

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 | AAMCS7653J | | |
| Name | SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED | | |
| Address | C-373 , C-BLOCK , VAISHALI NAGAR , VAISHAI NAGAR , JAIPUR , 27-Rajasthan , 91-India , 302021 | | |
| Status | Private Company | Form Number | ITR-6 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 510295981200922 |

| | | | | |
|---------------------------------------|---|--------------------------------------|-------------|---|
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 | |
| | Total Income | | 1,76,16,000 | |
| | Book Profit under MAT, where applicable | 2 | 1,76,16,004 | |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 | |
| | Net tax payable | 4 | 48,75,085 | |
| | Interest and Fee Payable | 5 | 1,27,616 | |
| | Total tax, interest and Fee payable | 6 | 50,02,701 | |
| | Taxes Paid | 7 | 50,03,413 | |
| | (+)Tax Payable /(-)Refundable (6-7) | 8 | (-) 710 | |
| | Accreted Income & Tax Detail | Accreted Income as per section 115TD | 9 | 0 |
| | | Additional Tax payable u/s 115TD | 10 | 0 |
| | | Interest payable u/s 115TE | 11 | 0 |
| | | Additional Tax and interest payable | 12 | 0 |
| | | Tax and interest paid | 13 | 0 |
| (+)Tax Payable /(-)Refundable (12-13) | | 14 | 0 | |

This return has been digitally signed by RAJESH SODHANI in the capacity of Director having PAN ANVPS7354R from IP address 117.209.123.28 on 20-Sep-2022

C Sl. No. & Issuer 3913872 & 1439736738191741400CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAMCS7653J065102959812009223744F0124FDCBE69AD6A07FBDB25912DC34C7667

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : M/s SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED
 CIN : U67120RJ2009PTC028237
 Address(O) : C-373, C-BLOCK, VAISHALI NAGAR, VAISHAI NAGAR, JAIPUR, RAJASTHAN-302021
 Mobile No. : 9829013735
 GST No. : 08AAMCS7653J1ZO
 Permanent Account No : AAMCS7653J
 Status : Private Limited
 Previous year : 2021-2022
 Ward/Circle :
 Nature of Business or Profession : Other financial intermediation services n.e.c. - 13018 (SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED)
 Date of Incorporation : 03/02/2009
 Resident Status : Resident
 Assessment Year : 2022-2023
 Return : ORIGINAL

Computation of Total Income

| Income Heads | Income Before Set off | Income After Set off |
|------------------------------------|-----------------------|----------------------|
| Income from House Property | 0 | 0 |
| Income From Business or Profession | 17396815 | 17396815 |
| Income from Capital Gains | 157340 | 157340 |
| Income from Other Sources | 61849 | 61849 |
| Gross Total Income | | 17616004 |
| Less : Deduction under Chapter VIA | | 0 |
| Total Income | | 17616004 |
| Rounding off u/s 288A | | 17616000 |
| Income Taxable at Normal Rate | | 17458660 |
| Income Taxable at Special Rate | | 157340 |

TAX CALCULATION

| | | |
|---|-----------------|--------------------|
| Tax at Normal Rates (25%) (17458660 * 0.25) | 4364665 | |
| Tax u/s 111A | 16253 | |
| | MAT Prov | Normal Prov |
| Total Tax as per other provisions of the IT Act | | 4380918 |
| Tax payable u/s 115JB | 2642401 | |
| Add : Surcharge(if applicable) | 184968 | 306664 |
| Total | 2827369 | 4687582 |
| Add : Health and Education Cess | 113095 | 187503 |
| Total | 2940464 | 4875085 |
| Higher of the above two | | 4875085 |
| Less : TDS/TCS | | 293513 |
| Assessed Tax | | 4581572 |
| Less : Advance Tax | | 4320000 |
| Add : Interest u/s 234C (19002+54927+51072+2615) | | 127616 |
| Less : Tax Deposited u/s 140A | | 389900 |
| Amount Refundable | | 710 |
| Amount Refundable Rounded Off u/s 288 B | | 710 |

COMPREHENSIVE DETAIL

Income from Business & Profession Details

17396815

OTHER BUSINESS375

Net Profit As Per P&L A/c

17616004

Less: Items Admissible/for Separate

219189

Consideration

Income taxable under other heads of income

219189

Description

Amount

Income chargeable under the head Other

36274

Sources

Income chargeable under the head Capital Gain

157340

Income chargeable under the head Other

25575

Sources-Dividend

Income From OTHER BUSINESS375

17396815

Total of Business & Profession**17396815****Income From Capital Gain(s)****157340****Income From LT Cap.Gain****48984**

(as per anx. attached)

Income From ST Cap.Gain (111 A)**108356**

(as per anx. attached)

Total Capital Gain(s)**157340****Taxable Short Term Capital Gain Falling u/s 111A****108356**

Taxable L.T.C.G. Falling Under Proviso to Sec.112 & 112A

48984

Taxable L.T.C.G. Not Falling Under Proviso to Sec.112 & 112A

0

Income From Other Sources**61849**Other Interest

Interest on Income Tax Refund

36274

36274

Other Income

Dividend income other than u/s 2(22)(e)

750

Dividend income other than u/s 2(22)(e)

1175

Dividend income other than u/s 2(22)(e)

11000

Dividend income other than u/s 2(22)(e)

3700

Dividend income other than u/s 2(22)(e)

1000

Dividend income other than u/s 2(22)(e)

2750

Dividend income other than u/s 2(22)(e)

2000

Dividend income other than u/s 2(22)(e)

500

Dividend income other than u/s 2(22)(e)

2500

Dividend income other than u/s 2(22)(e)

200

25575

Total Income**61849****Total of Other Sources****61849****Tax Deducted/Collected at Source Details**

| Deductor/Employer's Name | TAN | Section | Head of Income | Amount Paid | TDS Amount |
|--------------------------------|------------|---------|------------------------------------|---------------|--------------|
| PRIYASHA MEVEN FINANCE LIMITED | MUMP10393F | 194J | BP-Income From Business Profession | 120000 | 12000 |
| RUPIN PRAVINCHANDRA SHAH | MUMR12115F | 194J | BP-Income From Business Profession | 99000 | 9900 |
| LASA SUPERGENERICS LIMITED | PNEL06616B | 194J | BP-Income From Business Profession | 300000 | 30000 |
| Total | | | | 519000 | 51900 |
| USHA JAIN | JPRU01985E | 194H | BP-Income From Business | 300000 | 15000 |

| | | | Profession | | |
|---|------------|------|------------------------------------|----------------|---------------|
| VIVEK JAIN | JPRV02447E | 194H | BP-Income From Business Profession | 2400585 | 120029 |
| VIKAS JAIN | JPRV05282E | 194H | BP-Income From Business Profession | 2080540 | 104027 |
| Total | | | | 4781125 | 239056 |
| HIMADRI SPECIALITY CHEMICAL LIMITED | CALH00871D | 194 | OS-Income From Other Source | 750 | 75 |
| NATIONAL BUILDING CONSTRUCTION CORPRATION LTD | DELN02125E | 194 | OS-Income From Other Source | 1175 | 117 |
| OIL AND NATURAL GAS CORPORATION LIMITED | DELO07879E | 194 | OS-Income From Other Source | 14700 | 1470 |
| PTC INDIA LIMITED | DELP10371E | 194 | OS-Income From Other Source | 3750 | 375 |
| JINDAL SAW LIMITED | DELS00686A | 194 | OS-Income From Other Source | 2000 | 200 |
| JM FINANCIAL LIMITED | MUMJ08149B | 194 | OS-Income From Other Source | 500 | 50 |
| SAINT GOBAIN SEKURIT INDIA LIMITED | PNES04713C | 194 | OS-Income From Other Source | 2500 | 250 |
| BIGBLOC CONSTRUCTION LIMITED | SRTB04637D | 194 | OS-Income From Other Source | 200 | 20 |
| Total | | | | 25575 | 2557 |

Details : Advance Tax Paid

| Bank and Branch | BSR Code | Dated | ChallanNo. | Amount |
|-----------------|----------|------------|------------|---------|
| | 0510308 | 15/06/2021 | 27239 | 50000 |
| | 0510308 | 15/09/2021 | 46036 | 170000 |
| | 0510308 | 15/12/2021 | 22814 | 1500000 |
| | 6390340 | 09/03/2022 | 04967 | 600000 |
| | 6390340 | 09/03/2022 | 03364 | 2000000 |

Details : Tax Deposited u/s 140A

| Bank and Branch | BSR Code | Dated | ChallanNo. | Amount |
|---------------------|----------|------------|------------|--------|
| ICICI BANK LIMITED- | 6390340 | 14/09/2022 | 34159 | 389900 |

Interest Calculation Detail

| | | |
|--|-------|---------------|
| 234C | | |
| ((4556371 x 15%) - 50000) x 3(M) x 1% = | 19002 | |
| ((4557623 x 45%) - 220000) x 3(M) x 1% = | 54927 | |
| ((4563291 x 75%) - 1720000) x 3(M) x 1% = | 51072 | |
| ((4581572 x 100%) - 4320000) x 1(M) x 1% = | 2615 | 127616 |
| Total Interest | | 127616 |

Jurisdiction: Return for Asst. Year: 2021-2022 filed with Ward: on 14/03/2022 vide receipt No. 348653660140322

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED

Client Code:SODAHNIPVT

Statement of ST Capital Gain (111A)

| Sno | Particulars /ISINCode | Sale Date | Sale Consider | Purchase Date | Purchase Cost | FMV (Asset) | Improvement Cost | Exemption | Exp | Gain/Loss |
|-------|--------------------------------|------------|---------------|---------------|---------------|-------------|------------------|-----------|-----|-----------|
| 1 | STCG(Equity/Preference Shares) | 31/03/2022 | 2508853 | 01/04/2021 | 2400497 | 0 | | 0 | 0 | 108356 |
| Total | | | 2508853 | | 2400497 | | 0 | 0 | 0 | 108356 |

Statement of LT Capital Gain u/s 112(A)

| Sno | Particulars /ISINCode | Sale Date | Sale Consider | Purchase Date | Purchase Cost | FMV (Asset) | Improvement Cost | Index Cost | Exemption | Exp | Gain/Loss |
|-------|---|------------|----------------------|---------------|---------------|-------------|------------------|------------|-----------|-----|-----------|
| 1 | PNBBANK(Equity/Preference Shares) INNOTAVAILA B | 30/12/2021 | 18501 (1 X 18501) | 09/10/2019 | 29585 | 0 | | 29585 | 0 | 0 | -11084 |
| 2 | PTC INDIA(Equity/Preference Shares) INNOTAVAILA B | 30/12/2021 | 53701 (1 X 53701) | 10/10/2019 | 26925 | 0 | | 26925 | 0 | 0 | 26776 |
| 3 | VODAFONE INDIA LTD(Equity/Preference Shares) INNOTAVAILA B | 13/01/2022 | 58630 (1 X 58630) | 07/10/2019 | 25338 | 0 | | 25338 | 0 | 0 | 33292 |
| Total | | | 130832 | | 81848 | | 0 | 81848 | 0 | 0 | 48984 |

Return Filing Due Date : 31/10/2022
 Due Date Extended upto : 07/11/2022
 Interest Calculated Upto : 18/09/2022
 Date of E_Filing : 20/09/2022

Return Filing Section : 139(1)
 Notification No : Circular No. 20/2022
 Acknowledgement No : 510295981200922

Details of Bank Accounts :

No of Bank Account :- 1

| Sr.No. | IFS Code | Name & Branch | Account No. | Type |
|--------|-------------|--|------------------|---------|
| 1 | PUNB0414400 | PUNJAB NATIONAL BANK-VAISHALI NAGAR,JAIPUR | 4144002100008059 | Current |

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED
INFORMATION REGARDING TURNOVER /GROSS RECEIPT REPORTED FOR GST

| S.No. | GSTIN NO(s) | Annual value of outward supplies as per the GST return(s) filed |
|-------|-----------------|---|
| 1 | 08AAMCS7653J1ZO | 16531624.00 |

Verified By : RAJESH SODHANI

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED
S-4,JAGDAMBA TOWER 2ND FLOOR,AMRAPALI CIRCLE
VAISHALI NAGAR,JAIPUR-302021

NOTES 1 TO 25 : NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

N

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED is a private company domiciled in India and incorporated under the provision of the Company Act 2013. The Company is engaged in Providing Information Services..

2 Significant Accounting Policies

a) BASIS OF PREPARATION OF FINANCIAL STATEMENT

The accounts are prepared under the historical cost convention and on the basis of a going on concern and on the accrual system of accounting.

b) USE OF ESTIMATES;

The preparation of the financial statement requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenue and expenses during the reporting period, Difference between the actual result and estimates are recognized in the period in which the result are known/ materialised.

c) Fixed Assets :-

Fixed Assets are stated at cost and amount added/adjusted on revaluation less Accumulated depreciation in the books of accounts. The company capitalised all cost incidental to acquisition and installation of fixed assets. Depreciation on fixed assets is charged on WDV method at the rates prescribed in The Companies Act, 2013

d) Valuation of Inventories :-

Work in process is valued at cost.

e) Sales :-

Sales are inclusive of conversion sale net of return, rebate and discount etc.

f) Deferred Tax :-

deferred Tax is recognised subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and our capable of reversal in one or more subsequent periods. Deferred tax assets arising from temporary timing differences are recognised to the extent there is reasonable certainty that the assets can be realised in future.

3 SHARE CAPITAL

| | As at 31.03.2022 | As at 31.03.2021 |
|---|---------------------|--------------------|
| Authorised 300000(Previous Year 200000) Equity Shares of Rs 10/- each | 30,00,000.00 | 20,00,000.00 |
| Issued, Subscribed & Paid Up 90000(Previous Year 10000) Equity Shares Rs 10/- each fully paid up Add: Bonus Share | 27,00,000.00 | 9,00,000.00 |
| | <u>27,00,000.00</u> | <u>9,00,000.00</u> |

a) Reconciliation of Number of Shares

| | As At 31/03/2022 | As At 31/03/2021 |
|------------------------------|--------------------|------------------|
| Equity Shares | | |
| Opening Balance | 90,000.00 | 90,000.00 |
| Add: Changes During the Year | 1,80,000.00 | |
| Closing Balance | <u>2,70,000.00</u> | <u>90,000.00</u> |

b) Rights, Preferences and restrictions attached to shares

The Company has one class of equity shares having a par value Rs 10/- each. Each shareholder is eligible for one vote per share held. In the event of Liquidation, the equity Shareholder are eligible to receive the remaining assets of the Company after distribution of all preferential amounts if any , in proportion of their share holding.

c) Details of Share held by Shareholders holding more than 5% of the aggregate shares in the Company

| | As At 31/03/2022 | As At 31/03/2021 |
|----------------------------|------------------------|------------------------|
| Equity Shares | Number of Share | Number of Share |
| Rajesh Kumar Sodhani | 105000 (38.89%) | 5000 (5.56%) |
| Priya Sodhani | 85000(31.48%) | 5000(5.55%) |
| Rajesh Kumar Sodhani (HUF) | 80000(29.63%) | 80000(88.89%) |
| TOTAL | <u>90000(100%)</u> | <u>90000(100%)</u> |

4 RESERVES & SURPLUS

| | As at 31.03.2022 | As at 31.03.2021 |
|---|------------------|------------------|
| a) Surplus/deficit in statement of Profit & Loss | 12,41,720.00 | 9,26,410.00 |

| | | | |
|----|--|-------------------------|-------------------------|
| 15 | OTHER INCOME | | |
| | DIVIDEND INCOME | 25,575.00 | 3,750.00 |
| | INTEREST | 36,274.00 | 10,04,267.00 |
| | PROFIT ON PROPERT & SHARE | 1,57,340.00 | |
| | TOTAL | <u>2,19,189.00</u> | <u>10,08,017.00</u> |
| 16 | | | |
| | EMPLOYEE BENEFIT EXPENSES | | |
| | Salaries & Wages | - | - |
| | Salary to Directors | <u>1,50,000.00</u> | <u>-</u> |
| 17 | | | |
| | FINANCIAL COST | | |
| | Interest to Parties | <u>1,222.00</u> | <u>-</u> |
| 18 | | | |
| | OTHER EXPENSES | | |
| | Advertisement & Meeting Exp | 5,60,000.00 | 199.00 |
| | Accounting Charges | | 590.00 |
| | Dmat Charges | 27,000.00 | - |
| | Bank charges | 590.00 | 5,258.00 |
| | Legal Expenses | 24.00 | - |
| | Maintenance Expenses | 4,48,169.80 | - |
| | Office Expenses | - | - |
| | Sundry Exp | 24.00 | - |
| | Printing & Stationery | 5,200.00 | 5,100.00 |
| | Remuneration to Auditors | - | - |
| | Rent (Office) | - | - |
| | | <u>10,41,007.80</u> | <u>11,147.00</u> |
| 19 | | | |
| | Remuneration to Auditors :- | <u>Current Year</u> | <u>Previous Year</u> |
| | | 5,200.00 | 5,100.00 |
| | Audit Fees | | |
| 20 | | | |
| 21 | Sundry Debtors, Loans & advances and Creditors balance | | |
| 22 | In the opinion of the management the Current Assets | | |
| | Provision for taxation for the current year has been made Before taking into consideration benefits admissible under the provision of the income tax Act, 1961 | | |
| 23 | | <u>As at 31/03/2022</u> | <u>As At 31/03/2021</u> |
| | Earning Per Share | 1,25,91,004.20 | 18,57,706.00 |
| | Net Profit/(Loss) after current and deferred tax | 90,000.00 | 90,000.00 |
| | Weighted No of Equity Shares at Rs 10/- each | 139.90 | 20.64 |
| 24 | EPS (Rs)- Basic & Diluted | | |

Related Party Transaction

(a) **Relationship**

Key Management Personnel

(a) Rajesh Sodhani (Director)

(i) (b) Priya Sodhani (Director)

Relatives of Directors

(ii)

Corresponding figures of the previous year have been regrouped to confirm with this year grouping wherever necessary.

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

FOR AND ON BEHALF OF THE BOARD

FOR D. JAIN & CO
CHARTERED ACCOUNTANTS

I
Place : Jaipur
Date : 01/09/2022

Rajesh Sodhani
(Director)

Priya Sodhani
(Director)

CA Ankit Kumar Bansal
(Partner)
M. No.423056
FR NO. 015243C

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED

Balance Sheet as at 31st March 2022

| Particular | Schedule No. | Amount as at 31/03/2022 | Amount as at 31/03/2021 |
|--|--------------|-------------------------|-------------------------|
| | | (in Rs.) | (in Rs.) |
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| (a) Share Capital | 3 | 27,00,000.00 | 9,00,000.00 |
| (b) Reserves and Surplus | 4 | 3,13,32,724.20 | 52,41,720.00 |
| (c) Money received against share warrants | | - | - |
| (2) Share application money pending allotment | | | |
| | | - | - |
| (3) Non-Current Liabilities | | | |
| (a) Long-term borrowings | | - | - |
| (b) Deferred tax liabilities (Net) | | - | - |
| (c) Other Long term liabilities | | - | - |
| (d) Long term provisions | | - | - |
| (4) Current Liabilities | | | |
| (a) Short-term borrowings | 5 | 4,09,761.80 | 50,000.00 |
| (b) Trade payables | 6 | 12,980.00 | - |
| (c) Other current liabilities | 7 | 11,74,407.00 | 100.00 |
| (d) Short-term provisions | 8 | 52,17,685.00 | 6,57,808.00 |
| Total | | 4,08,47,558.00 | 68,49,628.00 |
| II.Assets | | | |
| (1) Non-current assets | | | |
| <i>(a) Fixed assets</i> | | | |
| (i) Tangible assets | 9 | 44,91,870.00 | 44,91,870.00 |
| (ii) Intangible assets | | - | - |
| (iii) Capital work-in-progress | | - | - |
| (iv) Intangible assets under development | | - | - |
| (b) Non-current investments | 10 | 2,55,78,237.00 | 81,848.30 |
| (c) Deferred tax assets (net) | | - | - |
| (d) Long term loans and advances | | - | - |
| (e) Other non-current assets | 11 | 18,44,745.00 | 18,96,118.00 |
| (2) Current assets | | | |
| (a) Current investments | | - | - |
| (b) Inventories | | - | - |
| (c) Trade receivables | | - | - |
| (d) Cash and cash equivalents | 12 | 37,24,864.00 | 1,65,707.56 |
| (e) Short-term loans and advances | | - | - |
| (f) Other current assets | 13 | 52,07,842.00 | 2,14,084.14 |
| Total | | 4,08,47,558.00 | 68,49,628.00 |

Accounting Policies & Notes to the Financial Statement

The Schedule referred to above and notes attached thereto are part of Financial Statements.

For **SODHANI FINANCIAL CONSULTANTS PVT LTD**

As per Audit report of even date

FOR D. JAIN & CO

(Chartered Accountants)

RAJESH SODHANI
(Director)

PRIYA SODHANI
(Director)

CA Ankit Kumar Bansal
(Partner)

M.No. : 423056

FR No.015243C

Place:-Jaipur

DATE- 01/09/2022

SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED

Profit and Loss statement for the year ended 31st March, 2022

| Particulars | Note No | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---------|---|--|
| I. Revenue from operations | 14 | 1,85,89,045.00 | 15,13,544.00 |
| II. Other Income | 15 | 2,19,189.00 | 10,08,017.00 |
| III. Total Revenue (I + II) | | 1,88,08,234.00 | 25,21,561.00 |
| <i>IV. Expenses:</i> | | | |
| Employee benefit expense | 16 | 1,50,000.00 | - |
| Financial costs | 17 | 1,222.00 | - |
| Depreciation and amortization expense | | | - |
| Other expenses | 18 | 10,41,007.80 | 11,147.00 |
| Total Expenses | | 11,92,229.80 | 11,147.00 |
| V. Profit before exceptional and extraordinary items and tax (III - IV) | | 1,76,16,004.20 | 25,10,414.00 |
| VI. Exceptional Items | | - | - |
| VII. Profit before extraordinary items and tax (V - VI) | | 1,76,16,004.20 | 25,10,414.00 |
| VIII. Extraordinary Items | | - | - |
| IX. Profit before tax (VII - VIII) | | 1,76,16,004.20 | 25,10,414.00 |
| X. Tax expense: | | | |
| (1) Current tax | | 50,25,000.00 | 6,52,708.00 |
| (2) Deferred tax | | | - |
| XI. Profit(Loss) from the period from continuing operations (VII-VIII) | | | |
| XII. Profit/(Loss) from discontinuing operations | | | |
| XIII. Tax expense of discounting operations | | | |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | | |
| XV. Profit/(Loss) for the period (XI + XIV) | | 1,25,91,004.20 | 18,57,706.00 |
| XVI. Earning per equity share: | | | |
| (1) Basic | | 139.90 | 20.64 |
| (2) Diluted | | | |

For SODHANI FINANCIAL CONSULTANTS PVT LTD

As per Audit report of even date
FOR D. JAIN & CO
(Chartered Accountants)

RAJESH SODHANI
(Director)

PRIYA SODHANI
(Director)

CA Ankit Kumar Bansal
(Partner)

DATE- 01/09/2022
Place:-Jaipur

M.No. : 423056
FR No.015243C



Independent Auditor's Report

To the Members of **M/S SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/S SODHANI FINANCIAL CONSULTANTS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2022 and its profit/loss for the year ended on that date.

Basis for Opinion

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Emphasis of Matter

No such matter

Responsibilities of Management and Those Charged with Governance 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 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations 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 purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.



- r) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
 - v. No dividend have been declared or paid during the year by the company.

Place:-JAIPUR
Date: 01/09/2022
UDIN:
22423056ASYMNF6912

For D. JAIN & CO.
Chartered Accountants
FRN: 015243C


ANKIT KUMAR BANSAL
(PARTNER)
Membership No. 423056