-:: KRISHMA EXPORTS (INDIA) LIMITED ::-

12 , Motilal Nehru Road
Kolkata-700029

TAX AUDIT REPORT & ACCOUNTS

For
F.Y.2022-23

-: BY:-

S. K. DHAR & CO.
Chartered Accountants.

4-p, Naktala Road,Kolkata 700047
Mobile No 9002289998.
e-mail : sandipkrdhar@yahoo.co.in

S. K. DHAR & CO.
CHARTERED ACCOUNTANTS
(SINCE: 1970)
Regd. Office : 4-P, NAKTALA ROAD, KOLKATA-700 047
Email : sandipkrdhar@yahoo.co.in

Ref. No....................   Date..................................

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF KRISHMA EXPORTS (INDIA) LIMITED

Report on the audit of the Standalone Financial Statements.

Opinion

We have audited the accompanying Standalone Financial Statement of **KRISHMA EXPORTS (INDIA) LIMITED** ("the Company"), which comprise the Standalone balance sheet as at 31st March, 2023, and the Standalone Statement of Profit & Loss and Standalone statement of cash flows for the year then ended, and notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the **Companies Act, 2013 ('Act')** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its Profit (or Loss) * and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone 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 standalone financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Material Uncertainty Related to Going Concern

The Company is a going concern accordingly the company is exempted from getting an audit opinion with respect to material uncertainty related to going concern.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information identified above when becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the applicable laws and regulations.

Management's Responsibility for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are 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.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

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

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

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

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

Report on other legal and regulatory requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, is not applicable to the Company.

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

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

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;

The standalone balance sheet, the standalone statement of profit and loss and the standalone statement of cash flow dealt with by this Report are in agreement with the books of account;

In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act;

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Since the Company's turnover as per last audited standalone financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls.

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

The Company does not have any pending litigations which would impact its financial position.
The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

No amount is required to be transferred to the Investor Education and Protection Fund by the Company as on 31st March, 2023.

For S.K. Dhar & Co.
Chartered Accounts
Firm Reg. No: 307041E

S.K. DHAR & CO. ★ Chartered Accountants ★ Kolkata

Sandip Kumar Dhar
Proprietor
Membership No. 065056
UDIN: 23065056BGVFRY2990

Place: Kolkata
Date: 06.06.2023

DIRECTORS' REPORT

Gentlemen,

Your directors find pleasure in welcoming you to the Annual General Meeting of the Company and presenting before you the Auditors' Report and Accounts for year ended 31st March, 2023

1. **FINANCIAL RESULT** :

Particulars	2022-23 (Rs.)	2021-22 (`Rs.)
Revenue from Operations	14,26,02,410	11,78,17,754
Profit before exceptional item and tax	87,17,835	62,87,332
Exceptional item	-	-
Profit before tax (PBT)	87,17,835	62,87,332
Tax expenses: Deferred Tax Current Tax	22,70,000	15,71,833
Profit (Loss) for the year (PAT)	64,47,835	47,15,499
Balance carried to balance sheet	64,47,835	47,15,499

During the year under review the company has achieved a gross collection of Rs. 14,26,02,410 and Net Profit of Rs. 64,47,835.

FUTURE PROSPECT

During the year under review the Company has achieved gross receipts of Rs. 14,26,02,410 which is not lower as compared to the last year. However, your directors are trying their best to explore the business opportunities and they are expecting that their efforts will get reflected in the financial report in the coming year ahead.

2. **DIVIDEND**

Your directors are pleased not to recommend for approval of the members proposed dividend for the FY 2022-23 due to insufficient profit

3. **Extract of Annual Report**

As provided under section 92(3) of the Act, the extract of annual return is given in **Annexure – A** in the prescribed Form MGT-9, which forms part of this report.

4. **Board Meetings:**

Four meetings of the board were held during the year. For details of the meetings of the board, please refer to the MGT-9, which forms part of this report.

KRISHMA EXPORTS (INDIA) LTD.
Biswas.
Director

KRISHMA EXPORTS (INDIA) LTD.
R. Banik
Director

5. **Directors' Responsibility Statement**

In terms of Section 134(5) of the Companies Act, 2013 the Directors would like to state that:

(a) In preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation in case of material departures;

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

(c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) The Directors had prepared the annual accounts on a going concern basis;

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

6. The matters relating to the Independent Directors are not applicable to the Company.

7. The provisions of section – 178 are not applicable to the company.

8. The Auditor's Report does not contain any qualifications, reservations or adverse remarks.

9. There have been no such loans, guarantees or investments under section – 186 by the company.

10. There have been no such contracts or arrangements with related parties referred in sub section (1) of section – 188.

11. Particulars required to be disclosed in relation to conservation of energy and technology absorption are not applicable to the company.

KRISHMA EXPORTS (INDIA) LTD.

B. Biswas.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

12. FOREIGN EXCHANGE EARNINGS & OUTGO

During the year under consideration Company's foreign currency transactions were as follows:

i. Earnings in foreign currency: `NIL

ii. Outgo inforeign currency : ` NIL

13. AUDITORS

Pursuant to the provisions of section 139 of the Act and the rules framed thereafter, **S.K. Dhar & Co. Chartered Accountants**, were appointed as statutory auditors of the Company retire from the ensuing annual general meeting (AGM) of the Company and being eligible offer themselves for re-appointment till the conclusion of the next AGM to be held in the year 2024, subject to ratification of their appointment at every AGM.

14. ACKNOWLEDGEMENT

Your directors take this opportunity of expressing their sincere thanks to the valued customers, bankers, employees and others for their continued co-operations.

By Order of the Board For & on behalf of

KRISHMA EXPORTS (INDIA) LIMITED

Place: Kolkata
Date: 06.06.2023

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

Assessment Year : 2023-24
Previous Year : 2022-23

COMPUTATION OF TAXABLE INCOME

Particulars	Amount(Rs.)
INCOME FROM BUSINESS & PROFESSION :	
Profit as per Profit & Loss A/c	87,17,835
Add: Depriciation as per Companies Act	10,58,671
	97,76,506
Less: Depriciation as per Income Tax Act	10,58,671
Profit for the year	87,17,835
Income Tax Payable	21,79,459
Health & Education Cess @ 4%	87,178
Tax & Health Education Cess Payable	22,66,637
Add : Interest Payable	3,363
Tax & Interest Payable	22,70,000
Rounding off	22,70,000
Less : TDS for the F.Y. 2022-23	-
Balance Tax Payable	**22,70,000**
Less : Self Assessment Tax Paid	-
Balance Tax Payable	**22,70,000**

KRISHMA EXPORTS (INDIA) LTD.

Biswas.

Director

KRISHMA EXPORTS (INDIA) LTD.

R. Banik

Director

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

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Balance Sheet as at 31st March, 2023

Particulars	Note No	As at 31-Mar-2023	As at 31-Mar-2022
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	2	6,00,00,000	4,00,00,000
(b) Reserves and Surplus	3	1,59,23,226	94,75,391
Non-Current Liabilities			
(a) Long Term Boworring	4(a)	6,64,746	-
(b) Deferred Tax Liabilities	4(b)	-	-
(c) Other Term Liabilities		-	-
Current Liabilities			
(a) Short Term borrowings	5	1,11,49,289	-
(b) Trade Payables	6	19,63,943	65,15,840
(c) Other Current Liabilities	7	45,25,061	75,000
(d) Short term provisions	8	22,70,000	27,84,637
Total		**9,64,96,265**	**5,88,50,868**
II. Assets			
Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	9	5,22,47,662	47,58,694
(ii) Intangible Assets		-	-
(iii) Capital Work-in-progress		-	-
(b) Long Term Investment	10	1,12,00,000	60,40,000
(c) Deferred Tax asset	4	-	-
(d) Other Non-Current Assets	11	-	-
Current assets			
(a) Trade receivables	12	85,96,050	73,80,813
(b) Inventories	13	1,75,55,925	1,38,25,025
(c) Cash and Bank Balance	14	42,63,044	25,99,977
(d) Short Term Loans & advances	15	24,43,584	2,11,77,062
(e) Other current assets	16	1,90,000	30,69,297
Total		**9,64,96,265**	**5,88,50,868**

SIGNIFICANT ACCOUNTING POLICIES	1	-	-
Notes to Financial Statement	2 to 23		

The Notes are an Integral part of the Financial Statements

For S.K. Dhar & Co.
Chartered Accounts
Firm Reg. No: 307041E

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

Sandip Kumar Dhar
Proprietor
Membership No. 065056
UDIN: 23065056BGVFRY2990

Place: Kolkata
Date: 06.06.2023

KRISHMA EXPORTS (INDIA) LTD.

Director

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12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	For the year end 31-Mar-2023	For the year end 31-Mar-2022
(A) INCOME:			
I. Revenue from operations	17	14,26,02,410	11,78,17,754
II. Other Income	18	1,45,769	6,25,151
III. Total Revenue (I +II)		14,27,48,179	11,84,42,905
(B). EXPENDITURE:			
Puchase of Stock in Trade		12,65,68,193	10,27,90,893
Payment to Pharmacist		33,02,500	28,54,320
Change in Inventory	19	(37,30,900)	43,48,783
Employee benefit expense	20	10,24,010	5,65,211
Finance Cost	21	16,09,368	-
Depreciation & Amortisation Expense	22	10,58,671	1,16,037
Other Expenses	23	41,98,502	14,80,329
IV. Total Expenses		13,40,30,344	11,21,55,573
V. Profit before Taxation (III - IV)	(III - IV)	87,17,835	62,87,332
VI. Tax Expenses			
Current year Tax		22,70,000	15,71,833
Adjustment for the Previous years		-	-
Deferred Tax Liability	4	-	-
		64,47,835	47,15,499
VII. Profit/(Loss) for the period (V - VI)		**64,47,835**	**47,15,499**
VIII. Earning per Equity share : Basic & diluted	Basic	1.29	1.18
	Diluted	1.29	1.18

SIGNIFICANT ACCOUNTING POLICIES 1

Notes to Financial Statement 2 to 23

The Notes are an Integral part of the Financial Statements

For S.K. Dhar & Co.
Chartered Accounts
Firm Reg. No: 307041E

S.K. Dhar & Co. Kolkata Chartered Accountants

Sandip Kumar Dhar
Proprietor
Membership No. 065056
UDIN: 23065056BGVFRY2990

Place: Kolkata
Date: 06.06.2023

KRISHMA EXPORTS (INDIA) LTD.

Biswas.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

NOTE: 2 Share Capital

Share Capital	As at 31-Mar-23	As at 31-Mar-22
a. **Authorised**		
60,00,000 Equity Shares of Rs. 10.00 each	6,00,00,000	4,00,00,000
(Last year 40,00,000 Equity Shares of Rs. 10.00 each)		
b. **Issued, Subscribed & Full Paid-up**		
60,00,000 Equity Shares of Rs. 10.00 each	6,00,00,000	4,00,00,000
(Last year 40,00,000 Equity Shares of Rs. 10.00 each)		

2(i) **Reconciliation of Number of Shares and amount outstanding at the beginning & at the end of the reporting period**

	As at 31-Mar-23		As at 31-Mar-22	
	Equity Shares		Equity Shares	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	40,00,000	4,00,00,000	40,00,000	4,00,00,000
Shares Issued during the year	20,00,000	2,00,00,000	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**60,00,000**	**6,00,00,000**	**40,00,000**	**4,00,00,000**

2(ii) All equity share carry equal right with respect to dividend and voting and in the event of winding up.

2(iii) Details of Shareholders Holding more than 5% shares , are given below:

SL	Name of Shareholder	As at 31-Mar-23		As at 31-Mar-22	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Tapas Kr Biswas	41,99,500	69.99	38,80,000	97.00
2	Paritosh Banik	15,00,000	25.00	40,000	1.00
3	Upendra Kumar Singh	-	0.00	80,000	2.00
4	Sayantani Dey Sarkar	3,00,500	5.01	-	0.00
5			0.00		0.00

NOTE: 3 Reserves & Surplus

Particulars	As at 31-Mar-23	As at 31-Mar-22
A. Surplus Reserve		
Opening balance	94,75,391	47,59,892
Transfer from Statement of Profit & Loss	64,47,835	47,15,499
Adjustment of Earlier Years	-	-
Closing Balance	**1,59,23,226**	**94,75,391**

NOTE: 4 Non - Current Liabilities

Particulars	As at 31-Mar-23	As at 31-Mar-22
(a) **Financial Liabilities**		
Long Term EMI base UCO BANK (Car Loan)	6,64,746	-
Long Term Borrowing from Bank & NBFC(s)	-	-
Long Term Borrowing from Directors & Body Corporates		
Total	**6,64,746**	-

Particulars	As at 31-Mar-23	As at 31-Mar-22
(b) **Deferred Tax Liabilities**		
Item of Timing Difference		
Deferred Tax Liability/(Assets)		
Time difference due to Depreciation & Amortisation	-	-
Addition during the year	-	-
Net Deferred Tax Liability/(Asset)	-	-

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

S.K. DHAR & CO. Kolkata Chartered Accountants

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

NOTE: 5 Short Term Borrowings

Particulars	As at 31-Mar-23	As at 31-Mar-22
Secured Loan		
Secured Bank Loan A/c	-	-
UCO BANK (CC Loan)	45,09,187	-
Un-Secured Loan		
Un-Secured Loan from Bank/NBFC	-	-
TATA Capital	53,24,212	-
HERO Fincorp Ltd	13,15,890	-
Other Loan from Body Corporate	-	-
Total	**1,11,49,289**	**-**

NOTE: 6 Trade Payables

Particulars	As at 31-Mar-23 (< 1 year)	As at 31-Mar-22 (< 1 year)
Sundry Creditors for Goods & Services		
(i) MSME Creditors for Goods	-	-
(iI) Other Creditors for Goods	19,63,943	65,15,840
Total	**19,63,943**	**65,15,840**

NOTE: 7 Other Current Liabilities

Particulars	As at 31-Mar-23	As at 31-Mar-22
Other Creditors for Service/Capital Contract	38,53,300	-
Othere Liabilities	5,43,000	75,000
Long Term EMI base UCO BANK (Car Loan) (EMI Payable with one year)	1,28,761	-
Total	**45,25,061**	**75,000**

NOTE: 8 Short Term Provisions

Particulars	As at 31-Mar-23	As at 31-Mar-22
Provision for the Income Tax	22,70,000	27,84,637
Total	**22,70,000**	**27,84,637**

NOTE: 10 Long Term Investment

Particulars	As at 31-Mar-23	As at 31-Mar-22
Setup Development cost for Outlets	-	60,40,000
Investment in Mobile App - Pharmacy Bazar	1,12,00,000	-
Total	**1,12,00,000**	**60,40,000**

NOTE: 11 Other Non-Current Assets

Particulars	As at 31-Mar-23	As at 31-Mar-22
Security Deposit	-	-
Advances for Capital Goods	-	-
Total	**-**	**-**

KRISHMA EXPORTS (INDIA) LTD.
Director

KRISHMA EXPORTS (INDIA) LTD.
Director

S.K. DHAR & CO. Chartered Accountants Kolkata

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

NOTE: 12 Trade Receivables

Particulars	As at 31-Mar-23	As at 31-Mar-22
Undisputed Trade receivables - considered good		
(Outstanding more than six months)	-	-
(Outstanding Less than six months)	85,96,050	73,80,813
Total	**85,96,050**	**73,80,813**

NOTE: 13 Inventories

Particulars	As at 31-Mar-23	As at 31-Mar-22
Stock in Trade		
Stock in trade (Considered Good)	1,75,55,925	1,38,25,025
Total	**1,75,55,925**	**1,38,25,025**

NOTE: 14 Cash and Bank Equivalent

Particulars	As at 31-Mar-23	As at 31-Mar-22
Bank Balance in Current A/c	35,54,539	23,93,403
Fixed Deposits & Recurring Deposit with Bank	-	-
Cash in hand (As certified by the Directors)	7,08,505	2,06,574
Total	**42,63,044**	**25,99,977**

NOTE: 15 Short-term Loans and Advances

Particulars	As at 31-Mar-23	As at 31-Mar-22
Other Financial Assets		
(Recoverable in cash or kind or value to be received)		
Advance Sales Tax /GST	13,57,234	2,11,77,062
Other Deposits	86,350	-
Advance/Self Assessement Income Tax	10,00,000	-
Total	**24,43,584**	**2,11,77,062**

NOTE: 16 Other Current Assets

	As at 31-Mar-23	As at 31-Mar-22
Advance to Software Developers	-	30,69,297
Other Current Assets	1,90,000	-
Total	**1,90,000**	**30,69,297**

KRISHMA EXPORTS (INDIA) LTD.
Director

KRISHMA EXPORTS (INDIA) LTD.
Director

S.K. DHAR & CO.
Kolkata
Chartered Accountants

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

NOTE: 17 Revenue from Operation

Particulars	As at 31-Mar-23	As at 31-Mar-22
Sales of Product & Services	14,26,02,410	11,78,17,754
Total	**14,26,02,410**	**11,78,17,754**

NOTE: 18 Other Income

Particulars	As at 31-Mar-23	As at 31-Mar-22
Interest Income	1,45,769	6,25,151
Total	**1,45,769**	**6,25,151**

NOTE: 19 (Increase)/Decrease in Inventories

Particulars	As at 31-Mar-23	As at 31-Mar-22
Stock-in-Trade		
Closing Stock in trade (Considered Good)	1,75,55,925	1,38,25,025
Opening Stock in trade	1,38,25,025	1,81,73,808
Total	**(37,30,900)**	**43,48,783**

NOTE: 20 Employee Benefits Expense

Particulars	As at 31-Mar-23	As at 31-Mar-22
Salary & Bonus	8,78,510	4,23,900
Staff Welfare & Entertainment	1,45,500	1,41,311
	-	-
Total	**10,24,010**	**5,65,211**

NOTE: 21 Finance Cost

Particulars	As at 31-Mar-23	As at 31-Mar-22
Interest on Loans	7,56,181	-
Other Cost (Bank Charges/Processing Fee)	8,53,187	-
	-	-
Total	**16,09,368**	**-**

NOTE: 22 Depreciation & Amortisation

Particulars	As at 31-Mar-23	As at 31-Mar-22
Depreciation (Refer Note 9)	10,58,671	1,16,037
Total	**10,58,671**	**1,16,037**

NOTE: 23 Other Expenses

Sl.	Particulars	As at 31-Mar-23	As at 31-Mar-22
Other Expenses		17,98,502	14,80,329
Rent for Outlets & Stock point		24,00,000	
	Total	**41,98,502**	**14,80,329**

KRISHMA EXPORTS (INDIA) LTD.

Biswas

Director

S.K. DHAR & CO. Kolkata Chartered Accountants

KRISHMA EXPORTS (INDIA) LTD.

J. Banik

Director

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029

(CIN - U51109WB1992PLC055160)

NOTE: 9 FIXED ASSETS & DEPRECIATION SCHEDULE (Amount in Rs.)

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH, 2023

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 31.03.2022	Addition	Deduction	AS AT 31.03.2023	AS AT 31.03.22	During the Year	Adjustment	As at 31.03.23	As at 31.03.2023	As at 31.03.2022
Fixed Assets										
Land & Building	38,00,000	3,57,00,000	-	3,95,00,000	-	-	-	-	3,95,00,000	38,00,000
Tangible Assets										
Air Condition	5,20,000	-	-	5,20,000	72,332	1,39,807	-	2,12,139	3,07,861	4,47,668
Refrigerators	3,52,000	-	-	3,52,000	48,963	78,456	-	1,27,419	2,24,581	3,03,037
Computer & Software	4,18,000	-	-	4,18,000	2,64,009	97,261	-	3,61,270	56,730	1,53,991
Furniture & Fixture	67,915	1,18,02,820	-	1,18,70,735	13,917	7,17,016	-	7,30,933	1,11,39,802	53,998
CAR/Vehicle	-	10,44,819	-	10,44,819	-	26,132	-	26,132	10,18,687	-
	13,57,915	1,28,47,639	-	1,42,05,554	3,99,221	10,58,671	-	14,57,892	1,27,47,662	9,58,694
T o t a l ===>	**51,57,915**	**4,85,47,639**	-	**5,37,05,554**	**3,99,221**	**10,58,671**	-	**14,57,892**	**5,22,47,662**	**47,58,694**
T o t a l ===>	**38,67,915**	**12,90,000**	-	**51,57,915**	**7,126**	**1,16,037**	**2,76,058**	**3,99,221**	**47,58,694**	**67,915**

-

31-03-2023

NAME OF ASSETS	Addition Amount	Date of Purchase	Rate of Dep	No of Days	DEPRECIATION	
Furniture & Fixture	60,40,000	01-04-22	9.5	364	5,72,228	SLM
Furniture & Fixture	21,95,000	01-10-22	9.5	181	1,03,406	SLM
Furniture & Fixture	15,65,000	01-01-23	9.5	89	36,252	SLM
Furniture & Fixture	20,02,820	31-03-23	9.5	0	-	SLM
CAR/Vehicle	10,44,819	16-02-23	21.23	43	26,132	WDV
		31-03-23	0	0	-	
	1,28,47,639			677	**7,38,017**	

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

KRISHMA EXPORTS (INDIA) LTD.

Biswas.

Director

KRISHMA EXPORTS (INDIA) LTD.

R. Banik

Director

KRISHMA EXPORTS (INDIA) LIMITED

12, MOTILAL NEHRU ROAD, KOLKATA - 700 029
(CIN - U51109WB1992PLC055160)

Details of Creation & Written Off of Deferred Tax Assets/Liablities on F.Y. - 2022-23

(a) *Calculation of Timing Difference on account of Depreciation:-*

Particulars	As per I Tax (Rs.)	As per Books (Rs.)	Timing Difference
Assets	10,58,671.39	10,58,671.39	-
	10,58,671.39	10,58,671.39	-

Opening Timing Difference from Depreciation	-
Add: 'Timing Difference added on acount of Depreciation (Assets)	-
Less: 'Timing Difference cancelled on acount of Depreciation	-
Closing Timing Difference from Depreciation (Assets)	-
Effective Income Tax Rates	
Deferred Tax assets as on 31st March 2023	-
Less : Deferred Tax Assets/Liabilities as on 31.03.2022	-
Therefore, Creation of Deferred Tax assets on F.Y.-:2022-23	-

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

KRISHMA EXPORTS (INDIA) LTD.
Director

KRISHMA EXPORTS (INDIA) LTD.
Director

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
658605040240723	24-Jul-2023

Name	:	KRISHMA EXPORTS (INDIA) LIMITED
PAN/TAN	:	AACCK0523B
Address	:	12 , Motilal Nehru 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	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	065056

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

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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Acknowledgement Number:658605040240723

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	12 , Motilal Nehru 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 S.K. DHAR & CO** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **our** audit report dated **06-Jun-2023** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
b. the audited balance sheet as at **31-Mar-2023** ; and
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
	No records added	

Accountant Details

Name	Sandip Kumar Dhar
Membership Number	065056
FRN(Firm Registration Number)	307041E
Address	4-P , Naktala Road , Naktala S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700047
Date of signing Tax Audit Report	06-Jun-2023
Place	115.187.48.246
Date	24-Jul-2023

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

This form has been digitally signed by **SANDIP KUMAR DHAR** having PAN **ADTPD1623L** from IP Address **115.187.48.246** on **24/07/2023 06:37:58 PM** Dsc Sl.No and issuer **,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

Acknowledgement Number:658605040240723

FORM 3CD [See rule 6G(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	12 , Motilal Nehru 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-2022 to 31-Mar-2023
7. Assessment year	2023-24

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 (%)
		No records added

(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

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

No records added

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

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

(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.)

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	12	Motilal Nehru Road	Kolkata	200029	91-India	32-West Bengal

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

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

No records added

(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

S.K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

(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
		No records added		

(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. Nochanges 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 inbringing the inventory to their present condition
3	ICDS IX - Borrowing Costs	Borrowing Cost pertaining to the period prior to date asset is put to commercial use is capitalised. Other borrowing cost isexpensed out in the Profit and Loss Account.14.
4	ICDS V - Tangible Fixed Assets	Fixed Assets are stated at cost less accumulated depreciation. The actual cost of an acquired tangible fixed asset shallcomprise its purchase price, import duties and other taxes

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
	No records added	

(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

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No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount

No records added

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

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

No records added

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.	Method of Depreciation	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	WDV	Plant and Machinery @ 15%	15	₹8,72,000	₹0	₹0	₹8,72,000	₹10,44,819	₹10,44,819	₹0	₹0	₹2,09,161	₹ 17,07,658
2	WDV	Plant and Machinery @ 40%	40	₹4,18,000	₹0	₹0	₹4,18,000	₹0	₹0	₹0	₹0	₹1,67,200	₹ 2,50,800
3	SLM	Office furniture and fittings @ 12.77%	12.77	₹67,915	₹0	₹0	₹67,915	₹1,18,02,820	₹1,18,02,820	₹0	₹0	₹8,673	NA

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

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Kolkata
Chartered Accountants

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

No records added

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

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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

No records added

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

No records added

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

No records added

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"

No records added

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

No records added

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"

No records added

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

S.K. DHAR & CO. Kolkata Chartered Accountants

Acknowledgement Number:658605040240723

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
					No records added						

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. If not, 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. If not, 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
	No records added	

(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).

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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

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CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

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

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Acknowledgement Number:658605040240723

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

No records added

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

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

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? 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

S.K. DHAR & CO. * Kolkata * Chartered Accountants b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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

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

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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	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, 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
If yes, 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
If yes, 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.	(1)Tax deduction and	(2)Section	(3)Nature of payment	(4)Total amount of payment or	(5)Total amount on which tax	(6)Total amount on which tax	(7)Amount of tax deducted	(8)Total amount on which tax	(9)Amount of tax deducted	(10)Amount of tax deducted or collected not

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collection Account Number (TAN)	receipt of the nature specified in column (3)	was required to be deducted or collected out of (4)	was deducted or collected at specified rate out of (5)	or collected out of (6)	was deducted or collected at less than specified rate out of (7)	or collected on (8)	deposited to the credit of the Central Government out of (6) and (8) (10)

No records added

(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.

No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(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

No records added

35.(a). In the case of a trading concern, give quantitative details of prinicipal 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

No records added

(b). In the case of manufacturing concern,give quantitative details of the prinicipal 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

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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	142602410			117817754		
(b)	Gross profit / Turnover		142602410	0.00		117817754	0.00
(c)	Net profit / Turnover	8717835	142602410	6.11	6287332	117817754	5.34
(d)	Stock-in-Trade / Turnover		142602410	0.00		117817754	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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

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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 ?	If not, 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:	

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

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	Sandip Kumar Dhar
Membership Number	065056
FRN(Firm Registration Number)	307041E
Address	4-P , Naktala Road , Naktala S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700047
Place	115.187.48.246
Date	24-Jul-2023

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	16-Feb-2023	16-Feb-2023	₹ 10,44,819	₹ 0	₹ 0	₹ 0	₹ 10,44,819

Description of the Block of	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)

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Acknowledgement Number:658605040240723

Assets/Class of Assets					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

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)	
Office furniture and fittings @ 12.77%	1	01-Apr-2022	01-Apr-2022	₹ 60,40,000	₹ 0	₹ 0	₹ 0	₹ 60,40,000
	2	01-Oct-2022	01-Oct-2022	₹ 21,95,000	₹ 0	₹ 0	₹ 0	₹ 21,95,000
	3	01-Jan-2023	01-Jan-2023	₹ 15,65,000	₹ 0	₹ 0	₹ 0	₹ 15,65,000
	4	31-Mar-2023	31-Mar-2023	₹ 20,02,820	₹ 0	₹ 0	₹ 0	₹ 20,02,820

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
Office furniture and fittings @ 12.77%	No records added			

This form has been digitally signed by **SANDIP KUMAR DHAR** having PAN **ADTPD1623L** from IP Address **115.187.48.246** on **24/07/2023 06:37:58 PM** Dsc Sl.No and issuer **,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

S.K. DHAR & CO.
Kolkata
Chartered Accountants

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2023
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	07.04.1992
iii	Name of the Company	KRISHMA EXPORS (INDIA) LIMITED
iv	Category/Sub-category of the Company	PRIVATE LIMITED COMPANY
v	Address of the Registered office & contact details	12, MOTILAL NEHRU ROAD, KOLKATA - 700 029
vi	Whether listed company	NO.
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	SAME AS ABOVE.

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

SL No	Name & Description of main products/services	NIC Code of the	% to total turnover of the company
1	Wholesale of pharmaceutical and medical goods	51397	100.00%
2	Other Income		0.00%

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE
1	NIL		
2	NIL	% OF SHARES HELD	APPLICABLE SECTION
3	NIL	NIL	NIL

KRISHMA EXPORTS (INDIA) LTD.

Biswas.

Director

KRISHMA EXPORTS (INDIA) LTD.

J. Banik

Director

IV 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		40,00,000	40,00,000	100%		60,00,000	10000	100%	-	-
b) Central Govt.or State Govt.	-	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-	-
SUB TOTAL:(A) (1)		40,00,000	40,00,000	100%		60,00,000	60,00,000	100%		
(2) Foreign										
a) NRI- Individuals	-	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	-	40,00,000	40,00,000	100%	-	60,00,000	60,00,000	100%	-	-
B. PUBLIC SHAREHOLDING										
(1) Institutions										
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-

KRISHMA EXPORTS (INDIA) LTD.

Director

KRISHMA EXPORTS (INDIA) LTD.

Director

i) Individual shareholders holding nominal share capital up to Rs.1 lakhs	-	-	-	-	-	-	-	-	-	-
ii) Individuals' shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)= (B)(1) +(B)(2)	-	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)		40,00,000	40,00,000	100%	-	60,00,000	60,00,000	100%	-	-

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(ii) **SHARE HOLDING OF PROMOTERS**

Sl No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in shareholding during the year
		NO of shares	% of total shares of the company	% of shares pledged encumbered to total shares	NO of shares	% of total shares of the company	% of shares pledged encumbered to total shares	
1	Tapas Kumar Biswas	38,80,000	97 %	-	41,99,500	69.99 %	-	-
2	Paritosh Banik	40,000	2 %	-	15,00,000	25 %	-	-
3	Sayantani Dey Sarkar				3,00,500	5.01 %		
4	Upendra Kumar Singh	80,000	1 %					
	Total	40,00,000	100.00%	-	60,00,000	100.00%	-	-

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

Sl. No.		Shareholding at the beginning 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
	At the beginning of the year	-	-	-	-
	Date wise increase/decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g., allotment/transfer/bonus/sweat equity etc.)	-	-	-	-
	At the end of the year	-	-	-	-

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(iii) **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	
	For Each of the Top 10 Shareholders	No. of share	% Of total shares of the company	No of shares	% Of total shares of the company
	At the beginning of the year	-	0%	-	0%
	Date wise increase/decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g., allotment/transfer/bonus/sweat equity etc.)	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	0%	-	0%

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J. Basith

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(iv) Shareholding of Directors & KMP

Sl. No		Shareholding at the end of the year		Cumulative Shareholding during the year	
	For Each of the Directors & KMP	No. of shares	% of total shares of the company	No of shares	% Of total shares of the company
	At the beginning of the year	60,00,000	100.00%	-	0.00%
	Date wise increase/decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc.)	-	-	-	-
	At the end of the year	60,00,000	100.00%	-	0.00%

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R. Banik

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V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment					
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness	
Indebtedness at the beginning of the financial year					
i) Principal Amount	-	-	-	-	-
ii) Interest due but not paid	-	-	-	-	-
iii) Interest payment	-	-	-	-	-
Total (i+ii+iii)	-	-	-	-	-
Change in Indebtedness during the financial year					
Additions	-	-	-	-	-
Re- payment	-	-	-	-	-
Net Change	-	-	-	-	-
Indebtedness at the end of the financial year					
i) Principal Amount	-	-	-	-	-
ii) Interest due but not paid	-	-	-	-	-
iii) Interest accrued but not due	-	-	-	-	-
Total (i+ii+iii)	-	-	-	-	-

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Director

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl.No	Particulars of Remuneration		Name of the MD/WTD/Manager			Total Amount	
1	**Gross salary**						
	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.	-	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-	-	-
2	Stock option	-	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-	-
4	Commission -	-	-	-	-	-	-
	as % of profit	-	-	-	-	-	-
	others (specify)	-	-	-	-	-	-
5	Others, please specify	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-	-

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B. **Remuneration to other directors:**

Sl. No	Particulars of Remuneration		Name of the Directors			Total Amount
			Tapas Kumar Biwas	Paritosh Banki	Sayantani Dey Sarkar	
1	Independent Directors					
	(a) Fee for attending board committee meetings		-	-	-	-
	(b) Commission		-	-	-	-
	(c) Others, please specify	Remuneration	3,20,000	4,20,000	4,20,000	11,60, 000
	Total (1)		-	-	-	-
2	Other Non-Executive Directors		-	-	-	-
	(a) Fee for attending board committee meetings		-	-	-	-
	(b) Commission		-	-	-	-
	(c) Others, Consultancy Fees			-		-
	Total (2)		-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration		-	-	-	-
	Overall Ceiling as per the Act.		-	-	-	-

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C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. No.	Particulars of Remuneration		Key Managerial Personnel				Total
1	**Gross Salary**		CEO	Company Secretary	CFO	Total	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.	-	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	-	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-	-	-	-
2	Stock Option	-	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-	-
4	Commission -	-	-	-	-	-	-
	as % of profit	-	-	-	-	-	-
	others, specify	-	-	-	-	-	-
5	Others, please specify	-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

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VII PENALTIES/PUNISHMENT/COMPPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment /Compounding Fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

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