows.

List of Related Parties	Relationship	Nature of Transaction	Amount as on 31.03.2021 (Rs.)
Kapil Gulati	Director's Brother	Loan Given	225,000
Mukesh Gulati	Director	Remuneration	96,000
Mamta Gulati	Director	Remuneration	96,000
Total			417,000

For RAHEJA & CO.  
Chartered Accountants

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
CEREMONY HOMES PRIVATE LIMITED



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Partner  
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Mukesh Gulati  
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## Notes to Financial Statements

### 1. Basis of preparation

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles (Indian GAAP), including Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies not specifically referred, are consistently applied from the past accounting periods.

### 2. Summary of significant accounting policies

#### 2.1 Use of estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Policies requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosures of contingent assets and liabilities. The estimates and assumptions used in the accompanying financial statements are based upon managements' evaluation of the relevant facts and circumstances as on the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual results to such estimates are recognized in the period in which the results are known/ materialized.

#### 2.2 Inventories

Company do not have any Inventories during the year.

#### 2.3 Employee benefits

Short term benefits such as salary, bonus, ex-gratia and other benefits as may be applicable on the Company are accounted for on accrual basis. The Company at present does not have any Defined Contribution Plan or Defined Benefit Plan as contemplated under AS 15 on 'Employee Benefits'.

#### 2.4 Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resource embodying economic benefits will be require to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at the end of each reporting date and adjusted to reflect the current best estimates.

#### 2.5 Earnings per Share

Basic Earnings per Share is computed by dividing the net profit after tax by weighted average number of equity shares outstanding during the year. Diluted Earnings per Share is computed by dividing net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

For RAHEJA & CO.  
Chartered Accountants  
Firm Reg. No.: 022859N



CA Jatin Raheja  
Partner  
Membership No. 513861  
UDIN: 21513861AAAAIW2226

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

Mukesh Gulati  
Managing Director  
DIN:-08818814

Mamta Gulati  
Director  
DIN:-08818815



# CEREMONY HOMES PRIVATE LIMITED

Regd. office: #260, Sector-29, Panipat-132103 (Haryana)

CIN: U70101HR2020PTC088032 Email Id: ceremonyhomes2020@gmail.com

## Balance Sheet As On 31st March, 2022

		(Amount in Rs.)	
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	100,000	100,000
(b) Reserves and surplus	2	1,529,019	10,676
(c) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	13,844,007	-
(b) Deferred tax liabilities (net)		28,874	25,805
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	-	-
<b>(b) Trade payables</b>	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		5,130,150	4,166,598
(c) Other current liabilities	6	24,759,923	2,150,000
(d) Short-term provisions	7	842,221	342,422
<b>TOTAL</b>		<b>46,234,193</b>	<b>6,795,501</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	8	8,383,285	766,962
(ii) Intangible assets		10,632	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	23,436,500	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	10	-	-
<b>2 Current assets</b>			
(a) Current Investments		-	-
(b) Inventories	11	1,500,000	-
(c) Trade receivables	12	-	1,494,500
(d) Cash and cash equivalents	13	4,340,707	884,039
(e) Short-term loans and advances	14	8,413,068	3,450,000
(f) Other Current Assets	15	150,000	200,000
<b>TOTAL</b>		<b>46,234,193</b>	<b>6,795,501</b>

See accompanying notes forming part of the financial statements

0.12

In terms of our report attached.

**For RAHEJA & CO.**

**Chartered Accountants**

Firm Regn. No. 022859N



**CA Jatin Raheja**

Partner

Membership No. 513861

Place: Panipat

Date: 15/07/2022

**TAR UDIN: 22513861AOADM3144**

**STAT UDIN: 22513861ANYMEP3470**

**For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED**

**Mukesh Gulati**  
Managing Director  
DIN:-08818814

**Mamta Gulati**  
Director  
DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

Regd. office: #260, Sector-29, Panipat-132103 (Haryana)  
CIN: U70101HR2020PTC088032 Email Id: ceremonyhomes2020@gmail.com

## STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(Amount in Rs.)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
<b>I Revenue from operations (gross)</b>	16	21,475,000	3,000,000
Less: Excise Duty		-	-
<b>Revenue from operations (net)</b>		<b>21,475,000</b>	<b>3,000,000</b>
<b>II Other Income</b>	17	93,979	2,264
<b>III Total Income (I+II)</b>		<b>21,568,979</b>	<b>3,002,264</b>
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	9,775,490	-
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	1,734,467	631,723
(e) Finance costs	21	79,471	-
(f) Depreciation and amortisation expenses		596,389	1,866
(g) Other expenses	22	7,861,750	2,332,194
<b>Total Expenses</b>		<b>20,047,567</b>	<b>2,965,783</b>
<b>V Profit before exceptional and extraordinary item and tax</b>		<b>1,521,412</b>	<b>36,481</b>
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before extraordinary item and tax</b>		<b>1,521,412</b>	<b>36,481</b>
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit before Tax</b>		<b>1,521,412</b>	<b>36,481</b>
<b>X Tax Expense:</b>			
(a) Current tax expense		-	-
(b) Deferred tax		3,069	25,805
<b>XI Profit / (Loss) for the period from continuing operations</b>		<b>1,518,343</b>	<b>10,676</b>
<b>XII Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII Tax from discontinuing operations</b>		-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV Profit/ (Loss) for the Period</b>		<b>1,518,343</b>	<b>10,676</b>
<b>XVI Earning per equity share:</b>			
(1) Basic		<b>151.83</b>	<b>1.07</b>
(2) Diluted		<b>151.83</b>	<b>1.07</b>

In terms of our report attached.

**For RAHEJA & CO.**  
**Chartered Accountants**  
Firm Regn. No. 022859N



**CA Jatin Raheja**  
**Partner**  
Membership No. 513861  
Place: Panipat  
Date: 15/07/2022

**STAT UDIN: 22513861ANYMEP3470**

**For and on behalf of the Board of Directors of**  
**CEREMONY HOMES PRIVATE LIMITED**

**Mukesh Gulati**  
Managing Director  
DIN:-08818814

**Mamta Gulati**  
Director  
DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

## NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

### Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b>				
5,00,000 Equity shares of Rs.10/- each with voting rights	500,000	5,000,000	10,000	100,000
<b>(b) Issued, Subscribed and Paid up</b>				
10,000 Equity shares of Rs.10 each with voting rights	10,000	100,000	10,000	100,000
<b>Total</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>100,000</b>

### a. Reconciliation of Shares outstanding at the beginning and at the end of reporting period

	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Nos.	Rs.	Nos.	Rs.
Share Capital at the beginning of the period	10,000	100,000	10,000	100,000
Issue during the period : - Equity Shares issue <sup>#</sup>	-	-	-	-
<b>Outstanding at the end of the period</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>100,000</b>

### b. Terms and rights attached to equity shares

The company has issued only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to vote per share. The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholder.

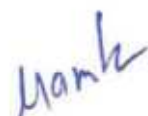
### c. List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mamta Gulati	1,000	10.00%	10	10,000
Mukesh Gulati	9,000	90.00%	10	90,000
<b>TOTAL</b>	<b>10,000.00</b>	<b>1.00</b>		<b>100,000.00</b>

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



**Mukesh Gulati**  
Managing Director  
DIN:-08818814



**Mamta Gulati**  
Director  
DIN:- 08818815



**d. Details of shares held by promoters**

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mamta Gulati	1,000	10.00%	0.00%
2	Mukesh Gulati	9,000	90.00%	0.00%
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mamta Gulati	1,000	10.00%	0.00%
2	Mukesh Gulati	9,000	90.00%	0.00%

**e. Statement of Change in Equity**

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



**Mukesh Gulati**  
Managing Director  
DIN:-08818814



**Mamta Gulati**  
Director  
DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

## NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

### Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	10,675.82	-
Add: Profit / (Loss) for the year	1,518,342.84	10,675.82
Add: Tax adjustments for earlier years		
Provision for Income Tax	-	-
TDS (Previous)	-	-
Advance Tax (Previous)	-	-
Income Tax/Other tax paid	-	-
<b>Closing balance</b>	<b>1,529,018.66</b>	<b>10,675.82</b>
<b>Total</b>	<b>1,529,018.66</b>	<b>10,675.82</b>

### Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
Kotak Mahindra Bank MSME Loan	-	-
SIDBI	-	-
<b>Total</b>	-	-
<b><u>UNSECURED LOANS</u></b>		
<b><u>Loan from Director &amp; Relatives</u></b>		
Ashish Chandna	1,050,000.00	-
Kavita Chandna	200,000.00	-
Mukesh Gulati	632,482.73	-
<b><u>Loans from Others</u></b>		
Ajay Wadhwa	600,000.00	-
Balwinder Singh Chawla	400,000.00	-
Dilbhagh Singh	1,050,000.00	-
JSR Infratech	500,000.00	-
Kamlesh Rani	250,000.00	-
N.K. Sales	250,000.00	-
Naresh Kumar Malhotra	500,000.00	-
Parveen Gulati	1,350,000.00	-
Parveen Kumar Atreja	500,000.00	-
R K Contractor	200,000.00	-
Rakesh Kumar	200,000.00	-
Rakesh Sehgal	1,027,000.00	-
Sarbjit Singh	200,000.00	-
Seema Sehgal	523,190.00	-
Subhash Chander Pruthi	1,000,000.00	-
Sumeet Sehgal	721,334.00	-
Sunaina	200,000.00	-
Sunny Makhija	2,000,000.00	-
Tarun Malik	490,000.00	-
<b>Total</b>	<b>13,844,006.73</b>	-
<b>TOTAL</b>	<b>13,844,006.73</b>	-

**Note 4 SHORT TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)		
Current Maturities of Long Term Borrowings	-	-
<b>TOTAL</b>	-	-

**Note 6 OTHER CURRENT LIABILITIES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances from Customers	24,759,922.80	2,150,000.00
Expenses Payable	-	-
Others	-	-
<b>Total</b>	<b>24,759,922.80</b>	<b>2,150,000.00</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Payable	-	-
Professional Tax	-	-
Salary & Wages Payable	59,894.00	-
Director's Remuneration Payable	187,775.00	192,000.00
<b>(b) Provision - for TAX</b>	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	92,107.00	-
<b>(c) Provision - Others</b>	-	-
Power Payable	-	-
Telephone Exp. Payable	-	-
GST Payable	427,444.81	75,422.34
Other Payables	-	-
Audit Fees Payable	75,000.00	75,000.00
Professional Fees (SK)	-	-
<b>Total</b>	<b>842,220.81</b>	<b>342,422.34</b>

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



**Mukesh Gulati**  
Managing Director  
DIN:-08818814



**Mamta Gulati**  
Director  
DIN:- 08818815



# CEREMONY HOMES PRIVATE LIMITED

## Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Land	5,262,000.00	-
Convenient Shopping Sector-VI	15,000,000.00	-
C3/5 Sec 4 Eldeco Estate -1	3,174,500.00	-
<b>Total</b>	<b>23,436,500.00</b>	<b>-</b>

## Note 10 NON CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Long-term trade receivables (including trade receivables on deferred credit terms)	-	-
Security Deposits	-	-
Others (Specify nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	1,500,000.00	-
Raw Material (including Packing Material)	-	-
W I P	-	-
<b>Total</b>	<b>1,500,000.00</b>	<b>-</b>

## Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	119,789.00	20,000.00
B) Bank Balance	-	-
Bank of Baroda	4,063,853.15	864,038.60
HDFC Bank	50,000.00	-
The Panipat Urban Cooperative Bank Ltd	107,065.00	-
<b>Total</b>	<b>4,340,707.15</b>	<b>884,038.60</b>

**Note 14 SHORT TERM LOANS AND ADVANCES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advance Tax (F.Y. 2020-21)	-	-
Advance Tax (F.Y. 2021-22)	-	-
Advances to Directors & Related Party	6,704,500.16	3,225,000.00
Advances to Suppliers	-	-
GST Input Credit Receivable	-	-
Others	-	-
SIDBI Margin Money	-	-
TCS Receivable A.Y 2022-23	-	-
TDS Receivable A.Y 2021-22	1,483,568.00	-
TDS Receivable A.Y	225,000.00	225,000.00
<b>Total</b>	<b>8,413,068.16</b>	<b>3,450,000.00</b>

**Note 15 OTHER CURRENT ASSETS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	150,000.00	200,000.00
B) Fixed assets scrap	-	-
C) other	-	-
<b>Total</b>	<b>150,000.00</b>	<b>200,000.00</b>

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

  
**Mukesh Gulati**  
Managing Director  
DIN:-08818814

  
**Mamta Gulati**  
Director  
DIN:- 08818815

# CEREMONY HOMES PRIVATE LIMITED

NOTES TO PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED AS ON 31-03-2022

## Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of products	21,475,000.00	3,000,000
Sale of Services	-	-
Grants or donations received (relevant in case of section 8 companies only)	-	-
Other operating revenue	-	-
<b>Total - Sales</b>	<b>21,475,000.00</b>	<b>3,000,000</b>

## Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest income	-	-
Dividend income	-	-
Other non-operating income		
Discount Received	10.62	2,264.03
Rent	80,000.00	
Maintainance charges	13,968.00	
Miscellaneous Income		-
<b>Total</b>	<b>93,978.62</b>	<b>2,264.03</b>

## Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Import		-
Domestic	11,275,490.00	-
	<b>11,275,490.00</b>	<b>-</b>
Less: Closing stock	1,500,000.00	-
<b>Cost of material consumed</b>	<b>9,775,490.00</b>	<b>-</b>

## Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b><u>Inventories at the end of the year:</u></b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b><u>Inventories at the beginning of the year:</u></b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Net (increase) / decrease</b>	<b>-</b>	<b>-</b>

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED


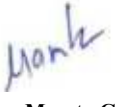


**Mukesh Gulati**  
Managing Director  
DIN:-08818814



**Mamta Gulati**  
Director  
DIN:- 08818815



<b>Note 20 EMPLOYEE BENEFIT EXPENSES</b>		
<b>Particulars</b>	<b>Figures for the current reporting period</b>	<b>Figures for the previous reporting period</b>
	<b>Rs.</b>	<b>Rs.</b>
Salaries and wages	1,713,517	631,723
Staff Welfare Expenses	20,950	-
ESI Employer Contribution	-	-
<b>Total</b>	<b>1,734,467.00</b>	<b>631,723</b>
<b>Note 21 FINANCE COST</b>		
<b>Particulars</b>	<b>Figures for the current reporting period</b>	<b>Figures for the previous reporting period</b>
	<b>Rs.</b>	<b>Rs.</b>
Bank Charges	-	-
Interest on Borrowings	79,471.00	-
Bank Interest	-	-
<b>Total</b>	<b>79,471.00</b>	<b>-</b>
<b>Note 22 OTHER EXPENSES</b>		
<b>Particulars</b>	<b>Figures for the current reporting period</b>	<b>Figures for the previous reporting period</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>(A) DIRECT EXPENSES</b>		
Freight Inward	-	-
Oil & Lubricants	-	-
Power & Fuel	-	-
<b>Total (A)</b>	<b>-</b>	<b>-</b>
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	75,000.00	75,000.00
Bank Charges	4,805.25	2,280.40
Business Promotion	1,391,245.00	355,750.00
Commission	157,500.00	-
Consumables	-	845,600.00
Construction Expenses	70,434.80	-
Computer Expenses	14,948.71	-
Directors Remuneration	2,275,000.00	192,000.00
Freight & Cartage	7,246.03	-
Pantry Expenses	74,875.00	193,922.00
Insurance	1,980.00	-
Legal expenses	42,097.00	-
Licence Fees written off	1,735,324.00	-
Marketing & Advertisement	1,273,190.05	540,628.85
Misc. Exps.	41,357.00	-
Office Expenses	97,597.56	30,423.02
Postage & Courier	620.00	-
Power & Fuel	68,700.00	-
Preliminary expenses Written off	50,000.00	50,000.00
Printing & Stationery	16,086.00	-
Professional Fees	187,824.00	-
Repairs & Maintainance	130,817.60	33,828.00
ROC Expenses	80,000.00	-
Telephone Exps.	44,961.00	-
Tour & Travelling	2,000.00	12,761.94
Vehicle Repair & Maintt.	18,141.00	-
<b>Total (B)</b>	<b>7,861,750.00</b>	<b>2,332,194.21</b>
<b>Total (A+B)</b>	<b>7,861,750.00</b>	<b>2,332,194.21</b>
<b>For and on behalf of the Board of Directors of CEREMONY HOMES PRIVATE LIMITED</b>		
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">   <b>Mukesh Gulati</b>  Managing Director  DIN:-08818814 </div> <div style="text-align: center;">   <b>Mamta Gulati</b>  Director  DIN:- 08818815 </div> </div>		

**CEREMONY HOMES PRIVATE LIMITED**

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 5 TRADE PAYABLES**

**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	5,130,150	-	-	-	5,130,150
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>5,130,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,130,150</b>

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	4,166,598	-	-	-	4,166,598
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>4,166,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,166,598</b>

**Note 12 TRADE RECEIVABLES**

**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods			-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						-

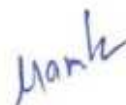
**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	1,494,500	-	-	-	1,494,500
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



Mukesh Gulati  
Managing Director  
DIN:-08818814



Mamta Gulati  
Director  
DIN:- 08818815



# **CEREMONY HOMES PRIVATE LIMITED**

Regd. office: #260, Sector-29,Panipat-132103(Haryana)

CIN: U70101HR2020PTC088032 Email Id:ceremonyhomes2020@gmail.com

## **ANNEXURES TO NOTES TO THE FINANCIAL STATEMENTS**

### **1. Details of Trade Payables:**

**As at 31st March 2022**

**(Rupees)**

AD Box	12500.18
Ahuja Traders	17700
Annupam Estates	177975
Bhavya Textiles	1062565
Bhola Ji Tent	103840
City Advertise	46536
Courtyard	1265
Creative Collection	4249.14
Eldeco Infrastructure	100000
Golden Advertisement	138789.16
Gopal Dass Traders	58569
Grover Advertising Agency	2755
Hardik Signage	35156
Haryana Sewing Machine & Mech. Works	1650
Home Creation Furnishing	1606280
Hotel Abhinandan	2240
K.H.Graphics	2124
Kasauli Hill Resort	13775
Krishna Computers	1500
Lakra & Associates	77200
Little Nap Designs Private Limited	2000
Mangal Enterprises	1026
Mukesh Gulati HUF	1222929
Munjal Enterprises	5500
Raheja & Company	83482
Relish Hospitality Services	235320
Sharma Paint & Hardware Store	13062.6
Shivaay Printers	13735
Spell Media Pvt. Ltd	78267
The Oriental Insurance Company Limited	2336
Vaishali Printers	2520
Wind ' N ' Rinver Technologies	3304
<b>Total</b>	<b>5,130,150.08</b>

### **2. Details of Advances from Customers:**

**As at 31st March 2022**

**(Rupees)**

**Advances Against ATS**

Ashish Bhardwaj	800000
Ashok Khurana Shop Sec-6 Commercial	1905000
Bal Krishan/ Ajay Malik	700000
Baljeet Singh (24 U/G)	400000
Bhupender Singh	1500000
Birbala Devi 73FF	480000
Dheeraj Chopra 25 T/f	1050100
Jyoti Rani E241 Sec3/Tf	1000000
Kapil Dev Brar B1/18 Sec-6	200000
Purushottam Dass	929976.4
Sandeep Singhal	1400000
Shakuntala Devi	969976.4
Sunil Pahuja	700001
Tara Chand	800000
Varun Madan	1100000
Vikas Kundu	1200000
Rupali Chopra 53 T/f	24869

**Advances Against LUXA**

Jyoti Rana	900000
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**Advances for Commercial Shop**

Harkanwal Singh	2000000
Mahesh Aneja	5000000
Manju Dwivedi	1700000

<b>Total</b>	<b>24,759,922.80</b>
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**3. Details of Advances to Suppliers:****As at 31st March 2022****(Rupees)**

<b>Total</b>	<b>-</b>
--------------	----------

**4. Details of Others Advances:****As at 31st March 2022****(Rupees)**

<b>Total</b>	<b>-</b>
--------------	----------

**6. Details of Advances from Directors & Related Party:****As at 31st March 2022**

	<b>(Rupees)</b>
Eldeco Infrastructure & Properties Ltd	115000.00
Facebook India Online Services Pvt. Ltd	51014.16
Music Broadcast Limited	966.00
Shamsher Singh	20000.00
Simran Top Floor 28	30000.00
Suvidha Traders	7520.00
Vikas Chugh 29 T/f	20000.00
Sunbreeze Builders & Developers Private Limited	1000000.00
Kapil Gulati	2725000.00
Mamta Gulati	580000.00
Neelam Gulati	1020000.00
Nitin Chandra	35000.00
Parinita Tiwari	400000.00
Satish Gulati	700000.00
<b>Total</b>	<b>6,704,500.16</b>

**For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED**

**Mukesh Gulati**  
Managing Director  
DIN:-08818814

**Mamta Gulati**  
Director  
DIN:- 08818815

**Note - 8****CEREMONY HOMES PRIVATE LIMITED****STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022**

PARTICULARS	RATE OF DEPRI- CIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON	ADDITIONS Before	ADDITIONS	SALE during	AS ON	UP TO	FOR THE	AS ON	AS ON	AS ON
		01/04/2021	30.09.2021	After 30.09.2021	the year	31.3.2022	01.04.2021	YEAR	31.03.2022	31.03.2022	31.03.2021
Apple Iphone	0.00%	274,999.96		-	-	274,999.96	273.00	52,916.00	53,189.00	221,810.96	274,726.96
Flood Light & wires	0.00%	8,828.52		-	-	8,828.52	249.00	2,995.00	3,244.00	5,584.52	8,579.52
Laptop	0.00%	95,169.64	-	-	-	95,169.64	329.00	73,642.00	73,971.00	21,198.64	94,840.64
Notepad	0.00%	254,237.00	-	-	-	254,237.00	880.00	196,722.00	197,602.00	56,635.00	253,357.00
Techno Mobile	0.00%	135,593.20	-	-	-	135,593.20	135.00	26,091.00	26,226.00	109,367.20	135,458.20
Office Chair	0.00%			120,535.71		120,535.71	-	206.00	206.00	120,329.71	-
Bike (Bajaj CT 100KS)	0.00%		42,953.12			42,953.12	-	5,727.00	5,727.00	37,226.12	-
Computers	0.00%		26,900.00			26,900.00	-	10,799.00	10,799.00	16,101.00	-
Computers	0.00%			48,250.00		48,250.00	-	14,610.00	14,610.00	33,640.00	-
Furniture	0.00%		6,428.74			6,428.74	-	1,590.00	1,590.00	4,838.74	-
Generator	0.00%			38,560.00		38,560.00	-	822.00	822.00	37,738.00	-
Printer	0.00%			11,864.00		11,864.00	-	2,525.00	2,525.00	9,339.00	-
RO	0.00%		5,700.00			5,700.00	-	1,015.00	1,015.00	4,685.00	-
Watch	0.00%		4,152.54			4,152.54	-	817.00	817.00	3,335.54	-
Building (SCO-20)	0.00%			7,893,000.00		7,893,000.00	-	201,397.00	201,397.00	7,691,603.00	-
Wooden Almirah	0.00%			10,500.00		10,500.00	-	647.00	647.00	9,853.00	-
Tally Prime (Software)			14,500.00	-	-	14,500.00		3,868.00	3,868.00	10,632.00	-
<b>TOTAL</b>		<b>768,828.32</b>	<b>100,634.40</b>	<b>8,122,709.71</b>	<b>-</b>	<b>8,992,172.43</b>	<b>1,866.00</b>	<b>596,389.00</b>	<b>594,387.00</b>	<b>8,383,285.43</b>	<b>766,962.32</b>

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED



**Mukesh Gulati**  
Managing Director  
DIN:-08818814



**Mamta Gulati**  
Director  
DIN:- 08818815

**CEREMONY HOMES PRIVATE LIMITED**

Regd. office: #260, Sector-29, Panipat-132103 (Haryana)

CIN: U70101HR2020PTC088032 Email Id: ceremonyhomes2020@gmail.com

**NOTE 23:****RELATED PARTY DISCLOSURES**

In accordance with the requirements of Accounting Standard-18 'Related Party Disclosures' the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as defined and certified by the management along with transaction carried out during the year, are as follows.

List of Related Parties	Relationship	Nature of Transaction	Opening Balance	Transactions during the year		Amount as on 31.03.2022 (Rs.)
				Loan Taken/ Loan Given	Loan Repaid/ Receipt	
Kapil Gulati	Director's Brother	Loan Given	225000.00	250000.00	0.00	2725000.00
Mamta Gulati	Director	Loan Given	0.00	730000.00	150000.00	580000.00
Neelam Gulati	Director's Relative	Loan Given	0.00	1100000.00	80000.00	1020000.00
Satish Gulati	Director's Relative	Loan Given	0.00	700000.00	0.00	700000.00
Mukesh Gulati	Director	Loan Taken	0.00	674430.73	41948.00	632482.73
Ashish Chandna	Director's Relative	Loan Taken	300000.00	750000.00	0.00	1050000.00
Kavita Chandna	Director's Relative	Loan Taken	0.00	200000.00	0.00	200000.00
Mukesh Gulati	Director	Remuneration	0.00	0.00	0.00	1375000.00
Mamta Gulati	Director	Remuneration	0.00	0.00	0.00	900000.00
<b>Total</b>				<b>6654430.73</b>	<b>271948.00</b>	<b>9182482.73</b>

**For RAHEJA & CO.**  
**Chartered Accountants**



**CA Jatin Raheja**  
**Partner**  
**Membership No. 513861**

**For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED**

**Mukesh Gulati**  
**Managing Director**  
**DIN:-08818814**

**Mamta Gulati**  
**Director**  
**DIN:- 08818815**



# CEREMONY HOMES PRIVATE LIMITED

Regd. office: #260, Sector-29, Panipat-132103 (Haryana)  
CIN: U70101HR2020PTC088032 Email Id: ceremonyhomes2020@gmail.com

## Notes to Financial Statements

### 1. Basis of preparation

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles (Indian GAAP), including Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies not specifically referred, are consistently applied from the past accounting periods.

### 2. Summary of significant accounting policies

#### 2.1 Use of estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Policies requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosures of contingent assets and liabilities. The estimates and assumptions used in the accompanying financial statements are based upon managements' evaluation of the relevant facts and circumstances as on the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual results to such estimates are recognized in the period in which the results are known/ materialized.

#### 2.2 Inventories

Company have Inventories of Rs. 15,00,000/- during the year.

#### 2.3 Employee benefits

Short term benefits such as salary, bonus, ex-gratia and other benefits as may be applicable on the Company are accounted for on accrual basis. The Company at present does not have any Defined Contribution Plan or Defined Benefit Plan as contemplated under AS-15 on 'Employee Benefits'.

#### 2.4 Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resource embodying economic benefits will be require to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at the end of each reporting date and adjusted to reflect the current best estimates.

#### 2.5 Earnings per Share

Basic Earnings per Share is computed by dividing the net profit after tax by weighted average number of equity shares outstanding during the year. Diluted Earnings per Share is computed by dividing net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

For RAHEJA & CO.  
Chartered Accountants



CA Jatin Raheja  
Partner  
Membership No. 513861  
UDIN: 21513861AAAAIW2226

For and on behalf of the Board of Directors of  
CEREMONY HOMES PRIVATE LIMITED

Mukesh Gulati  
Managing Director  
DIN:-08818814

Mamta Gulati  
Director  
DIN:-08818815

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. We report that the statutory audit of

Name

CEREMONY HOMES PRIVATE LIMITED

Address

260, SECTOR-29 . . . . .  
12- Haryana, 91-India,  
Pincode - 132103

PAN

AAICC8621L

Aadhaar Number of the assessee, if available

was conducted by **M/s RAHEJA & CO** in pursuance of the provisions of the **Companies Act, 2013**,  
and **We** annex hereto a copy of **their** audit report dated **01-Aug-2022** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on  
**31-Mar-2022** .

b. the audited balance sheet as at **31-Mar-2022** ; 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 **our** opinion and to the best of **our** information and  
according to examination of books of account including other relevant documents and explanations given to  
**us**, the particulars given in the said Form No. 3CD are true and correct subject to  
the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the balance sheet and profit and loss in accordance with the applicable Financial Reporting framework Accounting Standards issued by . This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In our opinion the accompanying financial statements give a true and fair view of in accordance with the applicable financial reporting framework.
2	Others	It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
3	Others	We have verified the compliance with the provisions of Chapter XVII-B / XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality.

Acknowledgement Number:401829790010822

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by **JATIN RAHEJA** having PAN **AHLPR6035L** from IP Address **223.178.213.232** on **01/08/2022 05:24:32 PM** Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



Acknowledgement Number:401829790010822

FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee

CEREMONY HOMES PRIVATE LIMITED

2. Address of the Assessee

260,SECTOR-29 , , , , 12- Haryana  
, 91-India , Pincode - 132103

3. Permanent Account Number (PAN)

AAICC8621L

Aadhaar Number of the assessee, if available

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 /Identification Number
1	Goods and Services Tax 12- Haryana	06AAICC8621L1ZE

5. Status

Company

6. Previous year

01-Apr-2021 to 31-Mar-2022

7. Assessment year

2022-23

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	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

PART - B

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?

Sl. No.	Name	Profit Sharing Ratio (%)
---------	------	--------------------------



(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit sharing Ratio (%)	Remarks
---------	----------------	------------------------	----------------	------------------------------	------------------------------	---------

No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

(b). If there is any change in the nature of business or profession, the particulars of such change ?

**Yes**

Sl. No.	Business	Sector	Sub Sector	Code

No records added

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

**No**

Sl. No.	Books prescribed
1	COMPUTERISED BOOKS OF ACCOUNTS ARE BEING MAINTAINED

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	COMPUTERISED BOOKS OF ACCOUNTS ARE BEING MAINTAINED	SECTOR-29		PANIPAT	132103	91-India	12- Haryana

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above



Sl. No.	Books examined
1	COMPUTERISED BOOKS OF ACCOUNTS ARE BEING MAINTAINED

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

Sl. No.	Section	Amount
		No records added

- 13.(a). Method of accounting employed in the previous year.

Mercantile system

- (b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

- (c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

- (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) ?

No

- (e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

- (f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Accounts are prepared on mercantile system of accounting under historical cost method and following all fundamental accounting policies.
2	ICDS V-Tangible Fixed Assets	All fixed assets are stated at historical cost less accumulated depreciation on those assets provided under WDV Method.
3	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	There is neither any contingent Liabilities nor any contingent assets in the firm.

4	ICDS II-Valuation of Inventories	Inventory is valued at lower of cost or fair market value
5	ICDS III-Construction Contracts	There is no construction expense during the year
6	ICDS VII-Governments Grants	There is no government grant during the year
7	ICDS IX Borrowing Costs	Borrowing cost is include only interest on revenue nature.
8	ICDS IV-Revenue Recognition	There is no such revenue which is accrued and not recognised during the year

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(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

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
		No records added		

15. Amounts not credited to the profit and loss account, being:-

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

No records added

(d). any other item of income;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
---------	-------------	--------

No records added

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:

Sl. No. of property	Details		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
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1	Furniture & Fittings @ 10%	₹ 8,388	₹ 0	₹ 0	₹ 8,388	₹ 1,47,318	₹ 1,47,318	₹ 0	₹ 0	₹ 9,019	₹ 1,46,687
2	Building @ 10%	₹ 0	₹ 0	₹ 0	₹ 0	₹ 78,93,000	₹ 78,93,000	₹ 0	₹ 0	₹ 3,94,650	₹ 74,98,350
3	Plant and Machinery @ 15%	₹ 3,79,799	₹ 0	₹ 0	₹ 3,79,799	₹ 81,513	₹ 81,513	₹ 0	₹ 0	₹ 66,305	₹ 3,95,007
4	Intangible Assets @ 25%	₹ 0	₹ 0	₹ 0	₹ 0	₹ 14,500	₹ 14,500	₹ 0	₹ 0	₹ 3,625	₹ 19,875
5	Plant and Machinery @ 40%	₹ 2,79,526	₹ 0	₹ 0	₹ 2,79,526	₹ 87,014	₹ 87,014	₹ 0	₹ 0	₹ 1,34,593	₹ 2,31,947

19. Amount admissible under section-

Sl. 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.
			No records added

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)]

Sl. No.	Description	Amount
		No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. 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
					No records added

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

Sl. No.	Particulars	Amount
1		₹ 0

## Personal expenditure

Sl. No.	Particulars	Amount
1	VEHICLE RUNNING EXPENSES	₹ 3,628

## Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

## Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

## Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

## Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	

## Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

## Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

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



Acknowledgement Number:401829790010822

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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1		₹ 0										
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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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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1		₹ 0											₹ 0
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ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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1		₹ 0										
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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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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1		₹ 0											₹ 0	₹ 0
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iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Acknowledgement Number:401829790010822

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of Levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L/A/C	Amount admissible	Amount inadmissible	Remarks
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No records added

(d). Disallowance/deemed income under section 40A(3):

Acknowledgement Number: 401829790010822

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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

No

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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Amount

₹ 0

(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;

Sl. No.	Particulars	Amount
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Amount

No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	MUKESH GULATI	AFMPG4758E		DIRECTOR	REMUNERATION	₹ 13,75,000
2	MAMTA GULATI	APEPG7202F		DIRECTOR	REMUNERATION	₹ 9,00,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
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No records added

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

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:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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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) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

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)(viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

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 ?

b. Please furnish the following details:

Sl. No. Nature of income

No records added

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 ?

b. Please furnish the following details:

Sl. No. Nature of income

No records added

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1										₹ 0		₹ 0		₹ 0
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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

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount 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?	Whether the excess money has been repatriated within the prescribed time?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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1						₹ 0
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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. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Assessment Year	Amount	Assessment Year	Amount
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1	₹ 0		₹ 0	₹ 0			₹ 0		₹ 0
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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, 2022)?

No

b. Please furnish the following details

Sl. No. Nature of the impermissible avoidance arrangement

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

## 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 :-

Sl. 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 depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/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	Ashish Chandra	PANIPAT			₹ 7,50,000	No	₹ 10,50,000	Yes-NEFT	
2	Kavita Chandra	PANIPAT			₹ 2,00,000	No	₹ 2,00,000	Yes-NEFT	
3	Mukesh Gulati	PANIPAT			₹ 3,40,000	No	₹ 6,32,483	Yes-NEFT	
4	Ajay Wadhwa	PANIPAT			₹ 6,00,000	No	₹ 6,00,000	Yes-NEFT	
5	Balwinder Singh Chawla	PANIPAT			₹ 4,00,000	No	₹ 4,00,000	Yes-NEFT	
6	Dilbhagh Singh	PANIPAT			₹ 10,50,000	No	₹ 10,50,000	Yes-NEFT	
7	JSR Infratech	PANIPAT			₹ 5,00,000	No	₹ 5,00,000	Yes-NEFT	
8	N.K. Sales	PANIPAT			₹ 2,50,000	No	₹ 2,50,000	Yes-NEFT	
9	Nareish Kumar Malhotra	PANIPAT			₹ 5,00,000	No	₹ 5,00,000	Yes-NEFT	
10	Parveen Kumar Atreja	PANIPAT			₹ 20,00,000	No	₹ 20,00,000	Yes-NEFT	
11	R K Contractor	PANIPAT			₹ 2,00,000	No	₹ 2,00,000	Yes-NEFT	
12	Rakesh Kumar	PANIPAT			₹ 2,00,000	No	₹ 2,00,000	Yes-NEFT	
13	Rakesh Sehgal	PANIPAT			₹ 10,00,000	No	₹ 10,30,000	Yes-NEFT	



Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

Acknowledgement Number:401829790010822

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Parve en Ku mar At reja	PANIPAT			₹ 15,00,000	₹ 20,00,000	Yes-NEFT	
2	Rakes h Seh gal	PANIPAT			₹ 5,00,000	₹ 10,30,000	Yes-NEFT	
3	Subha sh Ch ander Pruthi	PANIPAT			₹ 15,00,000	₹ 25,00,000	Yes-NEFT	

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					



Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or 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 the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding 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

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	AALFR7835H	194J	Fees for professional or technical services	₹ 78,500	₹ 78,500	₹ 78,500	₹ 7,850	₹ 0	₹ 0	₹ 0
2	ACFPL4983J	194J	Fees for professional or technical services	₹ 90,000	₹ 90,000	₹ 90,000	₹ 9,000	₹ 0	₹ 0	₹ 0
3	AEZPS0916A	194A	Interest other than interest on securities	₹ 30,000	₹ 30,000	₹ 30,000	₹ 3,000	₹ 0	₹ 0	₹ 0
4	ADHPS9417R	194A	Interest other than interest on securities	₹ 25,767	₹ 25,767	₹ 25,767	₹ 2,577	₹ 0	₹ 0	₹ 0
5	BKGPS3888D	194A	Interest other than interest on securities	₹ 23,704	₹ 23,704	₹ 23,704	₹ 2,370	₹ 0	₹ 0	₹ 0
6	AFMPG4758E	192	Salary	₹ 13,75,000	₹ 13,75,000	₹ 13,75,000	₹ 75,000	₹ 0	₹ 0	₹ 0
7	AICPD2742A	192	Salary	₹ 4,50,000	₹ 4,50,000	₹ 4,50,000	₹ 45,000	₹ 0	₹ 0	₹ 0
8	APEPG7202F	192	Salary	₹ 9,00,000	₹ 9,00,000	₹ 9,00,000	₹ 45,000	₹ 0	₹ 0	₹ 0
9	AUPPR7413R	194C	Payments to contractor and sub-contractors	₹ 12,000	₹ 12,000	₹ 12,000	₹ 2,400	₹ 0	₹ 0	₹ 0
10	AAPCS5674Q	194C	Payments to contractor and sub-contractors	₹ 2,25,424	₹ 2,25,424	₹ 2,25,424	₹ 4,509	₹ 0	₹ 0	₹ 0
11	AACCM4036H	194C	Payments to contractor and sub-contractors	₹ 1,35,000	₹ 1,35,000	₹ 1,35,000	₹ 2,700	₹ 0	₹ 0	₹ 0
12	AAQCA9452K	194C	Payments to contractor and sub-contractors	₹ 80,000	₹ 80,000	₹ 80,000	₹ 1,600	₹ 0	₹ 0	₹ 0

13	AOOPK3241 P	194C	Payments to contractor and sub-contractors	₹ 1,04,000	₹ 1,04,000	₹ 1,04,000	₹ 1,040	₹ 0	₹ 0	₹ 0
14	ADWPB6850 R	194C	Payments to contractor and sub-contractors	₹ 30,180	₹ 30,180	₹ 30,180	₹ 302	₹ 0	₹ 0	₹ 0
15	AUCPKD218J	194H	Commission or brokerage	₹ 1,57,500	₹ 1,57,500	₹ 1,57,500	₹ 7,875	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. 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	Please furnish list of details/transactions which are not reported.
1	RTKS17589F	24Q	31-May-2021	31-May-2021	Yes	
2	RTKS17589F	26Q	31-May-2021	31-May-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. 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)		(2)	(3)
		₹ 0	Amount Date of payment ₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;



Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	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
										No records added

B. Finished products:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
								No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
								No records added

36.(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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
		No records added

37. Whether any cost audit was carried out ?

No

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 ?

Not Applicable

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

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:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	21475000			3000000		
(b)	Gross profit / Turnover	9775490	21475000	45.52	3000000		
(c)	Net profit / Turnover	1521412	21475000	7.08	36481	3000000	1.22
(d)	Stock-in-Trade / Turnover	1500000	21475000	6.98		3000000	
(e)	Material consumed / Finished goods produced						

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.

Sl. 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
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No records added

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

Nil

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

43.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

b. Please furnish the following details:

Date of furnishing of report

c. 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, 2022)

Sl. 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	

No records added

Accountant Details

Accountant Details

Name



Acknowledgement Number: 401829790010822

Membership Number

513861

FRN (Firm Registration Number)

0022859H

Address

139 SECTOR-11 HUDA, . . .  
12- Haryana, 91-India.  
Pincode - 132103

Place

223.178.213.232

Date

01-Aug-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	30-Mar-2022	30-Mar-2022	₹ 1,20,536	₹ 0	₹ 0	₹ 0	₹ 1,20,536
	2	19-Jan-2022	19-Jan-2022	₹ 10,500	₹ 0	₹ 0	₹ 0	₹ 10,500
	3	16-Jun-2021	16-Jun-2021	₹ 6,429	₹ 0	₹ 0	₹ 0	₹ 6,429
	4	05-Sep-2021	05-Sep-2021	₹ 5,700	₹ 0	₹ 0	₹ 0	₹ 5,700
	5	14-Aug-2021	14-Aug-2021	₹ 4,153	₹ 0	₹ 0	₹ 0	₹ 4,153
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	24-Dec-2021	24-Dec-2021	₹ 78,93,000	₹ 0	₹ 0	₹ 0	₹ 78,93,000

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	25-Sep-2021	25-Sep-2021	₹ 42,953	₹ 0	₹ 0	₹ 0	₹ 42,953
	2	17-Feb-2022	17-Feb-2022	₹ 38,560	₹ 0	₹ 0	₹ 0	₹ 38,560

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	1	28-Aug-2021	28-Aug-2021	₹ 14,500	₹ 0	₹ 0	₹ 0	₹ 14,500

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	29-Nov-2021	29-Nov-2021	₹ 11,864	₹ 0	₹ 0	₹ 0	₹ 11,864
	2	12-Aug-2021	12-Aug-2021	₹ 26,900	₹ 0	₹ 0	₹ 0	₹ 26,900
	3	08-Oct-2021	08-Oct-2021	₹ 48,250	₹ 0	₹ 0	₹ 0	₹ 48,250

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				

Acknowledgement Number: 401829790010822

Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B / XVII-BB.

- 4 . Records necessary to verify personal nature of expenses not maintained by the assessee. It is not possible for us to verify the expenses related to personal nature as these records are not separately
- 5 Prior period expenses are not ascertainable from books of account. It is not possible for us to verify the expenses related to prior period s these records are not separately maintain by the assessee.



### Accountant Details

Name \_\_\_\_\_

Membership Number 513861

FRN (Firm Registration Number) 0022859N

Address 139 SECTOR-11 HUDA , . . . .  
12- Haryana , 91-India ,  
Pincode - 132103

Date of signing Tax Audit Report 15-Jul-2022

Place 223.178.213.232

Date 01-Aug-2022

This form has been digitally signed by **JATIN RAHEJA** having PAN **AHLPR6035L** from IP Address **223.178.213.232** on **01/08/2022 05:24:32 PM** Dsc Sl.No and issuer, C=**IN**, O=**Verasys Technologies Pvt Ltd.**, OU=**Certifying Authority**