Acknowledgement Number:768560171311022 **Date of filing : 31-Oct-2022**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	AADCF0004D		
Name	FASCINATE TEXTILES PRIVATE LIMITED		
Address	10/4 , DAKSHIN MONDAL PARA , Ganganagar S.O (North 24 Parganas) , Barasat - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700132		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	768560171311022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		30,65,789
	Book Profit under MAT, where applicable	2	27,72,901
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	7,97,105
	Interest and Fee Payable	5	30,827
	Total tax, interest and Fee payable	6	8,27,932
	Taxes Paid	7	8,27,931
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by JISHU CHOWDHURY in the capacity of Director having PAN AJHPC3278J from IP address 117.197.70.54 on 31-Oct-2022

DSC Sl. No. & Issuer 3614752 & 99668190226133CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AADCF0004D06768560171311022814D7F00039834C15B6BCFE481045A48EC4049DD

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SOUMEN & ASSOCIATES

Head Office : 391/37 Prince Anwar Shah Road, Kol –700068 ◆ Branch : 15 F, Jessore Road, Champadali More, Barasat, Kol-700124
Ph. 033 – 2584 – 0199 & 033 – 2951 – 6710 ◆ eMail - soumenassociatesb@gmail.com

Acknowledgement Number:578077610300922

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

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

1. **We report that the statutory audit of**

Name	FASCINATE TEXTILES PRIVATE L IMITED
Address	10/4 DAKSHIN MONDAL PARA , DO LTALA , PO GANGANAGAR MA DHYAMGRAM , KOLKATA , Ganganagar S.O (North 24 Pargan as) , Barasat - II , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700132
PAN	AADCF0004D
Aadhaar Number of the assessee, if available	

was conducted by **us SOUMEN AND ASSOCIATES, CHARTERED ACCOUNTANTS** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **our** audit report dated **01-Sep-2022** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**

b. the audited balance sheet as at **31-Mar-2022** ; and

c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	WE HAVE BEEN INFORMED BY THE ASSESSEE THAT THE STATISTICAL INFORMATION REQUIRED UNDER CLAUSE 44 OF THE TAX AUDIT REPORT HAS NOT BEEN MAINTAINED IN THE ABSENCE OF ANY STATUTORY REQUIREMENT UNDER GOODS AND SERVICES TAX STATUTE. FURTHER THE STANDARD ACCOUNTING SOFTWARE USE BY THE ASSESSEE IS NOT CONFIGURED TO GENERATE ANY REPORT IN RESPECT OF SUCH HISTORICAL DATA IN ABSENCE OF ANY PREVAILING STATUTORY REQUIREMENT REGARDING MAINTENANCE OF REQUISITE INFORMATION IN THIS CLAUSE. IN VIEW OF ABOVE WE ARE UNABLE TO VERIFY AND REPORT THE DESIRE INFORMATION IN THIS CLAUSE.

Soumen & Associates * Kolkata * Chartered Accountants

2	Others	1. YEAR END CASH-IN-HAND IS CERTIFIED BY THE MANAGEMEN T 2. YEAR END STOCK-IN-TRADE IS CERTIFIED BY THE MANAGE MENT. 3. CHECKING OF PAYMENTS COVERED UNDER SECTION 4 0(A)(3A) WAS TO THE EXTENT MADE AVAILABLE TO US. 4.BALA NCE CONFIRMATIONS ARE STILL AWAITED FROM VARIOUS PAR TIES. 5.WE HAVE NOT BEEN PROVIDED WITH ANY DETAILS OF CONTINGENT LIABILITY.6.EMPLOYEES CONTRIBUTION TO STAF F WELFARE FUND, EVEN IF PAID TO FUND, AFTER DUE DATE OF CREDITING TO FUND, HAD BEEN TREATED AS ALLOWABLE ON T HE BASIS OF JUDICIAL PRONOUNCEMENT IN THIS REGARD BY K ARNATAKA HIGH COURT AND KERALA HIGH COURT.

Accountant Details

Name	**JAYDIP GUHARAY PARTNER OF SOUMEN AND ASSOCIAT ES, CHARTERED ACCOUNTANTS**
Membership Number	**302025**
FRN (Firm Registration Number)	**0323348E**
Address	**UDIN 22302025AXDOZL4723 , 391/37, P RINCE ANWAR SHAH ROAD , Jodhpur Park S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700068**
Date of signing Tax Audit Report	**30-Sep-2022**
Place	**117.197.68.127**
Date	**30-Sep-2022**

This form has been digitally signed by **JAYDIP GUHARAY** having PAN **AKBPG0777F** from IP Address **117.197.68.127** on **30/09/2022 03:50:42 AM** Dsc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

Acknowledgement Number:578077610300922

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

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

PART - A

1. Name of the Assessee	FASCINATE TEXTILES PRIVATE LIMITED
2. Address of the Assessee	10/4 DAKSHIN MONDAL PARA , DO LTALA , PO GANGANAGAR MADHYAMGRAM , KOLKATA , Ganganagar S.O (North 24 Parganas) , Barasat - II , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700132
3. Permanent Account Number (PAN)	AADCF0004D
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AADCF0004D1ZD

5. Status	Company
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No
Section under which option exercised	

PART - B

Soumen & Associates
Kolkata
Chartered Accountants

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

Sl. No.	Name	Profit Sharing Ratio (%)

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of textiles (other than by handloom)	04024

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Sl .No.	Books prescribed
1	CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER & ALL SUBSIDARY LEDGERS

(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.)

Soumen & Associates Kolkata Chartered Accountants

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed, specific disclosure is not required.
2	ICDS II-Valuation of Inventories	The accounting policies adopted in measuring inventories - cost,or net realisable value, whichever is lower - total carrying amount of inventories Rs 33669904
3	ICDS III-Construction Contracts	Not Applicable.
4	ICDS IV-Revenue Recognition	Specific disclosure requirement under ICDS IV, is not applicable in the instant case and revenue from sales of goods has been recognized as and when accrued.
5	ICDS V-Tangible Fixed Assets	Disclosed on the face of the balance sheet at cost less depreciation and depreciation claimed by the assessee as schedule II of Companies Act 2013, and adjusted for depreciation under IncomeTax Act for taxation purpose.
6	ICDS VII-Governments Grants	Not Applicable.
7	ICDS IX Borrowing Costs	Not Applicable.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provision for Taxation Rs. 720954/- is measured using criterion specified in ICDS X i.e. satisfying Present obligation as a result of past events. Reasonably certain of outflow obligation a reliable estimate of obligation can be made.

14.(a). Method of valuation of closing stock employed in the previous year — **Lower of Cost or Market rate**

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

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

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

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

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

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

Soumya & Associates Kolkata Chartered Accountants

1	CASH BOOK, BANK BOOK, SALES REGI STER, PURC HASE REGIS TER & ALL S UBSIDARY L EDGERS	10/4 DAK SHIN MO NDAL PA RA DOLT ALA.	700132	91-India	32- West Bengal

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

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, PURCHASE AND SALES REGISTER AND OTHER SUBSIDIARY REGISTER ON TEST BA SIS

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

Sl. No.	Section	Amount
	No records added	

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

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

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

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

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

Soumen & Associates Kolkata Chartered Accountants

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

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

Acknowledgement Number:578077610300922

Sl.No.	Description	Amount
		₹ 0

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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

Soumen & Associates Kolkata Chartered Accountants

1	₹ 0	₹ 0

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 2,30,057	₹ 0	₹ 0	₹ 2,30,057	₹ 1,58,176	₹ 1,58,176	₹ 0	₹ 0	₹ 30,915	₹ 3,57,318
2	Plant and Machinery @ 15%	15	₹ 21,27,496	₹ 0	₹ 0	₹ 21,27,496	₹ 10,02,260	₹ 10,02,260	₹ 0	₹ 0	₹ 4,42,144	₹ 26,87,612
3	Plant and Machinery @ 40%	40	₹ 38,832	₹ 0	₹ 0	₹ 38,832	₹ 0	₹ 0	₹ 0	₹ 0	₹ 15,533	₹ 23,299

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
	No records added	

Soumen & Associates Chartered Accountants Kolkata

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

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

No records added

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Soumen & Associates Kolkata Chartered Accountants

Acknowledgement Number:578077610300922

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

Soumen & Associates * Kolkata * Chartered Accountants

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

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

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

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

Soumen & Associates Kolkata Chartered Accountants

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

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

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

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

No records added

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ? **Yes**

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

No records added

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

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

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

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

Sl. No.	Nature of Liability	Amount
1		₹ 0

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

Soumen & Associates Kolkata Chartered Accountants

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

Soumen & Associates Kolkata Chartered Accountants

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts

Soumen & Associates Kolkata Chartered Accountants

No records added

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

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

No records added

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

Please furnish the details of the same

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

No records added

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

Please furnish the details of the same

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

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

Soumen & Associates Kolkata Chartered Accountants

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

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

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

b. Please furnish the following details:

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

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

b. Please furnish the following details

Soumen & Associates * Kolkata * Chartered Accountants

Acknowledgement Number:578077610300922

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
					₹ 0		₹ 0		

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

Soumen & Associates Kolkata Chartered Accountants

Acknowledgement Number:578077610300922

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

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

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

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

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

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

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

Soumen & Associates Kolkata Chartered Accountants

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

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

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

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

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

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

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

Soumen & Associates Kolkata Chartered Accountants

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

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

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

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

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

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

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No

Soumen & Associates Kolkata Chartered Accountants

Please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	Not Applicable
Please furnish the details of the same.	₹ 0

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

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

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALF02317A	194C	Payments to contractors	₹ 1,68,71,835	₹ 1,68,71,835	₹ 1,68,71,835	₹ 2,87,772	₹ 0	₹ 0	₹ 0
2	CALF02317A	194H	Commission or brokerage	₹ 1,28,656	₹ 1,28,656	₹ 1,28,656	₹ 6,433	₹ 0	₹ 0	₹ 0
3	CALF02317A	194-I	Rent	₹ 18,43,896	₹ 18,43,896	₹ 18,43,896	₹ 1,84,389	₹ 0	₹ 0	₹ 0
4	CALF02317A	194J	Fees for professional or technical services	₹ 5,83,481	₹ 5,83,481	₹ 5,83,481	₹ 53,668	₹ 0	₹ 0	₹ 0

Soumen & Associates * Kolkata * Chartered Accountants

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALF02317A	26Q	31-Jul-2021	24-Jul-2021	Yes	
2	CALF02317A	26Q	31-Oct-2021	27-Oct-2021	Yes	
3	CALF02317A	26Q	31-Jan-2022	29-Jan-2022	Yes	
4	CALF02317A	26Q	31-May-2022	27-May-2022	Yes	

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

Please furnish:

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

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

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

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

A. Raw materials:

Soumen & Associates Kolkata Chartered Accountants

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

B. Finished products :

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

C. By-products

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

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

Please furnish the following details:-

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

37. Whether any cost audit was carried out ? **Not Applicable**

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? **Not Applicable**

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

Soumen & Associates * Kolkata * Chartered Accountants *

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?	**Not Applicable**
give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	130233281			81152734		
(b)	Gross profit / Turnover		130233281			81152734	
(c)	Net profit / Turnover	2128098	130233281	1.63	1285269	81152734	1.58
(d)	Stock-in-Trade / Turnover	33669904	130233281	25.85	32532660	81152734	40.09
(e)	Material consumed / Finished goods produced						

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

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

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

Soumen & Associates Kolkata Chartered Accountants

Acknowledgement Number:578077610300922

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	
Date of furnishing of report	
c.Please enter expected date of furnishing the report	

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

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

Accountant Details

Accountant Details

Name	JAYDIP GUHARAY PARTNER OF SOUMEN AND ASSOCIATES, CHARTERED ACCOUNTANTS
Membership Number	302025
FRN (Firm Registration Number)	0323348E
Address	UDIN 22302025AXDOZL4723, 391/37, P RINCE ANWAR SHAH ROAD, Jodhpur Park S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700068

Soumen & Associates * Kolkata * Chartered Accountants

Acknowledgement Number:578077610300922

Place	117.197.68.127
Date	30-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
	1	15-Nov-2021	15-Nov-2021	₹ 1,58,176	₹ 0	₹ 0	₹ 0	₹ 1,58,176

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	1	06-Jul-2021	06-Jul-2021	₹ 1,72,000	₹ 0	₹ 0	₹ 0	₹ 1,72,000
	2	15-Nov-2021	15-Nov-2021	₹ 95,343	₹ 0	₹ 0	₹ 0	₹ 95,343
	3	15-Nov-2021	15-Nov-2021	₹ 59,271	₹ 0	₹ 0	₹ 0	₹ 59,271
	4	06-Jul-2021	06-Jul-2021	₹ 1,36,000	₹ 0	₹ 0	₹ 0	₹ 1,36,000
	5	15-Nov-2021	15-Nov-2021	₹ 1,02,359	₹ 0	₹ 0	₹ 0	₹ 1,02,359
	6	15-Nov-2021	15-Nov-2021	₹ 7,114	₹ 0	₹ 0	₹ 0	₹ 7,114
	7	15-Nov-2021	15-Nov-2021	₹ 30,602	₹ 0	₹ 0	₹ 0	₹ 30,602
	8	15-Nov-2021	15-Nov-2021	₹ 9,443	₹ 0	₹ 0	₹ 0	₹ 9,443
	9	15-Nov-2021	15-Nov-2021	₹ 5,234	₹ 0	₹ 0	₹ 0	₹ 5,234
	10	15-Nov-2021	15-Nov-2021	₹ 10,494	₹ 0	₹ 0	₹ 0	₹ 10,494
	11	15-Nov-2021	15-Nov-2021	₹ 7,516	₹ 0	₹ 0	₹ 0	₹ 7,516
	12	15-Nov-2021	15-Nov-2021	₹ 13,128	₹ 0	₹ 0	₹ 0	₹ 13,128
	13	15-Nov-2021	15-Nov-2021	₹ 665	₹ 0	₹ 0	₹ 0	₹ 665
	14	25-Jul-2021	25-Jul-2021	₹ 3,30,000	₹ 0	₹ 0	₹ 0	₹ 3,30,000
	15	15-Nov-2021	15-Nov-2021	₹ 23,091	₹ 0	₹ 0	₹ 0	₹ 23,091

Soumen & Associates * Kolkata * Chartered Accountants

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by **JAYDIP GUHARAY** having PAN **AKBPG0777F** from IP Address **117.197.68.127** on **30/09/2022 03:50:42 AM** Dsc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

Soumen & Associates Kolkata Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED

BALANCE SHEET
As at 31st March, 2022

Particulars	Note No	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,20,12,780.00	95,00,000.00
(b) Reserves and Surplus	2	1,16,95,077.00	60,49,081.00
(3) Non-Current Liabilities			
Long-term borrowings	3	2,62,17,538.00	1,07,47,658.00
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables	5	3,61,03,874.00	2,79,76,030.00
(c) Other current liabilities	6	11,25,314.00	38,78,919.00
(d) Short-term provisions	7	7,20,954.00	4,33,645.00
Total		**8,78,75,537.00**	**5,85,85,333.00**
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	8	80,80,304.00	76,07,598.00
(ii) Deferred Tax Assets	4	1,81,454.00	1,05,303.00
(2) Current assets			
(a) Inventories	9	3,36,69,904.00	3,25,32,660.00
(b) Trade receivables	10	4,06,26,190.00	1,71,66,470.00
(c) Cash and cash equivalents	11	5,54,527.00	8,84,577.00
(e) Other current assets	12	47,63,158.00	2,88,725.00
Total		**8,78,75,537.00**	**5,85,85,333.00**

Significant Accounting Policies 21

As per our report of even date
For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
UDIN 22302025AXDNVK9457
Place: Kolkata
Dated: 01-09-2022

FASCINATE TEXTILES PRIVATE LIMITED

Neetu Nahar
Director

FASCINATE TEXTILES PRIVATE LIMITED

Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS
For the year ended 31st March, 2022

Particulars	Note No	For the year ended 31st March,2022 (Rs.)	For the year ended 31st March,2021 (Rs.)
I.Revenue			
Revenue from operations	13	13,02,17,616.00	8,10,98,996.00
Other Income	14	15,665.00	53,738.00
Total Revenue		**13,02,33,281.00**	**8,11,52,734.00**
II. Expenses:			
Cost of materials consumed	15	9,19,60,813.00	6,81,90,381.00
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	-11,37,244.00	(74,49,040.00)
Employee benefit expense	17	76,91,704.00	54,60,680.00
Financial costs	18	23,08,001.00	13,82,543.00
Depreciation and amortization expense		7,81,480.00	6,08,917.00
Other Expenses (Manufacturing)	19	1,72,12,006.00	65,69,144.00
Administrative & Selling Expenses	20	86,43,620.00	47,22,243.00
Total Expenses		**12,74,60,380.00**	**7,94,84,868.00**
III. Profit before exceptional and extraordinary items and tax (IV- VI)		27,72,901.00	16,67,866.00
IV. Exceptional Items		0.00	0.00
V. Profit before extraordinary items and tax (III - IV)		27,72,901.00	16,67,866.00
VI. Extraordinary Items		0.00	0.00
VII. Profit before tax (V- VI)		**27,72,901.00**	**16,67,866.00**
VIII. Tax expense:			
(a) Current tax		7,20,954.00	4,33,645.00
(b) Deferred Tax (Liability)/Assets		76,151.00	51,048.00
IX. Profit(Loss) from the period from continuing operations (XI-XII)		21,28,098.00	12,85,269.00
X. Profit/(Loss) from discontinuing operations		0.00	0.00
XI. Tax expense of discounting operations		0.00	0.00
XII. Profit/(Loss) from Discontinuing operations (IX - X-XI)		0.00	0.00
XIII. Profit/(Loss) for the period (XI + XV)		**21,28,098.00**	**12,85,269.00**
XVI. Earning per equity share:			
(1) Basic		**2.24**	**1.35**
(2) Diluted		**2.24**	**1.35**

Significant Accounting Policies **21**

As per our report of even date
For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
UDIN 22302025AXDNVK9457
Place: Kolkata
Dated: 01-09-2022

FASCINATE TEXTILES PRIVATE LIMITED

Neetu Nahar
Director

FASCINATE TEXTILES PRIVATE LIMITED

Jishu Chowdhury
Director

FASCINATE TEXTILES PRIVATE LIMITED

Cash Flow Statement
For the year ended 31st March,2022

Particulars	As at 31st March, 2022	As at 31st March, 2021
(A)Operating Cash Flow Details	Rs	Rs
Net Profit	21,28,098.00	12,85,269.00
-as per statement of Profit or Loss		
Add: Depreciation	7,81,480.00	6,08,917.00
Operating cash Generation	29,09,578.00	18,94,186.00
Add: Provision for Income Tax-Current Tax	7,20,954.00	4,33,645.00
Less: Deffered Tax Asset	76,151.00	51,048.00
Cash Operating Profit	35,54,381.00	22,76,783.00
Adj: For Charges in Working Capital		
Increase(Decrease) in Stock-in-Trade	11,37,244.00	74,49,040.00
Increase (Decrease)in Other Current Assets	44,74,433.00	30,300.00
Increase(Decrease) in Trade Receivable	2,34,59,720.00	16,71,148.00
(Increase)Decrease in Trade Payable	81,27,844.00	29,09,036.00
(Increase)Decrease in Other Current Libilities	-27,53,605.00	4,47,353.00
Operating Cash Generation	(2,01,42,777.00)	(35,17,316.00)
Less: Payment of Income Tax	4,33,645.00	3,19,256.00
(i)Net Cash Inflow/(Outflow) From Operating Activities	(2,05,76,422.00)	(38,36,572.00)
(B)Financing Cash Flow Details		
-Issue of Share Capital with premium	60,30,678.00	82,50,000.00
-Increase Long Term Loan	1,54,69,880.00	25,84,874.00
(ii)Net Cash Inflow/(Outflow) From Financing Activities	2,15,00,558.00	1,08,34,874.00
(C)Investing Cash Flow Details		
Purchase of Tangible fixed assets	12,54,186.00	62,71,197.00
(iii)Net Cash Inflow/(Outflow) From Investing Activities	12,54,186.00	62,71,197.00
(iv)Net Increase/(Decrease) in Cash and Cash Equivalents = (i+ii+iii)	(3,30,050.00)	7,27,105.00
(v)Opening Cash and Cash Equivalents		
- Cash in Hand -Opening	8,84,577.00	1,57,472.00
- Total Cash and Cash Equivalents-Opening	8,84,577.00	1,57,472.00
	5,54,527.00	8,84,577.00
(vi)Closing Cash and Cash Equivalents		
- Cash in Hand -Closing	5,54,527.00	8,84,577.00
	5,54,527.00	8,84,577.00

Soumen & Associates Kolkata Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements
Note 21 .Significant accounting policies

'Basis of preparation

The Financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notied under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

Use of estimates

The preparation of Financial statements requires management to make judgments, estimates and assumptions, that aect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these nancial statements. Actual results may dier from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods afected.

Inventories

Inventories are valued at cost (on weighted average basis) after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.

Depreciation and amortisation

Depreciation is provided on the Straight Line Method (SLM) over the estimated useful lives of the assets considering the nature, estimated usage, operating conditions, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support. Taking into account these factors, the Company has decided to retain the useful life hitherto adopted for various categories of Fixed assets, which arsame as prescribed in Schedule II of the Act.

Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Income from services

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

Tangible fixed assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Significant accounting policies continued

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates
Kolkata
Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025
Place: Kolkata
Dated: 01-09-2022

FASCINATE TEXTILES PRIVATE LIMITED

Director

Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan

Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share

Taxes on income

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

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences.

As per our report of even date

For Soumen & Associates
Chartered Accountants
FRN323348E

Soumen & Associates Kolkata Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025

Place: Kolkata
Dated: 01-09-2022

FASCINATE TEXTILES PRIVATE LIMITED

Director

FASCINATE TEXTILES PRIVATE LIMITED
Notes forming part of the financial statements
Note 1. Share capital

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of Shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 10 each with voting rights	20,00,000.00	2,00,00,000.00	20,00,000.00	2,00,00,000.00
(b) Issued				
Equity shares of Rs. 10 each with voting rights	12,01,278.00	1,20,12,780.00	9,50,000.00	95,00,000.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10 each with voting rights	12,01,278.00	1,20,12,780.00	9,50,000.00	95,00,000.00

Other Information

(i)Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Vikash Jain	66668.00	5.55%	66668.00	16.67%
Jishu Chowdhury	3,60,835.00	30.04%	66668.00	16.67%
Neetu Nahar	1,94,582.00	16.20%	66667.00	16.67%
Bandana Nahar	1,94,584.00	16.20%	66666.00	16.67%
Kanta Jain	66666.00	5.55%	66666.00	16.67%
Oindrila Chowdhury	66,665.00	5.55%	66665.00	16.67%
Anil Singh Nahar	2,51,278.00	20.92%	0.00	0.00%
	1201278.00	**100.00%**	**400000.00**	**100.00%**

(ii)Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2021								
- Number of shares	950000.00	0.00	0.00	0.00	0.00	0.00	0.00	950000.00
- Amount (`)	9500000.00	0.00	0.00	0.00	0.00	0.00	0.00	9500000.00
Year ended 31 March, 2022								
- Number of shares	1201278.00	0.00	0.00	0.00	0.00	0.00	0.00	1201278.00
- Amount (`)	12012780.00	0.00	0.00	0.00	0.00	0.00	0.00	12012780.00

* Kolkata * Chartered Accountants

Note 2. Reserves and surplus

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
(a) Securities premium account		
Opening balance	2750000.00	2750000.00
Add : Premium on shares issued during the year	3517898.00	
Less : Utilised during the year for:		
Closing balance	6267898.00	2750000.00
(b) Surplus in Statement of Profit and Loss		
Opening balance	3299081.00	2013812.00
Add: Profit for the year	2128098.00	1285269.00
Less:		
Dividends proposed to be distributed to equity shareholders		
Tax on dividend		
Closing balance	**5427179.00**	**3299081.00**
Total	**11695077.00**	**6049081.00**

Note 3. Long-term borrowings

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
TERM LOANS		
(i) **From banks**		
Secured		
Indian Overseas Bank - OD	23239514.00	8461560.00
Indian Overseas Bank - OD Term Loan	261483.00	541098.00
Indian Overseas Bank - WC	14,05,696.00	1745000.00
Director Loan (Jishu Chowdhury)	1310845.00	0.00
Total	**26217538.00**	**10747658.00**

Kolkata Chartered Accountants

Note 4. Deferred tax assets/liabilities (Net)

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
Opening Balance	105303.00	54255.00
Depreciation under Companies Act	781480.00	608917.00
Depreciation under Income Tax Act	488592.00	412578.00
Difference	292888.00	196339.00
Deffered tax Liability	0.00	0.00
Deffered Tax Assets	76151.00	51048.00
Closing Balance[Deffered Tax Asset	**181454.00**	**105303.00**

Note 5. Trade payables

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
Trade payables:	36103874.00	27976030.00
Total	**36103874.00**	**27976030.00**

Kolkata
Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED

Notes forming part of the financial statements

Note 6. Other current liabilities

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST etc.)	464980.00	22318.00
(ii) TDS Payable	78738.00	35490.00
(iii)Audit Fees		
(iv) Wages & Salary Payable -staff	233762.00	241695.00
(v) Wages & Salary Payable -Director	146105.00	
(vi)Factory Rent	201729.00	141229.00
(vii)Electric Charges		76005.00
(viii) Loan from Directors		
(viii) Other payables		3362182.00
Total	**1125314.00**	**3878919.00**

Note 7. Short-term provisions

Particulars	As at 31 March, 2022 (Rs.)	As at 31 March, 2021 (Rs.)
(b) Provision - Others:		
(i) Provision for Income Tax (net of advance tax)	720954.00	433645.00
Total	**720954.00**	**433645.00**

Kolkata Chartered Accountants

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 9. Inventories				
(Basis of valuation as per significant policies No)* Include in transit				
Finished Goods	33669904.00		32532660.00	
Stores and Spare Parts	0.00		0.00	
		33669904.00		32532660.00

Particulars	As at 31 March, 2021		As at 31 March, 2020	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 10.Trade Receivables				
Debts outstanding for a period exceeding six months				
Considered Good	40626190.00		17166470.00	
Considered Doubtful				
Other Debts				
Considered Good				
Less : Provision for Doubtful Debts	0.00	40626190.00	0.00	17166470.00

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 11. Cash and Cash Equivalent				
Cash in hand		554527.00		884577.00
		554527.00		884577.00

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 12. Other Current Assets				
Advance for Employee accomodation				
Advance to Land Lord	600012.00		200012.00	
TDS& TCS AND Advance tax	807329.00		8708.00	
Input GST	0.00		80005.00	
Recurring Deposit	80643.00			
Fixed Deposit	634099.00			
Loan & Advances	2641075.00			
		4763158.00		288725.00

Kolkata
Chartered Accountants

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 13.Revenue from operations				
Sales & Jobwork	13,05,37,672.00		8,22,84,371.00	
Less: VAT	-		-	
Less: GST	-	13,05,37,672.00	-	8,22,84,371.00
TOTAL				
Less: Sales return		3,20,056.00		11,85,375.00
Gross Sales(After Return)		**13,02,17,616.00**		**8,10,98,996.00**

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 14.Other Income				
Others Receipt (Incl. Interest on Security)	9,742.00		53738.00	
Discount Received	5,923.00		0.00	
EPF Subsidy Received	-		0.00	
		15,665.00		**53738.00**

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note 15. Consumption of Materials etc.				
Purchase	9,19,60,813.00		68190381.00	
Less: GST	0.00		0.00	
Less:Purchase Return	0.00		0.00	
Total		**9,19,60,813.00**		**68190381.00**

Kolkata
Chartered Accountants

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note:16. Acretion of the stock				
ACCRETION/(DECRETION)				
Opening Finished Stocks	3,25,32,660.00		25083620.00	
Closing Finished stocks	3,36,69,904.00	(11,37,244.00)	32532660.00	-7449040.00
ACRETION/(DECRETION)				
Total for Satatement of Profit & Loss		**(11,37,244.00)**		**-7449040.00**

Note:17. Employee Cost	As at 31 March, 2022		As at 31 March, 2021	
EMPLOYEE COST	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Salary	47,17,710.00		32,13,090.00	
Employee Accomodation	-		-	
Director's Salary	28,70,000.00		21,78,000.00	
Sub Total		7587710.00		5391090.00
Other employee benefits		-		-
Employer's Contribution to PF	53871.00		29445.00	
Employer's Contribution to ESIC	41876.00		32895.00	
EPFO Charges	6000.00		6000.00	
EDLI Contridution	2247.00	1,03,994.00	1250.00	69,590.00
Sub Total				
Total		**7691704.00**		**5460680.00**

Note: 18. Financial Cost	As at 31 March, 2022		As at 31 March, 2021	
FINANCE COST	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Bank Charges	46,130.00		40958.00	
Loan Processing & Renewal Charges	1,52,023.00		100150.00	
CGTMSE Charges	7,06,413.00		141072.00	
Bank Interest- CC	10,18,611.00		792235.00	
Bank Interest- TL	1,67,482.00		142556.00	
Interest- Udaan Capital	2,17,342.00		165572.00	
		23,06,001.00		1382543.00

Sourav & Associates
Kolkata
Chartered Accountants

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Note.19.Other Expenses (Manufacturing)				
Dyeing Exps	8273690.00		3661028.00	
Knitting Exps	1933895.00		688355.00	
Washing Charges	465618.00		138470.00	
Embroidery Charges	2218488.00		1558446.00	
Printing Man Charges	35,39,144.00		21294.00	
Smoking Charges	12040.00		0.00	
Consumables & Maintenance	227812.00		190312.00	
Stock Insurance	59472.00		52633.00	
Diesel Charges	425652.00		178850.00	
Sedex Registration Fees	11,021.00		0.00	
Fuel Charges	43,495.00		49971.00	
Damage & Rejection	1,679.00		29785.00	
Total		17212006.00		6569144.00

Note. 20 Administrative,Selling & Distribution Expenses	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Rent (Office & Factory)	2289778.00		1291668.00	
Electricity Exp	1299677.00		677616.00	
Telephone & Internet Exp	15000.00		9960.00	
Professional Tax	2500.00		2500.00	
Travelling & Conveyance Exp.	19560.00		266405.00	
Transportation Charges	802271.00		311484.00	
Printing & Stationery	1,40,196.00		38396.00	
Software Renewal Charges	27,800.00		0.00	
General Exp	561910.00		299432.00	
Factory Maintenance	395294.00		334822.00	
Website Development Charges	20792.00		0.00	
Fire License Fees	22950.00		0.00	
Discount allowed	6215.00		305495.00	

Note 20 Cond. to next Page

Souren & Associates * Kolkata * Chartered Accountants

Note. 20 Administrative,Selling & Distribution Expenses	As at 31 March, 2022		As at 31 March, 2021	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Annual Puja	185652.00		96974.00	
Tea & Tiffin	150256.00		80470.00	
Maintenance for Covid-19	4,12,891.00		0.00	
Generator Hire Charges	180000.00		107000.00	
Lab testing charges	244316.00		166500.00	
Courier Charges	86,937.00		0.00	
Coolie & Cartage	78517.00		0.00	
Carriage Outward	15212.00		2441.00	
Dicount for Covid-19	962540.00		0.00	
Accounting Charges	180000.00		135000.00	
Audit Fees	0.00		0.00	
ROC Charges	-		155000.00	
Professional Fees	1,76,200.00		202554.00	
Security Charges	204000.00		131064.00	
Donation & Subscription	15000.00		2000.00	
Fire License	0.00		3500.00	
Factory License Fees	19500.00		0.00	
Commission	128656.00		76962.00	
Valuation Charges			25000.00	
Total		**8643620.00**		**4722243.00**

Soumen & Associates
Kolkata
Chartered Accountants

FASCINATE TEXTILES PRIVATE LIMITED
Computation of depreciation as per Schedule II of Companies Act, 2013
Note 8. Fixed Assets

Depreciation : Effective from 01.04.2020 to 31.03.2021 as per Company's Act.

Sl. No.	Asset Head	Useful Life as per Companies Act 2013	Original /Historical Cost as on 01.04.2020	Residual Value as on 01.04.2020	Date of Purchase	Addition during the year (Gross value)	Residual Value of Addition	Date of Sales	Deletion during the year (Gross value)	Residual Value of Deletion	Cost as on 31.03.2020	Total Residual Value as on 31.03.2021	No. of Days used Cost-01-04-2020	No. of Days used-Addition	Accumulated Dep. as on 01.04.2020	Dep.on Original /Historical Cost as on 01.04.2020	Dep. on addition	Dep. on Deletion	Total Dep for the year 31.03.2021	Accumulated Dep as on 31.03.2021	Deduction / Adjustment	Net Block as on 31.03.2021
1	Land		56,18,252.00		15-11-2021	93,750.00					57,12,002											57,12,002
2	Furniture & Fixtures					-	-		-		-	-										
	A.	3650	15,763	788	15-11-2021	1,58,176.00	7909				1,73,939	788	365		5319	1,498	-		1,498	6,817		1,67,122
	B.	3650	3,17,255	15863			0				3,17,255	15,863	365		95041	30,139	-		30,139	1,25,180		1,92,075
3	Equipments and Installation								-			-						0	-	-		-
	A.	3650	4,41,353	22068			0				4,41,353	22,068	365		156803	41,929	-		41,929	1,98,732		2,42,62
	B.	3650	38,054	1903			0				38,054	1,903	365		12390	3,615	-		3,615	16,005		22,049
	C.C C TV	3650	34,300	1715			0				34,300	-	365		9143	3,259	-		3,259	12,402		21,898
4	Computer & periferals								-			-						0	-	-		-
	A.	1095	97,807	4890							97,807	4,890	365		81449	30,972	-		16,358	97,807		-
	B.	1095	39,845	1992							39,845	1,992	365		39845	12,618	-		-	39,845		-
	C.Scanner	1095	4,000	200							4,000	200	365		3481	1,267	-		519	4,000		-
5	Office Equipment											-							-	-		-
	A.Air Conditioner	1825	81,095	4055							81,095	4,055	365		38307	15,408	-		15,408	53,715		27,380
	B. Fire Extinguisher	1825	29,974	1499							29,974	1,499	365		17529	5,695	-		5,695	23,224		6,750
	C.Water Purifier	1825	8,212	411							8,212	411	365		5240	1,560	-		1,560	6,800		1,412
	D. Refirgerator-Addition	1825	11,875	594							11,875	594	365		6657	2,256	-		2,256	8,913		2,962
	E. Television - Addition	1825	58,363	2918							58,363	2,918	365		21763	11,089	-		11,089	32,852		25,51
6	Plant & Machinery											-							-	-		-
	A. Curing Machine	1825	3,29,531	16477							3,29,531	16,477	365		223513	62,611	-		62,611	2,86,124		43,407
	B. Flat Lock Machine	1825	3,85,000	19250	06-07-2021	1,72,000.00	8600				5,57,000	19,250	365	268	110281	73,150	23,995		97,145	2,07,426		3,49,574
	B. Flat Lock Machine	1825			15-11-2021	95,343.00	4767				95,343	-	365	136		-	6,750		6,750	6,750		88,593
	C. Iron Table	1825	28,000	1400							28,000	1,400	365		18467	5,320	-		5,320	23,787		4,213
	D. (i)Lock Machine	1825	5,56,550	27828	15-11-2021	59,271.00	2964				6,15,821	27,828	365	136	389080	1,05,744	4,196		1,09,940	4,99,020		1,16,80
	D. (ii)Lock Machine	1825	2,50,576	12529							2,50,576	12,529	365		159262	47,609	-		47,609	2,06,871		43,705
	E. Over Lock Machine	1825	2,01,200	10060							2,01,200	10,060	365		131232	38,228	-		38,228	1,69,460		31,740
	F. Over Lock Machine - Addition	1825	1,56,000	7800	06-07-2021	1,36,000.00	6800				2,92,000	7,800	365	268	11288	29,640	18,973		48,613	59,901		2,32,099
	G. Over Lock Machine - Addition	1825	1,56,000	7800	15-11-2021	1,02,359.00	5118				2,58,359	7,800	365	136	10069	29,640	7,246		36,886	46,955		2,11,404
	H. Steam Boiler	1825	65,000	3250			0				65,000	3,250	365		41652	12,350	-		12,350	54,002		10,998
	I. Printing Table	1825	4,87,286	24364			0				4,87,286	24,364	365		315800	92,584	-		92,584	4,08,384		78,902
	J. Printing Table-Addition	1825	1,44,000	7200			0				1,44,000	7,200	365		80580	27,360	-		27,360	1,07,940		36,060
	K. Heat Seal Machine	1825	36,429	1821			0				36,429	1,821	365		25222	6,922	-		6,922	32,144		4,285
	L. Weigh Machine	1825	6,780	339	15-11-2021	7,114.00	356				13,894	695	365	136	2287	1,288	504		1,792	4,079		9,815
	M. Cutting Machine - Addition	1825	22,000	1100	15-11-2021	30,602.00	1530				52,602	1,100	365	136	1202	4,180	2,166		6,346	7,548		45,054
	N.Fusing Machine	1825			15-11-2021	9,443.00	472				9,443	-	365	136		-	669		669	669		8,774
	O. Cutting Table	1825			15-11-2021	5,234.00	262				5,234	-	365	136		-	371		371	371		4,863
	P. Steam Iron	1825			15-11-2021	10,494.00	525				10,494	-	365	136		-	743		743	743		9,75
	Q. Rib Cutting Machine	1825			15-11-2021	7,516.00	376				7,516	-	365	136		-	532		532	532		6,984
	R. Flock Machine	1825			15-11-2021	13,128.00	656				13,128	-	365	136		-	929		929	929		12,199
	S. Hand Iron	1825			15-11-2021	665.00	33				665	-	365	136		-	47		47	47		618
	T. Button Holling Machine	1825			25-07-2021	3,30,000.00	16500				3,30,000	-	365	249		-	42,773		42,773	42,773		2,87,227
	U.Barcode Printer	1825			15-11-2021	23,091.00	1155				23,091	-	365	136		-	1,635		1,635	1,635		21,456
	TOTAL		**96,20,500**	**2,00,114**		**12,54,186**		-	-	-	**1,04,75,115**	**1,98,755**			**20,12,902**	**6,97,931**	**1,11,529**	-	**7,81,480**	**27,94,382**	-	**80,80,304**
	Previous Year																		6,08,917			76,07,598