

HARIKANTA OVERSEAS PRIVATE LIMITED

Reg. Office:, 28, Sairam Ind Estate Bamroli Surat-394107

CIN No.: U17299GJ2018PTC104835

Email Id: abhi.gotawala@gmail.com

NOTICE

NOTICE is hereby given that the 1st Annual General Meeting of the company will be held on Tuesday 31.12.2019, at the registered office of the Company, situated at 28, Sairam Ind Estate Bamroli Surat-394107 at 11:00 am to transact the following business:

Ordinary Business:

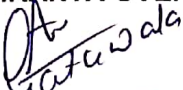
1. To receive consider and adopt the Audited Balance Sheet as at 31st March, 2019 and Profit & Loss Account for the period ended on the same date together with the Director's and Auditor's Report thereon.
2. To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the sec. 139 of the Companies Act, 2013, the consent of the Members of the company be and is hereby given for the appointment of **JSSJ & Co. Chartered Accountants, (Firm Registration No. 148878W)** as Auditors of the Company to hold office from the conclusion of this AGM, up to the conclusion of the 6th Annual General Meeting of the company to be held in the year 2024 at a remuneration of as may be decided by the Board in addition to the out of pocket expenses incurred by them in connection with audit of company accounts.

"RESOLVED FURTHER THAT any director of the company be and is hereby directed to give intimation of the appointment to the Auditors so appointed within Fifteen days of the date of the resolution."

"RESOLVED FURTHER THAT any Director of the company be and are hereby authorized to give intimation of the appointment to the Auditors to the Registrar of Companies by filing e-form and to do all necessary acts to give the effect to the above resolution."

**For And On Behalf Of The Board
HARIKANTA OVERSEAS PRIVATE LIMITED**


ABHISHEK NILESHKUMAR GOTAWALA

Director

DIN: 08262324

Date: 04.12.2019

Place: Surat

Notes:

1. A member entitled to attend and vote is entitled to appoint one or more proxies to attend and vote instead of him, and a proxy need not be a member of the company. Proxy to be effective must be deposited at registered office of the company at least 48 hours before the time of meeting.

2. Corporate Members intending to send their authorised representatives to attend the Meeting, pursuant to Section 113 of the Companies Act, 2013, are requested to send to the Company, a certified copy of relevant Board Resolution together with the respective specimen signatures of those representative(s) authorised under the said resolution to attend and vote on their behalf at the Meeting.
3. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is annexed hereto.
4. Route map of Address of General Meeting is annexed to the notice.

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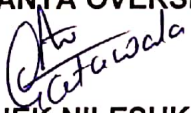
EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:
ITEM-2

The Board has recommended appointment of **M/s. JSSJ & Co.**, Chartered Accountants, (FRN: **148878W**), u/s 139, as Statutory Auditors of the Company for the period of five financial year from 2019-20 to 2023-24 and to hold office from the conclusion of the this Annual General Meeting till the conclusion of the 06th Annual General Meeting to be held in the year 2024.

Further, the Company has received consent and eligibility certificate from **M/s. JSSJ & Co.**, Chartered Accountants, (FRN: **148878W**), to the effect that their appointment, if made, would be in accordance with the Companies Act, 2013 and the Rules framed there under and that they satisfy the criteria provided in section 141 of the Companies Act, 2013.

The Members are requested to consider appointment of **M/s. JSSJ & Co.**, Chartered Accountants, (FRN: **148878W**) for the office of the Statutory Auditors of the Company to hold the office from the conclusion of 01st Annual General Meeting till the conclusion of the 6th Annual General Meeting. The Board recommends the appointment of the Statutory Auditor of the Company for the period of five years and to pass the resolution as set out in Item No. 2 of the Notice as Ordinary Resolution(s).

For And On Behalf Of The Board
HARIKANTA OVERSEAS PRIVATE LIMITED


ABHISHEK NILESHKUMAR GOTAWALA
Director
DIN: 08262324

Date: 04.12.2019
Place: Surat



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CIN No.: U17299GJ2018PTC104835 Email Id: abhi.gotawala@gmail.com

DIRECTORS' REPORT

To,
The Members,
HARIKANTA OVERSEAS PRIVATE LIMITED
Dear Members,

Your Directors are pleased to present the 2nd Annual Report on the business and operations of the Company along with Audited Accounts for the Financial Year ended on March 31, 2020. Further in compliance with the Companies Act, 2013 the Company has made all requisite disclosures in this Board report with the objective of accountability and transparency in its operations to make you aware about its performance and future perspective of the Company.

1) Financial summary or highlights/Performance of the Company (Standalone):

The Company's financial performance, for the year ended on 31st March 2020 and comparative performance of previous year is summarized below:

(Amount in Rs.)

Particulars	2019-20	2018-19
Gross Income	77,838,380	1,60,99,013
Expenses Before Depreciation	76,334,497	1,59,75,687
Profit/ (Loss) Before Depreciation	1,503,883	1,23,326
Less: Depreciation	24,726	--
Profit/ (Loss) After Depreciation Before Taxation	1,479,157	1,23,326
Less: Provision For Taxation		
- Current	--	36,225
- Deferred	(1,295)	(4,160)
Prior Period Item	--	--
Net Profit For The Year	1,480,452	91,261
Amount Transferred to Reserves (If any)	--	--

2) State of the Company's affairs:

For the financial year ended March 31, 2020, the Company has recorded a strong revenue and margin performance. The industry is hit by severe recession, but your company has performed well and earned **profits** in this period, leading to a steady raise in the income in upcoming future.

3) Dividend:

The Board is happy to report an encouraging financial performance but the inability to recommend any dividend is regretted as it is considered prudent to conserve the resources for Investment in Business.

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4) Extract of Annual Return:

In compliance of section 92(3), section 134(3)(a) and Rule 11 of the Companies (Management and Administration) Rules, 2014, the extract of the Annual Return has been annexed with this report in **Form MGT-9** as **Annexure - I**.

5) Number of meetings of the Board of Directors:

The notice of Board meeting is given well in advance to all the Directors. The Board met **Four** times in financial year 2019-20.

6) Directors' Responsibility Statement:

The Company has taken utmost care in its operations, compliance, transparency, financial disclosures and the financial statements have been made to give a true and fair view of the state of affairs of the Company. As required under section 134(5) and 134(3)(c), and based upon the detailed representation, due diligence and inquiry thereof and your directors assures and confirms as under:

- a) In preparation of the accounts for the Financial Year Ended 31st March 2020, the applicable accounting standards had been followed and there are no material departures from the same;
- b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give true and fair view of state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the years under review;
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Annual Accounts for the Financial Year ended 31st March, 2020 have been prepared on a going concern basis; and
- e) Proper systems had been devised in compliance with the provision of all the applicable laws and such systems were adequate and operating effectively.

7) Directors' comment on qualified opinion of Auditors:

The Report of Statutory Auditor does not contain any qualification. Notes to accounts and auditors' remarks in their report are self-explanatory and do not call for any further comments. Secretarial Audit Report is not applicable to your company..

8) Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report:

There are no such major material changes and commitments occurred, affecting the financial position of the company which has occurred between the end of the financial year of the

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company to which the financial statements relate and the date of the report.

9) Conservation of energy, technology absorption and foreign exchange earnings and outgo:

A) Conservation Of Energy:

With regard to the particulars as prescribed under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 the company is in the process of finding ways of controlling and reducing energy consumption as a commitment to Global Environment; this will cover office facilities, communications and transport.

B) Technology Absorption, Adoption And Innovation:

The Company continuously makes efforts towards research and developmental activities and has been constantly active in harnessing and tapping the latest and best technology in the industry.

C) Foreign Exchange Earnings And Outgo:

Further during the year under review, the Foreign Exchange Earnings And Outgo was as under:
(Amount in Rs.)

	2019-20	2018-19
Earnings in Foreign Currency :	NIL	NIL
Expenditure in Foreign Currency :	NIL	NIL

10) Risk Management Policy:

Risk is an important element of corporate functioning and governance. Your Company has established the process of identifying, analyzing and treating risks, which could prevent the Company from effectively achieving its objectives. It ensures that all the risks are timely defined and mitigated in accordance with the well structured risk management Process.

Global slowdown and recession is always a risk attached with the industry, and your company is taking necessary actions to protect the interest of the company against such market risks from time to time, by developing new products and marketing strategies.

11) Corporate Social Responsibility Policy:

In compliance with section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014, Turnover of company is not exceeding Rs. 1000 Cr., or net worth is not exceeding Rs. 500 Cr. Or net profit of company is not exceeding Rs. 5 Cr.; hence disclosure related to CSR is not applicable to your company.

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12) Vigil Mechanism Policy:

In compliance with section 177 of the Companies Act, 2013 and relevant rules, borrowing from banks and public financial institutions is not exceeding Rs. 50 Crore; hence disclosure related to Vigil Mechanism is not applicable to your company. However your company has developed a strong system to report any fraud in the company.

13) Particulars of contracts or arrangements with related parties:

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 are disclosed in **Form AOC – 2** attached as **Annexure – II**.

14) Details of Subsidiary/Joint Ventures/Associate Companies & Performance and financial position of each of such companies :

The Company has **NO** subsidiaries as on March 31, 2020. There are **NO** associate companies within the meaning of Section 2(6) of the Companies Act, 2013 ("Act"). There has been no material change in the nature of the business of the subsidiaries hence details in Form AOC-1 are not required to be attached.

15) Directors:

There has been no change in the directorship of the company during the year under review.

16) Deposits:

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

17) Particulars of Employees & Disclosure on Managerial Remuneration:

The information required pursuant to section 197 (12) read with Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is applicable only for listed companies. Hence this clause is not applicable to your company.

None of the employees have drawn remuneration exceeding the limits prescribed under section 197 (12) read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence disclosure under this clause is not applicable.

18) Auditors:

Pursuant to the provisions of Sec. 139 of the Act and rules framed thereunder, the Statutory Auditors **JSSJ & Co. Chartered Accountants, (Firm Registration No. 148878W)**, were appointed as statutory auditor of the company, to hold office from the conclusion of 1st AGM held in 2019, till the conclusion of the 6th AGM to be held in the year 2024.

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They have confirmed their eligibility under section 141(1) of the Companies Act, 2013.

19) Internal Auditor:

Neither turnover of your company is exceeding Rs. 200 Cr nor Outstanding borrowings from banks or public financial institutions exceeding 100 Crore; hence your Company is not required to appoint Internal Auditor under the Companies Act, 2013. However your company has developed a strong Internal Check System to avoid any undesired situations.

20) Share Capital:

There have been no alterations or modifications in the share capital of the company.

21) Particulars of loans, guarantees or investments under section 186:

The details of the loans and investments made by company are given in the notes to the financial statements.

22) Disclosure under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013:

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee. However total number of employees in company is less than 10; hence the act is not applicable to the company.

HARIKANTA OVERSEAS PRIVATE LIMITED

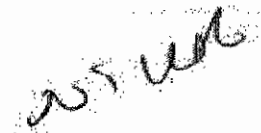
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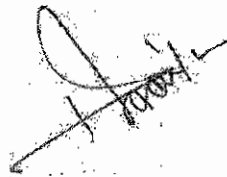
23) Acknowledgements:

We take the opportunity to express our deep sense of Gratitude to the Bankers, Government Departments and Local Authority and Customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For And On Behalf Of The Board
HARIKANTA OVERSEAS PRIVATE LIMITED



NILESH HARIVADAN GOTAWALA
Director
DIN: 08262326



HARDIK KAMAL GOTAWALA
Director
DIN: 08262325

Date: 29.11.2020
Place: Surat

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CIN No.: U17299GJ2018PTC104835 Email Id: abhi.gotawala@gmail.com

Form No. AOC-2

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

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

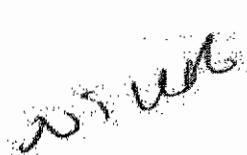
1) Details of contracts or arrangements or transactions not at arm's length basis:

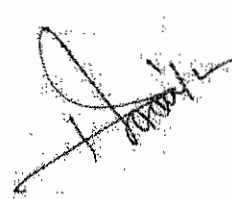
Company has not entered into any contract or arrangement or transactions with its related parties which is not at arm's length during the year.

2) Details of material contracts or arrangement or transactions at arm's length basis:

Sr. No	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1.	ABHISHEK NILESHKUMAR GOTAWAL	PURCHASE	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL
2.	DEVYANIBEN GOTAWALA	PURCHASE	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL
3.	PARULBEN GOTAWALA	PURCHASE	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL
4.	NILESH KUMAR GOTAWALA HUF	PURCHASE	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL
5.	HARDIK GOTAWALA	PURCHASE	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL
6.	PARULBEN GOTAWALA	SALARY	ON GOING BASIS	As per prevailing terms & conditions	15/05/2019	NIL

**For And On Behalf Of The Board
HARIKANTA OVERSEAS PRIVATE LIMITED**


NILESH HARIYADAN GOTAWALA
Director
DIN: 08262326


HARDIK KAMAL GOTAWALA
Director
DIN: 08262325

**Date: 29.11.2020
Place: Surat**

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2019 - 2020

OF

HARIKANTA OVERSEAS
PRIVATE LIMITED

SHED NO 28, SAI RAM INDUSTRIAL ESTATE,
BAMROLI, SURAT, SURAT, GUJARAT-394107

BY
AUDITORS :

JSSJ & CO.
CHARTERED ACCOUNTANTS
211, EMPIRE STATE BUILDING, NEAR UDHANA
DARWAJA, RING ROAD, SURAT-395002 GUJARAT



JSSJ & CO.

Chartered Accountants

211, Empire State Building, Near Udhana Darwaja, Ring Road, Surat-395002 Gujarat

Phone : 7878877748, E-Mail : cajssj.co@gmail.com

Form No 3CA

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

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

1. We report that the statutory audit of HARIKANTA OVERSEAS PRIVATE LIMITED, SHED NO 28, SAI RAM INDUSTRIAL ESTATE, BAMROLI, SURAT, SURAT, GUJARAT-394107. PAN - AAEC6909C was conducted by M/s JSSJ & CO. in pursuance of the provisions of the Companies Act, and We annex hereto a copy of our audit report dated 30/11/2020 along with a copy each of -
 - (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
 - (b) the audited balance sheet as at 31st March, 2020
 - (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:

SN	Qualification Type	Observation/Qualification
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The assessee does not have necessary information relating to registration status of suppliers under the Micro, Small and Medium Enterprises Development Act, 2006 and hence the suppliers under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable



Date : 30/11/2020

Place : Surat

For JSSJ & CO.

Chartered Accountants

Jitendra Vimal Jain

(Partner)

M. No. : 185908

FRN : 0148878W

**211, Empire State Building, Near Udhana
Darwaja, Ring Road, Surat-395002 Gujarat**

FORM NO. 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 : HARIKANTA OVERSEAS PRIVATE LIMITED
- 2 Address : SHED NO 28, SAI RAM INDUSTRIAL ESTATE, BAMROLI, SURAT, SURAT, GUJARAT-394107
- 3 Permanent Account Number : AAECH6909C
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and : Yes
services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any
other identification number allotted for the same

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAECH6909C1ZV

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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : No
Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members : NA
and their profit sharing ratios
- b If there is any change in the partners or members or in their profit sharing : NA
ratio since the last date of the preceding year, the particulars of such
Change.

- 10 a Nature of business or profession.

Sector	Sub sector	Code
MANUFACTURING	Manufacture of textiles (other than by handloom)(04024)	04024

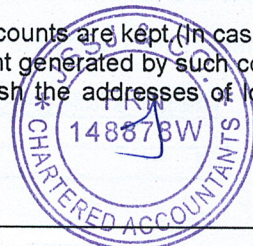
- b If there is any change in the nature of business or profession, the : No
particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Nil

- 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.)



Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
PURCHASE REGISTER, SALES REGISTER, CASHBOOK, BANKBOOK, JOURNAL, LEDGER	SHED NO 28, SAI RAM INDUSTRIAL ESTATE, BAMROLI, SURAT		SURAT	GUJARAT	394107

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

PURCHASE REGISTER, SALES REGISTER, CASHBOOK, BANKBOOK, JOURNAL, LEDGER

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

Section	Amount
Nil	Nil

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

- b Whether there has been any change in the method of accounting : No
employed vis-à-vis the method employed in the immediately preceding previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS: : AS PER ANNEXURE 'I'

- 14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, which ever is lower

- b In case of deviation from the method of valuation prescribed under section : No
145A, and the effect thereof on the profit or loss, please furnish.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

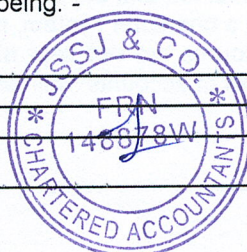
- 15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

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

- a The items falling within the scope of section 28.

Description	Amount
Nil	Nil



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

Description	Amount
Nil(Nil)	Nil

- c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

- d Any other item of income.

Description	Amount
Nil	Nil

- e Capital receipt, if any.

Description	Amount
Nil	Nil

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

Details of property	Address line 1	Address line 1	City/Town/ District	State	Pincod e	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in : **AS PER ANNEXURE 'II'** respect of each asset or block of assets, as the case may be, in the following Form :-

- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

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

Description	Amount
Nil	Nil

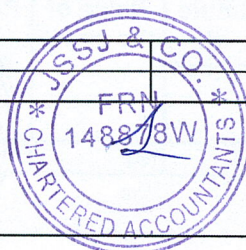
- b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

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

Capital expenditure

Particulars	Amount
Nil	Nil



Personal expenditure

Particulars	Amount
Nil	Nil

Personal Expenditure, if any, debited to Profit and Loss account cannot be verified.

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

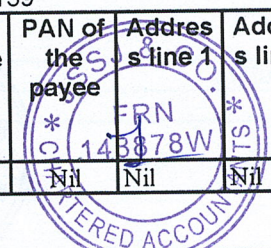
ii. as payment referred to in sub-clause (ia)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

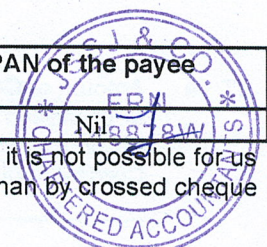
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

The assessee has not made any payments exceeding Rs. 10000/- in cash. However, it is not possible for us to verify whether the payments in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank draft, as the necessary evidences are not in possession of the assessee.

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

The assessee has not made any payments exceeding Rs. 10000/- in cash. However, it is not possible for us to verify whether the payments in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank draft, as the necessary evidences are not in possession of the assessee.



e provision for payment of gratuity not allowable under section 40A(7) : Nil

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

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : Nil

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

23 Particulars of any payment made to persons specified under section 40A(2)(b). : AS PER ANNEXURE 'III'

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

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

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

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 139(1);

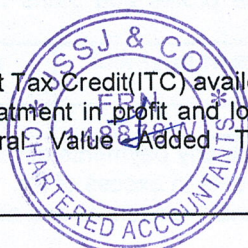
Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax, goods & services Tax, customs duty, excise duty : No
or any other indirect tax, levy, cess, impost etc. is passed through the profit
and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed : Yes
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.



CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance	954411	OPENING BALANCE OF INPUT TAX
Credit Availed	4322390	ITC AVAILED IN BOOKS
Credit Utilized	1713176	GST REFUND
Closing / outstanding Balance	3563625	SHOWN SEPARATELY IN BALANCE SHEET

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee has received any property, : No
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)(vii), if yes, please furnish the details of the same.

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : No
(1) of section 92CE, has been made during the previous year, If yes, please furnish the following details



Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	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
Nil	Nil	Nil	Nil	Nil	Nil

- B Whether the assessee has incurred expenditure during the previous year : No
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

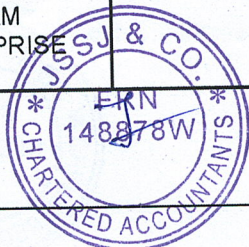
Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : NA
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2021)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	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
SHREE JALARAM ENTERPRISE	SURAT	ADYPG3008M	10355000	No	8520000	Yes-Electronic clearing system	



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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil

- (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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

- (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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil

- 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:—

Name of the payee	Address of the payee	PAN of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
SHREE JALARAM ENTERPRISE	SURAT	ADYPG3008M	12670000	8520000	Yes-Electronic clearing system	

- 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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil

- 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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil

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

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

- b Whether a change in shareholding of the company has taken place in the : No
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.
- c Whether the assessee has incurred any speculation loss referred to in : No
section 73 during the previous year, If yes, please furnish the details of the same.
- d Whether the assessee has incurred any loss referred to in section 73A in : No
respect of any specified business during the previous year.
- e In case of a company, please state that whether the company is deemed : No
to be carrying on a speculation business as referred in explanation to section 73.

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



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.
Nil	Nil

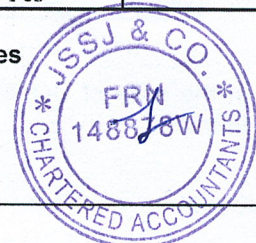
- 34 a Whether the assessee is required to deduct or collect tax as per the : Yes
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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 at specified rate 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
SRTH04202C	192A	Payment of taxable accumulated balance of provident fund due to an employee	80306	80306	80306	8031	0	0	0
SRTH04202C	194A	Interest other than Interest on securities	358971	358971	358971	35899	0	0	0
SRTH04202C	194C	Payments to contractors	20411017	20411017	20411017	255291	0	0	0
SRTH04202C	194H	Commission or brokerage	1641400	1641400	1641400	82071	0	0	0
SRTH04202C	194J	Fees for professional or technical services	69000	69000	69000	6900	0	0	0

- b Whether the assessee is required to furnish the statement of tax deducted : Yes
or tax collected, If yes, please furnish the details:

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
SRTH04202C	Form 26Q	31-07-2019	01-08-2019	Yes	
SRTH04202C	Form 26Q	31-10-2019	30-01-2020	Yes	
SRTH04202C	Form 26Q	31-01-2020	30-01-2020	Yes	
SRTH04202C	Form 26Q	31-07-2020	22-06-2020	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or : Yes
section 206C(7). If yes, please furnish:



Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
SRTH04202C	1182	578	29-07-2019
SRTH04202C	0	123	29-07-2019
SRTH04202C	0	550	29-07-2019
SRTH04202C	2010	685	25-10-2019
SRTH04202C	0	560	25-10-2019
SRTH04202C	0	495	03-06-2020
SRTH04202C	0	277	03-06-2020
SRTH04202C	0	53	21-10-2020
SRTH04202C	1749	799	21-11-2019
SRTH04202C	0	972	21-11-2019
SRTH04202C	15737	1331	03-06-2020
SRTH04202C	0	4371	03-06-2020
SRTH04202C	0	144	22-06-2020
SRTH04202C	0	270	03-06-2020
SRTH04202C	0	1118	21-10-2020
SRTH04202C	0	8617	08-09-2020

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

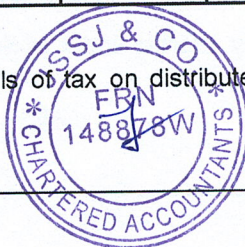
(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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



Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Amount	Dates of payment
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether the assessee has received any amount in the nature of dividend : No
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please
furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : No
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : NA
in relation to valuation of taxable services, finance act 1994 in relation to
valuation of taxable service as may be reported/identified by the auditor. ?

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	76627528			16099003		
Gross profit/turnover	5158840	76627528	6.73	740930	16099003	4.60
Net profit/turnover	1492856	76627528	1.95	123326	16099003	0.77
Stock-in-trade/turnover	340950	76627528	0.44	2167784	16099003	13.47
material consumed/Finished goods produced			Nil			Nil

- 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.

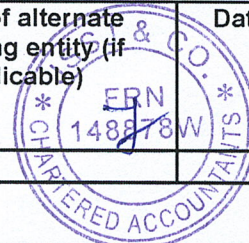
Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
2019-20	Goods & Services Tax (GUJARAT)	Refund received	31/03/2020	1713176	Nil

- 42 Whether the assessee is required to furnish statement in Form No.61 or Form : No
No. 61A or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- 43 Whether the assessee or its parent entity or alternate reporting entity is liable : No
to furnish the report as referred to in sub-section (2) of section 286:
if yes, 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
Nil	Nil	Nil	Nil



If Not due , please enter expected date of furnishing the report

- 44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2021)

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	
NA	NA	NA	NA	NA	NA

For JSSJ & CO.
Chartered Accountants



Jitendra Vimal Jain
Partner

M. No. : 185908
FRN : 0148878W

211, Empire State Building, Near Udhana Darwaja,
Ring Road, Surat-395002 Gujarat

Date : 30/11/2020
Place : Surat

Annexure 'I'

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	Based on the documents and information made available to us, and our audit process, in our opinion, the Firm is properly following ICDS - I relating to accounting policies. There are no changes in accounting policies during the year.
2	ICDS II-Valuation of Inventories	Based on the documents and information made available to us, and our audit process, in our opinion, the Firm is properly following ICDS - II relating to Valuation of Inventories.
3	ICDS III-Construction Contracts	Based on the documents and information made available to us, and our audit process, in our opinion, since the Firm is engaged in business of manufacturing of textile products and sale of same, ICDS - III relating to Construction Contracts is not applicable to the Firm.
4	ICDS IV-Revenue Recognition	Based on the documents and information made available to us, and our audit process, in our opinion, the Firm is properly following ICDS - IV relating to Revenue Recognition. (a). There are no transactions during the years which are not recognized as revenue due to lack of reasonably certainty of its ultimate collection; (b). The firm is not engaged in service transactions and hence there are no such transactions recognized as revenue during the previous year.
5	ICDS V-Tangible Fixed Assets	Based on the documents and information made available to us, and our audit process, the firm is properly maintaining records of the fixed assets
6	ICDS VII-Governments Grants	Based on the documents and information made available to us, and our audit process, in our opinion, the Firm has not received any grant which required to be recognized as income or by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets. Hence ICDS - VII relating to Government Grants is not applicable to the Firm.
7	ICDS IX Borrowing Costs	Based on the documents and information made available to us, and our audit process, in our opinion, the firm has not incurred borrowing cost in respect of qualifying assets and has not capitalized any amount of borrowing costs during the previous year.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Based on the documents and information made available to us, and our audit process, in our opinion, the Firm is properly following ICDS - X relating to Provisions, Contingent Liabilities and Contingent Assets.

Annexure 'II'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Additions				Deductions	Depreciation allowable	Written down value at the end of the year	
				Purchase value	Adjustments on account of						Total value of purchase
					CENVAT	Change in rate of exchange	Subsidy/Grant				
1	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	0	39364	0	0	0	39364	15746	23618	
	Total		0	39364	0	0	0	39364	15746	23618	



Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
03/04/2019	03/04/2019	39364	0	0	0	39364
	Total	39364	0	0	0	39364

Annexure 'III'

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

SN	Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
1	ABHISHEK NILESH GOTAWALA	BRQPG7535 Q	DIRECTOR	PURCHASE	5825233
2	DEVYANIBEN GOTAWALA	ABEPG7958C	DIRECTOR'S RELATIVE	PURCHASE	960531
3	PARULBEN GOTAWALA	AJYPG8006B	DIRECTOR'S RELATIVE	PURCHASE	10086029
4	NILESH KUMAR GOTAWALA HUF	AAJHN2925C	DIRECTOR'HUF	PURCHASE	35583886
5	HARDIK GOTAWALA	AZTPG7757J	DIRECTOR	PURCHASE	5411643
6	PARULBEN GOTAWALA	AJYPG8006B	DIRECTOR'S RELATIVE	SALARY	500000
7	ABHISHEK NILESH GOTAWALA	BRQPG7535 Q	DIRECTOR	REMUNARETION	500000
8	HARDIK GOTAWALA	AZTPG7757J	DIRECTOR	REMUNARETION	500000



Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price or net realizable value, whichever is lower.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **HARIKANTA OVERSEAS
PRIVATE LIMITED**

NILESH HARIVADAN GOTAWALA
DIRECTOR
(DIN : 08262326)

Place : **SURAT**
Date : **10/11/2020**

for **JSSJ & CO.**
Chartered Accountants



JITENDRA VIMAL JAIN
211, EMPIRE STATE BUILDING, NEAR
UDHANA DARWAJA, RING ROAD,
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