

Statement of Accounts & Audit Report

of M/s. KRISHMA EXPORTS INDIA LIMITED.....

for the year ended 31st March 2022..



DEBABRATA & ASSOCIATES

CHARTERED ACCOUNTANTS

59, BIPLABI ANUKUL CHANDRA STREET
3RD FLOOR, KOLKATA-700 072

☎ : 9830404434 📞 : 8910017575

M/S KRISHMA EXPORTS INDIA LIMITED

DIRECTORS' REPORT

To
The Member

M/S KRISHMA EXPORTS INDIA LIMITED

The Directors have pleasure in submitting Annual Report on the business and operations of the Company along with the Audited Statement of Accounts for the year ended 31st March, 2022.

FINANCIAL RESULTS

Financial

Results of the Company for the year under review along with the figures are as follows:

PARTICULAR	Current Year (Rs.)	Previous Year (Rs.)
Income	117,817,754.00	87,327,381.00
Total Income	117,817,754.00	87,327,381.00
Profit/ (Loss) before Tax	6,287,332.00	4,585,752.00
Less: Provision for Tax	1,571,833.00	1,200,000.00
Deferred Tax	-	-
Add: Income tax adjustment for earlier year	-	-
Net Profit after Tax	4,715,499.00	3,385,752.00
Add: MAT Credit entitlement u/s 115 JB	-	-
Add: Balance brought forward from previous year	-	-
Balance Carried forward	4,715,499.00	3,385,752.00

DIVIDEND

In view of the planned business growth, your Director deem it preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31st 2022.

RESERVES The amounts, if any, which the Board proposes to carry to any reserves is to be given.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2022, 5 (Five) Meetings of the Board of Directors of the Company was held.

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

<u>Name of Directors</u>	<u>Number of Meeting attended/total meetings held during the FY 2021-2022</u>
Tapas Kumar Biswas	5/5
Upendra Kumar Singh	5/5
Paritosh Banik	5/5

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The

Company is engaged in the business of Trading. There has been no change in the business of the Company during the financial year ended 31st March, 2022.

Krishma Exports India Ltd.

Krishma Exports India Ltd.

Biswas

Director

Upendra Kumar Singh

Director

The decrease in revenue as mentioned below is accredited to a decrease in other income in comparison to the last financial year:

Revenue of last F.Y. i.e 2020-2021	Rs.87,327,381.00
Revenue of last F.Y. i.e 2021-2022	Rs. 117,817,754.00

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitment affecting the financial position of the Company occurred between the end of the financial year to which the financial statements relates and the date of this report.

LOANS, GUARANTEES AND INVESTMENTS

Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements. There were no such loans and guarantees as covered under the provisions of section 186 of the Companies Act, 2013 for the year ended 31st March, 2022.

RELATED PARTY TRANSACTIONS There were no related party transactions during the year ended 31st March, 2022.

EXTRACT PARTY OF ANNUAL RETURNS

The extract of Annual Return in form MGT-9 as required under section 92 of the Companies Act, 2013 for the financial year ending 31st March, 2022 is annexed hereto as Annexure A and forms part of this report.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to clause (3) of the sub-section (3) of section 134 of the Companies Act, 2013, the Directors' report states:

- i.) That in the preparation of the annual accounts, the applicable accounting standards have been followed with proper explanation relating to material departures.
- ii.) That the directors selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year ended 31st March 2022 and of the Profit of the Company for that.
- iii.) That the director have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, 2013 for safeguarding the assets of Company and for preventing and detecting fraud and other irregularities.
- iv.) That the director had prepared the annual accounts on a going concern basis.
- v.) The director had devised proper systems to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

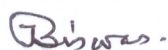
DIRECTORS

None of the Directors of the Company is disqualified from being appointed as Director of the Company under Section 164 of the companies Act, 2013. The Directors of the Company are not liable to retire by rotation.

AUDITORS AND THEIR REPORT: Comments of the Auditor in their report and the notes forming part of the Accounts are self-explanatory and need no comments.

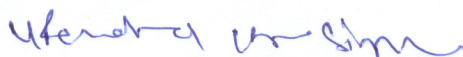
M/s DEBABRATA & ASSOCIATES, Kolkata, Statutory auditors of the company will retire at the conclusion of the ensuing Annual General Meeting and being eligible, offer themselves for re-appointment. The Company has received letter from them to the effect that their re-appointment if made, would be within the prescribed limits under Section 139 of the Companies act, 2013 and that they are not disqualified for such reappointment within the meaning of section 141 to the said Act.

Krishma Exports India Ltd.



Director

Krishma Exports India Ltd.



Director

FORM NO. MGT-9

EXTRACT OF ANNUAL RETURN

as on financial year ended on 31.03.2022

(Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014)

I REGISTRATION & OTHER DETAILS :	
i	CIN
ii	Registration Date
iii	Name of the Company
iv	Category/Sub-category of the Company
v	Address of the Registered office & Contact details
vi	Whether listed company
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any

U51109WB1992PLC055160

07-04-92

KRISHMA EXPORTS INDIA LIMITED

Indian Non-Government Company

203 SARAT BOSE ROAD, KOLKATA 700029

N/A. Company limited by shares

Not Applicable

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities are Trading of Pharmacy & FMCG Products given below :

SL. No	Name & Description of main products/services	NIC Code of the Product / service	% to total turnover of the company
--------	--	-----------------------------------	------------------------------------

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

None

IV. SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

i)	Category- Wise Share Holding	As per attachment
ii)	Shareholding of Promoters	As per attachment
iii)	Change in Promoters Shareholding	As per attachment
iv)	Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)	As per attachment
v)	Shareholding of Directors and Key Managerial Personnel	None

V. INDEBTEDNESS

	Indebtedness of the Company including interest outstanding /accrued but not due for Payment	None
--	---	------

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A.	Remuneration to Managing Director, whole time director and/or Manager:	None
B.	Remuneration to Managing Directors:	None
C.	Remuneration to key Managerial Personnel Other than MD/MANAGER/MTD	None

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

None

Krishma Exports India Ltd.

Bibans -
Director

DIN: 09153585



Krishma Exports India Ltd.

Pranab Das
Director

DIN: 09381455

SHAREHOLDING PATTERN (Equity Share Capital Break Up as % to total Equity)										
Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian										
a) Individual/HUF		4000000	4000000	100%		4000000	4000000	100%	0	0
b) Central Govt/State Govt										
c) Bodies Corporates										
d) Bank/F1										
e) Any Other										
SUB TOTAL : (A) (1)		4000000	4000000	100%		4000000	4000000	100%	0	0
(2) Foreign										
a) NRI-Individuals										
b) Other Individuals										
c) Bodies Corp.										
d) Banks/F1										
e) Any other.....										
SUB TOTAL : (A) (2)										
Total Shareholding of Promoter (A)=(A)(1)+(A)(2)		4000000	4000000	100%		4000000	4000000	100%	0	0
B. PUBLIC SHAREHOLDING										
(1) Institutions										
a) Mutual Funds										
b) banks/F1										
c) Central Govt.										
d) State Govt.										
e) venture Capital Fund										
f) Insurance Companies										
g) FIIS										
h) Foreign Venture Capital Funds										
i) Others (Specify)										
SUB TOTAL : (B) (1):										
(2) non-Institutions										
a) Bodies Corporates										
i) Indian										
ii) Overseas										
b) Individuals										
i) Individual Shareholders holding nominal share capital upto Rs. 1 lakhs										
ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 lakhs										
c) others (specify)										
SUB TOTAL : (B) (2)										

Krishma Exports India Ltd.

Biswas
Director

DIN: 09153585



Krishma Exports India Ltd.

Krishna M. Ghosh
Director

DIN: 09381455

Total Shareholding of Promoter (B)=(B)(1)+(B)(2)										
C. Shares held by Custodian for GDRs & ADRs										
Grand Total (A)+(B)+(C)		4000000	4000000	100%		4000000	4000000	100%	0	0

(ii) SHAREHOLDING OF PROMOTERS

SL. NO	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in Shareholding during the year	
		No. of Shares	% of total shares of the company	% Shares pledged encumbered to total shares	no. of Shares	% of total shares of the company	% Shares pledged encumbered to total shares		
								NIL	
1	Tapas Kumar Biswas	2199500	54.98%		2199500	54.98%		NIL	
2	Paritosh Banik	1800000	45.00%		1800000	45.00%			
3	Subir Chatterjee	100	0.004%		100	0.004%			
4	Neethivendanm	100	0.004%		100	0.004%			
5	Hasan Mondol	100	0.004%		100	0.004%			
6	Biplab Singh	100	0.004%		100	0.004%			
7	Rajarshi Roy	100	0.004%		100	0.004%			
	Total	4000000	100.00%		4000000	100.00%			

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

SL. NO	Shareholders name	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total shares of the company
	All the beginning of the year				
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g allotment/transfer/bonus/sweat equity etc.)	N/a	N/a	N/a	N/a
	At the end of the year				

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

SL. NO		Shareholding at the end of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
1	Tapas Kumar Biswas	2199500	54.98%	2199500	54.98%
2	Paritosh Banik	1800000	45.00%	1800000	45.00%
3	Subir Chatterjee	100	0.004%	100	0.004%
4	Neethivendanm	100	0.004%	100	0.004%
5	Hasan Mondol	100	0.004%	100	0.004%
6	Biplab Singh	100	0.004%	100	0.004%
7	Rajarshi Roy	100	0.004%	100	0.004%
	Total	4000000	100.00%	4000000	100.00%

Krishma Exports India Ltd.

B. Biswas
Director

DIN: 09153585

Krishma Exports India Ltd.

Y. Pradeep Kumar
Director

DIN: 09381455



KRISHMA EXPORTS INDIA LIMITED

Profit and Loss Statement for the year ended 31st March, 2022

Particulars	Note No	As at Year end 31.03.2022.	As at Year end 31.03.2021.
A) INCOME			
i) Revenue from operations	15	11,78,17,754.00	8,73,27,381.00
ii) Other Income	16	6,25,151.00	1,80,434.00
III Total Revenue (i+ii)		11,84,42,905.00	8,75,07,815.00
B) Expenditure:-			
Purchase of stock in Trade		10,56,45,213.00	9,87,40,560.00
Change in Inventory	17	43,48,783.00	(1,81,73,808.00)
Employee benefit Expense	18	5,65,211.00	12,99,275.00
Finance Cost	19		3,560.00
Depreciation & Amortisation Exp.	6	1,16,037.00	7,126.00
Other Expenses	20	14,80,329.00	10,45,350.00
iv) Total Expense		11,21,55,573.00	8,29,22,063.00
v) Profit before Taxation (iii-iv)	(iii-iv)	62,87,332.00	45,85,752.00
vi) Tax Expense			
Current Year Tax		15,71,833.00	12,00,000.00
Adjustment for the previous year		-	-
Deferred Tax Liability		-	-
vii Profit/Loss for the period (v-vi)		47,15,499.00	33,85,752.00
Basic		1.17	0.84
Diluted		1.17	0.84

Signification accounting policies

Notes to Financial Statement

The Notes are an Integral part of the financial statements

1

2 to 20

As per our report of even date

For Debabrata & Associates

Chartered Accountants

FRN: 325967E

(CA.D. Chatterjee)

Membership no-050245

Proprietor

Kolkata, dated:

UDIN NO:-22050245AHVTXQ2056.



Krishma Exports India Ltd.

Director

Director

Tapas Kumar Biswas

DIN:09153585

Krishma Exports India Ltd.

For and on behalf of the Board

Director

Director

Upendra Kumar Singh

DIN:09381455

DEPOSITS

The Company has not accepted any public deposit in term of Chapter V of the Act for the year ended 31.03.2022.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNAL

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

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

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal controls with reference to financial statements. During the year under review, such were tested and no reportable material weakness in the design or operation was observed.

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

The information pertaining to Conservation of Energy, Research & Development, Technology Absorption, Foreign exchange earnings and outgo as required under Sub-Section (3) (m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 is as follows:

- a) Conservation of Energy: The use of Electricity is very negligible.
- b) Technology of Absorption: The Company does not need any technology for existing business.
- c) Foreign Exchange earnings an Outgo: There were no foreign exchange earnings and outgo during the year.

PARTICULARS OF EMPLOYEES

There were no employee in respect of remuneration coming under purview of section 134 of the Companies Act, 2013 read with Companies (Particulars of Employees) rules, 1975.

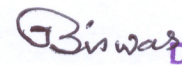
ACKNOWLEDGEMENT

The Board of directors would like to register its appreciation and gratitude to all the valid Clients, associates, staff, shareholders, banker etc. for their valuable services and support.

For and on behalf of the Board

KRISHMA EXPORTS INDIA LIMITED

Krishma Exports India Ltd.

 Director

DIRECTOR

Krishma Exports India Ltd.

 Director

Place: Kolkata

Dated: 26.04.2022

FORM NO. MGT-9

EXTRACT OF ANNUAL RETURN

as on financial year ended on 31.03.2022

(Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014)

I REGISTRATION & OTHER DETAILS :		
i	CIN	U51109WB1992PLC055160
ii	Registration Date	07-04-92
iii	Name of the Company	KRISHMA EXPORTS INDIA LIMITED
iv	Category/Sub-category of the Company	Indian Non-Government Company
v	Address of the Registered office & Contact details	203 SARAT BOSE ROAD, KOLKATA 700029
vi	Whether listed company	N/A. Company limited by shares
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any	Not Applicable

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities are Trading of Pharmacy & FMCG Products given below :

SL. No	Name & Description of main products/services	NIC Code of the Product / service	% to total turnover of the company
--------	--	-----------------------------------	------------------------------------

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES	None
--	------

IV. SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

i)	Category- Wise Share Holding	As per attachment
ii)	Shareholding of Promoters	As per attachment
iii)	Change in Promoters Shareholding	As per attachment
iv)	Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)	As per attachment
v)	Shareholding of Directors and Key Managerial Personnel	None

V. INDEBTEDNESS

	Indebtedness of the Company including interest outstanding /accrued but not due for Payment	None
--	---	------

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A.	Remuneration to Managing Director, whole time director and/or Manager:	None
B.	Remuneration to Managing Directors:	None
C.	Remuneration to key Managerial Personnel Other than MD/MANAGER/WTD	None

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES	None
---	------

Krishma Exports India Ltd.*Biswas*

Director

**Krishma Exports India Ltd.***Uday Kumar*

Director

SHAREHOLDING PATTERN (Equity Share Capital Break Up as % to total Equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
A. Promoters										
(1) Indian										
a) Individual/HUF		4000000	4000000	100%		4000000	4000000	100%	0	0
b) Central Govt/State Govt										
c) Bodies Corporates										
d) Bank/F1										
e) Any Other										
SUB TOTAL : (A) (1)		4000000	4000000	100%		4000000	4000000	100%	0	0
(2) Foreign										
a) NRI-Individuals										
b) Other Individuals										
c) Bodies Corp.										
d) Banks/F1										
e) Any other.....										
SUB TOTAL : (A) (1)										
Total Shareholding of Promoter (A)=(A)(1)+(A)(2)		4000000	4000000	100%		4000000	4000000	100%	0	0
B. PUBLIC SHAREHOLDING										
(1) Institutions										
a) Mutual Funds										
b) Banks/F1										
c) Central Govt.										
d) State Govt.										
e) venture Capital Fund										
f) Insurance Companies										
g) FIIS										
h) Foreign Venture Capital Funds										
i) Others (Specify)										
SUB TOTAL : (B) (1):										
(2) non-Institutions										
a) Bodies Corporates										
i) Indian										
ii) Overseas										
b) Individuals										
i) Individual Shareholders holding nominal share capital upto Rs. 1 lakhs										
ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 lakhs										
c) others (specify)										

Krishma Exports India Ltd.

Biswas

Director



Krishma Exports India Ltd.

Ujjwal Mehta

Director

Sub Total : (B) (2)										
Total Shareholding of Promoter (B)=(B)(1)+(B)(2)										
C. Shares held by Custodian for GDRs & ADRs										
Grand Total (A)+(B)+(C)		4000000	4000000	100%		4000000	4000000	100%	0	0

(ii) SHAREHOLDING OF PROMOTERS

SL. NO	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in Shareholding during the year		
		No. of Shares	% of total shares of the company	% Shares pledged encumbered to total shares	no. of Shares	% of total shares of the company	% Shares pledged encumbered to total shares			
1	Tapas Kumar Biswas	388000	97.00%		388000	97.00%		NIL		
2	Upendra Kumar Singh	80000	2.00%		80000	2.00%				
2	Paritosh Banik	40000	1.00%		40000	1.00%		NIL		
	Total	4000000	100.00%		4000000	100.00%				

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

SL. NO	Shareholders name	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total shares of the company
	All the beginning of the year				
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g allotment/transfer/bonus/sweat equity etc.)	N/a	N/a	N/a	N/a
	At the end of the year				

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

SL. NO		Shareholding at the end of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
	Tapas Kumar Biswas	388000	97.00%	388000	97.00%
	Upendra Kumar Singh	80000	2.00%	80000	2.00%
	Paritosh Banik	40000	1	40000	1%
	Total	4000000	100.00%	4000000	100.00%

Krishma Exports India Ltd.

Biswas,

Director



Krishma Exports India Ltd.

Upendra Kumar Singh

Director

DEBABRATA & ASSOCIATES

CHARTERED ACCOUNTANTS

59Biplabi Anukul Chandra Street Kolkata – 700072

PH : (+91)9830404434

E-mail:s.sengupta.co@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members of
KRISHMA EXPORTS INDIA LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **KRISHMA EXPORTS INDIA LIMITED** ("the Company") which comprises of the Balance Sheet as on March 31 2022, Statement of Profit and Loss, for the year 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 financial statements give the information by the companies Act, 2013("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 the Company as on March 31, 2022 its Profit for the year ended on that date.

Basis for Opinion

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

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial, statements our responsibility is to read the other information and in doing so consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we have performed we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Krishma Exports India Ltd.

Director



Krishma Exports India Ltd.

Director

Responsibilities of Management and those Charged with Governance for the Financial Statements

The Company's Bond of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position financial performance including cash flows and in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent and the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control 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.*

Krishma Exports India Ltd.

Biswas.

Director



Krishma Exports India Ltd.

U. K. S. M.

Director

- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.*
- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

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

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

Krishma Exports India Ltd.

Bikram

Director



Krishma Exports India Ltd.

Utkarsh Kumar Sinha

Director

Report on other Legal and Regulatory Requirements

1. As per the provisions given 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 Act the order is not applicable to the and a statement on the matters specified in paragraphs 3 and 4 of the order is thus not required to be given.
2. As required by Section 143 (3) of the Act we report that
 - (a) We have sought and obtained all the information and explanation 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 dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion the aforesaid financial statements comply with the Accounting standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014 and the Companies (Accounting Standards) Amendment Rules 2016
 - (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the 3 other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended in our opinion and to the best of our information and according to the explanations given to us.
 - (i) The Company has no 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 foreseeable losses.
 - (iii) There are no such amounts required to be transferred to the investor Education and protection Fund by the Company.

For and on behalf

DEBABRATA & ASSOCIATES

Chartered Accountants

ICAI Firm Registration no :325967E

(CA D. Chatterjee)

Proprietor

Membership No . 050245

UDIN : 22050245AHVTXQ2056.

Place : Kolkata 700072

Date : 26.04.2022



Krishma Exports India Ltd.

Biswas,

Director

Krishma Exports India Ltd.

Ufendra

Director

ANNEXURE "A" to the Independent Auditor's Report

Referred to in paragraph 7 of the Auditor's Report of even date to the members of **KRISHMA EXPORTS INDIA LIMITED** on the financial statements for the year ended March 31, 2022.

1 a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

b) The assets have been physically verified by the management during the period. No material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.

c) During the period, the company has not disposed off any asset to affect the going concern of the company.

2 a) The inventory has been physically verified during the year by the Management. In our opinion, the frequency of verification is reasonable.

b) The procedures of physical verification of inventories followed by the Management are reasonable and adequate in relation to the size of the Company and the nature of its business.

c) The Company is maintaining proper records of inventory. The discrepancies noticed on verification between the physical stocks and the book records were not material.

3 a) As the company has not granted any loans, secured or unsecured, from parties listed in the register maintained under section 301 of the Companies Act, 2013, clause 3(iii)(a) and 3(iii) (b) of the Companies (Auditor's Report) Order, 2015, are not applicable.

4 In our opinion and according to the information and explanation given to us, there is an adequate internal control system commensurate with the size of Company and the nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control system.

5 The company has not accepted any deposits from the public within the meaning of Section 73 to 76 or any other relevant provisions of the Act and the rules framed there under.

6. The provisions of the Companies Act for maintenance of cost records under Section 148(1) are not applicable to the company.

7. a) According to the information and explanations given to us and the books and records examined by us, the company is regular in depositing with the appropriate authorities the undisputed statutory dues relating to Investor Education And Protection Fund, Income Tax, Wealth Tax, Goods & Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess, Provident Fund, Employees State Insurance and Central Sales Tax and other material statutory dues as applicable to it.

b) According to the information and explanations given to us, there are no dues of Provident Fund, Employees State Insurance, Investor Education and Protection Fund, Income Tax, Wealth Tax, Service Tax, Central Sales Tax, Custom Duty, Excise Duty, Value Added Tax and Cess which have not been deposited 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 debenture.



Krishma Exports India Ltd. **Krishma Exports India Ltd.**

Biswas

Director

M. K. S. S.

Director

- 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 in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act is not applicable.
- 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 Statement 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 1A 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 **DEBABRATA & ASSOCIATES**
CHARTERED ACCOUNTANTS
ICAI Firm Registration.No.325967E

Proprietor
ICAI Membership No. 050245

Place: Kolkata

Date: 26.04.2022.



Krishma Exports India Ltd.

Biswas.

Director

Krishma Exports India Ltd.

Uferma 1st Sign

Director

“Annexure-B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of M/S KRISHMA EXPORTS INDIA 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 **M/S KRISHMA EXPORTS INDIA LIMITED** (“the Company”) as of 31st March 2022 in conjunction with our audit of the 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 systems over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We belief 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.

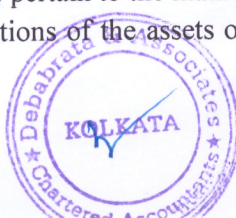
Meaning of Internal Financial Controls over Financial Reporting

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

Krishma Exports India Ltd.

Biswas

Director



Krishma Exports India Ltd.

Uday

Director

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

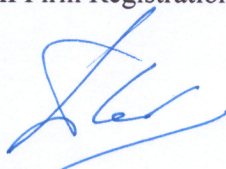
Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For **DEBABRATA & ASSOCIATES**
CHARTERED ACCOUNTANTS
ICAI Firm Registration.No.325967E



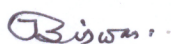
Proprietor
ICAI Membership No. 050245

Place: Kolkata

Date: 26.04.2022.

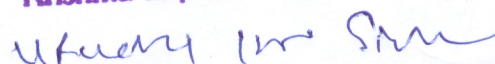


Krishma Exports India Ltd.



Director

Krishma Exports India Ltd.



Director

KRISHMA EXPORTS INDIA LIMITED

Balance Sheet as at 31st March, 2022

Particulars	Note No	As at Year end 31.03.2022.	As at Year end 31.03.2021.
I. EQUITY AND LIABILITIES			
Shareholder's Fund			
a) Share Capital	2	40,000,000.00	40,000,000.00
b) Reserve and Surplus	3	9,475,391.00	4,759,892.00
Non-Current Liabilities			
a) Long Term Borrowing			
b) Deferred Tax Liabilities			
Current Liabilities			
a) Short-term borrowings			
b) Trade Payables	4	6,515,840.00	16,218,773.00
c) Other Current Liabilities	5	75,000.00	35.00
d) Short term Provision	7	2,784,637.00	1,212,804.00
Total		58,850,868.00	62,191,504.00
II. Assets			
Non-Current assets			
a) Fixed Assets	6	3,800,000.00	
i) Tangible assets	6	958,694.00	67,915.00
ii) Capital Work in Progress			1,690,000.00
b) Long term investment	8	6,040,000.00	-
c) Deferred Tax assets			-
d) Long term Loans & Advance	9	-	3,450,000.00
III. Current assets			
a) Trade receivable	10	7,380,813.00	31,736,269.00
b) Inventories	11	13,825,025.00	18,173,808.00
c) Cash and Bank Balance	12	2,599,977.00	518,377.00
d) Short Term Loans & advances	13	21,177,062.00	957,985.00
e) Other Current assets	14	3,069,297.00	5,597,150.00
Total		58,850,868.00	62,191,504.00

Signification accounting policies

1

Notes to Financial Statement

2 to 20

The Notes are an Integral part of the financial statements

As per our report of even date

For Debabrata & Associates

Chartered Accountants

FRN: 325967E



(CA.D. Chatterjee)

Member ship no-050245

Proprietor

Kolkata, dated: 26.04.2022.

UDIN NO:-22050245AHVTXQ2056.

Krishma Exports India Ltd.

For and on behalf of the Board

Krishma Exports India Ltd.

Director

Tapas Kumar Biswas

DIN:09153585

Director

Upendra Kumar Singh

DIN:09381455

1 Corporate Information

KRISHMA EXPORTS INDIA LIMITED, is a private Company domiciled in India and incorporated under the provision of the Companies Act, 1956. The CIN of the Company is **U51109WB1992PLC055160**

2 SIGNIFICANT ACCOUNTING POLICIES

A Basis Of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company ascertains its operating cycle for the purpose of current/non-current classification of assets and liabilities.

B Use Of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period ended. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

C Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

D Provision For Current And Deferred Tax

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

E Revenue Recognition

Sale of goods and services

Revenue from sale of goods is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for price, significant risk and rewards of ownership are transferred to the customers and no effective ownership is retained by the Company. Revenue from sale of goods is recognised net of rebates and discounts, and sales tax and value added tax.

F Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as Current Investments. All other investments are classified as Long Term Investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Both current investments and long term investments are carried in the financial statements at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

An investment in Property, which is occupied and is earning rental income, is classified as investment property. Investment property is stated at cost or market value, whichever is lower.

G Property, Plant & Equipment and Depreciation

Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization is required. Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of assets and are recognised in the statement of profit and loss.

Krishma Exports India Ltd.

Biswajit

Director



Krishma Exports India Ltd.

Upendra Kumar

Director

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value(WDV) Method, unless otherwise stated. Depreciation is provided based on The Company has used the following useful life as stated in Schedule II to provide depreciation on its fixed assets:

Type of assets	Years	Type of assets	Years
Air Conditioner	10	Refrigerator	5
Computer & Software	3	Motor Car	8
Furniture & Fixtures	10	Motorcycle	10

H Earnings Per Share

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

Diluted Earning per share is same as the Basic Earning per share as there are no dilutive potential equity shares.

2 Share Capital

Particulars	As at 31.03.2022 (in Rs)	As at 31.03.2021 (in Rs)
Authorized shares		
4000000 Equity shares of Rs 10 each	40,000,000	40,000,000
(Fully Paid up & Subscribed)	40,000,000	40,000,000

Figures in () represents previous year's figures.

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31.03.21 (Nos.)	(in Rs)	As at 31.03.20 (Nos.)	(in Rs)
Equity shares				
At the beginning of the year				
Issued during the year	-	-	-	-
Outstanding at the end of the year	-	-	-	-

(b) Terms and Rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs 10/- per share. Each holder of equity shares is entitled to one vote per share and dividends, if approved. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts.

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

	As at 31/03/2022		As at 31/03/2021	
	Number of Share Held	% Holding in that Class of Shares	Number of Share Held	% Holding in that Class of Shares
Equity Shares with voting right				
TAMAL NAG	-		3,880,000	97.00%
TAPAS KUMAR BISWAS	3,880,000	97.00%	80,000	2.00%
SUBIR CHATTERJEE	-		400,000	1.00%
UPENDRA KUMAR SINGH	80,000	2.00%	-	
PARITOSH BANIK	40,000	1.00%	-	

(d) The Company does not have any Holding Company / Ultimate Holding Company.

(e) No shares have been reserved for issue under options and contracts/commitments for the sale of shares.

(f) No shares have been allotted or has been brought back by the Company during the period of 5 years preceding the date at which the Balance Sheet is prepared.

(g) No convertible securities have been issued by the Company during the year.

(h) No calls are unpaid by any director or officer of the Company.

3 Reserves & Surplus

PARTICULARS	As at 31/03/2022 (Rs)	As at 31/03/2021 (Rs)
Security Premium account		
Opening Balance	4,759,892.00	1,374,140.00
Add : Transfer from Statement of Profit and Loss	4,715,499.00	3,385,752.00
Closing Balance	9,475,391.00	4,759,892.00
Total - A		

Krishma Exports India Ltd.

Biswas

Director



Krishma Exports India Ltd.

Upendray Kumar Singh

Director

NOTE 4 : Trade Payable

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Sundry Creditors	6,515,840.00	16,218,773.00
	6,515,840.00	16,218,773.00

NOTE 5 : Other Current Liabilities

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Other Current Liabilities	75,000	35.00
TOTAL	75,000	35.00

NOTE 7 : Short term provision

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Provision for Income Tax	2,784,637	1,212,804
TOTAL	2,784,637	1,212,804

NOTE 8 : Long Term Investment

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Developed of 8 no of outlet @Rs.755000 each outlet	6,040,000.00	-
TOTAL	6,040,000.00	-

NOTE 9 : Long Term Loan And Advance

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Advance for Capital Goods	-	3,450,000.00
TOTAL	-	3,450,000.00

NOTE 10 : Trade Payable

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Sundry Debtors	7,380,813.00	31,736,269.00
TOTAL	7,380,813.00	31,736,269.00

NOTE 11: Inventories

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Stock in Trade (Considered Goods)	13,825,025.00	18,173,808.00
TOTAL	13,825,025.00	18,173,808.00

NOTE 12 : Cash and Bank Balance

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
Bank Balance in Current Accounts	2,393,403.00	59,324.00
Fixed Deposit and Recuring with Bank		
Cash in Hand (as certified by the directors)	206,574.00	459,053.00
TOTAL	2,599,977.00	518,377.00

NOTE 13: Short Term Loan and Advances

Particulars	As at 31/03/2022	As at 31/03/2021
	(Rs.)	(Rs.)
GST Receivable	21,177,062.00	957,985.00

Krishma Exports India Ltd.

B. S. S.

Director



Krishma Exports India Ltd.

Udayan Kumar Saha

Director

TOTAL	21,177,062.00	957,985.00

NOTE 14: Other Current Assets

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Advance to Suppliers	-	4,350,000.00
Loans(Unsecured considered Goods)		1,245,000.00
Other Current Assets		2,150.00
Advance for Develop Software	3,069,297	
TOTAL	3,069,297.00	5,597,150.00

NOTE 15: Revenue from Operation

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Sales of Product and Goods	117,817,754.00	87,327,381.00
TOTAL	117,817,754.00	87,327,381.00

NOTE 16: Other Income

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Intrest Income	625,151.00	180,434.00
TOTAL	625,151.00	180,434.00

NOTE 17: Increase /Decrease in inventories

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Stock in Trade	4,348,783.00	18,173,808.00
TOTAL	4,348,783.00	18,173,808.00

NOTE 18: Employee Benefits Exp.

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Salary and Bonus	423,900.00	1,245,600.00
Staf Walefare and entertainment	141,311.00	53,675.00
	-	-
TOTAL	565,211.00	1,299,275.00

NOTE 19: Finance Cost

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
Other cost(Bank Chatrges / Processing Fees)	-	3,560.00
TOTAL	-	3,560.00

20 Other Adminstrative Expenses

Particulars	For the year ended 31.03.2022 (In Rs)	For the year ended 31.03.2021 (In Rs)
Advertisment	92,500	117,932
Accounting Charges	60,000	24,000
Business Promotion	50,050	83,336
Bank Charges	-	3,560
Payment To Auditors		
- Statutory Audit fees	15,000	15,000

Krishma Exports India Ltd.

B. S. S. S.

Director



Krishma Exports India Ltd.

U. S. S. S.

Director

- Tax Audit fees	10,000	10,000
Electricity Charges	65,500	75,000
Filing Fees	4,500	2,800
Legal & Professional Fees	90,000	56,400
General Expenses	65,000	52,165
House keeping Expense	15,000	30,000
Meeting Expenses	3,000	-
Laundry Charges	45,000	65,000
Maintenance Charges	115,500	105,000
Printing and Stationery	18,529	6,751
Processing Charges	5,000	36,521
Rates & taxes	2,250	3,000
Rent	350,000	65,000
Retainership Fees	65,500	65,000
Service Tax & Swatch Baharat Cess	-	23,721
Telephone Expenses	65,500	45,500
Signage Expense	10,500	35,250
GST Late Fees	4,500	19,409
CAM & Chilled Water Charges	-	25,005
Software and Upgradation expense	12,500	15,000
Travelling & Conveyance	315,000	65,000
	1,480,329	1,045,350

(0)

6 Depreciation & Amortization Expenses

Particulars	For the year ended 31.03.2022 (in Rs)	For the year ended 31.03.2021(in Rs)
Depreciation	116,037.00	7,126.00
	116,037.00	7,126.00

7 Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

a) Names of related parties

Relationship

Tapas Kumar Biswas	Key management personnel
Upendra Kumar Singh	Key management personnel
Paritosh Banik	Relative of Key management personnel

b)

Nature of Transactions	Key Management Personnel	Relative of Key Management Personnel
Salary Paid	300000/(300000)	-
Retainership Fees	-	150000/(300000)

8 Earning/ (Loss) Per Share (EPS)

Net profit/ (loss) after tax
Weighted average no. of equity shares
Basis & Diluted earning/ (loss) per share of ` 10/- each

As at 31.03.2022	As at 31.03.2021
4,715,499	3,385,75
4,000,000	4,000,00
1.17	0.8

9 There are no Micro, Small and Medium Enterprises (MSME's) as defined in the Micro, Small, Medium Enterprises Development Act, 2006 within the appointed date during the year and no MSME's to whom the Company owes dues on account of principal amount together with interest at the balance sheet date and hence no additional disclosures have been made.

10 Previous year figure has been re-grouped / re-classified wherever considered necessary.

As per our report of even date

For **Debabrata & Associates**

Chartered Accountants

FRN: 325967E

(CA.D. Chatterjee)

Membership no-050245

Proprietor

Kolkata, dated: 26.04.2022.

UDIN NO:-22050245AHVTXQ2056.



Krishma Exports India Ltd.

Tapas Kumar Biswas

Director **Director**

Tapas Kumar Biswas

DIN:09153585

For and on behalf of the Board

Krishma Exports India Ltd.

Upendra Kumar Singh

Director

Director

Upendra Kumar Singh

DIN:09381455

KRISHMA EXPORTS (INDIA) LIMITED

203, SARAT BOSE ROAD 4TH FLOOR KOLKATA-700029

NOTE " 6" OF FIXED ASSETS AS ON 31ST MARCH, 2022

STATE OF TAMIL NADU TO AND ON 31 MARCH 2022												
		GROSS BLOCK			DEPRECIATION AND AMORTIZATION					NET BLOCK		
Particulars		Cost as on 01-04-21	Date	Additions during the year Put to used	Dedn. drng. the year	Cost as on 31-03-22	No. of Days	Rate %	Up to 31-03-21	Up to 31-03-2022	As on 31-03-21	As on 31-03-2022
(i)	Fixed Assets											
1	Land & Building	3,800,000				3800000						3,800,000
(ii)	Tangible Assets											
1	Air Condition	-	02-09-21	02-09-21	-	520,000	210	13.91%	-	35,827	72,332	447,668
2	Refrigeration	-	02-09-21	02-09-21	-	352,000	210	13.91%	-	24,252	48,963	303,037
3	Computer	-	02-09-21	02-09-21	-	418,000	210	63.16%	-	55,958	264,009	153,991
4	Furniture	67,915			-	67,915	365	10.00%	7,126	6,791	13,917	53,998
	Grand Total	3,867,915			-	1,290,000			7,126	116,037	399,221	958,694
	Previous Year [i + ii]	3,867,915				3,867,915						

Krishma Exports India Ltd.



G. Biswas

Director

Krishma Exports India Ltd.

Upendra K. Saha

Director

KRISHMA EXPORTS (INDIA) LIMITED

203, SARAT BOSE ROAD 4TH FLOOR KOLKATA-700029

Depreciation as on 31-03-2022 as per I.T Act

Particulars	Cost as on 01-04-21	Additions during the year	Dedn. drng the year	Cost as on 31-03-22	Up to 31-03-21	For the Year	Upto 31-03-22	Net Block 31-03-21	31-03-22
(i) Fixed Assets				3800000					3800000
1 Land & Building									
(ii) Tangible Assets									
1 Air Condition	0	520000	0	520000	0	78000	78000		442000
2 Refrigeration	0	352000	0	352000	0	52800	52800		299200
3 Computer	-	418000	0	418000	-	167200	167200		250800
4 Furniture	67915			67915	7126	6079	13205	67915	54710
Grand Total			0						
	67915	5090000		5157915	7126	304079	311205	67915	4846710
Previous Year [i +	67915								

Krishma Exports India Ltd.

Signatures



Director

Signature of Director

Krishma Exports India Ltd.

Director



KRISHMA EXPORTS (INDIA) LTD

CIN No: U51109WB1992PLC055160 | GSTIN No: 19AACCK0523B2Z4

203, Sarat Bose Road, 4th Floor, Canara Bank Building,
Kolkata - 700029, West Bengal | Phone No: +91-33-24659135

W: www.krishmapharma.com | www.kpmeds.com

E: info@kpmeds.com, kolkatapharmacy75@gmail.com

SHARE HOLING DETAILS:

Date: 12.08.2022

SL NO	NAME OF THE SHARE HOLDER	ADDRESS	NUMBER OF SHARE	FACE VALUE
1.	TAPAS KR. BISWAS	14, Maharaja Tagore Road, Dhakuria, Kol - 700031	21,99,500.00	10
2.	PARITOSH BANIK	A/132, Baghajatin pally, Regent Estate, Kolkata - 700092	18,00,000.00	10
3.	SUBIR CHATTERJEE	46, Benia Pukur Road, Milli-Al-Ameen College, Entally, Kolkata - 700014	100.00	10
4.	NEETHIVENDAN M	T-1, Third Floor, Ankshu Enclave 4 th Cross Sri Sathya Sai Baba Layout, Ayyappa Nagar K R Puram, Bangalore North, Bengaluru, Karnataka - 560036	100.00	10
5.	HASAN MONDOL	Ward No - 4, Akadanga, Dankuni Coal complex, Hooghly - 712310	100.00	10
6.	BIPLAB SINGH	2/96, Vidyasagar Colony, Naktala, Kolkata - 70047	100.00	10
7.	RAJARSHI ROY	30, B. N. Das Road, PO - Hindmotor, Dist - Hooghly, Pin - 712233	100.00	10



Debabrata & Associates
Chartered Accountants

[Signature]
Proprietor

M. NO. 050245

UDIN: 22050245AOYV0A6709

Signature of Authorized Signatory

Krishma Exports India Ltd.

[Signature]

Designation - Director

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

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

1. We report that the statutory audit of

Name	KRISHMA EXPORTS (INDIA) LIMITED
Address	203 , SARAT BOSE ROAD , Sarat Bose Road S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700029
PAN	AACCK0523B
Aadhaar Number of the assessee, if available	

was conducted by **us DEBABRATA & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013,**

and **We** annex hereto a copy of **our** audit report dated **26-Apr-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	The assessee is responsible for the preparation of the aforesaid financial state ments that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 and section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error
2	Others	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)(a) of IncomeTax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc thatare to be included in the Statement.
3	Others	Tax Auditor Responsibility 1. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit inaccordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assuranceabout whether the financial statements are free from material misstatement.

4	Others	2. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. 3. 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 Rule 6G (1) (a) of Income-tax Rules, 1962. 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.
5	Others	As informed by the assessee, the information as required under clause 44 of Form 3CD is not maintained in the absence of any guideline or disclosure requirement thereof under goods and services tax statute. Further the accounting software as used by the assessee is not configured to generate the report as desired under this clause in the absence of any prevailing requirement. It is not possible to provide the break-up of expenditure done during the FY 21-22 as registered, unregistered, exempted and composition dealer, and further reconciling the same with total payment made. In view of the above we are unable to determine and report the desired information in this clause.

Accountant Details

Name	DEBABRATA CHATTERJEE
Membership Number	050245
FRN (Firm Registration Number)	0325967E
Address	3RD FLOOR , 59 BIPLABI ANUKUL CHANDRA STREET , Princep Street S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700072
Date of signing Tax Audit Report	26-Sep-2022
Place	115.96.139.11
Date	15-Nov-2022

This form has been digitally signed by **DEBABRATA CHATTERJEE** having PAN **AAOPC4413F** from IP Address **115.96.139.11** on **15/11/2022 01:48:24 PM** Dsc Sl.No and issuer, **C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

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

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

PART - A

1. Name of the Assessee	KRISHMA EXPORTS (INDIA) LIMITED
2. Address of the Assessee	203 , SARAT BOSE ROAD , Sarat Bose Road S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700029
3. Permanent Account Number (PAN)	AACCK0523B
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AACCK0523B2Z4
5. Status	Company	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	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 / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

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

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

No

Sl.No.	Books prescribed

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

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, LEDGER , JOURNAL, PURCHASE REGISTER, SALES REGISTER, AND STOCK REG	203 SARAT BOSE ROAD		KOLKATA	700029	91-India	32- West Bengal

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

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGER , JOURNAL, PURCHASE REGISTER, SALES REGISTER, AND STOCK REG

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

Sl. No.	Section	Amount
	No records added	

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

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

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

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure

1	ICDS I-Accounting Policies	The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India. The financial statements have been prepared on an accrual basis as a going concern and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. No changes in accounting policy have taken place which has material effect on taxable income and financial statement.
2	ICDS II-Valuation of Inventories	Stock in Trade: These are valued at cost. Cost comprises of all cost of Purchases, duties, taxes and all other costs incurred in bringing the inventory to their present condition
3	ICDS III-Construction Contracts	NOT APPLICABLE
4	ICDS IV-Revenue Recognition	The assessee follows mercantile system of accounting and recognizes all income and expenditure having material effect on the financial statements on accrual basis. However, Gratuity to employees is provided on cash basis at the time of retirement.
5	ICDS V-Tangible Fixed Assets	Fixed Assets are stated at cost less accumulated depreciation. The actual cost of an acquired tangible fixed asset shall comprise its purchase price, import duties and other taxes
6	ICDS VII-Government Grants	NOT APPLICABLE
7	ICDS IX-Borrowing Costs	Borrowing Cost pertaining to the period prior to date asset is put to commercial use is capitalised. Other borrowing cost is expensed out in the Profit and Loss Account. 14.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE

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

At Cost

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

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

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

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

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

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

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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

[illegible]

1	₹ 0	₹ 0
---	-----	-----

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 8,72,000	₹ 8,72,000	₹ 0	₹ 0	₹ 1,30,800	₹ 7,41,200
2	Plant and Machinery @ 40%	40	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,18,000	₹ 4,18,000	₹ 0	₹ 0	₹ 1,67,200	₹ 2,50,800
3	Furnitures & Fittings @ 10%	10	₹ 60,789	₹ 0	₹ 0	₹ 60,789	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,079	₹ 54,710

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

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

No records added

--

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

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

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
--	-----

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

₹ 0

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

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

(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. Please furnish the details ?

Yes

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

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

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

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

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
---	-----

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
--	-----

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records added			

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit 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 & Loss/Accounts
-------------	--------	-------------------------------------

No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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**

Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ? **No**

Please furnish the details of the same

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

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

b. Please furnish the following details:

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

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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

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

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

Acknowledgement Number:804449840151122

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

No records added

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

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

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

No records added

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

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

No records added

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

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

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

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

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

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

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

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

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

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

No

Please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
Please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
---	----

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
		No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	No
--	----

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?	No
Please furnish the details:	

--

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

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

Na

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

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

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

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

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

C. By-products

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	117817754		87507815	
(b)	Gross profit / Turnover	117817754		87507815	
(c)	Net profit / Turnover	6287332	117817754 5.34	3385752	87507815 3.87
(d)	Stock-in-Trade / Turnover	117817754	11.73	87507815	20.77
(e)	Material consumed / Finished goods produced				

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

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

No records added

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

b. Please furnish

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

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

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

Accountant Details

Accountant Details

Name	DEBABRATA CHATTERJEE
Membership Number	050245
FRN (Firm Registration Number)	0325967E
Address	3RD FLOOR, 59 BIPLABI ANUKUL CHANDRA STREET , Princep Street S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700072
Place	115.96.139.11
Date	15-Nov-2022

Additions Details (From Point No.18)

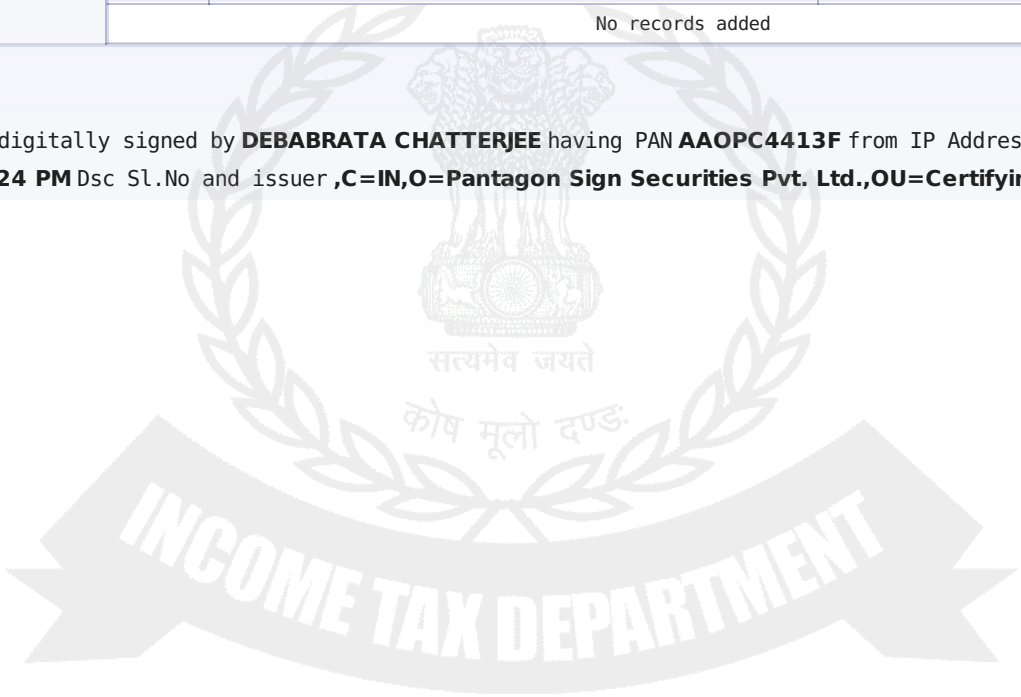
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	02-Sep-2021	02-Sep-2021	₹ 5,20,000	₹ 0	₹ 0	₹ 0	₹ 5,20,000
	2	02-Sep-2021	02-Sep-2021	₹ 3,52,000	₹ 0	₹ 0	₹ 0	₹ 3,52,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	02-Sep-2021	02-Sep-2021	₹ 4,18,000	₹ 0	₹ 0	₹ 0	₹ 4,18,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							

Deductions Details (From Point No.18)

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

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

This form has been digitally signed by **DEBABRATA CHATTERJEE** having PAN **AAOPC4413F** from IP Address **115.96.139.11** on **15/11/2022 01:48:24 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
804449840151122

Date of e-Filing
15-Nov-2022

Name	:	KRISHMA EXPORTS (INDIA) LIMITED
PAN/TAN	:	AACCK0523B
Address	:	203, SARAT BOSE ROAD, Kolkata, KOLKATA, Sarat Bose Road S.O, West Bengal, 700029
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	050245

(This is a computer generated Acknowledgement Receipt and needs no signature)