INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2020-21

PAN	AAXCS2372R		
Name	STREFA PROJECTS PRIVATE LIMITED		
Address	H NO. 7-9/2/34, PLOT NO. 34, , ESWARAIAH ENCLAVE, DAMMAIGUDA, HYDERABAD, TELANGANA, 500083		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	836693531171220

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		9930470
	Book Profit under MAT, where applicable	2	7355881
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2581925
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	2581925
	Taxes Paid	7	2702390
	(+)Tax Payable /(-)Refundable (6-7)	8	-120470
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 17-12-2020 18:30:32 from IP address 183.83.134.76 and verified by SURESH KADIYALA having PAN BRZPK8575M on 17-12-2020 18:30:32 from IP address 183.83.134.76 using

Digital Signature Certificate (DSC).

DSC details: 19959445CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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Name of the Assessee	**Strefa Projects Private Limited**
Address	7-9/2/34, Plot No. 34 Eswaraiah Enclave, Dammaiguda Hyderabad - 500083
P A N	AAXCS2372R
Status	Private Limited Compnay
Assessment Year	2020 - 2021
Financial Year	2019 - 2020
D.O.I	24.06.2016

COMPUTATION OF TOTAL INCOME

			Rs.
1 **Income from Business:**			
	Profit as per Profit & Loss A/c		9934643
Add:	Disallowance U/s 40a(ia) (30%)	0	
	Donations	0	
	Depreciation considered separately	155810	
			155810
			10090453
	Depreciation as per Income Tax	159980	
	Preliminary Expenses Allowed	0	159980
	TOTAL INCOME		9930473
	TOTAL TAXBLE INCOME		**9930473**
	Tax thereon		2482618
Add:	Educational Cess		99305
			2581923
Less:	TDS		2702390
	Refund Due		**120467**

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STREFA PROJECTS PRIVATE LIMITED
HYDERABAD

ASSESSMENT YEAR 2020-21
DEPRECIATION STATEMENT AS PER INCOME TAX ACT FOR THE YEAR 2019-20

	Description	W D V	Additions		TOTAL	Deprn	During the	W D V
		01.04.2019	before Sep	after Sep		Rate	Year	31.03.20
1	Electrical Equipemtns	1018277		0	1018277	15%	152742	865535
2	Computeres	13263		0	13263	40%	5305	7958
3	Furniture	19330		0	19330	10%	1933	17397
		1050870	**0**	**0**	**1050870**		**159980**	**890890**

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4th

Annual Report

2019 – 2020

STREFA PROJECTS PRIVATE LIMITED

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Directors	:	**K SURESH**
		P CHANDRA BABU
Registered Office	:	**H NO. 7-9/2/34, Plot No.34** **Eswaraiah Enclave, Dammaiguda** **Hyderabad – 500 083**
Auditors	:	**Sirivella & Associates** **Chartered Accountants** **Hyderabad.**

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STREFA PROJECTS PRIVATE LIMITED

H No. 7-9/2/34, Plot No. 34, Eswaraiah Enclave,Dammaiguda , Hyderabad - 500083

CIN: U74999TG2016PTC110498

NOTICE

NOTICE is hereby given that the 4th Annual General Meeting of STREFA PROJECTS PRIVATE LIMITED will be held at registered office of the Company at 7-9/2/34, Plot No.34, Eswaraiah Enclave, Dammaiguda, Hyderabad -500083 on 31st December, 2020 at 11.00 a.m. to transact the following business:

Ordinary Business

1. To receive, consider and adopt the audited Profit and Loss Account for the year ended March 31, 2020 and the Balance Sheet as on that date together with the Reports of the Directors and the Auditors thereon.

2. To re-appoint the Auditors and to fix their remuneration and in this regard pass with or without modification(s), the following resolution as an Ordinary Resolution: "RESOLVED THAT pursuant to the provisions of Sections 139 and 142 and other applicable provisions, if any, of the Companies Act, 2013, M/s Sirivella & Associates, Chartered Accountants, Hyderabad be and are hereby re-appointed as the Statutory Auditors of the Company, to hold office from the conclusion of this Annual General Meeting till the conclusion of the next Annual General Meeting of the Company, at a remuneration to be decided by Board of Directors and reimbursement of travelling and out of pocket expenses incurred by the Auditors for the purpose of audit.

For and on behalf of the Board of Directors

STREFA PROJECTS PVT LTD HYD

(P CHANDRA BABU)
Director

Place: Hyderabad
Date: 05.12.2020

Notes:

1. A Member entiled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be member.

2. The Proxy, in order to be vote, must be deposited at the Regd Office of the company not less than 48 hours before the time fixed for holding the aforesaid meeting.

STREFA PROJECTS PRIVATE LIMITED

H No. 7-9/2/34, Plot No. 34, Eswaraiah Enclave,Dammaiguda , Hyderabad - 500083

CIN: U74999TG2016PTC110498

BOARD REPORT

Dear Members,

Your Directors have pleasure in presenting this 4th Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2020.

1. **Financial Summary or performance of the company:**

Particulars	2019-20	2018-19
Income from Operations	17,13,58,803	492,57,827
Total Turnover	17,13,58,803	492,57,827
Profit before Depreciation and Taxation	1,00,90,453	32,38,912
Less: Depreciation	1,55,810	193,067
Profit before Taxation	99,34,643	30,45,845
Less : Provision for Taxation & Deferred Tax	25,45,762	846,240
Profit after Taxation	73,55,881	21,99,604

2. **Operations**

   The Company has reported total Turnover of ₹ 1713.59 Lakhs for the current year as compared to ₹ 492.58 Lakhs in the previous year. The Net Profit for the year under review amounted to ₹73.56 Lakhs in the current year as compared to ₹ 21.99 Lakhs in the previous year

3. **Transfer to reserves**

   The Company has not transferred any amount to reserves.

4. **Dividend**

   No Dividend is declared during the year.

5. **Material Changes between the date of the Board report and end of financial year.**

   There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

6. **Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

   During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. **Subsidiary Company:**

   As on March 31, 2020, the Company does not have any subsidiary.

8. **Statutory Auditor & Audit Report:**
M/s. Sirivella & Associates, Chartered Accountants, statutory auditors of the Company hold office until the conclusion of the next Annual General Meeting subject to the ratification of the members at every general meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed.

9. **Change in the nature of business** : There is no change in the nature of the business of the company

10. **Deposits:**
The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2020. There were no unclaimed or unpaid deposits as on March 31, 2020.

11. **Conservation of energy, technology absorption, foreign exchange earnings and outgo:**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure A".

12. **Corporate Social Responsibility:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

13. **Directors' Responsibility Statement:**

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March, 2015, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2020 and of the profit and loss of the company for that period;

(iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

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

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

14. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

15. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (*3*) of section 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

17. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

18. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

19. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to customers, investors, bankers, business associates, employees and various government agencies for their kind support to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors

Place: Hyderabad
Date : 05.12.2020

(K SURESH)
Director

SREFA PROJECTS PVT LTD HYD

(P. CHANDRA BABU)
Director

SIRIVELLA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. S.Venkateswara Rao
B.Com, LLB, MBA,PGDBM, F.C.A

Ph: 9246521863
1-10-285/6,Flat No. 203, II Floor
Shree Yash Towers, Beside BPCL Petrol Pu
ECIL "X" Roads, Hyderabad -500062.
E mail: sirivella_aca@yahoo.co.in
sirivellafca@gmail.com

Independent Auditor's Report

To the Members of
STREFA PROJECTS PRIVAE LIMTED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **Strefa Projects Private Limited (*"the Company"*)** which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss, (statement of changes in equity)and statement of cash flows for the year then ended ,and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit, (changes in equity) and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

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

Management's Responsibility 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 standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)[ii] and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the entity has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of Standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group (Holding company and subsidiaries) to cease to continue as a going concern.

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

• Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group to express an opinion on the Standalone financial statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the Standalone financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

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

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

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 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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Sirivella & Associates
Chartered Accountants
FRN. 009[illegible]

Place: Hyderabad
Date : 05.12.2020

(S.Venkateswara Rao)
Proprietor
M. No. 210660
UDIN:20210660AAAACT2678

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal &Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended 31st March, 2020:

1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

   (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

   (c) The title deeds of immovable properties are held in the name of the company.

2) (a) The management has conducted the physical verification of inventory at reasonable intervals.

   b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March , 2020 for a period of more than six months from the date on when they become payable.

   b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Sirivella & Associates
Chartered Accountants
FRN: 009[illegible]

Place: Hyderabad
Date :05.12.2020

(S.Venkateswara Rao)
Proprietor
M. No. 210660
UDIN: 20210660AAAACT2678

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"Annexure " to the Independent Auditor's Report of even date on the Standalone Financial Statements of Strefa Projects 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 internal financial controls over financial reporting of **Strefa Projects Private Limited** ("the Company") as of 31st March, 2020in 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 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 judgment, 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 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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, 2020, 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 Sirivella & Associates
Chartered Accountants
FRN: 0097[illegible]

Place: Hyderabad
Date : 05.12.2020

(S.Venkateswara Rao)
Proprietor
M. No. 210660
UDIN:20210660AAAACT2678

STREFA PROJECTS PRIVATE LIMITED
HYDERABAD

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	Sch	2019-20	2018-19
		Rs.	Rs.
I. Revenue from operations	11	171358803	49257827
II. Other Income			
III. Total Revenue (I +II)		171358803	49257827
IV. Expenses:			
Material Consumed	12	104915770	32478331
Employee benefit expense	13	6476434	2165099
Financial Expesnes		204936	0
Depreciation and amortization expense	6	155810	193067
Other expenses	14	49671210	11375485
Total Expenses		161424160	46211982
V. Profit before exceptional and extraordinary items and tax	(III - IV)	9934643	3045845
VI. Exceptional Items		0	0
VII. Profit before extraordinary items and tax (V - VI)		9934643	3045845
VIII. Extraordinary Items		0	0
IX. Profit before tax (VII - VIII)		9934643	3045845
X. Tax expense:			
(1) Current tax		2581923	846976
(2) MAT			0
(3) Deferred tax		-3161	-736
XI. Profit(Loss) from the perid from continuing operations	(VII-VIII)	7355881	2199605
XII. Profit/(Loss) from discontinuing operations		0	0
XIII. Tax expense of discounting operations		0	0
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0	0
XV. Profit/(Loss) for the period (XI + XIV)		7355881	2199605
XVI. Earning per equity share:			
(1) Basic		81.73	24.44
(2) Diluted		81.73	24.44

Notes to Accounts & Significant Accounting Polices 15

For and on behalf of the Board of Directors

For Sirivella & Associates
Chartered Accountants
Firm Regn No: 009775S

(S. Venkateswara Rao)
Proprietor
M No. 210660
Place: Hyderabad
Date : 05.12.2020

K Suresh
Director

P Chandra Babu
Director

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STREFA PROJECTS PRIVATE LIMITED
HYDERABAD

BALANCE SHEET AS ON 31ST MARCH 2020

Particulars	Sch	2019-20	2018-19
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	900000	900000
(b) Reserves and Surplus	2	11800860	4444979
(2)Non- Current Liabilities			
(a) Long Term Borrowings	3	6877862	734797
(3) Current Liabilities			
(a) Sundry Creditors	4	14901999	10533451
(b) Short-term provisions	5	3508459	1440191
Total		37989180	18053419
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	6	694071	849881
(b) Other non-current assets			
(c) Deferred Tax Asset (Net)		60817	57656
(2) Current assets			
(a) Inventory	7	9396320	341630
(a) Trade Recievables	8	23635711	6409797
(b) Cash and cash equivalents	9	374319	9307023
(c) Other Current Assets	10	3827942	1087432
Total		37989180	18053419

Notes to Accounts & Significant Accounting Polices 15

For Sirivella & Associates
Chartered Accountants
Firm Regn No. 008733S

(S. Venkateswara Rao)
Proprietor
M No. 210660

Place: Hyderabad
Date : 05.12.2020

For and on behalf of the Board of Directors

K Suresh
Director

P Chandra Babu
Director

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STREFA PROJECTS PRIVATE LIMITED
HYDERABAD
Schedules Forming Part of the Accounts

	Particulars	2019-20	2018-19
			Rs.
1	**SHARE CAPITAL**		
a	Authorised Capital		
	90,000 Equity Sahres of Rs. 10/- each	900000	900000
b	Issued Caital		
	90,000 Equity Sahres of Rs. 10/- each	900000	900000
c	Subscribed Capital, Called and Paid up Capital		
	90,000 Equity Sahres of Rs. 10/- each	900000	900000

d Reconciliation of the number of Shares outstanding at the beginning and at the end of the reporting period:

Particualrs	No. of Share:	Amount	o. of Shar	Amount
Opening Balance	90000	900000	90000	900000
Add: Shares issued during the year	0	0	0	0
Closing Balance	90000	900000	90000	900000

e Details of share held by shareholders holding more than 5% of the agrregate shares in the Company

Name of the Shareholder		No. of Shares	% of Share	Total
Kadiyala Suresh		29700	33%	297000
P Chandra Babu		60300	67%	603000
TOTAL	0	90000	100%	900000

		2019-20	2018-19
2	**RESERVES AND SURPLUS**		
a	**Profit & Loss Account**		
	Opening Balance	4444979	2245375
	Add: Profit for the year	7355881	2199604
		11800860	**4444979**
3	**LONG TERM BORROWINGS**		
	Bank OD- Axis	4454897	0
	Axis Bank - Loan	1769305	0
	Bajaj Finance Ltd	653660	734797
		6877862	**734797**
3	**TRADE PAYABELS**		
	Sundry Creditors	8338412	6123621
	Sundry Creditors - Others	6563587	4409830
		14901999	**10533451**
4	**SHORT TERM PROVISIONS**		
	Audit Fee Payable	30000	30000
	Other Payable	896536	563215
	Provision for Income Tax	2581923	846976
		3508459	**1440191**

	Particulars	2019-20	2018-19
6	**INVENTORY**		
	Stock in Hand	9396320	341630
		9396320	**341630**
7	**TRADE RECEIVABLES**		
	Sundry Debtors	23635711	6409797
		23635711	**6409797**
8	**CASH AND BANK BALANCES**		
(i)	Balances with Banks		
	in Current Accounts	318044	9259387
	in Deposits Accounts	0	0
(ii)	Cash on Hand	56275	47636
		374319	**9307023**
9	**OTHER CURRENT ASSETS**		
	Loans & Advances	52300	52300
	Input Tax Credit	1073252	113542
	TDS	2702390	621699
			299891
		3827942	**1087432**
10	**INCOME FROM OPERATIONS**		
	Turnover	171358803	49257827
		171358803	**49257827**
11	**MATERIAL CONSUMED**		
	Opening Stock	341630	213640
	Add: Purchases	113970460	32606321
		114312090	32819961
	Less: Closing Stock	9396320	341630
		104915770	**32478331**
12	**PAYMENTS & BENEFITS TO EMPLOYEES**		
	Salaries & Wages	6352480	2112630
	Staff Welfare	123954	52469
		6476434	**2165099**
13	**OTHER EXPENSES**		
	Bank Charges	7951	1369
	Convyeance & Petrol	189632	126954
	General Expenses	120456	84569
	Postal & Courier Charges	6324	2564
	Printing & Stationery	25634	13254
	Repairs & Maintneance	78952	65458
	Travelling Expenses	156963	95246
	Office Maintenance	45698	21547
	Insurance	33093	0
	Audit Fee	30000	30000
	Advertisment Expenses	33093	3254
	Processing Fee	28963	15391
	Business Promotion	296587	75652
	Telephone Charges	21542	13695
	Labour Charges	48596322	10826532
		49671210	**11375485**

STREFA PROJECTS PRIVATE LIMITED
HYDERABAD

FIXED ASSETS AND DEPRECIAITON FOR THE YEAR 2019-20

Schedule : 5

	Description	Gross Block				Accumulated Depreciation				Net Block		Rate of Deprn
		as on 01.04.19	Additions	Deletions Adj	as on 31.03.20	as on 01.04.19	During the Year	Deductions	as on 31.03.20	as on 01.04.20	as on 31.03.19	
1	Equipemtns	1523654			1523654	686629	151502		838131	685523	837025	18.10%
2	Computers	52630			52630	49999	1662		51661	969	2631	63.16%
3	Furniture	25120			25120	14896	2647	0	17543	7577	10224	25.89%
		1601404	**0**	**0**	**1601404**	**751524**	**155810**		**907334**	**694071**	**849880**	

Statement of Significant Accounting Policies and Notes forming part of the Accounts for the year ended 31st March, 2020.

Schedule: 15

I. Corporate Information:

Strefa Projects Private Limited with CIN: U74999TG2016PTC110498 has been incorporated on 24TH June 2016 having its registered office at H No. 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083.

II. Significant Accounting Policies:

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards and other relevant provision of the companies Act, 1956.

1. Use of Estimated:

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. Future results could differ due to these estimates and differences between actual results and estimates are recognized in the periods in which the results are known/materialize.

2. Revenue Recognition:

Income from services rendered is recognized as the services is performed and is booked based on agreement / arrangements with the concerned parties.

3. Expenditure:

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

4. Tangible Assets:

Tangible assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairments losses, if any. Cost comprises purchase price and expenses directly attributable to bringing the assets to its working condition for the intended use. Subsequent expenditure related to an item on fixed asset are added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

5. Depreciation:

Fixed assets the acquisition value of which is less than or equal to Rs. 5,000/- individually are fully depreciated in the year of acquisition.

Depreciation on other fixed assets has been provided for on the WDV Method at the rates provided in Schedule II of the Companies Act, 2013.

6. Employee benefits::

Short Term:

Short Term employees benefits includes salaries and performance incentives.

Defined –contribution Plans:

There are plans in which the company pays pre-defined amounts to separate funds and does not have legal or informal obligation to pay additional sums. These comprises of contributions to the employees provident fund. The company's payments to the defined-contribution plans are reported as expenses during the period in which the employees perform the services that the payment covers.

Other employee benefits:

No employee is eligible for leave encashment and hence no provision made.

7. Earnings per Share:

Basic Earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

8. Taxation:

Tax expenses for the period, comprising current tax and deferred tax , are included in the determination of the net profit or loss for the period.

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

9. Impairment of Assets:

Assessment is done at each Balance Sheet date as to whether there is any indication that an asset (tangible and intangible) may be impaired.

10. Provisions and Contingencies:

Provisions: Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

11. Dividend:

No dividend is declared during the year.

III. Notes on Accounts:

1. Earning per Share (Face Value Rs. 10/- each)

Particulars	Period ended 31-March-2020
Weighted average number of Equity Shares Outstanding - (A)	90,000
Net Profit After Tax - (B)	
Earning per Share – Basics and Diluted – C ((B/A)	

2. Contingent Liabilities:

There are no contingent liabilities as on the date of balance sheet.

3. The Company is a service oriented organization there is no Inventory.

4. The balance of sundry debtors, creditors, loans and advances are subject to confirmation.

5. Accounting to the management there were no dues to Micro, Small and Medium enterprises as on 31st March 2020.

6. Financial Lease: The company has not acquired any machinery or any asset by the way of lease in the financial year.

7. Remuneration to Auditors:

   - As Auditors Rs. 30,000/-

8. Related party Transactions: Not applicable

   There is no Related party transactions during the year and disclosure requirement of Accounting Standard -18 is not applicable.

9. Provision for current income tax liability has been made on the basis of provision of Income Tax Act, 1961.

10. Earning in foreign Currency:

Particulars	Period ended 31-March-2020
Service Charges	NIL

11. Expenditure in Foreign Currency:

Particulars	Period ended 31-March-2020
Foreign Travel	NIL

12. All figures have been rounded off to the nearest Rupees

For Sirivella & Associates
Chartered Accountants
FRN: 009775S

(S.Venkateswara Rao)
Proprietor
M No 210600

Place: Hyderabad
Date : 05.12.2020

on Behalf of Board of Directors

(K SURESH)
Director

(P. CHANDRABABU)
Director

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FORM NO. 3CA

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

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

1. **We** report that the statutory audit of **STREFA PROJECTS PRIVATE LIMITED** **H NO 7-9/2/34, PLOT NO 34 , ESWARA IAH ENCLAVE, DAMMAIGUDA , HYDERABAD , TELANGANA , 500083** **AAXCS2372R** was conducted by **Us** **SIRIVELLA & ASSOCAITES** in pursuance of the provisions of the **COMPANIES ACT 2013** Act, and **We** annex here to a copy of **Our** audit report dated **05/12/2020** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020**

(b) the audited balance sheet as at, **31/03/2020** ; and

(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished unser 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 and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

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

Sl No.	Qualification Type	Observations/Qualifications
1	GP ratio is not ascertainable from the financial statements prepared by the assessee.	Due nature and complexity of the business it is impracticable to ascertain the GP Ratio
2	Records produced for verification of payments through account payee cheque were not sufficient.	It is imparticable for us to verify whether the payments in excess of Rs. 10,000/- made otherwise than by a crossed cheque or demand draft.

Place	**HYDERABAD**	Name	**VENKATESWARA RAO SIRIVELLA**
Date	**16/12/2020**	Membership Number	**210660**
		FRN (Firm Registration Number)	**009775S**
		Address	**H NO 1-10-285/6, FLAT NO 203 , SHREE YASH TOWERS , HYDERABAD , TELANGANA , 500062**

UDIN: 20210660AAAACQ6588

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FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	STREFA PROJECTS PRIVATE LIMITED
2	Address	H NO 7-9/2/34, PLOT NO 34 , ESWARAIAH ENCLAVE, DAM MAIGUDA , HYDERABAD , TELANGANA , 500083
3	Permanent Account Number (PAN)	AAXCS2372R
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	Yes

Sl No.	Type	Registration Number
1	Goods and Services tax TELANGANA	36AAXCS2372R2Z7

5	Status	Company
6	Previous year from	01/04/2019 to 31/03/2020
7	Assessment Year	2020-21
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits

8	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	No
		Section under which option exercised	
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	

S.No.	Name	Profit Sharing Ratio (%)
1		

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

S.No.	Date of change	Name of Partner/ Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

S.No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

10 b If there is any change in the nature of business or profession, the particulars of such change — No

S.No.	Business	Sector	SubSector	Code

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — No

S.No.	Books prescribed

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	SALE REGISTER, PURCHASE REGISTER, CASH , BANK AND GENERAL LEDGER ETC.,	7-9/2/34, PLOT NO 34 , ESWARAIAH ENCLAVE	DAMMAIGUDA	HYDERABAD	TELANGANA	500083

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
SALE REGISTER, PURCHASE REGISTER, CASH , BANK AND GENERAL LEDGER ETC.,

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). — No

S.No.	Section	Amount
Nil		

13	a	Method of accounting employed in the previous year	Mercantile system

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13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13 f Disclosure as per ICDS.

S.No.	ICDS	Disclosure

14	a	Method of valuation of closing stock employed in the previous year.	NA
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

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

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

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

16 a The items falling within the scope of section 28

S.No.	Description	Amount
Nil		

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No.	Description	Amount

16 c Escalation claims accepted during the previous year

S.No.	Description	Amount
Nil		

16 d Any other item of income

S.No.	Description	Amount
Nil		

16 e Capital receipt, if any

S.No.	Description	Amount
Nil		

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A) (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions: Purchase Value (1)	Additions: CENT VAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy Grant (4)	Additions: Total Value of Purchases (B) (1+2+3+4)	Deductions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	**Plant & Machinery @ 15%**	15%	1018277		1018277	0	0	0	0	0	0	152742	865535
2	**Plant & Machinery @ 40%**	40%	13263		13263	0	0	0	0	0	0	5305	7958
3	**Furnitures &**	10%	19330		19330	0	0	0	0	0	0	1933	17397

		Fittings @ 10%												

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

Nil

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

Capital expenditure

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City Town or District	Pincode	Amount of tax deducted

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

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

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

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

45

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.		

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13 f Disclosure as per ICDS.

S.No.	ICDS	Disclosure

14 a	Method of valuation of closing stock employed in the previous year.	NA
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

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

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

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

16 a The items falling within the scope of section 28

S.No.	Description	Amount
Nil		

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No.	Description	Amount

16 c Escalation claims accepted during the previous year

S.No.	Description	Amount
Nil		

16 d Any other item of income

S.No.	Description	Amount
Nil		

16 e Capital receipt, if any

S.No.	Description	Amount
Nil		

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions: Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	**Plant & Machinery @ 15%**	15%	1018277		1018277	0	0	0	0	0	0	152742	865535
2	**Plant & Machinery @ 40%**	40%	13263		13263	0	0	0	0	0	0	5305	7958
3	**Furnitures &**	10%	19330		19330	0	0	0	0	0	0	1933	17397

	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

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

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

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

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

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

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

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

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: **Yes**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) **Yes**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

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

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

(g) Particulars of any liability of a contingent nature

S.No.	Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

S.No.	Nature Of Liability	Amount in Rs.

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

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

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

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

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

S.No.	Section	Description	Amount
Nil			

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

S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil					

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g)of section 43B, the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

S.No.	Section	Nature of liability	Amount
Nil			

26 (i)(A)(b) Not paid during the previous year

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	S.No.	Section	Nature of liability	Amount
26(i)B	was incurred in the previous year and was			
26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)			
	S.No.	Section	Nature of liability	Amount
	Nil			
26(i)(B)(b)	not paid on or before the aforesaid date			
	S.No.	Section	Nature of liability	Amount
	Nil			

(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)	No

27 a — Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts — No

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

27 b — Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
Nil				

28 — Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) — No

S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil							

29 — Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same — No

S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil					

A(a) — Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? — No

A(b) — If yes, please furnish the following details:

S.No.	Nature of income:	Amount (in Rs.)

B(a) — Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 — No

B(b) — If yes, please furnish the following details:

S.No.	Nature of income:	Amount (in Rs.)

30 — Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D) — No

S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil												

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.
A(b)	If yes, please furnish the following details:

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.
B(b)	If yes, please furnish the following details:

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)
Nil							

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2021)
C(b)	If yes, please furnish the following details:

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

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

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31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt

31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt

31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment

31 b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

(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)

31 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:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the 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.
Nil							

31 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:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

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	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
	Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA(To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order) Amount assessed	Order U/S and Date	Remarks
Nil								

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
	If yes, please furnish details of the same	
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
	If yes, please furnish the details of speculation loss if any incurred during the previous year	
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No

S.No.	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: No

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central

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					collected out of (4)	rate out of (5)		specified rate out of (7)		Government out of (6) and (8)

Nil

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes. Please furnish the details: No

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported

Nil

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish: No

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment

Nil

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

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

Nil

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any

Nil

35 bB Finished products :

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

Nil

35 bC By products :

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

Nil

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e)Date of Payment with Amounts	
					Amount	Dates of payment

Nil

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 No

A(b) If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt

Nil

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S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA(To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount as assessed	Order U/S and Date	
Nil								

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
	If yes, please furnish details of the same	
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
	If yes, please furnish the details of speculation loss if any incurred during the previous year	
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No

S.No.	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish — No

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central

37	Whether any cost audit was carried out		Not Applicabl
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor		
38	Whether any audit was conducted under the Central Excise Act, 1944		No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor		
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor		No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor		

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		171358803			49257827	
b	Gross profit / Turnover	0	0	%	0	0	%
c	Net profit / Turnover	7355881	171358803	4.29 %	2199605	49257827	4.47 %
d	Stock-in-Trade / Turnover	9396320	171358803	5.48 %	341630	49257827	0.69 %
e	Material consumed/ Finished goods produced	0	0	%	0	0	%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

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

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported

43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

A(b) If yes, please furnish the following details:

S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place **HYDERABAD** Name **VENKATESWARA RAO SIRIVELLA**

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Date	16/12/2020	Membership Number	210660
		FRN (Firm Registration Number)	009775S
		Address	H NO 1-10-285/6, FLAT NO 203 , SHREE YASH TOWERS , HYDERABAD , TELANGANA , 500062 ,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

This form has been digitally signed by VENKATESWARA RAO SIRIVELLA having PAN ASTPS2883A from IP Address 183.83.134.76 on 2020-12-17 18:27:50.0 .
Dsc Sl No and Issuer 18306846CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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STREFA PROJECTS PVT LTD

Assessment Year : 2020-2021

Annexure to Form 3CA

1) The preparation of the accompanying financial statements is the responsibility of the assessee that give a true and fair view and are free from material mis-statement, whether due to fraud or error, of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 annexed herewith in Form No.3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that gives true and correct particulars. 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 plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material mis-statement. An audit also includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the Accounting Principles used and significant estimates made by the assessee, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961 annexed herewith in Form No.3CD read with Rle 6G(1)(b) of Income Tax Rules, 1962 and we have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under Section 44AB of the Income Tax Act, 1961, issued by the Institute of Chartered Accountants of India.

2) Due to nature and complexity of the business it is impracticable to furnish quantitative details. However, the closing stock is valued , verified and certified by Assessee.

3) Stock has been certified by the Assessee.

4) Sundry Debtors, Sundry Creditors and Loans were subject to confirmation.

5) The Expenses wherever not supported by the external evidence are authorized by the management.

6) No personal expenses claimed / debited to Profit & Loss Account during the year. However the expenses incurred under the contractual obligation, service rule and normal business practice have not been treated as personal expenses.

7) As certified by the Assessee there are no Demand, Refund if any, raised / issued by Tax Authorities other than Income Tax Department and no contingent liability and pending cases against the Assesses under any Tax Authorities/ Govt Department etc., during the year.

8) There is no change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.

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9) As certified by the Assessee there is no change in the method of valuation of stock employed during the previous year.

10) Micro and SME enterprises are not identified by the assessee and therefore provision of interest not made.

11) Certificate has been obtained from the assessee in case of Sec.40A(3), 269SS, 269T and provisions of Chapter XVII-B. However, the paid cheque or draft in proof of such crossing or not in the possession of the assessee and same could not be verified. Hence it is impracticable for us to verify whether the payments in excess of Rs.10000/- made otherwise than by a crossed cheque or Demand Draft.

12) Certificate has been obtained from the assessee for the compliance of provisions of Chapter XVII-B. However the Audit procedures performed in accordance with the auditing standards generally accepted in India, which of test check did not reveal any non compliance with the provisions of Chapter VII-B except as disclosed in 27(b) (i).

For Sirivella & Associates
Chartered Accountants

(S.Venkateswara Rao)
Proprietor
M No. 210660