



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS**

**M/S SSA FACILITY MANAGEMENT PRIVATE LIMITED**

**Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **M/S SSA FACILITY MANAGEMENT PRIVATE LIMITED**, ("the Company"), which comprise the Balance Sheet as at **31<sup>st</sup> March 2022** and the Statement of Profit and Loss, for the year then ended, 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. 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, of the state of affairs of the Company as at **31<sup>st</sup> March, 2022**, and its profit for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The accounts of the branch offices of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account and with the accounts of the branches
- (e) In our opinion, the aforesaid standalone financial statements comply with the Accounting



Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

- (f) On the basis of the written representations received from the directors as on **31<sup>st</sup> March, 2022**, taken on record by the Board of Directors, none of the directors is disqualified as on **31<sup>st</sup> March, 2022** from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
  - ii. The Company did not have any long-term contracts including derivative contracts 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.

**For A N Khan & Company**  
**(Chartered Accountants)**



CA. Azim N Khan

Proprietor

M.No. 137209

FRN (ICAI): 134266W

Date: 30-09-2022

Place: Mumbai

UDIN: 22137209BGOXSS4538

**SSA FACILITY MANAGEMENT PRIVATE LIMITED**  
**CIN : U74900PN2015PTC155679**  
**BALANCE SHEET AS AT 31/03/2022**

In ₹

| Particulars  | Note No. | as at 31/03/2022      | as at 31/03/2021    |
|--|----------|-----------------------|---------------------|
| <b>EQUITY AND LIABILITIES</b>  |          |                       |                     |
| <b>Shareholders' funds</b>   |          |                       |                     |
| Share capital  | 2.1      | 1,00,000.00           | 1,00,000.00         |
| Reserves and surplus   | 2.2      | 25,24,727.00          | 17,00,666.00        |
| Money received against share warrants  | 2.3      | -                     | -                   |
|  |          | 25,24,727.00          | 17,00,666.00        |
| Share application money pending allotment  | 2.4      | -                     | -                   |
| <b>Non-current liabilities</b>   |          |                       |                     |
| Long-term borrowings   | 2.5      | 72,94,086.00          | 6,90,788.00         |
| Deferred tax liabilities (Net)   | 2.6      | 15,239.00             | 15,239.00           |
| Other Long term liabilities  | 2.7      | -                     | -                   |
| Long-term provisions   | 2.8      | 2,07,442.00           | 2,07,115.00         |
|  |          | 75,16,767.00          | 9,13,142.00         |
| <b>Current liabilities</b>   |          |                       |                     |
| Short-term borrowings  | 2.9      | 1,55,834.00           | 4,67,720.00         |
| Trade payables   | 3.0      | -                     | -                   |
| Total outstanding dues of micro enterprises and small enterprises                      |          | -                     | -                   |
| Total outstanding dues of creditors other than micro enterprises and small enterprises |          | 8,90,071.00           | 9,52,103.00         |
| Other current liabilities  | 3.1      | 85,006.00             | 4,61,399.00         |
| Short-term provisions  | 3.2      | 23,91,676.00          | 28,94,256.00        |
|  |          | 35,22,587.00          | 47,16,425.00        |
| <b>TOTAL</b>   |          | <b>1,36,64,081.00</b> | <b>74,36,160.00</b> |
| <b>ASSETS</b>  |          |                       |                     |
| <b>Non-current assets</b>  |          |                       |                     |
| Property, Plant and Equipment and Intangible Assets                                    |          |                       |                     |
| Property, Plant and Equipment  | 3.3      | 6,52,762.00           | 6,25,371.00         |
| Intangible assets  | 3.4      | -                     | -                   |
| Capital work-in-progress   | 3.5      | -                     | -                   |
| Intangible assets under development  | 3.6      | -                     | -                   |
|  |          | 6,52,762.00           | 6,25,371.00         |
| Non-current investments  | 3.7      | -                     | -                   |
| Deferred tax assets (net)  | 3.8      | -                     | -                   |
| Long-term loans and advances   | 3.9      | -                     | 15,37,054.00        |
| Other non-current assets   | 4.0      | 52,07,772.00          | 19,00,182.00        |
|  |          | 58,60,534.00          | 29,72,732.00        |
| <b>Current assets</b>  |          |                       |                     |
| Current investments  | 4.1      | -                     | -                   |
| Inventories  | 4.2      | -                     | -                   |
| Trade receivables  | 4.3      | 59,46,271.00          | 42,41,541.00        |
| Cash and cash equivalents  | 4.4      | 12,34,985.00          | 1,11,500.00         |
| Short-term loans and advances  | 4.5      | -                     | -                   |
| Other current assets   | 4.6      | 6,22,291.00           | 7,02,000.00         |
|  |          | 78,03,547.00          | 50,63,428.00        |
| Accounting Policies and Notes on Accounts  | 1.0      | -                     | -                   |
| <b>TOTAL</b>   |          | <b>1,36,64,081.00</b> | <b>74,36,160.00</b> |

In terms of our attached report of even date

For **A N Khan & Company**  
(Chartered Accountants)

CA. Azim N. Khan  
 Proprietor  
 M.No. 137209  
 Date: 30/09/2022  
 Place: Mumbai  
 UDIN: 22137209BGOXSS4538



**SSA FACILITY MANAGEMENT PVT LTD.**

*(Signature)*

Bhausahab Pankar  
 (Director)  
 DIN: 05355539

*(Signature)*

Sangita Pankar  
 (Director)  
 DIN: 07194012



**SSA FACILITY MANAGEMENT PRIVATE LIMITED**  
CIN : U74900PN2015PTC155679  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2022**

In ₹

| Particulars   | Note No. | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|---|----------|----------------------------------|----------------------------------|
| Revenue from operations   | 4.7      | 1,77,38,736.00                   | 2,14,44,436.00                   |
| Other income  | 4.8      | 10,519.00                        | -                                |
| <b>Total Income</b>   |          | <b>1,77,49,255.00</b>            | <b>2,14,44,436.00</b>            |
| <b>Expenses</b>   |          |                                  |                                  |
| Cost of materials consumed  | 4.9      | 3,28,027.00                      | 11,78,586.00                     |
| Purchases of Stock-in-Trade   | 5.0      | -                                | -                                |
| Changes in inventories of finished goods<br>work-in-progress and Stock-in-Trade | 5.1      | -                                | -                                |
| Employee benefits expense   | 5.2      | 1,42,56,152.00                   | 1,61,10,019.00                   |
| Finance costs   | 5.3      | -                                | 9,425.00                         |
| Depreciation and amortization expense   | 5.4      | 1,72,916.00                      | 72,271.00                        |
| Other expenses  | 5.5      | 21,74,099.00                     | 32,69,421.00                     |
| <b>Total expenses</b>   |          | <b>1,69,31,194.00</b>            | <b>2,06,40,722.00</b>            |
| Profit before exceptional, extraordinary and prior period<br>items and tax      |          | 8,18,061.00                      | 8,03,714.00                      |
| Exceptional items   | 5.6      | -                                | -                                |
| Profit before extraordinary and prior period items and tax                      |          | 8,18,061.00                      | 8,03,714.00                      |
| Extraordinary Items   | 5.7      | -                                | -                                |
| Profit before prior period items and tax  |          | 8,18,061.00                      | 8,03,714.00                      |
| Prior Period Items  | 5.8      | -                                | -                                |
| Profit before tax   |          | 8,18,061.00                      | 8,03,714.00                      |
| Tax expense   | 5.9      | -                                | -                                |
| Current tax   |          | -                                | 1,88,340.00                      |
| Deferred tax  |          | -                                | 10,970.00                        |
| Profit/(loss) for the period from continuing operations                         |          | 8,18,061.00                      | 6,03,904.00                      |
| Profit/(loss) from discontinuing operations                                     | 6.0      | -                                | -                                |
| Tax expense of discontinuing operations   |          | -                                | -                                |
| Profit/(loss) from Discontinuing operations (after tax)                         |          | -                                | -                                |
| Profit/(loss) for the period  |          | 8,18,061.00                      | 6,03,904.00                      |
| Earnings per equity share:  | 6.2      |                                  |                                  |
| Basic   |          | 81.81                            | 60.39                            |
| Diluted   |          | 81.81                            | 60.39                            |

In terms of our attached report of even date  
For A N Khan & Company  
(Chartered Accountants)

CA. Azim N Khan  
Proprietor  
M.No. 137209  
Date: 30/09/2022  
Place: Mumbai  
UDIN: 22137209BGOXSS4538



SSA FACILITY MANAGEMENT PVT LTD.

Bhausahab Pankar  
(Director)  
DIN 05355539

S. B. Pankar  
Sangita Pankar  
(Director)  
DIN 07194017



**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022****Note No. 2.1 Share Capital**

In ₹

| Particulars   | as at 31/03/2022   | as at 31/03/2021   |
|---|--------------------|--------------------|
| <b>Authorised</b>   |                    |                    |
| 10000 (10000) Equity Shares EQYITY of ₹ 10/- Par Value              | 1,00,000.00        | 1,00,000.00        |
|   | <b>1,00,000.00</b> | <b>1,00,000.00</b> |
| <b>Issued</b>   |                    |                    |
| 10000 (10000) Equity Shares EQYITY of ₹ 10/- Par Value              | 1,00,000.00        | 1,00,000.00        |
|   | <b>1,00,000.00</b> | <b>1,00,000.00</b> |
| <b>Subscribed</b>   |                    |                    |
| 10000 (10000) Equity Shares EQYITY of ₹ 10/- Par Value              | 1,00,000.00        | 1,00,000.00        |
|   | <b>1,00,000.00</b> | <b>1,00,000.00</b> |
| <b>Paidup</b>   |                    |                    |
| 10000 (10000) Equity Shares EQYITY of ₹ 10/- Par Value Fully Paidup | 1,00,000.00        | 1,00,000.00        |
|   | <b>1,00,000.00</b> | <b>1,00,000.00</b> |

**Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period**

In ₹

| Particulars                       | as at 31/03/2022 |             | as at 31/03/2021 |             |
|-----------------------------------|------------------|-------------|------------------|-------------|
|                                   | Number of Share  | Amount      | Number of Share  | Amount      |
| Number of shares at the beginning | 10000            | 1,00,000.00 | 10000            | 1,00,000.00 |
| Add : Issue                       | 0                | 0.00        | 0                | 0.00        |
| Less : Bought Back                | 0                | 0.00        | 0                | 0.00        |
| Others                            | 0                | 0.00        | 0                | 0.00        |
| Number of shares at the end       | 10000            | 1,00,000.00 | 10000            | 1,00,000.00 |

**Note No. 2.2 Reserve and Surplus**

In ₹

| Particulars                              | as at 31/03/2022    | as at 31/03/2021    |
|--|---------------------|---------------------|
| Profit and Loss Opening                  | 17,06,666.00        | 10,91,338.00        |
| Amount Transferred From Statement of P&L | 8,18,061.00         | 6,03,904.00         |
| Amount Transferred From Sundries         |                     |                     |
| Others                                   | 0.00                | 11,424.00           |
|  | <b>0.00</b>         | <b>11,424.00</b>    |
|  | <b>25,24,727.00</b> | <b>17,06,666.00</b> |
|  | <b>25,24,727.00</b> | <b>17,06,666.00</b> |

**Note No. 2.3 Money Received Against Share Warrants**

In ₹

| Particulars | as at 31/03/2022 | as at 31/03/2021 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |

**Note No. 2.4 Share Application Money Pending Allotment**

In ₹

| Particulars | as at 31/03/2022 | as at 31/03/2021 |
|-------------|------------------|------------------|
|             | 0.00             | 0.00             |



Note No. 2.5 Long Term Borrowings

| Particulars                            | In ₹                |                    |
|--|---------------------|--------------------|
|  | as at 31/03/2022    | as at 31/03/2021   |
| Term Loan                              |                     |                    |
| Others                                 |                     |                    |
| Secured                                |                     |                    |
| Rupee                                  |                     |                    |
| MORTGAGE LOAN                          | 60,84,491.00        | 0.00               |
| Loan and Advances From Related Parties |                     |                    |
| Secured                                |                     |                    |
| Other                                  |                     |                    |
| MORTGAGE LOAN FROM                     | 12,09,595.00        | 6,90,788.00        |
|  | <b>72,94,086.00</b> | <b>6,90,788.00</b> |

Note No. 2.6 Deferred Taxes

| Particulars              | In ₹             |                  |
|--------------------------|------------------|------------------|
|                          | as at 31/03/2022 | as at 31/03/2021 |
| Deferred Tax Liabilities |                  |                  |
| Depreciation             | 15,239.00        | 15,239.00        |
|                          | <b>15,239.00</b> | <b>15,239.00</b> |

Note No. 2.7 Other Long Term Liabilities

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |

Note No. 2.8 Long Term Provisions

| Particulars                 | In ₹               |                    |
|-----------------------------|--------------------|--------------------|
|                             | as at 31/03/2022   | as at 31/03/2021   |
| Tax Provision               |                    |                    |
| Current Tax                 |                    |                    |
| Others                      |                    |                    |
| PROVISIONS FOR DEPRECIATION | 2,07,442.00        | 2,07,442.00        |
|                             | <b>2,07,442.00</b> | <b>2,07,442.00</b> |

Note No. 2.9 Short Term Borrowings

| Particulars                             | In ₹               |                    |
|---|--------------------|--------------------|
|   | as at 31/03/2022   | as at 31/03/2021   |
| Loans and advances from related parties |                    |                    |
| Unsecured                               |                    |                    |
| Other                                   |                    |                    |
| SHREE SWAMI SAMARTH ASSOCIATES          | 0.00               | 1,75,258.00        |
| VISHAL ENTERPRISES                      | 0.00               | 1,45,190.00        |
| Other loans and advances                |                    |                    |
| Unsecured                               |                    |                    |
| SHREE BAL PEOPERTIES                    | 1,55,834.00        | 1,47,278.00        |
|   | <b>1,55,834.00</b> | <b>4,67,726.00</b> |



Note No. 3.0 Trade Payables

as at 31/03/2022

| Particulars                 | Outstanding for following periods from due date of payment |             |           |                   |         | Total       |
|-----------------------------|--|-------------|-----------|-------------------|---------|-------------|
|                             | Less than 1 year   | 1-2 years   | 2-3 years | More than 3 years | Not due |             |
| (i) MSME                    | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |
| (ii) Others                 | 0.00   | 8,90,071.00 | 0.00      | 0.00              | 0.00    | 8,90,071.00 |
| (iii) Disputed dues - MSME  | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |
| (iv) Disputed dues - Others | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |

as at 31/03/2021

| Particulars                 | Outstanding for following periods from due date of payment |             |           |                   |         | Total       |
|-----------------------------|--|-------------|-----------|-------------------|---------|-------------|
|                             | Less than 1 year   | 1-2 years   | 2-3 years | More than 3 years | Not due |             |
| (i) MSME                    | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |
| (ii) Others                 | 0.00   | 9,52,103.00 | 0.00      | 0.00              | 0.00    | 9,52,103.00 |
| (iii) Disputed dues - MSME  | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |
| (iv) Disputed dues - Others | 0.00   | 0.00        | 0.00      | 0.00              | 0.00    | 0.00        |

Note No. 3.1 Other Current Liabilities

| Particulars               | In ₹             |                    |
|---------------------------|------------------|--------------------|
|                           | as at 31/03/2022 | as at 31/03/2021   |
| Other payables            |                  |                    |
| Other Current Liabilities |                  |                    |
| EMPLOYEES ESIC CONT       | 39,541.00        | 39,541.00          |
| EMPLOYEES PF CONTRIBUTION | 45,465.00        | 3,61,857.00        |
|                           | <b>85,006.00</b> | <b>4,01,398.00</b> |

Note No. 3.2 Short Term Provisions

| Particulars               | In ₹                |                     |
|---------------------------|---------------------|---------------------|
|                           | as at 31/03/2022    | as at 31/03/2021    |
| Tax Provision             |                     |                     |
| Current Tax               |                     |                     |
| INCOME TAX PAYABLE        | 0.00                | 1,88,840.00         |
| Others                    |                     |                     |
| OFFICE EXP PAYABLE        | 1,80,550.00         | 13,920.00           |
| AUDIT FEES PAYABLE        | 36,800.00           | 11,800.00           |
| PROFESSIONAL FEES PAYABLE | 0.00                | 47,200.00           |
| WAGES & SALARIES          | 6,91,605.00         | 24,13,038.00        |
| GST PAYABLE               | 2,34,081.00         | 0.00                |
| DIRECTORS REMUNERATION    | 8,00,000.00         | 2,20,000.00         |
| ELELCTRICITY CHGS         | 95,140.00           | 0.00                |
| FUEL EXP                  | 17,650.00           | 0.00                |
| OFFICE RENT PUNE          | 1,20,000.00         | 0.00                |
| OFFICE RENT VAPI          | 1,10,000.00         | 0.00                |
| PRINTING & STATIONERY     | 55,850.00           | 0.00                |
| TELEPHONE & INTERNET CHGS | 50,000.00           | 0.00                |
|                           | <b>23,91,676.00</b> | <b>28,94,798.00</b> |





Note No. 3.5 Capital work-in-progress

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |

Note No. 3.6 Intangible assets under development

| Particulars                                    | In ₹             |                  |
|--|------------------|------------------|
|  | as at 31/03/2022 | as at 31/03/2021 |
| Development Cost Gross Opening                 | 0.00             | 0.00             |
| Addition                                       | 0.00             | 0.00             |
| Deduction                                      | 0.00             | 0.00             |
| Development Cost Gross Closing                 | 0.00             | 0.00             |
| Accumulated Amortisation Opening               | 0.00             | 0.00             |
| Amortisation During Period                     | 0.00             | 0.00             |
| Deductions                                     | 0.00             | 0.00             |
| Other Adjustments                              | 0.00             | 0.00             |
| Accumulated Amortisation During Period Closing | 0.00             | 0.00             |
| Accumulated Impairment Opening                 | 0.00             | 0.00             |
| Impairment During Period                       | 0.00             | 0.00             |
| Reversal Of Impairment                         | 0.00             | 0.00             |
| Accumulated Impairment During Period Closing   | 0.00             | 0.00             |
| Development Cost Net Opening                   | 0.00             | 0.00             |
|  | <b>0.00</b>      | <b>0.00</b>      |

Note No. 3.7 Non-current investments

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |

Note No. 3.9 Long-term loans and advances

| Particulars                           | In ₹             |                     |
|---------------------------------------|------------------|---------------------|
|                                       | as at 31/03/2022 | as at 31/03/2021    |
| Capital Advances                      | 0.00             | 13,04,669.00        |
| Loans and advances to related parties | 0.00             | 2,32,385.00         |
|                                       | <b>0.00</b>      | <b>15,37,054.00</b> |

Note No. 4.0 Other non-current assets

| Particulars                | In ₹                |                  |
|----------------------------|---------------------|------------------|
|                            | as at 31/03/2022    | as at 31/03/2021 |
| Trade Receivable           |                     |                  |
| Secured, Considered Good   |                     |                  |
| Security Deposits          |                     |                  |
| Unsecured, considered good |                     |                  |
| DEPOSITS                   | 50,000.00           | 10,000.00        |
| Others                     |                     |                  |
| OTHER LOANS & ADVANCES     | 51,57,772.00        | 0.00             |
|                            | <b>52,07,772.00</b> | <b>10,000.00</b> |

Note No. 4.1 Current investments

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |



Note No. 4.2 Inventories

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |

Note No. 4.3 Trade receivables

| Particulars              | In ₹                |                     |
|--------------------------|---------------------|---------------------|
|                          | as at 31/03/2022    | as at 31/03/2021    |
| Trade Receivable         |                     |                     |
| Secured, considered good |                     |                     |
| Within Six Months        |                     |                     |
| TRADE RECEIVABLE         | 50,54,331.00        | 27,94,879.00        |
| Exceeding Six Months     |                     |                     |
| TRADE RECEIVABLE         | 8,91,940.00         | 14,46,662.00        |
|                          | <b>59,46,271.00</b> | <b>42,41,541.00</b> |

Note No. 4.4 Cash and cash equivalents

| Particulars                  | In ₹                |                    |
|------------------------------|---------------------|--------------------|
|                              | as at 31/03/2022    | as at 31/03/2021   |
| Cash in Hand                 | 2,68,483.00         | 53,253.00          |
| Balances With Banks          |                     |                    |
| Balance With Scheduled Banks |                     |                    |
| Current Account              |                     |                    |
| SBI                          | 9,66,235.00         | 56,169.00          |
| UNION BANK                   | 267.00              | 9,706.00           |
| YES BANK                     | 0.00                | 78.00              |
| Others                       |                     |                    |
|                              | <b>12,34,985.00</b> | <b>1,19,206.00</b> |

Note No. 4.5 Short-term loans and advances

| Particulars | In ₹             |                  |
|-------------|------------------|------------------|
|             | as at 31/03/2022 | as at 31/03/2021 |
|             | 0.00             | 0.00             |

Note No. 4.6 Other current assets

| Particulars           | In ₹               |                    |
|-----------------------|--------------------|--------------------|
|                       | as at 31/03/2022   | as at 31/03/2021   |
| ADVANCE TO SUPPLIERS  | 2,884.00           | 2,72,547.00        |
| TDS RECEIVABLE        | 5,23,077.00        | 3,33,805.00        |
| TCS RECEIVABLE        | 28.00              | 28.00              |
| GST REFUND            | 7,298.00           | 7,298.00           |
| GST CASH LEDGE        | 1,050.00           | 1,050.00           |
| INCOME TAX REFUND     | 8,420.00           | 8,420.00           |
| GST EXCESS RECEIVABLE | 79,534.00          | 79,533.00          |
|                       | <b>6,22,291.00</b> | <b>7,02,681.00</b> |

Note No. 4.7 Revenue from operations

| Particulars      | In ₹                             |                                  |
|------------------|----------------------------------|----------------------------------|
|                  | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| Sale of Services | 1,77,38,736.00                   | 2,14,44,436.00                   |
|                  | <b>1,77,38,736.00</b>            | <b>2,14,44,436.00</b>            |

Note No. 4.8 Other income

| Particulars   | In ₹                             |                                  |
|---------------|----------------------------------|----------------------------------|
|               | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| Miscellaneous | 10,519.00                        | 0.00                             |
|               | <b>10,519.00</b>                 | <b>0.00</b>                      |



Note No. 4.9 Cost of materials consumed

In ₹

| Particulars  | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|--------------|----------------------------------|----------------------------------|
| Raw Material |                                  |                                  |
| Purchase     | 0.00                             | 11,78,586.00                     |
|              | 0.00                             | 11,78,586.00                     |
|              | 3,28,027.00                      | 11,78,586.00                     |

Details of Raw Material

| Particulars | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|-------------|----------------------------------|----------------------------------|
| MATERIALS   | 0.00                             | 11,78,586.00                     |
|             | 0.00                             | 11,78,586.00                     |

Note No. 5.0 Purchases of Stock-in-Trade

In ₹

| Particulars | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

Note No. 5.1 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹

| Particulars       | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|-------------------|----------------------------------|----------------------------------|
| Opening           |                                  |                                  |
|                   | 0.00                             | 0.00                             |
| Closing           |                                  |                                  |
|                   | 0.00                             | 0.00                             |
| Increase/Decrease |                                  |                                  |
|                   | 0.00                             | 0.00                             |

Details of Changes in Inventory

| Particulars | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|-------------|----------------------------------|----------------------------------|
|             | 0.00                             | 0.00                             |

Note No. 5.2 Employee benefits expense

In ₹

| Particulars            | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|------------------------|----------------------------------|----------------------------------|
| Salary, Wages & Bonus  |                                  |                                  |
| Wages & incentives     | 1,16,29,474.00                   | 1,17,31,504.00                   |
| PF                     | 16,72,499.00                     | 14,40,051.00                     |
| ESIC                   | 3,54,323.00                      | 3,63,539.00                      |
| PT                     | 1,43,140.00                      | 1,06,514.00                      |
| Salaries to staff      | 4,38,363.00                      | 20,28,180.00                     |
| Staff Welfare Expenses |                                  |                                  |
| STAFF WELFARE          | 18,353.00                        | 4,40,231.00                      |
|                        | 1,42,56,152.00                   | 1,61,10,019.00                   |



Note No. 5.3 Finance costs

| Particulars              | In ₹                             |                                  |
|--------------------------|----------------------------------|----------------------------------|
|                          | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| <b>Interest Expenses</b> |                                  |                                  |
| Interest Expenses        |                                  |                                  |
| Interest                 | 0.00                             | 9,425.00                         |
|                          | <b>0.00</b>                      | <b>9,425.00</b>                  |

Note No. 5.4 Depreciation and amortisation expense

| Particulars                                  | In ₹                             |                                  |
|--|----------------------------------|----------------------------------|
|  | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| <b>Depreciation &amp; Amortisation</b>       |                                  |                                  |
| Depreciation Tangible Assets                 | 1,72,922.76                      | 73,271.00                        |
| <b>Impairment &amp; Write down of assets</b> |                                  |                                  |
| Reversal of Other Write down Assets          | (6.76)                           | 0.00                             |
|  | <b>1,72,916.00</b>               | <b>73,271.00</b>                 |

Note No. 5.5 Other expenses

| Particulars                                      | In ₹                             |                                  |
|--|----------------------------------|----------------------------------|
|  | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| <b>Administrative and General Expenses</b>       |                                  |                                  |
| <b>Telephone Postage</b>                         |                                  |                                  |
| Telephone Expenses                               | 54,500.00                        | 57,765.00                        |
| <b>Printing Stationery</b>                       |                                  |                                  |
| Stationary                                       | 55,850.00                        | 0.00                             |
| <b>Rent Rates And taxes</b>                      |                                  |                                  |
| Rent   | 2,52,000.00                      | 6,64,000.00                      |
| <b>Auditors Remuneration</b>                     |                                  |                                  |
| Audit Fees                                       | 25,000.00                        | 11,800.00                        |
| <b>Managerial Remuneration</b>                   |                                  |                                  |
| Salary To Director                               | 8,51,451.00                      | 13,00,000.00                     |
| <b>Repairs Maintenance Expenses</b>              |                                  |                                  |
| Others   | 1,32,284.00                      | 1,08,918.00                      |
| <b>Electricity Expenses</b>                      |                                  |                                  |
| ELECTRICITY EXP                                  | 1,12,790.00                      | 99,081.00                        |
| <b>Travelling Conveyance</b>                     |                                  |                                  |
| TRAVELLING & CONVEYANCE                          | 44,569.00                        | 2,08,932.00                      |
| Catering Canteen Expenses                        | 2,48,092.00                      | 1,31,714.00                      |
| <b>Other Administrative and General Expenses</b> |                                  |                                  |
| BANK CHARGES                                     | 8,958.00                         | 8,920.00                         |
| DONATION   | 10,000.00                        | 0.00                             |
| CLEANING & SWEEPING                              | 2,000.00                         | 0.00                             |
| COMPUTER REPAIRS                                 | 6,300.00                         | 0.00                             |
| GENERAL EXP                                      | 61,457.00                        | 0.00                             |
| INCOME TAX PAID                                  | 25,770.00                        | 0.00                             |
| INTEREST   | 12,529.00                        | 0.00                             |
| MEDICAL EXP                                      | 39,024.00                        | 0.00                             |
| OFFICE EXP                                       | 1,97,841.00                      | 2,65,202.00                      |
| PETROL & DIESEL                                  | 17,004.00                        | 0.00                             |
| SOCEITY MAINT.                                   | 16,680.00                        | 0.00                             |
| LATE FEES  | 0.00                             | 250.00                           |
| ACCOUNTING CHARGES                               | 0.00                             | 25,000.00                        |
| CONSULTANCY CHARGES                              | 0.00                             | 2,38,350.00                      |
| FUEL EXP   | 0.00                             | 16,430.00                        |
| PRINTING & STATINERY                             | 0.00                             | 85,856.00                        |
| ROC FILING PROFEESIONAL FEES                     | 0.00                             | 47,200.00                        |
| ROUNDING OFF                                     | 0.00                             | 3.00                             |
|  | <b>21,74,099.00</b>              | <b>32,69,421.00</b>              |



Note No. 5.6 Exceptional items

| Particulars | In ₹                             |                                  |
|-------------|----------------------------------|----------------------------------|
|             | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|             | 0.00                             | 0.00                             |

Note No. 5.7 Extraordinary Items

| Particulars | In ₹                             |                                  |
|-------------|----------------------------------|----------------------------------|
|             | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|             | 0.00                             | 0.00                             |

Note No. 5.8 Prior Period items

| Particulars | In ₹                             |                                  |
|-------------|----------------------------------|----------------------------------|
|             | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|             | 0.00                             | 0.00                             |

Note No. 5.9 Tax expense

| Particulars  | In ₹                             |                                  |
|--------------|----------------------------------|----------------------------------|
|              | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| Current tax  |                                  |                                  |
| INCOME TAX   | 0.00                             | 1,88,840.00                      |
| Deferred tax |                                  |                                  |
| DEFERRED TAX | 0.00                             | 10,970.00                        |
|              | 0.00                             | 1,99,810.00                      |

Note No. 6.0 Profit/(loss) from discontinuing operations

| Particulars | In ₹                             |                                  |
|-------------|----------------------------------|----------------------------------|
|             | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
|             | 0.00                             | 0.00                             |

Note No. 6.2 Earnings per equity share

| Particulars                            | In ₹                             |                                  |
|--|----------------------------------|----------------------------------|
|  | For the Year Ended<br>31/03/2022 | For the Year Ended<br>31/03/2021 |
| Earnings Per Equity Share              |                                  |                                  |
| Basic                                  |                                  |                                  |
| Basic EPS Before Extra Ordinary Item   | 81.81                            | 60.39                            |
| Extra Ordinary Item Adjustment         | 0.00                             | 0.00                             |
| Diluted                                |                                  |                                  |
| Diluted EPS Before Extra Ordinary Item | 81.81                            | 60.39                            |



Note: 1.0

## **M/S SSA FACILITY MANAGEMENT PRIVATE LIMITED**

**Significant accounting policies for financial statement for the year ended 31<sup>st</sup> March, 2022.**

### **1. Corporate Information :**

**M/S SSA FACILITY MANAGEMENT PRIVATE LIMITED** is a private limited company domiciled in India and incorporated under the provisions of the Companies Act.

### **2. Basis of Preparation :**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy as explained below.

#### **2.1. Summary of significant accounting policies**

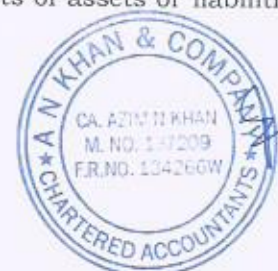
##### **(a) Change in accounting policy :**

Presentation and disclosure of financial statements

During the year ended **March 31, 2022**, the revised Schedule III notified under the Companies Act 2013, has become applicable to the company for preparation and presentation of its financial statements. The adoption of revised Schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However it has a significant impact on the presentation and disclosures made in the financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in current year.

##### **(b) Use of estimates :**

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in the future periods.



**(c) Revenue Recognition**

The Company generally follows the mercantile system of accounting. Revenue is recognized based on the nature of activity to the extent it is probable that the economic benefits will flow to the company and revenue can be reliably measured. Revenue is recognized when the property and all significant risks and rewards of ownership are transferred to the buyer or no significant uncertainty exists regarding the amount of consideration that is derived from the sale of goods.

Revenue from Traded goods is recognized at the point of dispatch of goods to customers based on their confirmed orders. The company collects service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

**(d) Borrowing Cost**

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

**(e) Employee benefits**

Employee Benefits are charged to the statement of profit and loss for the year.

- i. Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contributions are recognized when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective funds.
- ii. Gratuity liability is defined benefit obligations and is provided for on the basis of actuarial valuation made at the end of each financial year.
- iii. Retention bonus and Compensated absences are provided for on the basis of an actuarial valuation made at the end of each financial year.
- iv. The amount of Non-current and Current portions of employee benefits is classified as per the actuarial valuation at the end of each financial year.



**(f) Taxes on Income**

Provision for current Income Tax is determined on the basis of taxable Income as per the provisions of Income Tax Act, 1961. Deferred Tax is recognized for all timing differences, subject to the consideration of prudence, applying the tax rates that have been substantively enacted by Balance sheet date.

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which deferred tax asset can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

**(g) Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

**(h) Provisions**

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle





the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(i) **Contingent liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

(j) **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less as per AS-3.

As per our Report of even date

For A N Khan & Company

Chartered Accountants



CA Azim N Khan

(Proprietor)

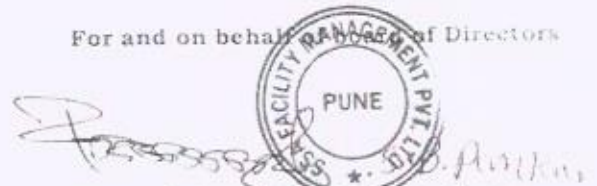
Membership No. : 137209

Firm Reg. No. : 134266W

Date: 30-09-2022



For and on behalf of Directors



Bhausaheb Pankar Sangita Pankar

(Director)

(Director)

DIN: 05355539

DIN: 07194012



**M/S. SSA FACILITY MANAGEMENT PRIVATE LIMITED**  
CIN: (U74900PN2015PTC155679)  
PLOT NO.T-80, GALA NO.L-07, MANGALMURTI INDUSTRIAL COMPLEX,  
BHOSARI MIDC, Pune- 411026

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**TO THE MEMBERS OF  
M/S. SSA FACILITY MANAGEMENT PRIVATE LIMITED**

The Directors take pleasure in presenting **Seventh** Board Report together with the audited financial statements for the year ended **31/03/2022**.

**1. FINANCIAL RESULTS**

| Particulars        | Amt in Rs. For the<br>Year Ended 2022 |
|--------------------|---------------------------------------|
| Profit Before Tax  | 8,18,061.00                           |
| Less : Current Tax | Nil                                   |
| Profit After Tax   | 8,18,061.00                           |

**2. DIVIDEND**

The company has not made profit during the year ended **31/03/2022**; therefore the directors have not recommended a dividend during the year.

**3. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the requirements of section 134(5) of the companies Act, 2013 with respect to Director's Responsibility Statement it is hereby confirmed that;

- (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; and
- (e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively

**4. MEETINGS**

During the year Five Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

**5. EXTRACT OF ANNUAL RETURN**

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as "Annexure A".

**6. DIRECTORS**

There are no Changes in the Directors in the year under review

**7. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is given below

1. **Conservation of Energy:** None
2. **Technology Absorption:** Not applicable to company since the Company does not have/use any technology.
3. **Foreign Exchange Earning & Outgo:** Nil

**8. AUDITORS**

The Company's Auditors, A N Khan & Company, Chartered Accountants, Mumbai who is to be appointed as auditor in First Annual General Meeting of the Company. They have confirmed their eligibility under Section 141 of the Companies Act, 2013 and the Rules framed there under for appointment as Auditors of the Company.

**9. DEPOSITS**

The Company has not accepted any public deposit during the year.

**10. AUDITOR REPORT**

There was no qualification, reservation or adverse remark made by the auditors in their report.

**11. SHARE CAPITAL**

The company has paid up capital of Rs. 1,00,000 divided into 10,000 Equity Shares of Rs. 10 Each.

**12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

There was no loan given or guarantee given or investment made or security provided pursuant to sections 186 of the companies Act, 2013 during the year.

**13. PARTICULARS OF CONTRACT OR ARRANGEMENTS WITH RELATED PARTIES**

There was no related party transaction during the year.

**14 RISK MANAGEMENT POLICY**

Company has no risk so company does not require framing risk management Policy.

**15 SECRETARIAL AUDIT**


The provision of section 204 of the companies' act 2013 is not applicable to the company.

**16 ACKNOWLEDGEMENTS**

The Board desire to thank the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

For and on behalf of the Board of Directors

M/S. SSA FACILITY MANAGEMENT PRIVATE LIMITED

  
Bhausahab Pankar  
(Director)  
DIN: 05355539

  
Sangita Pankar  
(Director)  
DIN: 07194012

Date: 30/09/2022

Place: Pune

**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       | AAWCS1036R   |                                 |                 |
| Name      | SSA FACILITY MANAGEMENT PRIVATE LIMITED  |                                 |                 |
| Address   | PLOT NO.T-80, GALA NO.L-07 , MANGALMURTI INDUSTRIAL COMPLEX , BHOSARI MIDC , PUNE , 19-Maharashtra , 91-India , 411026 |                                 |                 |
| Status    | Private Company  | Form Number                     | ITR-6           |
| Filed u/s | 139(4) Belated- Return filed after due date  | e-Filing Acknowledgement Number | 907639441311222 |

|                                |   |    |            |
|--------------------------------|---|----|------------|
| Taxable Income and Tax details | Current Year business loss, if any                | 1  | 0          |
|                                | Total Income                                      |    | 10,12,200  |
|                                | Book Profit under MAT, where applicable           | 2  | 8,18,061   |
|                                | Adjusted Total Income under AMT, where applicable | 3  | 0          |
|                                | Net tax payable                                   | 4  | 2,63,172   |
|                                | Interest and Fee Payable                          | 5  | 5,000      |
|                                | Total tax, interest and Fee payable               | 6  | 2,68,172   |
| Accreted Income & Tax Detail   | Taxes Paid  | 7  | 3,25,183   |
|                                | (+)Tax Payable /(-)Refundable (6-7)               | 8  | (-) 57,010 |
|                                | 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 BHAUSAHEB VISHNU PANKAR in the capacity of Director having PAN ANBPP0356L from IP address 117.195.68.211 on 31-Dec-2022

DSC SI. No. & Issuer 5996319 & 2900865557920391769CN=SafeScript sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code



AAWCS1036R069076394413112221EB97E449E6EECA46CF32A760B20F4D642D3162A

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**NAME OF ASSESSEE** : SSA FACILITY MANAGEMENT PRIVATE LIMITED  
**PAN** : AAWCS1036R  
**OFFICE ADDRESS** : PLOT NO.T-80, GALA NO.L-07, MANGALMURTI INDUSTRIAL COMPLEX,  
 BHOSARI MIDC, PUNE, MAHARASHTRA-411026  
**STATUS** : PUB NOT INT  
**WARD NO** : WARD 8(1), PUNE  
**D.O.I.** : 06/07/2015  
**NAME OF BANK** : STATE BANK OF INDIA  
**MICR CODE** : 00000036690605683  
**IFSC CODE** : SBIN0007736  
**ACCOUNT NO.** : 00000036690605683  
**RETURN** : ORIGINAL  
**IMPORT DATE** : AIS : 31-12-2022 06:04 PM  
 26AS : 22-12-2022 03:41 PM

ASSESSMENT YEAR : 2022 - 2023  
 FINANCIAL YEAR : 2021 - 2022  
 TIS : 31-12-2022 06:04 PM

**COMPUTATION OF TOTAL INCOME**

|   |        |         |
|---|--------|---------|
| <b>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</b> |        | 1012199 |
| <b>SSA FACILITY MANAGEMENT PRIVATE LIMITED</b>        |        |         |
| PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT      |        | 818061  |
| ADD :   |        |         |
| DEPRECIATION DISALLOWED                               |        |         |
| DISALLOWED U/S 36                                     | 172916 |         |
| DISALLOWED U/S 37                                     | 85006  |         |
| ANY OTHER EXPENSES NOT ALLOWABLE                      | 10000  |         |
|   | 25770  | 293692  |
| LESS : ALLOWED DEPRECIATION                           |        | 1111753 |
|   |        | -99554  |
|   |        | 1012199 |
| <b>GROSS TOTAL INCOME</b>                             |        | 1012199 |
| <b>TOTAL INCOME</b>                                   |        | 1012199 |
| TOTAL INCOME ROUNDED OFF U/S 288A                     |        | 1012200 |

**COMPUTATION OF TAX ON TOTAL INCOME**

|                                     |  |        |
|-------------------------------------|--|--------|
| TAX ON RS. 1012200 @ 25%            |  | 253050 |
| ADD: HEALTH AND EDUCATION CESS @ 4% |  | 253050 |
| TAX AS PER NORMAL PROVISIONS        |  | 10122  |
|                                     |  | 263172 |

**CALCULATION OF BOOK PROFIT U/S 115JB**

|  |        |        |
|--|--------|--------|
| NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT |        | 818061 |
| TAX @ 15% ON BOOK PROFIT OF RS. 818061 U/S 115JB   | 122709 |        |
| ADD: HEALTH AND EDUCATION CESS @ 4%                | 4908   |        |
|  | 127617 | 263172 |

**LESS TAX DEDUCTED AT SOURCE**

|   |  |         |
|---|--|---------|
| SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS |  | 325183  |
|   |  | 325183  |
|   |  | -62011  |
| ADD: FEE PAYABLE U/S 234F                     |  | 5000    |
| <b>REFUNDABLE</b>                             |  | -57011  |
| TAX ROUNDED OFF U/S 288B                      |  | (57010) |



### FIXED ASSETS

| Block                  | Rate   | WDV as on<br>01/04/2021 | Addition              |                       | Deduction   | Total              | Depreciation<br>for the Year | WDV as on<br>31/03/2022 |
|------------------------|--------|-------------------------|-----------------------|-----------------------|-------------|--------------------|------------------------------|-------------------------|
|                        |        |                         | More than 180<br>Days | Less than 180<br>Days |             |                    |                              |                         |
|                        |        |                         | Rs.                   | Rs.                   |             |                    |                              |                         |
| MACHINERY AND<br>PLANT | 15.00% | 4,97,198.00             | 0.00                  | 0.00                  | 0.00        | 4,97,198.00        | 74,580.00                    | 4,22,618.00             |
| MACHINERY AND<br>PLANT | 40.00% | 62,435.00               | 0.00                  | 0.00                  | 0.00        | 62,435.00          | 24,974.00                    | 37,461.00               |
| <b>Total</b>           |        | <b>5,59,633.00</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b> | <b>5,59,633.00</b> | <b>99,554.00</b>             | <b>4,60,079.00</b>      |

### Tax Credit for MAT Paid under section 115JB against Tax Liability

| A.Y.    | Normal Tax<br>Liability | Tax Liability<br>u/s 115JB | Tax Payable<br>by the<br>Assessee | Additional<br>Tax Liability | Extra FTC<br>Utilised for<br>MAT<br>Provision | Credit u/s<br>115JAA<br>Utilised | Credit Lapsed | Credit<br>Available for<br>Carry<br>Forward |
|---------|-------------------------|----------------------------|-----------------------------------|-----------------------------|---|----------------------------------|---------------|---|
| 2022-23 | 263172                  | 127617                     | 263172                            | -                           | -   | -                                | -             | -   |

#### DISALLOWED U/S 36

| Sr. No. | Particulars                 | Amount          |
|---------|-----------------------------|-----------------|
| 1       | EMPLOYEES PF CONTRIBUTION   |                 |
| 2       | EMPLOYEES ESIC CONTRIBUTION | 45465.00        |
|         | <b>Total</b>                | <b>39541.00</b> |
|         |                             | <b>85006.00</b> |

#### DISALLOWED U/S 37

| Sr. No. | Particulars  | Amount          |
|---------|--------------|-----------------|
| 1       | DONATION     | 10000.00        |
|         | <b>Total</b> | <b>10000.00</b> |

#### ANY OTHER EXPENSES NOT ALLOWABLE

| Sr. No. | Particulars     | Amount          |
|---------|-----------------|-----------------|
| 1       | INCOME TAX PAID | 25770.00        |
|         | <b>Total</b>    | <b>25770.00</b> |



BHAUSAHEB VISHNU PANKAR  
(Director)