



Independent Auditor's Report

**To the Members of
SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
Report on the Audit of the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of SHANTIDOOT INFRA SERVICES PRIVATE LIMITED, PAN-ABBCS7190J, AT- R/O: Flat No.201, R Enclave, New P.P Colony, Patliputra, Patna-800013, which comprise the Balance Sheet as at March 31st, 2021, the Statement of Profit and Loss, for the year ended, and a summary of significant accounting policies and other explanatory information.

Basis for Opinion

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

Key Audit Matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditors' 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 the 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.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate **internal financial controls**, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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



- Identify and assess the risks of material misstatement of the 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.
- 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 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.

Report on Other Legal and Regulatory Requirements

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

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

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

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



c. The Balance Sheet, and 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness our separate Report in "Annexure B".

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

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

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010011C



Arvind
ARVIND KUMAR
(PARTNER)

Membership No.: 096435

Place: PATNA

Date: 28/04/2022

UDIN: 21096435AAAANC2255

"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March, 31st, 2021:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed, whereas there is fixed assets possesses by the company.
- 2) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- (b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31st, 2021 for a period of more than six months from the date on when they become payable.

Name Of The Statute	Nature Of Dues	Amount in (₹)	Period For Which amount related F.Y	Nature Of Payment
TDS	Section 201 (1A) (3)(b),	490/-	2019-20	Section 201 (3)(a), Interest on Late Payment
TDS	Section 201 (1A) (3)(b),)	380/-	2019-20	Section 201 (3)(a) Interest on Late Payment
	Section 201 (1A) (3)(b),	150/-	2019-20	Section 201 (3)(a) Interest on Late Payment
TDS	Section 234E (5)(a),	600/-	2019-20	Section 201 (5)(a), Late Filing Levy

- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 010011C


(CA ARVIND KUMAR)
PARTNER
M.No.096435



PLACE: PATNA

Date: 28/10/2021

UDIN: 21096435AAAA NC 2255

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Shantidoot Infra Services Private Limited

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

We have audited the internal financial controls over financial reporting of **Shantidoot Infra Services Private Limited** as of March 31st, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2)



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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 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 ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010011C



CA ARVIND KUMAR
(PARTNER)

Membership No.: 096435

Place: PATNA

Date: 22/10/2021

UDIN: 21096435AAAANC2255

SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
CIN: U45309BR2019PTC041303

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021.

(I) SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the generally accepted accounting principles and comply with accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of Companies Act, 2013 to the extent applicable.

(b) Fixed Assets

Fixed Assets are stated at cost, less accumulated depreciation. Depreciation on Fixed Assets is applied on Written down value basis over the useful life of the asset at the rates applicable as per Schedule II of the Companies Act, 2013. Company has recalculated the Depreciation since inception in the term of company Act 2013 and rate prescribed there.

(c) Current Assets

Current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

(d) Inventory

The Company is engaged in Construction work, therefore Closing Stock of material and work in progress has been valued at cost.

(e) Revenue Recognition

Revenue is recognized based on the nature of Activity when consideration can be reasonably measured and there Exists reasonable certainty of its recovery.

- (a) Contract Receipts: - Revenue from contract receipts is recognized when the bill of contract work is passed by the relevant authority.



(f) **Taxation**

- a. Provision for current tax is made of ₹1, 78,410/- on the taxable income. Since, Company is registered under Start Up India Registration
- b. Deferred Tax Liabilities appearing on the financial statements is ₹1,84,770/- during the year reflects the tax effect of timing difference arising due to difference in the rates of depreciation provided on the fixed assets as per the of the Companies Act, 2013 and the Income Tax Act, 1961.

(II) NOTES ON ACCOUNTS:

- (a) Previous year figures are regrouped or rearranged wherever necessary to correspond with the current year figures.
- (b) Other Income:-
 - (i) Rounding off of ₹27.72 have been taken as other Income.
 - (ii) Interests on Fixed Deposits of Rs. ₹31629.75 have taken.
- (c) The methods of Accounting employed are generally in compliance with the ICDS I as referred to in section 145 of the Income tax Act 1961.
- (d) Balance of cash-in-hand as on 31/03/2021 of ₹2,78,869.16 have been taken as verified and certified by the management of the company.
- (e) The following Bank Balances at the end of the year is reconciled with Bank Statement
 - Indian Bank, Boring Road, Patna, A/C No:50482735818 of ₹25,793.00
 - ICICI Bank, Patliputra, Patna, A/c No.238105000519 of ₹0.00
 - ICICI Bank, Patliputra, Patna, A/c No.238105000693 of ₹7,56,538.00
 - Punjab National Bank, Exhibition Road, Patna, A/c No.0380002100067287 of ₹95,004.95
- (f) We have not received the Balance Confirmation of Current Liabilities, Sundry Creditor's, Advance to Suppliers and Loan & Advances till the date of audit by the management.
- (g) On the basis of our test check we did not observe any cash expenditure excess of ₹10,000/- payment to the Parties in excess of ₹10,000/- as covered u/s 40A (3) and 40A (3A) read with rule 6DD of the Income Tax Act. The Assesse has also furnished a certificate to us that there is no cash expenditure / payment excess of ₹10,000/- to the parties during the year under audit as Covered u/s 40A (3) and 40A (3A) read with rule 6DD of the Income Tax Act.
- (h) On The basis of our test check and certificate furnished by the assessee there is no cash receipt of ₹2, 00, 000/- or more as covered u/s 269 ST of the income tax act.in a day from single person or in respect of single transaction or in respect of transaction relating to one event or in a occasion from one person.



(i) Related Party Disclosures.

As per Accounting standard AS-18 on Related Party disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with the related party as defined in the Accounting standard are given below:

(1) Summary of transactions:

Sr. no.	Particulars	Current Year	Nature of Transaction	Previous Year	Nature of Transaction
1.	Brajesh Ranjan Vyas	₹ 1,20,000.00	Salary	₹ 1,20,000.00	Salary
2.	Tripurari Lal	₹ 1,20,000.00	Salary	₹1,20,000.00	Salary
3.	Brajesh Ranjan Vyas	₹15,08,907.00	Director Loan.	₹13,08,907.00	Director Loan.
4.	Tripurari Lal	₹ 8,79,000.00	Director Loan.	₹6,79,000.00	Director Loan.

(j) There is a difference between Turnover as per Books and Turnover as per GSTR-3B/GSTR-1 and Turnover as per 26 AS. Detailed figures and reasons are mentioned below:-

PARTICULARS	AMOUNT (₹)
Turnover as per Books	4,15,48,938.00
Turnover as per GSTR-3B	4,13,90,378.59
Turnover as per GSTR-1	4,13,90,378.00
Turnover as per 26AS	4,51,87,814.00

(a) There is a difference between ITC claimed in Books and ITC claimed as per GSTR-3B. And ITC available as per GSTR-2A:-

PARTICULARS	AMOUNT(₹)
Input Tax(ITC) as per GSTR-3B	27,21,551.22
Input Tax(ITC) as per Books	26,86,726.76
Input Tax(ITC) as per GSTR- 2A/2B	43,41,102.02

- (i) Reason of difference between ITC claimed in Books and ITC claimed as per GSTR-3B is that ITC is claimed in books on the basis of bills available (As per information given to us by the management).
- (ii) Reason of differences between ITC claimed in GSTR-3B and ITC auto populated as per GSTR-2A/2B is that ITC has been reversed in the GSTR-3B.



- (b) There is a difference of ₹ 1, 58,559.41 between Turnover (Contract Receipts) as per GSTR-3B and Turnover (Contract Receipts) as per books.

Reasons for Difference:-

Particulars	Amount(₹)
Turnover taken inclusive of GST. Therefore, this amount (3, 60,705.12) taken as GST on contract work and debited under the head Indirect Expenses in Books.	3,60,705.12.
Total	3,60,705.12

- (c) There is difference of Rs. 36, 38,876.00 between Turnover (Contract Receipts) as per books and Turnover (Contract Receipts) as per 26AS.

Reasons of Differences:-

As per the information obtained by the assessee, turnover reflected in the 26AS is incorrect. The assessee vowed that the Turnover reflected in 26 AS has to be revised through revising the TDS Returns. TDS Return has not been revised till the date of Audit.

SUMMARY OF TURNOVER:-

PARTICULARS	AMOUNT(₹)
Turnover (Contract Receipts) as per 26 AS Other Incomes- TOTAL	4,51,87,814.00
Turnover (Contract Receipts) as per Books Other Incomes- Rounding Off TOTAL	4,15,48,938.00 27.72 4,15,48,965.72
Turnover (Contract Receipts) as per GSTR-3B	4,13,90,378.59
Turnover (Contract Receipts) as per GSTR-1	4,13,90,378.00

FOR ARVIND ARPAN & ASSOCIATES
(CHARTERED ACCOUNTANTS)



FRN- 010011C

(CA ARVIND KUMAR)

PARTNER

M. No.- 096435

PLACE: PATNA

DATE: 28/10/2021

UDIN: 21096435AAAANC2255

PART I FORM OF BALANCE SHEET

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

BALANCE SHEET AS ON 31ST MARCH, 2021

(Amount in Rupees)

PARTICULARS	NOTE NO	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES		₹	₹
AUTHORISED CAPITAL		10,00,000.00	10,00,000.00
(1) Shareholder's Funds			
(b) Reserves and Surplus			
1. Capital Reserve	1	5,00,000.00	5,00,000.00
2. Surplus (Addition or Deduction)	2	11,91,215.18	4,01,465.12
(2) Share application money pending allotment	3	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	85,87,907.00	19,87,907.00
(b) Deferred tax liabilities (Net)			
Opening Balance		-	-
Add: During the year		1,84,770.00	-
(c) Other Long Term Liabilities	5	-	-
(d) Long term provisions	6	-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	48,44,701.62	5,84,184.76
(c) Other Current Liabilities	9	33,48,481.86	32,54,731.80
(d) Short-Term Provisions	10	1,78,410.00	-
	Total	1,88,35,485.66	67,28,288.68



Shantidoot Infra Services Pvt. Ltd.
Director

Shantidoot Infra Services Pvt. Ltd.
Director

PART I FORM OF BALANCE SHEET

CIN : U45309BR2019PTC041303

II. Assets			
(1) Non-Current Assets			
(a) Fixed assets	11	1,15,46,213.80	-
(b) Non-Current Investments	12	-	-
(2) Current assets			
(a) Current Investments	13	6,35,929.75	6,04,300.00
(b) Inventories	14	6,25,200.00	5,38,642.00
(c) Long Term Loans and Advances	15	-	-
(d) Other Non-Current Assets	16	1,02,000.00	1,36,000.00
(e) Trade Receivables	17	-	13,49,280.00
(f) Cash and Cash Equivalents	18	11,56,205.11	10,92,844.56
(g) Short-Term Loans and Advances	19	38,40,170.00	26,20,398.86
(g) Other Current Assets	20	9,29,767.00	3,86,823.26
	Total	1,88,35,485.66	67,28,288.68

Notes No 1 to 29 is intergral parts of the Profit and Loss Account and Balance Sheet.

AUDITOR'S REPORT

In terms of Our separate report of even date

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA ARVIND KUMAR)
PARTNER
M.NO.096435

PLACE: PATNA

DATE: 28/10/2021

UDIN: 21096435AAAAANC2255

Shantidoot Infra Services Pvt. Ltd. FOR SHANTIDOOT INFRA SERVICES PVT. LTD.

Tripurari Lal
Director
(TRIPURARI LAL)
DIRECTOR
DIN: 08385623

Shantidoot Infra Services Pvt. Ltd.
Brajesh Ranjan Vyas
Director
(BRAJESH RANJAN VYAS)
DIRECTOR
DIN: 08385624

PART II- FORM OF STATEMENT OF PROFIT AND LOSS

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

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

PARTICULARS	NOTE NO	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
I. Revenue From Operations	21	4,15,48,938.00	2,19,33,208.00
II. Other Income	22	31,657.47	39.36
III. Total Revenue (I +II)		4,15,80,595.47	2,19,33,247.36
IV. Expenses:			
Cost of Materials Consumed Purchase of Stock-in-Trade	23	-	-
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	24	(86,558.00)	(5,38,642.00)
Direct Expenses	25	3,70,43,417.26	2,06,57,512.13
Financial costs	26	9,290.09	8,807.60
Employee benefit expense	27	8,95,776.00	4,38,618.00
Depreciation and Amortization Expenses	28	2,62,834.00	34,000.00
Other Expenses	29	23,01,072.06	9,31,486.51
Total Expenses		4,04,25,831.41	2,15,31,782.24
V. Profit Before Exceptional and Extraordinary Items and tax		11,54,764.06	4,01,465.12
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary Items and Tax (V - VI)		11,54,764.06	4,01,465.12
VIII. Extraordinary Items		-	-



Shantidoot Infra Services Pvt Ltd.

Shantidoot Infra Services Pvt. Ltd.

Director

Trijansi Yadav

Director

IX. Profit before tax (VII - VIII)	11,54,764.06	4,01,465.12
X. Tax Expense:		
(1) Current Tax	1,78,410.00	-
(2) Deferred Tax	1,84,770.00	-
XI. Profit/(Loss) From The Period From Continuing Operations	7,91,584.06	4,01,465.12
XII. Profit/(Loss) From Discontinuing Operations	-	-
XIII. Tax Expense of Discounting Operations	-	-
XIV. Profit/(Loss) From Discontinuing Operations (XII - XIII)	-	-
XV. Profit/(Loss) For The Period (XI + XIV)	7,91,584.06	4,01,465.12
XVI. Earning per equity share:		
(1) Basic	-	-
(2) Diluted	-	-

Note No 1 to 29 is integral parts of the Profit and Loss Account and Balance Sheet.

AUDITOR'S REPORT

In terms of Our separate report of even date

FOR ARVIND ARPAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010013C

(CA ARVIND KUMAR)
PARTNER
M.NO. 098435

PLACE: PATNA
DATE: 28/10/2021
UDIN: 21096435AAAANC2255

FOR SHANTIDOOT INFRA SERVICES PVT. LTD.

Shantidoot Infra Services Pvt. Ltd.

(TRIPURARI LAL)
DIRECTOR
DIN: 0838562

Director

(BRAJESH RANJAN VYAS)

DIRECTOR
DIN: 08385624

Director

19. Short Term Loans & Advances		
Advance Given To MDS Infranman Pvt Ltd.	14,25,000.00	16,25,000.00
TDS Refundable (F.Y. 2019-20)	4,28,049.00	4,28,049.00
Dev Sah Braham	2,92,500.00	-
Advance Given Advance To Supplier, Sub Contractor's, Labour Charges Advances Consultancy Advances (As Per Annexure 'B')		
	16,94,621.00	5,67,349.86
Total :	38,40,170.00	26,20,398.86
20. Other Current Assets		
Input Tax Credit (GST)	-	3,86,823.26
GST Extra Payment	-	-
Security@5% Kenua Pond	76,222.00	-
Security@5% Motiabigha Pond	74,072.00	-
Advance Salary	12,000.00	-
TCS (F.Y. 2020-21)	74,529.00	-
TDS (F.Y. 2020-21)	6,92,944.00	-
Total :	9,29,767.00	3,86,823.26

PART II- FORM OF STATEMENT OF PROFIT AND LOSS

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current Year	Previous Year
	₹	₹
21. Revenue from operations		
Contract Work	4,15,48,938.00	2,19,33,208.00
Total :	4,15,48,938.00	2,19,33,208.00
22. Other Income		
Interest on Fixed Deposits (MWRD)	31,629.75	-
Rounding off	27.72	39.36
	31,657.47	39.36
23. Purchase of Stock-in-Trade		
Material Purchase	-	-
Total :	-	-
24. Change in Inventory		
Opening Stock	5,38,642.00	-
Closing Stock	6,25,200.00	5,38,642.00
Total :	(86,558.00)	(5,38,642.00)
25. Direct Expenses		
Materials Purchases	1,90,61,630.25	1,48,31,892.13
Labour charges	94,49,347.00	55,60,180.00
Freight Inward Expenses	4,06,491.00	2,65,440.00
Hire Charges of Machine & Tools	81,05,949.00	-
Total :	3,70,43,417.25	2,06,57,512.13



Shantidoot Infra Services Pvt. Ltd. Shantidoot Infra Services Pvt. Ltd.

Director

Director

PART I FORM OF BALANCE SHEET

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current Year ₹	Previous Year ₹
1. Share Capital		
Authorized 10000 Equity Shares of per value ₹ 100/-	10,00,000.00	10,00,000.00
Issued, Subscribed and Paid up 5000 Equity Shares of per value ₹ 100/- each, Fully paid up	5,00,000.00	5,00,000.00
Total :	5,00,000.00	5,00,000.00

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period.

Particulars	Period ending 31/03/2021			Period ending 31/03/2020		
	No. of shares	Par value	Amount	No. of shares	Par value	Amount
i) Authorized Share Capital	10,000.00	100.00	10,00,000.00	10,000.00	100.00	10,00,000.00
ii) Issued, Subscribed and Paid-up	5,000.00	100.00	5,00,000.00	5,000.00	100.00	5,00,000.00
ii) Reconciliation of No. of share Outstanding Share Capital as on opening date						
Share capital raised during the year						
a) Fresh Issue				5,000.00	100.00	5,00,000.00
b) Issued as fully paid up bonus shares (Bonus shares have been issued from share premium account)						
Outstanding Share Capital as on closing date	5,000.00	-	5,00,000.00	5,000.00	-	5,00,000.00
Particulars				Par value	Amount	Period of issue
Share allotted as fully paid-up pursuant to contract without payment being received in cash						NA
Shares allotted as fully paid up by way of bonus shares from 01.04.2020 to 31.03.2021						NA
Aggregate number and class of shares bought back						NA

Following shareholders holding shares more than 5%

Name of shareholder	As on 31st March 2021				As on 31st March 2020	
	% of Shares	No. of shares	% of Shares	% of Shares	No. of shares	% of Shares
1 TRIPURARI LAL	10	500.00	50,000.00	50	2,500.00	2,50,000.00
2 BRAJESH RANJAN VYAS	10	500.00	50,000.00	50	2,500.00	2,50,000.00
3 AVJIBET KUMAR	80	4,000.00	4,00,000.00	-	-	-
Total :	100	5000	5,00,000.00	100	5,000.00	5,00,000.00

Right, Preferences and Restrictions attached to shares

Equity Shares

The company has only the class of Equity having per value ₹ 100/- per share. Each shareholder is eligible for one vote per share held. The Dividend proposed by the Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of Liquidation, the Equity shareholders are eligible to receive the assets of the company in preferential amounts, in proportion to their shareholding.



Dr. Director
Shantidoot Infra Services Pvt. Ltd.
Tripurari Lal
Director

PART I FORM OF BALANCE SHEET

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current Year ₹	Previous Year ₹
2. Reserves & Surplus		
Surplus Opening	4,01,465.12	-
Surplus current year	7,91,584.06	4,01,465.12
	11,93,049.18	4,01,465.12
Less: Adjustment of Opening Deferece (ICICI Bank, Patna, A/c No.23610500519)	1,034.00	-
Total :	11,91,215.18	4,01,465.12
3. Share Application Money Pending Allotment		
	-	-
Total :	-	-
4. Long-term borrowings		
Secured Loan		
Vehicle Loan from ICICI Bank	60,00,000.00	-
Unsecured Loans From Directors		
Brajesh Ranjan Vyas	15,08,907.00	13,08,907.00
Tripurani Lal	6,79,000.00	6,79,000.00
From Others		
Avjoot Kumar	2,00,000.00	-
Total :	85,87,907.00	19,87,907.00
5. Other Long Term Liabilities		
	-	-
Total :	-	-
6. Long-Term Provisions		
	-	-
Total :	-	-
7. Short-Term Borrowings		
	-	-
Total :	-	-
8. Trade Payables		
Sundry Creditors - Trade (Short Term) (As Per Annexure 'A')	48,44,701.62	5,84,184.76
Total :	48,44,701.62	5,84,184.76
9. Other Current Liabilities		
Advance Taken From Party (Shantidoot Trust)		
Right Path Foundation	21,14,773.20	25,24,832.00
Director Remuneration Payable	4,80,000.00	2,40,000.00
Arvind Arpan & Associates	25,000.00	25,000.00
Rent Payable	1,02,000.00	1,02,000.00
Salary Payable	33,258.00	39,484.00
Expenses Payable	96,450.66	3,09,763.50
TDS Payable	93,814.08	13,652.30
CGST Payable	35,130.99	-
SGST Payable	44,654.93	-
Misc. Hire Charges Payable	3,23,400.00	-
Total :	33,48,481.86	32,54,731.80
10. Short-Term Provisions		
Provision for Taxation	1,78,410.00	-
Total :	1,78,410.00	-



Shantidoot Infra Services Pvt. Ltd.
 Shantidoot Infra Services Pvt. Ltd.
 Director
 Director

PART I FORM OF BALANCE SHEET

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

Notes annexed to and forming part of the accounts as at 31st March, 2021

Particulars	Current Year ₹	Previous Year ₹
12. Non Current Investment	-	-
Total :	-	-
13. Current Investment		
Earnest Money From MWRD	6,35,929.75	6,04,300.00
Total :	6,35,929.75	6,04,300.00
14. Inventories		
Raw Materials	6,26,200.00	5,38,642.00
work -in -progress	-	-
Finished goods	-	-
Others (scrap material)	-	-
Total :	6,26,200.00	5,38,642.00
15. Long Term Loans & Advances		
Total :	-	-
16. Other Non-Current Assets		
(a) Pre-liminary Expenses to the extent not written off		
Balance at the opening of the reporting period	16,000.00	20,000.00
Add: Addition during the year	-	-
Add : Expenses incurred during the year	16,000.00	-
Less : Amortization during the reporting period	4,000.00	4,000.00
Balance at the end of the reporting period	12,000.00	16,000.00
Five Year Licence Expenses		
(b) Bihar Rajya Pul Nagar Nigam Ltd.	80,000.00	1,00,000.00
Less : Amortization during the reporting period	20,000.00	20,000.00
Balance at the end of the reporting period	60,000.00	80,000.00
(c) Minor Water Resources Department	20,000.00	25,000.00
Less : Amortization during the reporting period	5,000.00	5,000.00
Balance at the end of the reporting period	15,000.00	20,000.00
(d) Water Resource Department	20,000.00	25,000.00
Less : Amortization during the reporting period	5,000.00	5,000.00
Balance at the end of the reporting period	15,000.00	20,000.00
Total Balance at the end of the reporting period (a+b+c+d)	1,02,000.00	1,36,000.00
17. Trade Receivables		
Sundry Debtors (Unsecured, considered good)		
(More than Six Months)	-	-
Sundry Debtors (Unsecured, considered good)		
(Less than Six Months)	-	-
Right Path Foundation	-	13,49,280.00
Total :	-	13,49,280.00
18. Cash & cash equivalents		
Cash balance on hand (As certified)	2,78,869.16	55,537.16
Balances with Scheduled Banks In Current A/c		
Indian Bank, Boring Road, Patna, A/c No.50482735818	25,793.00	10,20,948.00
ICICI Bank, Patliputra, Patna, A/c No.238105000519	-	16,361.40
ICICI Bank, Patliputra, Patna, A/c No.238105000893	7,56,538.00	-
Punjab National Bank, Exhibition Road, Patna, A/c No.0380002100067287	95,004.95	-
Total :	11,56,205.11	10,92,844.56



Shantidoot Infra Services Pvt. Ltd.

Shantidoot Infra Services Pvt. Ltd.

Director

Director

26. Financial Cost		
Bank Charges	9,290.09	8,807.60
Total :	9,290.09	8,807.60
27. Employee Benefit Expenses		
Director Remuneration	2,40,000.00	2,40,000.00
Salary & Wages	6,55,776.00	1,98,618.00
Total :	8,95,776.00	4,38,618.00
28. Depreciation and Amortisation Expenses		
Depreciation	2,28,834.00	-
License Fee Written Off	30,000.00	-
Preliminary & Amortisation Expenses Write Off	4,000.00	34,000.00
Total :	2,62,834.00	34,000.00
29. Other Expenses		
Royalty	9,80,000.00	-
Hire Charges of Machine & Tools	20,817.00	2,03,945.00
Labour Welfare Cess	34,560.00	-
Fuel & Oil Expenses	62,736.36	39,431.00
Plumber Expenses	2,33,343.36	-
Sheding Expenses	1,10,670.00	-
Soil Testing Expenses	14,000.00	30,930.00
Site Expenses	38,015.00	21,300.00
GST on Contract Work (Gov.)	3,60,705.12	-
Consultancy Fee	1,52,585.00	2,10,000.00
Tender Expenses	-	60,760.00
Rent	1,02,000.00	1,02,000.00
Electricity Expenses	33,900.00	34,380.00
Staff Welfare Expenses	40,000.00	-
Business Promotion Expenses	-	44,830.51
ROC Expenses	13,625.00	-
Medical Expenses	988.00	-
Misc Expenses	41,182.22	72,641.00
Office Expenses	-	6,500.00
Repairing & Maintenance Expenses	-	52,598.00
Printing & Stationery Expenses	8,565.00	1,000.00
Travelling & Conveyance Expenses	15,545.00	12,148.00
TDS Late Fee	-	490.00
Interest on GST	8,510.00	-
Interest on TDS	4,325.00	-
Audit Fee	25,000.00	25,000.00
Telephone & Mobile Expenses	-	11,473.00
TOTAL :	23,01,072.06	9,31,486.51



Shantidoot Infra Services P.

Shantidoot Infra Services Pvt. Lt

Director

Director

Computation of Taxable Income

Net Profit as per audited statement of accounts	11,54,764.06
Add : Depreciation as per books	2,28,834.00
Less : Depreciation allowable as per IT Act	9,39,506.00
	<u>4,44,092.06</u>
Rounded off	4,44,092.00
Less : Brought forward unabsorbed Business Loss	-
Taxable Income	<u>4,44,092.00</u>
Tax @25%	1,11,023.00
Health And Education Cess @4%	4,441.00
	<u>1,15,460.00</u>
Add : Interest U/s 234B	-
Add : Interest U/s 234C	-
	<u>1,15,460.00</u>

Computation of Income u/s 115JB

Net profit as per audited Profit & Loss Account	11,54,764.06
Less : Fringe Benefit Tax	-
	<u>11,54,764.06</u>
Add : Amounts referred to in clause (a) to (f) of Explanation to Section 115JB (2)	-
Less: Amounts referred to in clause (i) to (vii) of Explanation to Section 115JB (2)	-
Book Profit	<u>11,54,764.06</u>
Rounded off	11,54,760.00
Tax u/s 115JB @ 15%	1,73,214.00
Add : Surcharge 10%	-
Add : Education Cess @ 3%	5,196.00
	<u>1,78,410.00</u>
Less : TDS	-
	<u>1,78,410.00</u>
Less : Advance Tax	-
	<u>1,78,410.00</u>
Add : Interest U/s 234C	-
	<u>1,78,410.00</u>

Tax Payable	Rs. 1,78,410.00
--------------------	------------------------

Deferred Tax assets/ (Liability)

Opening balance	-
Depreciation as per books of account	2,28,834.00
Depreciation allowable as per IT Act	<u>9,39,506.00</u>
Excess/(lower) dep in books	(7,10,672.00)
DTA(DTL)	(1,84,770.00)
Closing Balance	<u>(1,84,770.00)</u>



Shantidoot Infra Services Pvt. Ltd.
Shantidoot Infra Services Pvt. Ltd.
Director

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

Annexure "A" : Details of Sundry Creditors for the Year Ended as on 31st March, 2021

Particulars	Current Year		Previous Year
	More than One Year	Others	
Sub Contract Work Payable			
Asjad Hussain(Painting Work)		6,430.00	-
Gorelal JCB Hire		9,70,415.00	-
Lala Suryanarayan		7,672.00	-
Md Mukhtar Alam (Labour Countractor)		17,865.00	-
Mukesh Kumar (Contractor)		11,071.00	-
Shankar JCB		30,91,196.62	-
Shivraj Painter		31,424.00	-
Kongress Kr		-	23,345.00
Maa Durga Traders		-	27,374.00
Sai Patliputra Electricals		-	24,115.00
Satya Traders		-	30,495.00
Shiv Bricks		-	46,800.00
SUNDRY CREDITOR'S			
AH Aluminium Ply & Glass		1,69,200.00	-
Munna Ji Poklane		4,88,308.00	-
Patna Battery Centre		21,500.00	-
Shyama Ply		-	2,337.76
Steel Enterprises		-	3,46,779.00
Shailendra Prasad Gupta(Tender)		29,620.00	60,760.00
Vishal Bricks		-	22,179.00
TOTAL		48,44,701.62	5,84,184.76



Shantidoot Infra Services Pvt. Ltd. Shantidoot Infra Services Pvt. Ltd.

Director

Director

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED

CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

Annexure "B" :Details of Advance To Supplier, Sub Contractor's, Labour Charges Advances & Consultancy Advances for the Year Ended as on 31st March, 2021

Particulars	Current Year
<u>Advance To Supplier</u>	
Durga Enterprises	4,560.00
Laxor	43,940.00
Maa Durga Traders	4,207.00
Prism Johson Ltd	5,100.00
Satya Traders	15,645.00
Shankar Prasad Srivastav	1,00,000.00
MD Kalim	8,601.00
Bharat Commerical Agency	2,40,000.00
Vidyanand Prasad (Bricks)	10,00,000.00
<u>Labour Charges Advances</u>	
Umesh Sahani Labour	22,212.00
Advances Given To Sub Contractor	19,000.00
<u>Consultancy Advance to-</u>	
Prayog	2,31,356.00
TOTAL	16,94,621.00



Shantidoot Infra Services Pvt. Ltd. *Shantidoot*
Shantidoot Infra Services Pvt. Ltd.

Director

Director

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
 CIN : U45309BR2019PTC041303
 ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATLIPUTRA PATNA-800013

ANNEXURE - " II" OF FORM 3CD:- PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR 2020-21

1	2	3	4	5
Name, Address and Permanent Account Number of The Lender or Depositor	Amount of Loan or Deposit taken or Accepted	Whether The Loan or Deposit was squared up during the Previous Year	Maximum amount Outstanding in the Account at any time during the Previous Year	(iii) Whether the loan or deposit was taken or accepted by an account payee cheque or an account payee bank draft and use of electronic Clearing System Through a Bank Account.
(1.) Name :- Birajesh Ranjan Vyas PAN No. :- BOWPV2159P Address :- NALANDA BEGAMPURA MAIRI NALANDA, BEN NALANDA, BIHAR-803111	2,00,000.00	NO	15,06,967.00	Yes Electronic Clearing System
(2.) Name :- Tripuran Lal PAN No. :- AFRPL5866R Address :- 11, S.B.I COLONY, BALLIPAR, KURJI PHULWARI, PATNA-800010	2,00,000.00	NO	8,79,000.00	Yes Electronic Clearing System
(3) Name :- Avijeet Kumar PAN No :- AJZPK6965L Address :- 11, S.B.I COLONY, BALLIPAR, KURJI NEW PATLIPUTRA COLONY, PATNA-800013	2,00,000.00	NO	2,00,000.00	Yes Electronic Clearing System

ANNEXURE - " III" OF FORM 3CD:- PARTICULARS OF EACH REPAYMENT OF LOAN DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T MADE DURING THE PREVIOUS YEAR 2020-21

1	2	3	4	5
Name, Address and Permanent Account Numbers	Amount of Loan or Deposit repayment	Whether the loan or deposit was squared-up during the previous year	Maximum amount Outstanding in the Account at any time during the Previous Year	Whether the repayment was made by Account Payee Cheque or Account Payee Bank -Draft or use of electronic clearing system through a bank account



Shantidoot Infra Services Pvt. Ltd. Shantidoot Infra Services Pvt. Ltd.

Director Director

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
 CIN : U45309BR2019PTC041303
 ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

ANNEXURE " IV " OF FORM NO.3CD : DETAILS OF DEDUCTION AND COLLECTION OF TAX AS PER THE PROVISION OF CHAPTER XVII-B OR CHAPTER XVII-BB OF THE INCOME TAX ACT FINANCIAL YEAR 2020-21

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	
	-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
PTNS09595F	194C	Contract	94,49,347.00	75,65,787.00	75,65,787.00	59,449.00	NIL	NIL	NIL	NIL
PTNS09595F	194I	Rent (Hire Charges)	81,26,766.00	77,18,849.00	77,18,849.00	1,15,714.00	NIL	NIL	NIL	NIL
PTNS09595F	194J	Professional	1,77,585.00	1,52,585.00	1,52,585.00	16,625.00	NIL	NIL	NIL	NIL

M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
 CIN : U45309BR2019PTC041303
 ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY , PATLIPUTRA PATNA-800013

ANNEXURE " V " OF FORM NO.3CD : Details Statement of Tax Deducted or Collected Furnished by the Assessee not within Prescribed Time Financial Year 2020-21

Tax Deduction and Collection Account Number	Types of Forms	Due date for Furnishing	Date of Furnishing, if Furnished	Whether the Statement of Tax Deducted or Collected contain Information about all transactions which are required to be reported
PTNS09595F	26Q	31.03.2021	19.08.2020	YES
PTNS09595F	26Q	31.03.2021	22.10.2020	YES
PTNS09595F	26Q	01.02.2021	28.01.2021	YES
PTNS09595F	26Q	15.07.2021	12.07.2021	YES



Shantidoot Infra Services Pvt. Ltd.
 Director

SCHEDULE "11" DEPRECIATION FOR ASSETS EXISTING AS ON 31st MARCH 2021

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03.2020	WDV as on 01.04.2020	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2020	Remaining Life	Salvaged value	Depreciable amount over whole life	Sale/ Deduction during the year	Excess Dep. (already charged)	Rate of Dep.	Dep for the Year 2020-21	Adjusted with Retained Earnings	WDV as on 31st March, 2021
							0.00	(0.00)					0.00%			
	SUB TOTAL (a)															

31-03-2020

FOR ASSETS PURCHASED AFTER 31.03.2020

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03.2020	WDV as on 01.04.2020	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2020	Used during the year	Salvaged value	Depreciable amount over whole life	Excess Dep. (already charged)	Rate of Dep.	Dep for the Year 2020-21	Adjusted with Retained Earnings	WDV as on 31st March, 2021	
	(D) HEAVY LIFT EQUIPMENT (FRAMES WITH CAPACITY LESS THAN 100 TONS)															
16-03-2021	Vehicle	1,15,65,973.00	-	-	8	8	0.00	16	5,78,299.30	1,09,87,672.00		31.23%	1,57,926.00		1,14,08,045.00	
30-11-2020	Battery	35,606.46	-	-	5	5	0.00	122	1,780.00	33,826.46		45.07%	5,350.00		30,256.46	
25-08-2020	Computer & Laptop	1,73,470.34	-	-	3	3	0.00	219	8,674.00	1,64,796.34		63.16%	65,558.00		1,07,912.34	
	SUB TOTAL (b)	1,17,75,047.80							5,88,753.00	1,11,86,294.80			2,20,834.00		1,15,46,213.80	
	TOTAL (a+b)	1,17,75,047.80							5,88,753.00	1,11,86,294.80			2,20,834.00		1,15,46,213.80	

31-03-2021



Shantidoot Infra Services Pvt. Ltd.
 Director

Director

Director

PART I FORM OF BALANCE SHEET
M/S SHANTIDOOT INFRA SERVICES PRIVATE LIMITED
CIN : U45309BR2019PTC041303

ADDRESS: FLAT NO-201, R ENCLAVE, NEW P.P COLONY, PATILPUTRA PATNA-800013

ANNEXURE - "I" PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961

PARTICULARS	RATE OF DEP.	W.D.V. AS ON 01.04.2020	Other Adjustment of Earlier Year	W.D.V. AS ON 01.04.2020	ADDITION		Sale During The Year	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.2021
					Before September	After September				
(A) Plant & Machinery @15%										
Vehicle	15%	-	-	-	1,15,65,971.00	1,15,65,971.00	-	1,15,65,971.00	8,67,448.00	1,06,98,523.00
Battery	15%	-	-	-	35,606.46	35,606.46	-	35,606.46	2,670.00	32,936.00
(B) Plant & Machinery @40%										
Computer & Laptop	40%	-	-	-	1,73,470.34	1,73,470.34	-	1,73,470.34	69,388.00	1,04,082.00
Sub Total					1,73,470.34	1,16,01,577.46	-	1,17,75,047.80	9,39,506.00	1,08,35,541.00

FIXED ASSETS ADDITION DURING THE YEAR

Vehicle	16-03-2021	1,15,65,971.00
Battery	30-11-2020	35,606.46
Computer & Laptop	25-08-2020	1,73,470.34
TOTAL		1,17,75,047.80



Shantidoot Infra Services Pvt. Ltd. *Shantidoot* **Shantidoot Infra Services Pvt. Ltd.**

Director

Director