

JD CABLES PRIVATE LIMITED

DIRECTORS' REPORT TO THE MEMBERS:

Your Directors have pleasure in presenting before you the Annual Report of your Company together with the Audited Accounts for the year ended 31st March 2021. The highlights for the year's working result are enumerated in the following paragraph for your appraisal.

FINANCIAL RESULTS:

	Current Year	Previous Year
Profit/(Loss) before Tax	30,12,264.85	29,50,922.53
Tax Expense: (Net)	7,83,189.00	7,67,240.00
Profit/(Loss) from Continuing Operations	22,29,075.85	21,83,682.53
Profit/(Loss) for the Year	22,29,075.85	21,83,682.53

AUDITORS:

M/s. BHARAT SURANA & ASSOCIATES, Chartered Accountants, retire as Auditors of the Company at the Forthcoming Annual General Meeting and being eligible offer themselves for reappointment.

STATE OF COMPANY'S AFFAIRS:

The Company is in the business of Cables.

CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of business of the Company.

DIVIDEND:

No Dividend was declared for the current financial year due to conservation of Profits.

EXPLANATION OR COMMENTS BY THE BOARD OF DIRECTORS ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITORS IN AUDIT REPORT:

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

FINANCE:

Cash and cash equivalents as at March 31, 2021 was taken as certified by the Management. The Company continues to focus on judicious management of its working capital, Receivables, inventories and other working capital parameters were kept under strict check through continuous monitoring.

PUBLIC DEPOSITS:

Your Company has not accepted any deposits within the meaning of section 73 of the Companies Act 2013, and the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Your Company has not given any loans or gurantees or investments which is covered under the provision of section 186 of the Companies Act, 2013.

RELATED PARTY TRANSACTIONS:

There were contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. The details in Form AOC-2 is annexed herewith as "Annexure A".

SUBSIDIARY COMPANIES:

The Company does not have any subsidiary, Joint Venture and associates. The details are given in Form AOC-1 and annexed herewith as "Annexure B".

DIRECTORS:

No director was appointed or resigned during the year under review

INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY:

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

EXTRACT OF ANNUAL RETURN:

The details forming part of the extract of the Annual Return in form MGT-9 is annexed herewith as " Annexure C".

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed:

- i) that in the preparation of the annual accounts for the financial year ended 31st March 2021, the applicable accounting standards had been followed;
- ii) that your directors has selected such accounting policies and applied them consistently and made judgements and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the period under review;
- iii) that your directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) that your directors had prepared the accounts for the financial year ended 31st March 2021 on a 'Going concern' basis.
- v) that the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

The Company had eight Board meetings during the financial year under review.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee are set up at shop floor level to redress complaints received regularly and are monitored by women line supervisors who directly report to the Chairman & Managing Director. All employees (permanent, contractual, temporary, trainees) are covered under the policy. There was no complaint received from any employee during the financial year 2020-2021 and hence no complaint is outstanding as on 31.03.2021 for redressal.

PARTICULARS OF EMPLOYEES:

Particulars of employees as required under section 197 read with rule 5 of the Companies (Appointment and Remuneration of managerial Personnel) Rules, 2014 in respect of employees of the Company are not applicable to your Company.

ACKNOWLEDGEMENTS:

Your Directors acknowledge with gratitude the sincere co-operation and assistance, Company continued to receive from its Bankers, Business Associates and Government Departments.

OTHER INFORMATION:

Additional information in relation to conversion of energy, technology absorption and foreign exchange earnings and outgo are not applicable to your Company.

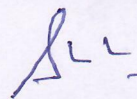
Registered Office:

JD CABLES PVT LTD

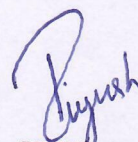
26/1 F Road, Belgachia, Howrah-711101

Date : 26th November 2021

For and on behalf of the Board



(SHIV KUMAR AGARWAL, DIN No.- 00458521)



(PIYUSH GARODIA, DIN No.- 07194809)

Form No. AOC-2
"Annexure - A" to Board's Report

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

JD CABLES PRIVATE LIMITED

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the companies Act, 2013 including certain arms length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis :-

NIL

(a) Name(s) of the related party and nature of relationship :-

(b) Nature of contracts/arrangements/transactions :-

(c) Duration of the contracts/arrangements/transactions :-

(d) Salient terms of the contracts or arrangements or transactions including the value, if any :-

(e) Justification for entering into such contracts or arrangements or transactions :-

(f) Date(s) of approval by Board :-

(g) Amount paid in advance, if any :-

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188 :-

2. Details of material contracts or arrangements or transactions at arm's length basis :-

(a) Name(s) of the related party and nature of relationship :-

Shiv Kumar Agarwal (KMP)
Piyush Garodia (KMP)
Alka Garodia (KMP)
Jyoti Garodia (KMP)

(b) Nature of contracts/arrangements/transactions :-

Directors Remuneration
Loan

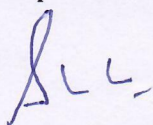
(c) Duration of the contracts/arrangements/transactions :-

(d) Salient terms of the contracts or arrangements or transactions including the value, if any :-

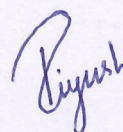
Remuneration to Piyush Garodia during the year	Rs. 8,40,000
Balance as on 31/03/2021 of loan taken from Shiv Kumar Agarwal	Rs. 10,67,000
Balance as on 31/03/2021 of loan taken from Piyush Garodia	Rs. 5,49,750
Balance as on 31/03/2021 of loan taken from Jyoti Garodia	Rs. 4,15,000

(e) Date(s) of approval by Board :-

(f) Amount paid in advance, if any :-



(SHIV KUMAR AGARWAL, DIN No.- 00458521)



(PIYUSH GARODIA, DIN No.- 07194809)

JD CABLES PRIVATE LIMITED
CIN NO- U29253WB2015PTC206712
Annexure C to Boards Report
Form No. MGT - 9

EXTRACT OF ANNUAL RETURN AS ON FINANCIAL YEAR ENDED 31ST MARCH, 2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i)	CIN -	U29253WB2015PTC206712
ii)	Registration Date	12/06/2015
iii)	Name of the Company	JD CABLES PRIVATE LIMITED
iv)	Category/Sub Category of the Company	COMPANY LIMITED BY SHARES
v)	Address of the Registered office and Contact details	26/1 F Road, Belgachia, Howrah-711101
vi)	Whethet Listed Company	NO
vii)	Name, Address and Contact details of Registrar and Transfer Agent:	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products/ services	NIC Code of the product/ service	% to total turnover of the company
1.	Company is in the business of cables.	27320	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

NIL

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding:

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% of change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
a) Individual/ HUF	0	30,000	30,000	100.00%	0	30,000	30,000	100.00%	0.00%
B. Public Shareholding	0	0	0	0.00%	0	0	0	0.00%	0.00%
Shares held by Custodian for GDRs & ADRs	0	0	0	0.00%	0	0	0	0.00%	0.00%
C. Grand Total (A+B+C)	0	30,000	30,000	100.00%	0	30,000	30,000	100.00%	0.00%

ii) Shareholding of Promoters:

Sl No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total shares of the Company	% of shares Pledged/ encumbered to total shares	No. of Shares	% of total shares of the Company	% of shares Pledged/ encumbered to total shares	
1.	Shiv Kumar Agarwal	10,000	33.33%	0.00%	10,000	33.33%	0.00%	0.00%
1.	Piyush Garodia	10,000	33.33%	0.00%	10,000	33.33%	0.00%	0.00%
1.	Alka Garodia	10,000	33.33%	0.00%	10,000	33.33%	0.00%	0.00%

iii) Change in Promoter's Shareholding (Please specify, if there is no change):

-NIL-

iv) Shareholding pattern of top ten Shareholders (other than Directors, Promoters and holders of GDRs & ADRs):

-NIL-

v) Shareholding of Directors, Key managerial Personnel and Relatives of Key managerial Personnel :

Sl No.	Shareholders	Shareholding at the beginning of the year (on incorporation)		Shareholding at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Shiv Kumar Agarwal	10,000	33.33%	10,000	33.33%
2.	Piyush Garodia	10,000	33.33%	10,000	33.33%
3.	Alka Garodia	10,000	33.33%	10,000	33.33%

V. INDEBTEDNESS (Rs. In Lakhs)

-NIL-

VI. REMUNERATION OF DIRECTORS AND KEY MANGERIAL PERSONNEL:

A. Remuneration to managing Director, Whole-time Directors and/or Manager: (Amount in Rs.)

-NIL-

B. Remuneration to other directors: (Amount in Rs.)

Remuneration to Piyush Garodia during the year

Rs. 8,40,000

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTM (Amount in Rs.)

-NIL-

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

-NIL-

(SHIV KUMAR AGARWAL, DIN No.- 00458521)

(PIYUSH GARODIA, DIN No.- 07194809)



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF JD CABLES PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of JD CABLES PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2021 and the Statement of Profit & Loss and the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting principles generally accepted in India, including the accounting standards specified under section 133 of the act, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes the maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparations and presentation of financial statements that give an true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend 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 internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, 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.

OPINION:

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 Act in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of Balance Sheet of the state of affairs of the Company as at 31st March, 2021.
- (b) in the case of Statement of Profit & Loss of the Profit of the Company for the year ended on that date.
- (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

JD CABLES PRIVATE LIMITED

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

As required by Section 143(3) of the Companies Act, 2013, 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 purpose 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 such books.
- c) The Balance Sheet and the Statement of Profit & Loss and Cash Flow Statement dealt with by this report are in agreement with books of account.
- d) In our opinion, the Balance Sheet and the Statement of Profit & Loss and Cash Flow Statement comply with the Accounting Standard referred to in Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the Directors as on 31st March, 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 Companies Act, 2013.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- g) With respect to the other matters included in the auditor's report and to best of our information and according to the explanation given to us.
 - i) The company has disclosed the impact of pending litigation on its financial position in its financial statement.
 - ii) The company has made provisions, as required under the applicable law or Accounting Standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
 - iii) There has been no delay in transferring amounts, required to be transferred, to the investor's education and protection fund by the company.

As required by the Companies (Auditors' Report) Order 2015 issued by the Department of Company Affairs in terms of Section 143 (11) of the Companies Act, 2013 and on the basis of such checks as we considered appropriate, we further report that: -

- i) (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
As explained to us, all the assets have not been physically verified by the management during the year but there is a
(b) regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
(c) The title deeds of immoveable properties are held in the name of the company.
As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management.
- ii) In our opinion, the frequency of verification is reasonable. The discrepancies noticed on verification between the physical stocks and the book records were not material.
- iii) In respect of transactions entered in the register maintained in pursuance of section 189 of the Companies Act, 2013 the terms and conditions of such contracts and arrangements are not prejudicial to the company's interest.
- iv) The Company has not given any loan or guarantees covered under the provision of sections 185 and 186 of the Companies Act, 2013. The investments made by the Company are within the limit as prescribed u/s 186 of the Companies Act, 2013.
- v) The company has not accepted deposits from the public.
- vi) To the best of our knowledge and as explained, the Central Government has not prescribed for maintenance of cost records for the products of the Company.
- vii) In our opinion and according to the information and explanations given to us statutory dues including Provident Fund, Employees State Insurance, Income-tax, Sales-tax, Wealth Tax, Custom Duty, Excise Duty, Service Tax, Goods & Service Tax and Cess is paid wherever applicable.
- viii) Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution or bank. The Company does not have any borrowings by way of debentures.
- ix) The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) and term loans.
- x) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated.
- xi) The provisions of section 197 are not applicable to the company.
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company.
- xiii) Based on our audit procedures all the transactions entered into by the company with the related parties are in compliance with sections 188 of Companies Act, 2013 details of which have been disclosed in the financial statements.
- xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv) The company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE
STANDALONE FINANCIAL STATEMENTS OF JD CABLES PRIVATE LIMITED**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the the internal financial controls over financial reporting of JD CABLES PRIVATE LIMITED as of 31st March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BHARAT SURANA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 328239E

Bharat Surana



(BHARAT SURANA)

Partner

Membership No. 301744

Place : Kolkata

Date : 26th November 2021

UDIN- 22301749AAAAA09054

JD CABLES PRIVATE LIMITED
CIN NO- U29253WB2015PTC206712
BALANCE SHEET AS AT 31ST MARCH, 2021

Particulars	Note No.	As at 31.03.2021 (In Rs.)	As at 31.03.2020 (In Rs.)
A EQUITY & LIABILITIES			
1. Shareholders' Funds:			
(a) Share Capital	2	3,00,000.00	3,00,000.00
(b) Reserve & Surplus	3	44,59,363.74	22,30,287.90
		47,59,363.74	25,30,287.90
2. Share Application Money pending allotment		-	-
3. Non-current Liabilities			
(a) Deferred Tax Liabilities (Net)	4	(99,973.00)	(81,928.00)
		(99,973.00)	(81,928.00)
4. Current Liabilities			
(a) Short-term Borrowings	5	4,56,38,414.24	2,38,27,579.65
(b) Trade Payables	6	6,07,07,021.77	6,03,24,331.35
(c) Other Current Liabilities	7	3,45,63,542.68	30,45,481.68
(d) Short-term Provisions	8	8,01,234.00	7,88,204.00
		14,17,10,212.69	8,79,85,596.68
Total		14,63,69,603.43	9,04,33,956.58
B ASSETS			
1. Non-Current Assets			
(a) <u>Fixed Assets</u>			
(i) Tangible Assets	9	1,87,51,245.61	22,49,042.99
		1,87,51,245.61	22,49,042.99
(b) Other Non-current Assets	10	11,46,451.54	11,16,103.80
		11,46,451.54	11,16,103.80
2. Current Assets			
(a) Inventories	11	2,67,36,400.00	1,09,52,197.00
(b) Trade Receivables	12	9,09,89,503.02	7,28,64,383.62
(c) Cash and Cash Equivalents	13	19,68,493.36	13,63,971.23
(d) Short-term Loans & Advances	14	18,21,773.00	18,88,257.94
(e) Other Current Assets	15	49,55,736.90	-
		12,64,71,906.28	8,70,68,809.79
Total		14,63,69,603.43	9,04,33,956.58

See accompanying Notes forming part of the financial statements
This is the Balance Sheet referred to in terms of our report of even date.
For BHARAT SURANA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 328239E

1-23

(BHARAT SURANA)
Partner
Membership No. 301744
Place : Kolkata
Date : 26th November 2021

UDIN: 22301744AAAA09054



(SHIV KUMAR AGARWAL, DIN No.- 00458521)

(PIYUSH GARODIA, DIN No.- 07194809)

JD CABLES PRIVATE LIMITED
CIN NO- U29253WB2015PTC206712
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH 2021

Particulars	Note No.	As at 31.03.2021 (In Rs.)	As at 31.03.2020 (In Rs.)
1. Revenue from Operations	16	19,75,76,163.58	19,57,40,195.95
2. Other Income	17	2,97,569.18	2,15,399.40
3. Total Revenue		19,78,73,732.76	19,59,55,595.35
4. Expenses			
(a) Purchase of Stock-in-Trade	18	20,07,48,276.69	18,69,09,528.53
(b) Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	19	(1,57,84,203.00)	(74,04,542.00)
(c) Employee Benefits Expense	20	10,34,000.00	11,60,450.00
(d) Finance Costs	21	26,85,461.20	21,67,036.34
(e) Depreciation & Amortization Expense	9.B	4,61,474.00	5,25,755.42
(f) Other Expenses	22	57,16,459.02	96,46,444.53
Total Expenses		19,48,61,467.91	19,30,04,672.82
5. Profit/(Loss) before Exceptional & Extraordinary Items & Tax (3 - 4)		30,12,264.85	29,50,922.53
6. Exceptional Items	23.a	-	-
7. Profit/(Loss) before Extraordinary Items & Tax (5±6)		30,12,264.85	29,50,922.53
8. Extraordinary Items	23.b	-	-
9. Profit/(Loss) before Tax (7 ±8)		30,12,264.85	29,50,922.53
10. Tax Expense:			
(a) Current Tax Expense for Current Year		8,01,234.00	7,88,204.00
(b) Deferred Tax		(18,045.00)	(20,964.00)
		7,83,189.00	7,67,240.00
11. Profit/(Loss) for the Year (9±10)		22,29,075.85	21,83,682.53
12. Earnings per Share (of ` 10/- each):			
(a) Basic		74.30	72.79
(b) Diluted		74.30	72.79

See accompanying Notes forming part of the financial statements
This is the Statement of Profit & Loss referred to in terms of our report of even date.
For BHARAT SURANA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 328239E

1-23

Bharat Surana
(BHARAT SURANA)
Partner
Membership No. 301744
Place : Kolkata
Date : 26th November 2021



UDIN:22301744AAAAAD9054

(SHIV KUMAR AGARWAL, DIN No.- 00458521)

(PIYUSH GARODIA, DIN No.- 07194809)

JD CABLES PRIVATE LIMITED
CIN NO- U29253WB2015PTC206712

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	As at 31.03.2021	As at 31.03.2020
A. Cash Flow from Operating Activities		
Net profit before Tax	30,12,264.85	29,50,922.53
Adjustments for :		
(a) Depreciation	4,61,474.00	5,25,755.42
(b) Provision for Taxes	(8,01,234.00)	(7,88,204.00)
(c) Dividend Received	-	-
(d) Interest Received	(1,31,869.18)	(73,499.40)
(e) (Gain)/Loss on Sale of Fixed Assets	-	-
(f) Other Non-Operating Income	(1,65,700.00)	(1,41,900.00)
	(6,37,329.18)	(4,77,847.98)
Operating Profit before Working Capital Changes	23,74,935.67	24,73,074.55
Adjustments for :		
(Increase)/Decrease in Trade & Other Receivables	(1,81,25,119.40)	(4,91,59,168.02)
(Increase)/Decrease in Inventories	(1,57,84,203.00)	(74,04,542.00)
(Increase)/Decrease in Short Term Advance	66,484.94	13,88,876.06
(Increase)/Decrease in Other Asset	(30,347.74)	(51,034.80)
Increase/(Decrease) in Trade Payables	3,82,690.42	3,48,92,187.89
(Increase)/Decrease in Other Current Liabilities	3,15,18,061.00	12,05,074.00
(Increase)/Decrease in Other Current Liabilities	(49,55,736.90)	
Cash Generated from Operations	(45,53,235.01)	(1,66,55,532.32)
Direct Taxes Paid	13,030.00	4,05,848.00
Net Cash from Operating Activities	(45,40,205.01)	(1,62,49,684.32)
B. Cash Flow from Investing Activities		
(a) Increase in Fixed Assets	(1,69,63,676.63)	(1,01,696.42)
(b) Increase in Investments	-	-
(c) Interest Received	1,31,869.18	73,499.40
(d) Dividend Received	-	-
(e) Other Non Operating Income	1,65,700.00	1,41,900.00
	-	-
Net Cash (used in)/from Investing Activities	(1,66,66,107.45)	1,13,702.98
C. Cash Flow from Financing Activities		
(a) Increase/(Decrease) in Long Term Borrowings	-	-
(b) Increase/(Decrease) in Short Term Borrowings	2,18,10,834.59	1,66,36,209.19
Net Cash (used in)/from Financing Activities	2,18,10,834.59	1,66,36,209.19
D. Net Changes in Cash and Cash Equivalents (A+B+C)	6,04,522.13	5,00,227.85
E. Cash and Cash Equivalents at the beginning of the Period	13,63,971.23	8,63,743.38
F. Cash and Cash Equivalents at the end of the Period	19,68,493.36	13,63,971.23

This is the Cash Flow Statement referred to in terms of our report of even date.
See accompanying Notes forming part of the financial statements

For BHARAT SURANA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 328239E

(BHARAT SURANA)

Partner

Membership No. 301744

Place : Kolkata

Date : 26th November 2021

UDIN: 22301744 AAAA09054



(SHIV KUMAR AGARWAL, DIN No.- 00458521)

(PIYUSH GARODIA, DIN No.- 07194809)

JD CABLES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note Particulars

1.1 Significant Accounting Policies

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company. The financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, and the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI). Most of the accounting policies of the Company are in line with generally accepted accounting principles in India.

1.2 Basis of Accounting and Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and 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 adopted in the preparation of the financial statements are consistent with those followed in the previous year.

1.3 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. The Company does not expect any major difference in results due to estimates.

1.4 Cash and Cash Equivalents

Physical verification of cash was done by the management on which the reliance was placed by the auditor. Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.5 Inventories

Inventories are valued at the lower of cost or the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty. The Inventories are taken into books of Accounts as certified by the Management.

1.6 Recognition of Items of Income & Expense

The company follows mercantile system of accounting in preparation of accounts. All expenses and incomes unless specifically stated, are accounted for on accrual basis.

1.7 Tangible Fixed Assets

Fixed assets are carried at cost. Depreciation and impairment losses, if any has been provided on the Fixed Assets in the books of accounts as per Companies Act 2013. The useful life of Fixed Assets has been taken as decided by the management. Depreciation on Fixed Assets have been taken only on those assets which have been put to use during this year.

1.8 Segment Reporting

The Company has only one segment based on the dominant source, nature of risks and returns and the internal organisation and management structure.

1.9 Leases

The Company is neither a lessor nor a lessee.

1.10 Earnings per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

1.11 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in the year is charged to the Statement of Profit & Loss Account as current tax.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet Date in accordance with Accounting Standard - 22 on "Accounting for Taxes on Income". Deferred Tax Asset arising mainly on account of Brought Forward Losses and Unabsorbed Depreciation is recognised, only if there is virtual certainty of its realisation, as per Management's Estimates of Future Taxable Income. Deferred Tax Asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each Balance Sheet date, carryig amount of deferred asset/liability shall be reviewed and necessary adjustment to asset or liability shall be made.

1.12 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted at 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 each reporting date and are adjusted to reflect the current best estimates.

A Contingent Liability is a possible obligation which arises from the past events whose existence will be confirmed by the occurrence or non occurrence of one more uncertain future events beyond the control of the company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognised because it cannot be measured reliably. The Company doesnot recognise a contingent liability but discloses its existence in the financial statements.

1.13 GST Output Tax & Input Tax Credit

As per the latest circular on GST Audit, Input Tax Credit Claimed with Online GSTR - 2A, must be reconciled with the input claimed in booked of accounts. However the responsibility for the same lies upon the management. We have replied upon the assurance of the management inspect of reconciliation of Input Tax Credit claimed with that of GSTR - 2A. Further GSTR-1 & GSTR-3B was also reconciled by the management & we have relied upon them.

JD CABLES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.14 Preliminary Expenses

Preliminary Expenses have been booked and shall be written off in the books of accounts over five successive years.

1.15 Related Party Transactions

As per Accounting Standard - 18, the Company has entered into transactions with related parties for the period under review and the detail are as under:

Sl	Name of Director	Nature of Relation	Remuneration During the Year	Loan Balance Taken by the Company as on Closing Date
1	SHIV KUMAR AGARWAL	(KMP)	-	10,67,000.00
2	PIYUSH GARODIA	(KMP)	8,40,000.00	5,49,750.00
3	JYOTI GARODIA	(KMP)	-	4,15,000.00

1.16 Disclosure under Micro, Small & Medium Enterprises Development Act, 2006

As per information available with the management there was no vendor who qualify to come under the Micro, Small & Medium Enterprises Development Act, 2006, so disclosure relating to amount unpaid as at year end together with interest paid/ payable under the Act have not been given and this has been relied upon by the auditors.

1.17 Previous year's figures

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Particulars

Note 2 Share Capital

(a) Authorised

250,000 Equity Shares of ₹10/- each with voting rights

(Previous year 250,000 Equity Shares of ₹10/- each fully paid-up with voting rights)

**As at 31.03.2021
(In Rs.)**

**As at 31.03.2020
(In Rs.)**

25,00,000.00

25,00,000.00

(b) Issued

30,000 Equity Shares of ₹10/- each with voting rights

(Previous year 30,000 Equity Shares of ₹10/- each fully paid-up with voting rights)

3,00,000.00

3,00,000.00

(c) Subscribed and Fully Paid-up

30,000 Equity Shares of ₹10/- each with voting rights

(Previous year 30,000 Equity Shares of ₹10/- each fully paid-up with voting rights)

3,00,000.00

3,00,000.00

Total

3,00,000.00

3,00,000.00

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

(a) Issued Equity Shares with voting rights

(i) Opening Balance

Number of Shares

Amount (₹)

30,000

30,000

3,00,000.00

3,00,000.00

(ii) Fresh Issue

Number of Shares

Amount (₹)

-

-

(iii) Bonus

Number of Shares

Amount (₹)

-

-

(iv) ESOP

Number of Shares

Amount (₹)

-

-

(v) Conversion

Number of Shares

Amount (₹)

-

-

(vi) Buy Back

Number of Shares

Amount (₹)

-

-

(vii) Other Changes

Number of Shares

Amount (₹)

-

-

(viii) Closing Balance

Number of Shares

Amount (₹)

30,000

30,000

3,00,000.00

3,00,000.00

JD CABLES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(b) Subscribed and Fully Paid-up Equity Shares with voting rights	As at 31.03.2021	As at 31.03.2020
(i) Opening Balance		
Number of Shares	30,000	30,000
Amount (₹)	3,00,000.00	3,00,000.00
(ii) Fresh Issue		
Number of Shares	-	-
Amount (₹)	-	-
(iii) Bonus		
Number of Shares	-	-
Amount (₹)	-	-
(iv) ESOP		
Number of Shares	-	-
Amount (₹)	-	-
(v) Conversion		
Number of Shares	-	-
Amount (₹)	-	-
(vi) Buy Back		
Number of Shares	-	-
Amount (₹)	-	-
(vii) Other Changes		
Number of Shares	-	-
Amount (₹)	-	-
(viii) Closing Balance		
Number of Shares	30,000	30,000
Amount (₹)	3,00,000.00	3,00,000.00

Details of shares held by each shareholder holding more than 5% shares:

Equity Shares with voting rights

(i) <u>Shiv Kumar Agarwal</u>		
(a) No. of Shares	10,000	10,000
(b) % of Holding	33.33	33.33
(ii) <u>Alka Garodia</u>		
(a) No. of Shares	10,000	10,000
(b) % of Holding	33.33	33.33
(iii) <u>Piyush Garodia</u>		
(a) No. of Shares	10,000	10,000
(b) % of Holding	33.33	33.33

Note 3 Reserve & Surplus

(a) Securities Premium Account		
Opening Balance	-	-
Add : Addition during the year	-	-
Closing Balance	-	-
(b) Surplus/(Deficit) in Statement of Statement of Profit & Loss		
Opening Balance	22,30,287.89	46,605.36
Add: Addition during the year	22,29,075.85	21,83,682.53
Closing Balance	44,59,363.74	22,30,287.89
Total	44,59,363.74	22,30,287.89

Note 4 Deferred Tax Asset/Liability

Opening Balance	(81,928.00)	(60,964.00)
Add: Addition During the Year	(18,045.00)	(20,964.00)
Closing Balance	(99,973.00)	(81,928.00)

Note 5 Short Term Borrowings

(a) Loans		
<u>From Banks</u>		
Overdraft	95,53,435.24	(9,179.35)
(b) Other Loans & Advances		
<u>Unsecured</u>		
From Related Parties	20,31,750.00	20,78,750.00
<u>Unsecured</u>		
From Others	3,40,53,229.00	2,17,58,009.00
Total	4,56,38,414.24	2,38,27,579.65

NOTES :

- (i) Details of unsecured short-term borrowings from related parties include loan from directors at nil rate of interest.

Note 6 Trade Payables

Trade Payables:

(i) Acceptances	6,07,07,021.77	6,03,24,331.35
Total	6,07,07,021.77	6,03,24,331.35

JD CABLES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

	As at 31.03.2021	As at 31.03.2020
Note 7 Other Current Liabilities		
Other Payables		
(i) Other Payable	32,79,291.68	25,77,686.68
(ii) TDS Payable	63,895.00	1,90,038.00
(iii) Audit Fees Payable	12,100.00	9,900.00
(iv) GST Payable	-	2,67,857.00
(v) TCS Payable	31,063.00	-
(vi) Advance from Customers	3,11,77,193.00	-
Total	3,45,63,542.68	30,45,481.68
Note 8 Short-term Provisions		
Provision - Others:		
Provision for tax (Net of Advance Tax)	8,01,234.00	7,88,204.00
Total	8,01,234.00	7,88,204.00
Note 10 Other Non-current Assets		
Unamortised Expenses		
(i) FDR with Bank	-	30,027.00
(ii) FDR with HDFC Bank	11,46,451.54	10,86,076.80
Total	11,46,451.54	11,16,103.80
Note 11 Inventories		
(a) Finished Goods	2,67,36,400.00	1,09,52,197.00
Total	2,67,36,400.00	1,09,52,197.00
Note 12 Trade Receivables		
Trade Receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	1,67,28,536.32	61,64,101.50
Other Trade Receivables		
Unsecured, considered good	7,42,60,966.70	6,67,00,282.12
Total	9,09,89,503.02	7,28,64,383.62
Note 13 Cash and Cash Equivalents		
(a) Cash in hand (as certified by the management)	2,38,270.26	71,194.13
(b) Balances with bank(s)		
In Current Account(s)	17,30,223.10	12,92,777.10
Total	19,68,493.36	13,63,971.23
Notes -		
(i) Balances with banks include deposits amounting to Rs.Nil (As on 31-03-2020 Rs. Nil) and margin monies amounting to Rs.Nil (As on 31-03-2020 Rs. Nil) which have an original maturity of more than 12 months.		
(ii) Balances with banks - Other earmarked accounts include Rs.Nil (As on 31-03-2020 Rs. Nil) which have restriction on repatriation.		
Note 14 Short-term Loans & Advances		
(a) Balances with Government Authorities		
Unsecured, considered good		
Input VAT Credit	1,27,552.00	1,27,552.00
GST Input Credit	10,12,672.00	-
TDS Receivable	4,895.00	7,349.94
Advance Tax	1,40,000.00	2,00,000.00
MAT Credit Entitlement	54,496.00	3,82,356.00
TCS Receivable	77,158.00	16,000.00
Total	14,16,773.00	7,33,257.94
(b) Loan from Others		
Other	4,05,000.00	11,55,000.00
Total	4,05,000.00	11,55,000.00
Total	18,21,773.00	18,88,257.94
Note 15 Other Current Assets		
Deposits	38,09,800.00	-
Other Advances	11,45,936.90	-
Total	49,55,736.90	-
Note 16 Revenue from Operations		
Sale of products	19,75,76,163.58	19,57,40,195.95
Total	19,75,76,163.58	19,57,40,195.95
Note 17 Other Income		
Interest on FD	65,270.00	73,499.40
Interest Received on Sales	66,599.18	-
Freight Charges	1,65,700.00	1,41,900.00
Total	2,97,569.18	2,15,399.40
Note 18 Purchase of goods		
Purchase of products	20,07,48,276.69	18,69,09,528.53
Total	20,07,48,276.69	18,69,09,528.53
Note 19 Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Inventories at the beginning of the year:		
Finished goods	1,09,52,197.00	35,47,655.00
	1,09,52,197.00	35,47,655.00
Inventories at the end of the year:		
Finished goods	2,67,36,400.00	1,09,52,197.00
	2,67,36,400.00	1,09,52,197.00
Net (Increase) / decrease	(1,57,84,203.00)	(74,04,542.00)

JD CABLES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 20 Employee benefit expense

	As at 31.03.2021	As at 31.03.2020
Salaries & Wages	10,34,000.00	11,60,450.00
Staff Welfare Expenses	-	-
Total	10,34,000.00	11,60,450.00

Note 21 Finance costs

Interest expense on:		
GST Tax Payment of earlier years	271.00	31,562.00
TDS	405.00	648.00
TCS	954.00	-
IGST	-	12,808.00
IT	46,122.00	39,200.00
Loan from Others	21,14,332.00	20,64,454.00
Bank Loan	3,96,112.00	18,364.34
Bill Discounting	1,27,265.20	-
Total	26,85,461.20	21,67,036.34

Note 22 Other Expenses

Bank Charges	4,868.05	54,014.63
Bank Guarantee Commission	17,007.00	-
Bill Discounting Charges	2,80,750.62	-
Power and Fuel	9,69,743.10	13,03,821.00
License Fees	3,35,650.00	7,01,543.74
Annual Charges for CGTMSE	3,17,145.00	-
Filing Fees	3,155.00	5,000.00
Tender & Registration Fees	70,500.00	35,600.00
Rates & Taxes	2,500.00	2,500.00
Mobile and Internet Expense	9,850.00	7,257.00
Travelling & Conveyance	1,59,376.57	1,44,613.82
Director Remuneration	8,40,000.00	8,40,000.00
Preliminary Expense W/O	-	15,000.00
Transport Expense	6,18,470.00	4,49,401.00
Rent	8,64,000.00	8,64,000.00
Printing & Stationery	11,084.00	38,650.00
Processing Fees of Loan	50,000.00	-
Sales Commission	-	10,43,600.00
Payment to Auditors (Refer Note Below)	2,200.00	2,200.00
General Expenses	5,21,772.49	3,12,170.05
Insurance Charges	34,426.00	9,449.00
Late Fees on GST Return	-	4,600.00
Sales Promotion	-	22,46,070.73
Subscription	12,100.00	16,000.00
Professional & Technical Consultancy Fees	1,45,000.00	-
Repairing Expense	62,835.19	4,07,848.56
Packing Expenses	2,59,800.00	10,10,339.00
GST Tax Payment of Earlier Years	8,226.00	71,536.00
Penalty GST Tax Payment for earlier year	-	10,730.00
Testing Charges	1,16,000.00	50,500.00
Total	57,16,459.02	96,46,444.53

Note	Particulars	As at 31.03.2021 (In Rs.)	As at 31.03.2020 (In Rs.)
	<u>Payment to the Auditors comprises:</u>		
	As Auditors - Statutory Audit	1,100.00	1,100.00
	As Auditors - Tax Audit	1,100.00	1,100.00
	Total	2,200.00	2,200.00

Note 23.a Exceptional Items

Total	-	-
--------------	---	---

Note 23.b Extraordinary Items

Total	-	-
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Note 23.a Exceptional Items

Total	-	-
--------------	---	---

Note 23.b Extraordinary Items

Total	-	-
--------------	---	---

ACCOUNTING YEAR 2020-2021

ASSESSMENT YEAR 2021-2022

Note-9 TO FINANCIAL STATEMENT

FIXED ASSETS SCHEDULE FOR THE FY 2020-2021
SCHEDULE OF DEPRECIATION AS PER COMPANIES ACT
Note- 11 TO FINANCIAL STATEMENT

Assets	<-----GROSS BLOCK----->				<-----DEPRECIATION----->				Net Block as at 31.03.2020
	As at 31.03.2020	Addition	Deletion/Disc ard	As at 31.03.2021	As at 31.03.2020	Dep for the year	Deduction/ Withdrawn	As at 31.03.2021	
Land & Building	-	1,68,58,169	-	1,68,58,169	-	-	-	1,68,58,169	-
Plant & Machinery	53,58,859	1,05,508	-	54,64,367	31,35,352	4,54,850	-	35,90,203	22,23,507
Furniture and Fixtures	36,191	-	-	36,191	10,656	6,624	-	17,280	25,535
TOTAL	53,95,050	1,69,63,677	-	2,23,58,727	31,46,008	4,61,474	-	36,07,482	22,49,042
PREVIOUS YEAR	52,93,354	1,01,696	-	53,95,050	26,20,252	5,25,756	-	31,46,008	26,73,102

JD CABLES PRIVATE LIMITED

CIN NO- U29253WB2015PTC206712

ACCOUNTING YEAR 2020-2021

ASSESSMENT YEAR 2021-2022

SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT

PARTICULARS	W. D. V. AS ON 01.04.2020	ADDITION BEFORE 2nd OCTOBER	ADDITION AFTER 2nd OCTOBER	SALE/ ADJUST -MENT	TOTAL	RATE	DEPRECIATION	W. D. V. AS ON 31.03.2021
Block - 1- Land	-	-	1,68,58,169.00	-	1,68,58,169.00	0%	-	1,68,58,169.00
Block - 2- Furniture (10%)	30,943.00	-	-	-	30,943.00	10%	3,094.30	27,848.70
Block - 3- Plant & Machinery (40%)	12,000.00	-	-	-	12,000.00	40%	4,800.00	7,200.00
Block - 4- Plant & Machinery (15%)	25,08,403.42	-	1,05,508.00	-	26,13,911.42	15%	3,84,173.61	22,29,737.81
Total	25,51,346.42	-	1,69,63,677.00	-	1,95,15,023.42		3,92,067.91	1,91,22,955.51
PREVIOUS YEAR	28,94,775.00	-	1,01,696.42	-	29,96,471.42	-	4,45,125.00	25,51,346.42

Disclosure pursuant to Note 9 of Schedule II of Companies Act, 2013

Particulars	Balance as at 31.03.2021	Balance as at 31.03.2020
Depreciation as per Companies Act	4,61,474.18	5,25,755.63
Less: Depreciation as per Income Tax Act	(3,92,067.91)	(4,45,125.00)
	69,406.27	80,630.63
Tax on above	17,351.30	20,157.66
Add: Education Cess @ 4 %	694.05	806.31
Deferred Tax Asset / (Liability)	18,045.35	20,963.96
TOTAL	18,045.00	20,964.00

FORM 3CA [See rule 6G(1)(a)]

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

1. We report that the statutory audit of

Name	JD CABLES PRIVATE LIMITED
Address	26/1,F ROAD,BELGACHIA HOWRAH , , , , 32- West Bengal , 91-India , Pincode - 711101
PAN	AADCJ5165F
Aadhaar Number of the assessee, if available	

was conducted by **us BHARAT SURANA AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**, and **We** annex hereto a copy of **our** audit report dated **26-Nov-2021** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
- the audited balance sheet as at **31-Mar-2021**; and
- 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	ANNEXURE- A TO THE FORM 3CD IS ENCLOSED WITH THE AUDITED ACCOUNTS

Accountant Details

Name	Bharat Surana
Membership Number	301744
FRN (Firm Registration Number)	0328Z39E
Address	30, Bentinck Street, 3rd Floor, Room No. 306, , , , , 32- West Bengal , 91-India , Pincode - 700001
Date of signing Tax Audit Report	26-Nov-2021
Place	110.227.92.146
Date	26-Nov-2021

This form has been digitally signed by **BHARAT SURANA** having PAN **BOGPS2004M** from IP Address **110.227.92.146** on **01/02/2022 03:58:48 PM**
Dsc Sl.No and issuer , **C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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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	MANUFACTURING	Other manufacturing n.e.c.	04097

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

No

Sl. No.	Business	Sector	Sub Sector	Code
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No records added

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

No

Sl. No.	Books prescribed
---------	------------------

(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	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Book, General Ledger (Computerised)	26/1 F Road,	BELGACHIA HOWRAH	HOWRAH	711101	91-India	32- West Bengal

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

☐ Same as 11(b) above

Sl. No.	Books examined
---------	----------------

1	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Book, General Ledger (Computerised)
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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			

16. 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;

Sl. No.	Description	Amount
	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
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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
No records added		

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

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"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy 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
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

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	Piyush Garodia	ANHPG0767E		Director	Remuneration	₹ 8,40,000

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

Sl. No.	Section	Description	Amount
		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
				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
			₹ 0

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)(viib) ?

No

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

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 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.
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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
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No records added

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 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
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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
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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
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No records added

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.

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

No

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	CAJ05923B	24Q	31-Mar-2021	17-Jul-2020	Yes	
2	CAJ05923B	26Q	31-Mar-2021	17-Jul-2020	Yes	
3	CAJ05923B	24Q	31-Mar-2021	22-Oct-2020	Yes	
4	CAJ05923B	26Q	31-Mar-2021	22-Oct-2020	Yes	
5	CAJ05923B	24Q	31-Jan-2021	14-Jan-2021	Yes	
6	CAJ05923B	26Q	31-Jan-2021	14-Jan-2021	Yes	
7	CAJ05923B	27EQ	15-Jan-2021	14-Jan-2021	Yes	
8	CAJ05923B	24Q	15-Jul-2021	17-May-2021	Yes	
9	CAJ05923B	26Q	15-Jul-2021	12-Jul-2021	Yes	
10	CAJ05923B	27EQ	15-May-2021	17-May-2021	Yes	

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
1	CAJ05923B	₹ 162	₹ 162 03-Jun-2020
2	CAJ05923B	₹ 243	₹ 243 04-Mar-2021
3	CAJ05923B	₹ 684	₹ 684 14-Jan-2021
4	CAJ05923B	₹ 270	₹ 270 04-Mar-2021

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 pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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	197576164			195740196		
(b)	Gross profit / Turnover	12612090	197576164	6.38	16235209	195740196	8.29
(c)	Net profit / Turnover	3012265	197576164	1.52	2950923	195740196	1.51
(d)	Stock-in-Trade / Turnover	26736400	197576164	13.53	10952197	195740196	5.6
(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
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 ?

No

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/ transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.

No records added

Annexure 'A'
(Refer to Clause 3(a) of Form 3CA)
M/s JD Cables Private Limited
(Asst Year 2021-2022)

NOTES TO THE REPORT

(Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.
3. The accompanying financial statements and Form No. 3CD is the responsibility of the management. The management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. As per the explanations and information made available to us, no personal expenses have been charged to revenue account otherwise under contractual obligation whether virtual or written and past practices though in some of the cases we are unable to make an opinion on the same, however the expenses debited appears to be not deviating from the standard practices prevailing in the country.
5. As per the explanations and information made available to us, due to nature of items dealt with the company, quantitative details of stock could not be furnished.
6. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Assessee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

For BHARAT SURANA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 328239E

Bharat Surana



(BHARAT SURANA)
Partner

Membership No. 301744

Place: Kolkata

Date: 26th November 2021

UDIN: 22301744AAAAA 8964

Name : M/s JD CABLES PRIVATE LIMITED
 CIN : U29253WB2015PTC206712
 Address(O) : 26/1, F ROAD, BELGACHIA HOWRAH, HOWRAH, WEST BENGAL-711101
 Permanent Account No : AADCJ5165F Date of Incorporation : 12/06/2015
 Status : Private Limited Resident Status : Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : Return : ORIGINAL
 Nature of Business or Profession : Other manufacturing n.e.c. - 04097

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	3081672	3081672
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		3081672
Less : Deduction under Chapter VIA		0
Total Income		3081672
Rounding off u/s 288A		3081670
Income Taxable at Normal Rate	3081670	
Income Taxable at Special Rate	0	

TAX CALCULATION

Tax at Normal Rates (25%)	770418	
	MAT Prov	Normal Prov
Total Tax as per other provisions of the IT Act		770418
Tax payable u/s 115JB	451840	
Add : Surcharge(if applicable)	0	0
Total	451840	770418
Add : Health and Education Cess	18074	30817
Total	469914	801235
Higher of the above two		801235
Less:Mat Credit(2019-2020)		54496
Less : TDS/TCS		82053
Assessed Tax		664686
Less : Advance Tax		140000
Add : Interest		100363
u/s 234A	15738	
15738[3M]+		
u/s 234B	52460	
52460[10M]+0[0M]		
u/s 234C	32165	
(2991+8973+14955+5246)		
Less : Tax Deposited u/s 140A		625050
Amount Payable		-1
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Mat Credit Table

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2019-2020	382356	0	382356	327860	54496
Total	382356.00	0.00	382356.00	327860.00	54496.00

Mat Credit Utilized

Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F
2019-2020	54496	54496	0
Total	54496.00	54496.00	0.00

Income from Business & Profession Details

3081672

BUS-1

Net Profit As Per P&L A/c		3012265
Add: Items Inadmissible/for Separate Consideration		461474
Depreciation Separately Considered	461474	
Sub Total		3473739
Less: Items Admissible/for Separate Consideration		392067
Depreciation Allowed as Per IT Act	392067	
Income From BUS-1		3081672
Total of Business & Profession		3081672

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	6360218	15/03/2021	33819	140000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
HDFC BANK LTD.-GOREGAON (WEST) BRANCH	0510308	27/01/2022	29757	625050

Return Filing Due Date : 31/10/2021
 Due Date Extended upto : 15/03/2022
 Interest Calculated Upto : 31/01/2022

Return Filing Section : 139(1)
 Notification No : CBDT Cir. No.01/2022

Verified By : PIYUSH GARODIA