

# AAA & ASSOCIATES

Chartered Accountants

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Room No. 305B, Martin Burn House  
Kolkata - 700 001  
E-mail : aaa3india@yahoo.com

FORM NO. 3CA  
[Rule 6G (1)(A)]

## Audit Report u/s 44 AB of the Income Tax Act, 1961

We report that the Statutory Audit of **Pitrashish Marketing Enterprises Private Limited** of GA 126, Rajdanga Main Road, Ground Floor, Kolkata - 700 107 (Permanent Account Number AAACP7785N) was conducted by **M/s AAA & Associates** as per the Provisions of the Company's Act and we annex hereto a copy of our audit report along with a copy each of:-

- a) The Audited Statement of Profit & Loss for the year ended on 31<sup>st</sup> March, 2021;
  - b) The Audited Balance Sheet as at 31<sup>st</sup> March, 2021; and
  - c) Documents declared by the said Act to be part of or annexed to The Statement of Profit and Loss / Income and Expenditure Account and Balance Sheet
1. The Statement of particulars required to be furnished under Section 44AB is annexed herewith in Form No. 3CD.
  2. In our opinion and to the best of our information and according to explanation given to us, the particulars given in the said Form No. 3CD are true and correct.

Place: Kolkata

Date: 08/11/21



For AAA & Associates  
Chartered Accountants  
Firm Registration No. 324719E

  
(Ajay Goyal)  
Partner

ICAI M. No. 058206

UDIN NO:

22058206AAAAU4413

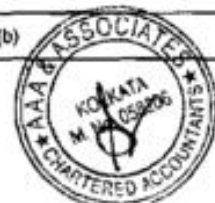
**FORM NO. 3CD**  
[See Rule 6 G(2)]  
Statement of Particulars required to be furnished  
under Section 44AB of the Income Tax Act, 1961

**Part-A**

1	Name of the Assessee	M/s Pitreshish Marketing Enterprises Private Limited
2	Address	GA-126 Rajdanga Main Road, Ground Floor, Kolkata- 700107
3	Permanent Account number	AAECP7785N
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	GST No- 19AAECP7785N1ZF
5.	Status	Private Limited Company
6	Previous Year	31st March 2021
7.	Assessment Year	2021 - 22
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	The Audit has been conducted u/s 44AB(a) of the Income Tax Act, 1961

**Part-B**

9.	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	NOT APPLICABLE
	(b) If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.	NOT APPLICABLE
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)	Distribution of Herbal Products
	(b) If there is any change in the nature of business or profession, the particulars of such change.	There is no change in the nature of Business during the year.
11.	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No books of account are prescribed under section 44AB for assessee's line of business.
	(b) 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 one location, please furnish the addresses of locations alongare not kept at with the details of books of accounts maintained at each location.)	Books of accounts are generated by computer system and books of accounts maintained are Cash Book, Bank Book, Purchase Register, Sales Register, Journal, Ledger, Expenditure Voucher. Books are maintained at the given address of the concern.
	(c) List of books of account and nature of relevant documents examined.	As above in 11(b)



12.	Whether the Profit and Loss Account includes any Profits & Gains assessable 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).	NO
13.	(a) Method of accounting employed in the previous year.	On Mercantile basis
	(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	There has been no change in the method of accounting 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.	NIL
	(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)	There is no deviations in the method of accounting employed in the previous year from accounting standards prescribed u/s 145. of the Income Tax Act. 1961.
	(e) If answer to (d) above is in affirmative, give details of such adjustments:	Not Applicable
	(f) Disclosures as per ICDS	Not Applicable
14.	(a) Method of valuation of closing stock employed in the previous year.	At Cost or Net Realisable Value whichever is lower.
	(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-	NIL
15.	Give the following particulars of the capital asset converted into stock in trade:-	
	(a) Description of Capital Assets;	
	(b) Date of acquisition	
	(c) Cost of acquisition	No such capital assets converted in to stock-in-trade
	(d) Amount at which the asset is converted into stock in trade;	
16.	Amounts not credited to the Profit and Loss Account, being:-	
	(a) the items falling within the scope of section 28;	
	(b) the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	NIL
	(c) escalation claims accepted during the previous years;	
	(d) any other item of income;	
	(e) capital receipt, if any.	
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:-	NIL



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 :-	
	(a) Description of asset / block of assets.	
	(b) Rate of depreciation.	
	(c) Actual cost or written down value, as the case may be	
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	
	(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	Annexure - A
	(ii) Change in rate of exchange of Currency, and	
	(iii) Subsidy or grant or reimbursement, by whatever name called	
	(e) Depreciation allowable.	
	(f) Written down value at the end of the year.	

19.	Amounts admissible under sections:-	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.
	Section 32AC 32AD 33AB 33ABA 35(1)(i) 35(1)(ii) 35(1)(ia) 35(1)(iii) 35(1)(iv) 35(2AA) 35(2AB) 35ABB 35AC 35AD 35CCA 35CCB 35CCC 35CCD 35D 35DD 35DDA 35E	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)(e))	NIL
	(b) Details of Contributions received from employees for various funds as referred to in section 36(1)(va):	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.	NIL
	(b) amounts inadmissible under section 40(a);	NIL
	(i) as payment to non resident referred to in sub clause (i)	
	(A) Details of Payment on which tax is not deducted:	
	(i) Date of payment (ii) Amount of payment (iii) Nature of payment (iii) Name and address of the payee	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):-	NIL
	(i) Date of payment	
	(ii) Amount of payment	
	(iii) Nature of payment	NIL
	(iv) Name and address of the payee	
	(v) Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)	
	(A) Details of Payment on which tax is not deducted:	
	(i) Date of payment	NIL
	(ii) Amount of payment	
	(iii) Nature of payment	
	(iv) Name and address of the payee	
	(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	
	(i) Date of payment	
	(ii) Amount of payment	
	(iii) Nature of payment	NIL
	(iv) Name and address of the payer	
	(v) Amount of tax deducted	
	(vi) Amount out of (v) deposited, if any	
	(iii) under sub-clause (ic) [Wherever applicable]	
	(iv) under sub-clause (ia)	
	(v) under sub-clause (ib)	NIL
	(vi) under sub-clause (ii)	
	(vii) under sub-clause (iv)	
	(viii) under sub-clause (v)	
	(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:-	NIL
	(d) Disallowance/deemed income under section 40A(3)	
	(A) On The basis of examination of books of accounts 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.	NIL
	(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-	NIL
	(e) provision for payment of gratuity not allowable under sec. 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	NIL
	(h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
	(i) amount inadmissible under the proviso to sec. 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 payments made to persons specified under Section 40A(2)(b).	:	NIL
24.	Amounts deemed to be Profits and Gain under Section 32AC or 33AB or 33ABA or 33AC.	:	NIL
25.	Any amount of Profit chargeable to tax under Section 41 & computation thereof.	:	NIL
26.	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	:	NIL
	(a) paid during the previous year;	:	NIL
	(b) not paid during the previous year;	:	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 under section 139(1)	:	NIL
	(b) not paid on or before the aforesaid date.	:	NIL
	* State whether sales tax, customs duty, excise duty 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 availed of or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	NIL
	(b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.	:	NIL
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)(vii-a). If yes, please furnish the details for the same.	:	NIL
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)(vii-b). If yes, please furnish the details of the same.	:	NO
29A.	(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) If yes, please furnish the following details:	:	
	(i) Nature of income;	:	
	(ii) Amount thereof.	:	
29B.	(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) If yes, please furnish the following details:	:	
	(i) Nature of income;	:	
	(ii) Amount (in Rs.) thereof.	:	





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. (Sec 69D)	NIL	
30A	(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) If yes, please furnish the following details:-		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?		
	(ii) Amount (in Rs.) of primary adjustment:		
	(iii) 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?	No	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time		
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:		
30B	(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) If yes, please furnish the following details:-		
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:		
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):		
	(iii) 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:		
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	A.Y.	Amount (in Rs.)
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:	A.Y.	Amount (in Rs.)
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 :-		
	(i) name, address and permanent account number (if available with the assessee) of the lender or depositor:		
	(ii) amount of loan or deposit taken or accepted:		
	(iii) whether the loan or deposit was squared up during the previous year:		
	(iv) maximum amount outstanding in the account at any time during the previous year:		
	(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account		
	(vi) 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		
	(b) Particulars of each specified sum in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year:-		

NOT APPLICABLE



	(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
	(ii) amount of specified sum taken or accepted;	
	(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(iv) maximum amount outstanding in the account at any time during the previous year;	NIL
	(v) 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	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
(ba)	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:	NIL
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt (in Rs.);	
	(iv) Date of receipt;	
(bb)	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:—	NIL
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Amount of receipt (in Rs.);	
(bc)	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	NIL
	Name, address and Permanent Account Number (if available with the assessee) of the payee	
	(ii) Nature of transaction;	
	(iii) Amount of payment (in Rs.);	
	(iv) Date of payment;	





(bd)	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:	NIL
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee	
	(ii) Amount of payment (in Rs.)	
	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 abcaus.in in Notification No. S.O. 2065(E) dated 3rd July, 2017*:	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:—	NIL
	(i) name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii) amount of the repayment;	
	(iii) maximum amount outstanding in the account at any time during the previous year;	
	(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;	NIL
	(v) 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.	
(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:—	NIL
	(i) name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) 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.	NIL
(e)	(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:—	NIL
	(i) name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) repayment 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



	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).		NIL
32	(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :		NIL
	(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carried forward in terms of sec. 79.		NO
	(c) Whether the assessee has incurred any speculation loss referred to in 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 respect of any specified business during the previous year, if yes, please furnish details of the same.		
	(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.		
33	Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).	Section under which deduction is claimed	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
			NIL
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. If Yes, please furnish:-		Annexure - B
	(b) whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details:		Annexure - B
	(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-		Annexure - B
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded :		
	(i) Opening Stock;		As the Assessee deals in large variety of items, so item wise details could not be given.
	(ii) Purchases during the previous year;		
	(iii) Sales during the previous year;		
	(iv) Closing stock;		
	(v) shortage/excess, if any.		
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :		
	(A) Raw materials:		NA
	(i) Opening Stock;		
	(ii) purchases during the previous years		
	(iii) consumption during the previous years;		
	(iv) sales during the previous year;		
	(v) closing stock;		
	(vi) yield of finished products;		
	(vii) percentage of yield;		
	(viii) shortage / excess, if any.		



	(B) Finished products / By-products :		
	(i) Opening Stock;		
	(ii) purchases during the previous years		
	(iii) quantity manufactured during the previous years;		
	(iv) sales during the previous year;		
	(v) closing stock;		
	(vi) shortage / excess, if any.		
	*Information may be given to the extent available.		
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-		
	(a) total amount of distributed profits;		
	(b) amount of reduction as referred to in section 115-O(1A)(i)		
	(c) amount of reduction as referred to in section 115-O(1A)(ii)		NIL
	(d) total tax paid thereon;		
	(e) dates of payment with amounts.		
36A	(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?		NIL
	(b) If yes, please furnish the following details:-		
	(i) Amount received (in Rs.)		
	(ii) Date of receipt		
37	Whether any cost audit was carried out, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor.		NIL
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.		NIL
39	Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the matter/ item/ value/ quantity as may be reported/identified by the auditor		
40	Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year:		
	Particulars	Previous Year	Preceeding Previous Year
	1 Total Turnover		
	2 Gross Profit/Turnover		
	3 Net Profit/Turnover		
	4 Stock in trade/Turnover		
	5 Material Consumed/Finished Goods Produced		
			Annexure - C
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		NOT APPLICABLE
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?		
	(b) If yes, please furnish:		
	Income-tax Department Reporting Entity		
	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		NOT APPLICABLE
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		NOT APPLICABLE
(b) if yes, please furnish the following details:		
(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity		NOT APPLICABLE
(ii) Name of parent entity		
(iii) Name of alternate reporting entity (if applicable)		
(iv) Date of furnishing of report		

As per our Report Annexed  
For AAA & Associates  
Chartered Accountants  
Firm Registration Number : 324719E

  
(Ajay Royall)  
Partner

ICAI M.No. 058206  
UDIN NO: 22058206AAA AAV4413



MEMORANDUM FOR THE BOARD OF DIRECTORS

Attachment A

Application for the year 2020

Fixed Assets	CGP/WCDW	Additions		Deductions	CGP/WCDW	Fixed Assets	CGP/WCDW
	Amount	Up to	After		Amount	CGP/WCDW	Up to
	04/04/2020	30/09/2020	30/09/2020		30/09/2020	CGP/WCDW	30/09/2020
AGGREGATE	7,788,480.00	---	---	---	7,788,480.00	150%	11,040,213.33
CGP/WCDW	2,625,000.00	---	---	---	2,625,000.00	400%	10,500,000.00
CGP/WCDW	3,338,880.00	---	---	---	3,338,880.00	100%	3,338,880.00
EElectrical Equipment	1,884,880.00	---	---	---	1,884,880.00	150%	2,827,320.00
EElectrical Appliances	1,884,880.00	---	---	---	1,884,880.00	150%	2,827,320.00
FElectrical Equipment	1,884,880.00	---	---	---	1,884,880.00	100%	1,884,880.00
CGP/WCDW	3,338,880.00	---	---	---	3,338,880.00	100%	3,338,880.00
CGP/WCDW	2,000,000.00	---	---	---	2,000,000.00	---	2,000,000.00
SElectrical Equipment	2,000,000.00	---	---	---	2,000,000.00	100%	2,000,000.00
Inventories	7,788,480.00	---	---	---	7,788,480.00	150%	11,040,213.33
FElectrical Equipment	4,000,000.00	---	---	---	4,000,000.00	150%	6,000,000.00
PElectrical Equipment	5,884,880.00	---	---	---	5,884,880.00	150%	8,827,320.00
MElectrical Equipment	2,827,320.00	---	---	---	2,827,320.00	150%	4,240,980.00
CGP/WCDW	9,788,480.00	---	---	---	9,788,480.00	150%	14,682,720.00
VElectrical Equipment	1,100,000.00	---	---	---	1,100,000.00	150%	1,650,000.00
SElectrical Equipment	4,884,880.00	---	---	---	4,884,880.00	150%	7,327,320.00
Total	13,288,480.00	---	---	---	13,288,480.00	---	19,932,720.00



Accounting Year 202021

Assessment Year 202122

Form No 334(c): Section-wise Details of business expenses incurred and deductible from the taxable income of CC type or W type or CC type or W type

Tax Deduction Collection Account Number (TAN)	Section	Nature of payments	Total amount of payments/receipts of this nature specified in column (3)	Total amount of which business expenses deductible collected in column (4)	Total amount of which business expenses deductible collected in specified column (5)	Amount of tax deductible collected in column (6)	Total amount of which business expenses deductible collected in column (7)	Amount of tax deductible collected in column (8)	Amount of tax deductible or collected and paid to the Government of India (9)
CC/P000480	192	Salary	720000	720000	720000	10000	0	0	0
CC/P000480	194C	Payment to contractors	88300	88300	88300	883	0	0	0
CC/P000480	194H	Commission brokerage	2250001	2250001	2250001	1123186	0	0	0
CC/P000480	194I	Rent	880130	880130	880130	88013	0	0	0
CC/P000480	194J	Fees for professional technical service	1000330	1000330	1000330	100033	0	0	0

Form No 334(d): Details of business expenses incurred and deductible from the taxable income of CC type or W type or CC type or W type

Tax deduction and collection Account Number (TAN)	Type of form	Due date of filing	Date of receipt if collected	Whether the business expenses are deductible from the taxable income of the assessee
CALP000140	Form 390	31/03/2021	28/03/2021	Y
CALP000140	Form 390	31/03/2021	28/03/2021	Y
CALP000140	Form 390	01/02/2021	28/02/2021	Y
CALP000140	Form 390	15/07/2021	28/07/2021	Y
CALP000140	Form 390	15/07/2021	28/07/2021	Y

Form No 334(e): Details of business expenses incurred and deductible from the taxable income of CC type or W type or CC type or W type

Tax Deduction and Collection Account Number (TAN)	Amount of business expenses incurred in column (3)	Amount of business expenses deductible in column (4)	Amount of business expenses deductible in column (5)
CC/P000480	30	0	0





# Nils Piffaashish Marketing Enterprises Private Limited

ANNEXURE-CC

Accounting Year: 2020-2021

Assessment Year: 2021-2022

## Annexed to and forming part of Clause 40 of Form No. 3CD

i) Gross Profit/Turnover Ratio	2020-21		2019-20	
Gross Profit (₹)	--	0000%	5522483789453	700377%
Turnover (₹)	778550842388299		778550842388299	
Turnover figure is considered after deducting contents of sales return & defective goods return				
ii) Net Profit/Turnover Ratio				
Net Profit (₹)	(833255785000)	-4224%	(103558266400)	-11744%
Turnover (₹)	778550842388299		778550842388299	
iii) Stock Inventory/Turnover Ratio				
Stock Inventory (₹)	9991667031681	12583%	11433111963632	188233%
Turnover (₹)	778550842388299		778550842388299	
iv) Material Consumed / Finished Goods Produced Ratio		N/A.		

As per our Report Annexed  
For **AAA & Associates**  
Chartered Accountants  
Firm Registration Number: 32347188E



(May Goyal)  
Partner  
ICAI No. 0582086

Place Kolkata

Date: 05/11/21

UDIN: 220558206 AAA&A W 44113..

**ANNUAL REPORT 2021**

**PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED**

**Registered Office at :** GA 126, Rajdanga Main Road, Ground Floor  
Kolkata - 700 107

**Income Tax PAN :** AAECF7785N

**TAN :** Not Applied

**CIN :** U51909WB2008PTC127421

**Board of Directors:**

- a) Shri Gaurav Pandey  
S/o Ganga Ram Pandey  
DOB 05/09/1982  
G-35/1, NEHRUCOLONY  
DEHRADUN, UTTARAKHAND  
INDIA, PIN-248001  
Since 27/02/2017  
DIN 06966964
  
- b) Sujata Gupta  
D/o Shri Sasanka Sekhar Bhadra  
DOB 29.06.1975  
Swinhoe Castle, Flat 2C, 2<sup>nd</sup> Floor  
15A Anil Maitra Road  
Kolkata – 700 019  
Since 03.12.2012  
DIN 06463794

**Auditors**

**AAA & ASSOCIATES**  
305B Martin Burn House,  
1 R.N. Mukherjee Road,  
Kolkata-700 001

**PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED**

**GA 126, Rajdanga Main Road, Ground Floor,**

**Kolkata - 700 107**

**NOTICE**

**NOTICE** is hereby given that the 13<sup>th</sup> Annual General Meeting of the Company will be held on 30<sup>th</sup> November, 2021 at Registered Office of the Company at GA 126, Rajdanga Main Road, Ground Floor, Kolkata - 700 107 at 2.00 P.M. to transact the following business:-

- a) To receive and adopt the audited accounts of the Company for the year ended 31st March, 2021 and the reports thereon of the Auditors as well of the Directors.
- b) To appoint Auditors and to fix their remuneration.
- c) Any other business which may lawfully be transacted at the annual general meeting with the permission of the chair.

By order of the Board

**Director**

**Place:** Kolkata

**Dated:** 8/11/21

**NOTE: A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

# HITRASHI SHIMARKETING ENTERPRISES PRIVATE LIMITED

## DIRECTOR'S REPORT

To the Members,

Your Directors have pleasure in submitting their 18<sup>th</sup> Annual Report of the Company together with the Audited Statement of Accounts for the year ended 31<sup>st</sup> March, 2022.

### **11. FINANCIAL RESULTS**

The Company's financial performance for the year under review along with previous year figures is given hereunder:

(Amount in ₹)

Particulars for the Year ended	31 <sup>st</sup> March, 2021	31 <sup>st</sup> March, 2020
Net Sales/Income from		
Business Operations	55,466,001,567.00	7,855,091,218.00
Other Income	7,397,117.00	18,586,206.00
Total Income	55,533,488,799.00	88,038,600,424.00
Less Interest	--	--
Profit before Depreciation	(892,166,384.00)	(1,73,37,066.00)
Less Depreciation	11,09,391.00	18,1,761.00
Profit after Depreciation and Interest	(883,256,785.00)	(1,36,55,266.00)
Less Current Income Tax	--	--
Less Previous year adjustment of Income Tax	--	--
Less Deferred Tax	--	--
Net Profit after Tax	(883,256,785.00)	(1,36,55,266.00)
Dividend (including interim if any and final)	--	--
Net Profit after Dividend and Tax	(883,256,785.00)	(1,36,55,266.00)
Amount transferred to General Reserve	--	--
Balance carried to Balance Sheet	(883,256,785.00)	(1,36,55,266.00)
Earnings per share (Basic)	(90.15)	(38.75)
Earnings per Share (Diluted)	(90.15)	(38.75)

### **22. DIVIDEND**

No Dividend was declared for the current financial year.

### **3. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

### **4. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENT RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report.

### **5. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

### **6. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

### **7. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

### **8. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

### **9. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There was no a qualification, reservation or adverse remark made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

### **10. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

#### **11. ANNUAL RETURN**

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure and is attached to this Report.

#### **12. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW**

The Company had Six (6) Board meetings during the financial year under review.

#### **13. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis.

#### **14. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary, Joint venture or Associate Company.

#### **15. DEPOSITS**

The Company has neither accepted nor renewed any deposits during the year under review.

#### **16. DIRECTORS**

There was no Director who got re-elected/reappointed during the year under review.

#### **17. STATUTORY AUDITORS**

AAA & Associates, Chartered Accountants were appointed as Statutory Auditors for a period of five year in the Extra Ordinary General Meeting held on 30.09.2020. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting.



#### **18. ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

Yours faithfully,  
For and on behalf of the Board

**Director**  
**Sujata Gupta**  
**DIN - 06463794**

**Director**  
**Gaurav Pandey**  
**DIN - 06966964**

**Regd. Office:**  
GA 126, Rajdanga Main Road, Ground Floor,  
Kolkata - 700 107

**Dated:** 08/11/21

**AUDITOR'S REPORT****TO THE MEMBERS OF PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED****Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) In the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 & 4 of the Companies (Auditor's Report) Order, 2015, (as amended) issued by Central Government of India in terms of Section 143(11) of the Companies Act, 2013, Since in our opinion and according to the information and explanation given to us, the said order is not applicable to the Company.

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

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

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

c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. There is nothing to disclose which is having adverse effect on the functioning of the company.

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

g. With respect to the other matters included in the Auditor's Report and to the best of our information and according to the explanation given to us:

(i) the company does not have any pending litigations which would impact its financial positions except to Income Tax Demand of Rs. 62,12,480/- for Financial Year 2017-18, Rs. 64,33,670/- for financial Year 2013-14, Rs. 138,04,680/- for financial Year 2014-15, Rs. 11,33,300/- for financial year 2012-13 lying pending with Commissioner of Income Tax (Appeal) for justification of Order for Demand raised by the Income Tax Officer.

(ii) the company did not have any long term contracts including derivatives contract for which there were any material foreseeable losses.



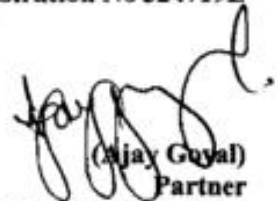
(iii) there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

Place: Kolkata

Date: 08/11/21

For AAA & Associates  
Chartered Accountants  
Firm Registration No 324719E



  
(Ajay Goyal)  
Partner

ICAI M. No. 058206

UDIN NO:

22058206AAAAA  
T4953

**"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED**

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

We have audited the internal financial controls over financial reporting of **PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED** ("the Company") as of March 31, 2021.

**Management's Responsibility for Internal Financial Controls**

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

**Auditors' Responsibility**

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

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

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



### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

### Opinion

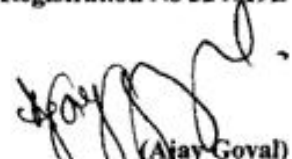
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria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

Place: Kolkata

Date: 8/11/21



For AAA & Associates  
Chartered Accountants  
Firm Registration No 324719E

  
(Ajay Goyal)  
Partner  
ICAI M. No. 058206

UDIN NO :

22058206AAAAAT4953



**PITRASHISH MARKETING ENTERPRISES PVT. LTD.**

**GAZETED Registered in India (G.O. No. 1000/2021)**

**File No. - 7000/2021**

**Balance Sheet as at 31st March 2021**

Particulars	Notes No.	Amount 31st March, 2021	Amount 31st March, 2020
		(Rs.)	(Rs.)
<b>I EQUITY AND LIABILITIES</b>			
(a) Shareholders Funds			
(i) Share Capital	22	38,50,00,000	38,50,00,000
(ii) Reserves and Surplus	33	18,47,28,025	22,85,39,400
(b) Current Liabilities			
(i) Trade payables		43,44,531	64,88,759
(ii) Other current liabilities	44	10,48,88,485	11,03,44,667
(c) Short-term borrowings	55	50,12,277	50,12,277
<b>Total</b>		<b>25,96,10,292</b>	<b>28,98,27,133</b>
<b>II Assets</b>			
(a) Non-current Assets			
(i) Fixed Assets			
(ii) Long-term investments	66	11,33,48,777	11,44,44,888
(b) Current Assets			
(i) Inventories	77	9,44,88,722	11,44,44,888
(ii) Cash and cash equivalents	88	7,77,88,900	6,88,33,022
(iii) Short-term investments	99	5,00,33,332	5,55,44,555
(iv) Other current assets	100	11,03,44,667	11,44,44,888
<b>Total</b>		<b>25,96,10,292</b>	<b>28,98,27,133</b>

Refer to company's notes to financial statements

1 to 17

As per our Report Annexed  
For AAA & Associates  
Chartered Accountants  
Firm Registration Number : 324719E

(Ajay Goyal)  
Partner  
ICAI M.No. 058206



Place: Kolkata  
Dated: 8/11/21  
UDIN NO: 22058206AAAAAT4953

For and on behalf of the Board of Directors  
Pitrashish Marketing Enterprises Pvt. Ltd.  
PITRASHISH MARKETING ENTERPRISES PVT. LTD.

Sujata Gupta  
Director.

Sujata Gupta  
DIN 06463794

Pitrashish Marketing Enterprises Pvt. Ltd.

Gaurav  
Director.

Gaurav Pandey  
DIN 06966964

**PITRASHUSH MARKETING ENTERPRISES PRIVATE LIMITED**

6/2A/176/17/17, Jangra, Main Road, Ground Floor,

Kolkata-700017

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Particulars	Notes No.	Particulars for the year ended 31st March 2017	Particulars for the year ended 31st March 2016
Revenue from Operations	1001	(100)	(100)
Other Income	1002	50441115736	7888144398
		73371033	1185662126
		50441115736	80038034224
Expenses:			
Cost of Sales	1003	11338286614	22900857997
Change in inventory: finished goods, work in progress and other non-finish	1004	4493752656	((2636073))
Employee benefit expenses	1005	557888555400	6693890533
Depreciation and amortization expense	66	11192991000	10017681
Other expenses	1006	3446613411531	5027482377
		50441115736	80038034224
Profit before tax		((33229785))	((638829826))
Tax expense:			
Current tax		---	---
Profit after tax		((33229785))	((638829826))
***			
Retained earnings			
Balance		((9106))	((9106))
Dividend		((9106))	((370))
Revenue companying with the financial statements	1100		

As per our Report Annexed

For AAA & Associates

Chartered Accountants

Firm Registration Number : 324719E

*(Signature)*  
(Ajay Goyal)  
Partner  
ICAI M.No. 058206



For and on behalf of the Board of Directors

Pitrashush Marketing Enterprises Pvt. Ltd. **PITRASHUSH MARKETING ENTERPRISES PVT. LTD.**

*(Signature)*  
Sujata Gupta

Director,  
Director

Sujata Gupta  
DIN 06463794

Pitrashush Marketing Enterprises Pvt. Ltd. **PITRASHUSH MARKETING ENTERPRISES PVT. LTD.**

*(Signature)*  
Gaurav

Director,  
Director

Gaurav Pandey  
DIN 06966964

Place: Kolkata

Dated: 3/11/21

UDIN NO. 22058206AAAAAT4953.

**PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED**

**GA 126, Rajdanga Main Road, Ground Floor**

**Kolkata - 700 107**

**1. SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**1.1 Basis of Preparation**

The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the provisions of The Companies Act, 2013.

**1.2 Use of Estimates**

The preparation of financial statements in conformity with the generally accepted accounting principles require by management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimate results. Differences between the actual results and estimates are recognised in the period in which the results are known / materialised.

**1.4 Revenue Recognition**

Income from production of films is recognised in the statement of Profit and Loss on release of films as per the contracts / arrangements with distributors. Revenue from distribution of motion pictures is recognized based on ticket sales on exhibition of motion pictures at exhibition theatres. Recoveries from films as overflows are recognized on the basis of business statements received from the distributors. Revenues from terrestrial rights, video rights, satellite rights etc. are recognized on transfer / assignment/ effective date of respective rights in accordance with the respective agreement or on realization of the substantial consideration whichever is earlier and on delivery of the specified telecasting material. Although revenues are accounted on accrual basis as aforesaid.

**1.5 Expenses**

All expenses are accounted on accrual basis.

**1.6 Fixed Assets:**

Fixed Assets are stated at cost less accumulated depreciation. Cost includes all expenses incurred to bring the assets to its current location and condition. As explained to us, the fixed assets of the company have been physically verified by the management at reasonable interval and no material discrepancies were noticed on such verification. The Company has not disposed off any of its fixed assets during the year.

**1.7 Depreciation:**

Depreciation on fixed assets have been provided using written down value basis as per the rates prescribed  
Contd....

PITRASHISH MARKETING ENTERPRISES PVT. LTD.

*Suyata Gupta*

Director.

PITRASHISH MARKETING ENTERPRISES PVT. LTD.

*Ganwan*

Director.



**PITRASHISH MARKETING ENTERPRISES PRIVATE LIMITED**  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

Contd....

**1.7 Inventories:**

Items of inventory are valued on the basis as given below:

(a)

**Cost of Feature Films** - The Company amortizes 50% of the cost of movie rights acquired or produced by it on first theatrical release of the movie. The said amortization is made proportionately based on Management's estimates of revenues pertaining to Domestic Theatrical Rights, International Theatrical Rights, Television Rights, Video Rights and others over a period of 12 months from the date of theatrical release of the movie.

Balance 50% of COP is amortized as per the management estimate / review of future revenues but not exceeding nine years and subject to a minimum of 5% in any year.

(b) **Cost of under Production Films** - Expenses of under production films incurred till the films are ready for release are inventorised. The production of films requires various types of materials in different qualities and quantities. Considering the peculiar nature of those items including their multiplicity and complexity, it is not practicable to maintain quantitative records of those items. Further, in the absence of certainty of reusability of such items, the same are not valued.

(c) The Company reassesses the realizable value and / or revenue potential of inventory based on market condition and future demand and appropriate write down is made in cases where accelerated write down is warranted.

**1.8 Contingent Liabilities**

Contingent Liabilities are generally not provided for in the accounts and are separately provided for in the accounts elsewhere.

**1.9 Foreign Currency Transaction**

Transaction arising in foreign currency during the year:

Particulars	Inflow/Earnings	Outflow/Expenditure
During 2020-21	NIL	NIL
During 2019-20	NIL	NIL

**1.10 Taxation**

Provision for Tax is made on the basis of the results of the year.

**1.11 Commission to Agents**

Commission paid to the Agents does not include any provision in relation to incentives or reward payable to such agents on achieving any target. However there are no specific calculations for arriving at it's provision. Based on average rise in commission expenses relating to last two years , provision for such reward may be considered as 6.765% of sales. If the same be considered, loss to the extent of Rs. 53,10,810/- will be increased & liability towards Agents as Commission payable will be increased by such amount.

PITRASHISH MARKETING ENTERPRISES PVT. LTD.

*Suyata Gupta*

Director.

PITRASHISH MARKETING ENTERPRISES PVT. LTD.

PITRASHISH MARKETING ENTERPRISES PVT. LTD.

*Ganav*

Director.



**PTT RESOURCES MARKETING CENTER BUSINESS PRIVATE LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31 MARCH 2021**

**22 Share Capital**

Particulars	Amount Bht Month 2021		Amount Bht Month 2020	
	Shareholders	Amount (Bht)	Shareholders	Amount (Bht)
(a) Authorized Capital				
Equity shares of Bht 10/- each		450,000.00		450,000.00
<b>Total</b>		<b>450,000.00</b>		<b>450,000.00</b>
(b) Issued Capital				
Equity shares of Bht 10/- each		359,000.00		359,000.00
Additional paid-up Capital		35,900.00		35,900.00
<b>Total</b>		<b>394,900.00</b>		<b>394,900.00</b>

(i) The issued share capital is represented by shares of nominal value of Bht 10/- each.

Particulars	Opening Balance	Increases	Closing Balance
Equity shares of Bht 10/- each			
<u>Year ended 31 March 2021</u>			
Number of shares	359,000	—	359,000
Amount	3,590,000	—	3,590,000
<u>Year ended 31 March 2020</u>			
Number of shares	359,000	—	359,000
Amount	3,590,000	—	3,590,000

(a) The company has only one class of equity shares. The company's shares are all payable for the full nominal value expressed in the Bht. The equity shares are not convertible into shares of any other class. The shares are not redeemable and do not carry any special dividend rights.

(ii) The dividend of the company, the holders of equity shares and the special dividend are not eligible to receive dividends of the company, unless they are registered shareholders. The shareholders of the company are entitled to receive dividends of the company.

(vi) Details of shares held by the company as at 31 March 2021 are as follows:

Shareholders	Amount Bht Month 2021		Amount Bht Month 2020	
	Shareholders	% of Bht	Shareholders	% of Bht
Public Shareholders/Investors	359,000	100.00%	359,000	100.00%
Public Shareholders/Investors	359,000	100.00%	359,000	100.00%
Shareholders/Investors	359,000	100.00%	359,000	100.00%
Shareholders/Investors	359,000	100.00%	359,000	100.00%



**PPTWESHISH MARKETING ENTERPRISES PRIVATE LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31 MARCH 2021**

	Amount of Rs. in Lakhs 2021 (Rs.)	Amount of Rs. in Lakhs 2020 (Rs.)
<b>3. RESERVES AND SURPLUSES</b>		
Shareholder's Reserves:		
Balance at the beginning of the year	81,770.000	81,770.000
Add: During the year	-	-
Balance at the closing of the year	81,770.000	81,770.000
Reserve for Dividend:		
Balance at the beginning of the year	(8,966.000)	(7,550.000)
Add: During the year as per Board's recommendation of Dividend	(7,302.865)	(1,065.000)
Balance at the closing of the year	(16,268.865)	(8,615.000)
<b>TOTAL</b>	<b>65,501.135</b>	<b>73,155.000</b>
<b>4. OTHER CURRENT LIABILITIES</b>		
Director's Liabilities	11,034.408	14.000
Provision for Dividend (Rs.)	-	2,884
Supplier's Liabilities (Rs.)	-	1,000.000
Add: Dividend Payable	-	4,200
Bank Payable	-	6,273
Salary Payable	3,025.400	34,000
Salary (Due) Payable (Rs.)	-	1,871.22
Add: Interest on long term borrowings	1,100.666	-
Add: Dividend Payable	36.000	-
<b>TOTAL</b>	<b>15,196.474</b>	<b>45,957.22</b>
<b>5. SHORT TERM PROVISIONS</b>		
Provision for Contingent	90.222	90.222
<b>TOTAL</b>	<b>90.222</b>	<b>90.222</b>
<b>6. FIXED ASSETS</b>		
Plant and Machinery		
(At the beginning of the year)	1,034.277	1,034.277
<b>TOTAL</b>	<b>1,034.277</b>	<b>1,034.277</b>





**PPTI HONGKONG MARKETING ENTERPRISES PVT. LTD. (LIMITED)**

**NOTES FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2021**

	Amount in HK\$	Amount in HK\$
	2021	2020
	(RMB)	(RMB)
<b>II. INVENTORIES</b>		
Merchandise - Stock in hand	9,886,712	10,948,106
Others - (to be set off with the off)	-	95,880
<b>TOTAL</b>	<b>9,886,712</b>	<b>11,043,986</b>
<b>III. CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents		
Others - (to be set off with the off)	4,803,270	4,988,005
Cash in hand (separated by the management)	1,386,729	2,454,087
<b>TOTAL</b>	<b>6,189,999</b>	<b>7,442,092</b>
<b>IV. SHORT TERM BORROWINGS AND ADVANCES</b>		
BANKS AND CREDITORS		
Others - (to be set off with the off)	3,553,000	4,083,900
Others - (to be set off with the off)	3,100,000	3,100,000
Others - (to be set off with the off)	-	2,020,000
<b>TOTAL</b>	<b>6,653,000</b>	<b>9,203,900</b>
<b>V. OTHER CURRENT ASSETS</b>		
Security Deposit for office premises	4,387,500	4,387,500
Others - (to be set off with the off)	4,083,000	4,083,000
Others - (to be set off with the off)	1,200	1,200
Others - (to be set off with the off)	1,000	-
Others - (to be set off with the off)	1,000	1,000
Others - (to be set off with the off)	1,000	1,000
Others - (to be set off with the off)	2,000	2,000
Others - (to be set off with the off)	1,000	-
<b>TOTAL</b>	<b>10,472,500</b>	<b>10,472,500</b>
<b>VI. REVENUE FROM OPERATIONS</b>		
Others - (to be set off with the off)	3,553,000	4,083,900
<b>TOTAL</b>	<b>3,553,000</b>	<b>4,083,900</b>
<b>VII. OTHER INCOME</b>		
Others - (to be set off with the off)	2,000	2,000
Others - (to be set off with the off)	1,000	1,000
<b>TOTAL</b>	<b>3,000</b>	<b>3,000</b>
<b>VIII. PURCHASE OF STOCK IN TRADE</b>		
Others - (to be set off with the off)	1,000	1,000
<b>TOTAL</b>	<b>1,000</b>	<b>1,000</b>
<b>IX. CHANGES IN INVENTORIES</b>		
Opening Stock:		
Others - (to be set off with the off)	3,000	3,000
Others - (to be set off with the off)	1,000	1,000
<b>TOTAL</b>	<b>4,000</b>	<b>4,000</b>
Closing Stock:		
Others - (to be set off with the off)	3,000	3,000
Others - (to be set off with the off)	1,000	1,000
<b>TOTAL</b>	<b>4,000</b>	<b>4,000</b>



**FITFASHION MARKETING ENTERPRISES PRIVATE LIMITED**  
**NOTES FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2021**

	For the year ended 31st March, 2021 (Rs)	For the year ended 31st March, 2020 (Rs)
<b>16. EMPLOYEE BENEFIT EXPENSES</b>		
Salaries and Bonus	5,503,767.00	6,039,583
Staff Welfare Expenses	235,468.00	23,000
ESIC paid	48,826.00	46,810
<b>TOTAL</b>	<b>5,788,059</b>	<b>6,099,393</b>
<b>16. OTHER EXPENSES</b>		
Audit fees	36,000	31,000
Bank Charges	42,678	30,835
Annual Meeting expenses	317,736	474,725
Bank Charges	6,280	12,315
Business Promotion	429,041	469,195
Cartage	207,324	301,411
Commission Paid	25,079,086	37,540,126
Electricity Charges	122,255	234,528
Entertaining, Lodging & Refreshment Expenses	67,677	52,642
General Expenses	832,141	181,683
Refreshment Expenses	636,481	-
Housekeeping & Cleaning Expenses	88,647	525,020
Renovation Expenses	22,544	-
Advertisement Expenses	41,838	-
Alter Trainer Cost	-	422,480
Meeting Expenses	317,730	432,019
Marketing Office	-	519,136
Marketing Advertisement	338,647	324,344
Office Expenses	442,675	386,131
Power & Fuel	44,133	362,718
Printing Expenses	132,639	177,711
Postage & Courier Charges	676,279	925,428
Printing & Stationery	1,184,093	1,465,747
Professional & Consultancy fees	1,486,650	1,004,250
Professional Tax	5,000	4,845
Rates & Taxes	135,344	177,642
Rent paid	1,026,182	1,197,584
Repairs & Maintenance	349,347	2,214,436
Telephone & Internet Charges	131,047	186,347
Transport Charges	10,000	237,526
Traveling & Conveyance Expenses	719,462	2,405,340
<b>TOTAL</b>	<b>24,503,416</b>	<b>62,742,427</b>



PITRUSHISH MARKETING ENTERPRISES PVT. LIMITED

NOTES FORMING PART OF THE PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2021

17. DISCLOSURES UNDER ACCOUNTING STANDARDS (Contd.)

ii) Earnings per share:

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	(Rs.)	(Rs.)
Basic EPS	4.11	4.36

2) Information in regard to trading goods : As the Items are numerous in nature quantity details not given.

3) CIF value of Imports

' NIL (previous year ' NIL)

4) Management's Remuneration

Director's Remuneration Rs. 6,90,000

5) Previous year figures:

Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

As per our Report Annexed

For AAA & Associates

Chartered Accountants

Firm Registration Number : 324719E

(Ajay Goyal)

Partner

ICAI M.No. 058206



Place: Kolkata

Dated: 08/11/21

UDIN NO: 22058206AAAAAT4953.

For and on behalf of the Board of Directors  
Pitrushish Marketing Enterprises Pvt. Ltd.

Sujata Gupta

Director.

Director

Sujata Gupta

DIN 06463794

Pitrushish Marketing Enterprises Pvt. Ltd.

Gaurav

Director

Director.

Gaurav Pandey

DIN 06966964

**FINANCIAL STATEMENTS OF THE  
COUNTY OF LOS ANGELES  
FISCAL YEAR 2007**

**SCHEDULES  
Departmental Comparison for 2007**

Page 6

FUND CODES	CROSSBOOK				DEPT CODES				SCHEDULE	
	Current 2006/207	Added during the year	Substanting the year	Current 2006/207	Light 2006/207	Fixed Depreciation	Reserve 2006/207	Light 2006/207	Reserve 2006/207	Reserve 2006/207
Air Conditioner	25470	-	-	25470	2570	2744	2022	2570	4200	7262
Computer	49201	-	-	49201	4240	4300	720	4920	1174	6047
Child Development Center	49525	-	-	49525	4702	2584	444	4950	429	5710
Electrical Wiring	5102	-	-	5102	5700	2000	243	4200	4000	1743
Electronic Appliances	27408	-	-	27408	2640	1740	1700	2640	2700	2047
Electronic Storage	40701	-	-	40701	1270	2000	1307	1247	4400	4044
Office Building	40300	-	-	40300	4242	1000	2400	4000	4000	4000
Other Land	20300	-	-	20300	-	-	-	-	20300	20300
Other Building	40701	-	-	40701	2640	1000	1700	1247	1200	1470
Sewer	2070	-	-	2070	2070	1040	400	400	400	743
Signal Control	4040	-	-	4040	1000	1000	400	400	1000	1000
Street Lighting	2030	-	-	2030	2030	1000	-	2030	2030	2030
Street Maintenance	1030	-	-	1030	1030	1000	400	1000	400	1000
Other	1000	-	-	1000	400	1000	400	400	1000	400
Mobile Phone	5070	-	-	5070	2040	4000	220	1000	400	470
Other Building	1030	-	-	1030	400	1000	400	400	400	400
Street System	-	1000	-	1000	1000	1000	400	1000	1000	4000
<b>TOTAL</b>	<b>270404</b>	<b>1000</b>	<b>-</b>	<b>270404</b>	<b>2400</b>	<b>1000</b>	<b>1000</b>	<b>2400</b>	<b>1000</b>	<b>1000</b>

