

FORM NO. 3CA

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

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

1. We report that the statutory audit of **M/s. Shrishty Comtrade Private Limited**, Murli Chak, B.V. College S.O, Phulwari, Patna, Patna, Patna, Bihar, 800 014, India, PAN: AANCS5535Q was conducted by us in pursuance of the provisions of the Companies Act, 2013, and We annex hereto a copy of our audit report dated 30-Sep-2025 along with a copy of each of :-
 - (a) the audited Profit and loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025.
 - (b) the audited balance sheet as at 31-Mar-2025; and
 - (c) documents declared by the said Act to be part of, or annexed to, the profit & loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:
 - 1 Our responsibility is to express an opinion on these financial statements based on my/our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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
 - 2 It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee.
 - 3 It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.
 - 4 Balance of cash in hand as on 31st March 2025 was verified by management.



Add- F-102, 1st Floor, Chandrakanta Apartment, Subjeet Path
Pandooi Kothi, Boring Road, Patna-800001

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caagunjan@hotmai.com, caagunjanasso@gmail.com

For G Gunjan & Associates



Name of the signatory:

(Signature and stamp/seal of the signatory)

GAURAV GUNJAN

Partner, M. No. 446918

Firm reg No. 0029128C

Full Address: F 102 CHANDRAKANTA APPARTMENT, BORING
ROAD, PHULWARI, Patna G.P.O., PATNA,
Patna, Bihar, 800 001, India

Place: **PATNA**

Date: **30-Sep-2025**

UDIN: 25446918BMJQTI6416

FORM NO. 3CD

[See rule 6G(2)]

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

PART - A

- | | | |
|-----------|---|---|
| 1 | Name of the assessee | : M/s. Shrishty Comtrade Private Limited |
| 2 | Address | : Murli Chak, B.V. College S.O, Phulwari, Patna, Patna, Patna, Bihar, 800 014, India |
| 3 | Permanent Account Number or Aadhaar Number | : PAN: AANCS5535Q |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | : Yes, GST Act, Bihar - 10 AANCS5535Q 1ZV |
| 5 | Status | : DOMESTIC COMPANY |
| 6 | Previous year | : 01-Apr-2024 to 31-Mar-2025 |
| 7 | Assessment year | : 2025-26 |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | : 44AB Third proviso |
| 8a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD/115BAE? | : Yes - 115BAA |

PART - B

- | | | |
|-----------|---|-------------------|
| 9 | (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.
In case of AOP, whether shares of members are indeterminate or unknown? | Not Applicable |
| | (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. | Not Applicable |
| 10 | (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).
(b) If there is any change in the nature of business or profession, the particulars of such change. | As per sch.10 |
| 11 | (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | No. |
| | (b) List of books of account maintained and the address at which the books of accounts are kept.
(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) | As per sch.11b |
| | (c) List of books of account and nature of relevant documents examined. | As per sch.11c |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) | No |
| 13 | (a) Method of accounting employed in the previous year. | Mercantile system |
| | (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | No |
| | (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | Not Applicable |



Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2)			No
(e)	If answer to (d) above is in the affirmative, give details of such adjustments	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
	ICDS III - Construction Contracts			
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			
	ICDS VI - Changes in Foreign Exchange Rates			Not Applicable
	ICDS VII - Governments Grants			
	ICDS VIII - Securities			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
(f)	Disclosure as per ICDS:			
	ICDS I - Accounting Policies			
	ICDS II - Valuation of Inventories			
	ICDS III - Construction Contracts			
	ICDS IV - Revenue Recognition			
	ICDS V - Tangible Fixed Assets			As per sch.13f
	ICDS VI - Changes in Foreign Exchange Rates			
	ICDS VII - Governments Grants			
	ICDS VIII - Securities			
	ICDS IX - Borrowing Costs			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of Cost/Market rate
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish			No
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade: -			NIL
	(a) Description of capital asset;			
	(b) Date of acquisition;			
	(c) Cost of acquisition;			
	(d) Amount at which the asset is converted into stock-in-trade.			
16	Amounts not credited to the profit and loss account, being,-			
	(a) the items falling within the scope of section 28;			NIL
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			NIL
	(c) escalation claims accepted during the previous year;			NIL
	(d) any other item of income;			NIL
	(e) capital receipt, if any.			NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish			NIL
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-			As per sch.18.



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

19 Amounts admissible under sections-

- (a) 33AB, (b) 33ABA, (c) 35(1)(i), (d) 35(1)(ii), (e) 35(1)(iia), (f) 35(1)(iii), (g) 35(1)(iv), (h) 35(2AA), (i) 35(2AB), (j) 35ABA, (k) 35ABB, (l) 35AD, (m) 35CCA, (n) 35CCC, (o) 35CCD, (p) 35D, (q) 35DD, (r) 35DDA, (s) 35E, (t) any other relevant section:

Amount debited to profit and loss account

Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

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

NIL

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

NIL

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities
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- 21 (a)** Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure, etc. :-
- Capital expenditure
- Personal expenditure
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party
- Expenditure incurred at clubs being entrance fees and subscriptions
- Expenditure incurred at clubs being cost for club services and facilities used
- Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)
- Expenditure by way of any other penalty or fine not covered above
- Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India
- Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person
- Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

NIL

- (b)** Amounts inadmissible under section 40(a):-



- (i) as payment to non-resident referred to in sub-clause (i)
- (A) Details of payment on which tax is not deducted: NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (V) amount of tax deducted
- (ii) as payment referred to in sub-clause (ia)
- (A) Details of payment on which tax is not deducted: NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (V) amount of tax deducted
- (VI) amount out of (V) deposited, if any
- (iii) as payment referred to in sub-clause (ib)
- (A) Details of payment on which levy is not deducted: NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. NIL
- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payer
- (V) amount of levy deducted
- (VI) amount out of (V) deposited, if any
- (iv) under sub-clause (ic) [Wherever applicable] NIL
- (v) under sub-clause (iia) NIL
- (vi) under sub-clause (iib) NIL
- (vii) under sub-clause (iii) NIL
- (A) date of payment
- (B) amount of payment
- (C) name and address of the payee



- 27 (a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts. NIL
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. NIL
- 28 Omitted w.e.f 01.04.2017
- 29 Omitted w.e.f 01.04.2025
- 29A (a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)? No
- (b) If yes, please furnish the following details:
- (i) Nature of income
- (ii) Amount thereof
- 29B (a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)? No
- (b) If yes, please furnish the following details:
- (i) Nature of income
- (ii) Amount (in Rs.) thereof
- 30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]. NIL
- 30A (a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year? No
- (b) If yes, please furnish the following details
- (i) Under which clause of section 92CE(1) primary adjustment is made?
- (ii) Amount (in Rs.) of primary adjustment
- (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?
- (iv) If yes, whether the excess money has been repatriated within the prescribed time
- (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time
- 30B (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)? No
- (b) If yes, please furnish the following details:
- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred
- (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)
- (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above
- (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B
- (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B
- 30C (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? No
- (b) If yes, please specify:-
- (i) Nature of the impermissible avoidance arrangement:
- (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
- 31 (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: NIL



<ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) Amount of each loan or deposit taken or accepted and code of the nature of such amount (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. 	
<p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <ul style="list-style-type: none"> (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received; (ii) Amount of each loan or deposit taken or accepted and code of the nature of such amount (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; (iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. 	NIL
<p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	
<p>(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Nature of transaction; (iii) Amount of receipt (in Rs.); (iv) Date of receipt; 	NIL
<p>(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.); 	NIL
<p>(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <ul style="list-style-type: none"> (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); 	NIL



(iv) Date of payment;

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

(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;

(ii) Amount of payment (in Rs.);

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

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

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;

(ii) Amount of each repayment of loan or deposit or any specified advance and code of the nature of such amount

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;

(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

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

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;

(ii) amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.

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

(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;

(ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

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

32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: NIL

Sl	Assessment No Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	All losses/ allowances not allowed under section 115BAA/115 BAC/115BA D/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115 BAD/115BAE	Amount as assessed (give reference to relevant order)	Remarks
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^ If the assessed depreciation is less and no appeal pending then take assessed.				
(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79				No
(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.				No
(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				NIL
(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.				
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).				NIL
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.			
34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				Yes, As per sch. 34a
1 Tax deduction and collection Account Number (TAN)				
2 Section				
3 Nature of payment				
4 Total amount of payment or receipt of the nature specified in column (3)				
5 Total amount on which tax was required to be deducted or collected out of (4)				
6 Total amount on which tax was deducted or collected at specified rate out of (5)				
7 Amount of tax deducted or collected out of (6)				
8 Total amount on which tax was deducted or collected at less than specified rate out of (5)				
9 Amount of tax deducted or collected on (8)				
10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)				
(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:				Yes, As per sch. 34b
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				No
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.		
35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded:				Not Applicable
(i) opening Stock;				
(ii) purchases during the previous year;				
(iii) sales during the previous year;				
(iv) closing Stock;				
(v) shortage/excess, if any.				



(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	Not Applicable
A Raw materials :	
(i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products, (vii) percentage of yield; (viii) shortage/excess, if any.	
B Finished products/By-products	Not Applicable
(i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	
36A (a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No
(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt	
36B (a) Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?	No
(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Cost of acquisition of shares bought back	
37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	Not Applicable
38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	Not Applicable
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	As per sch.40
1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)	
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL
42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No
(b) If yes, please furnish:	



Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)			No
	(b) if yes, please furnish the following details:			
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity			
	(ii) Name of parent entity			
	(iii) Name of alternate reporting entity (if applicable)			
	(iv) Date of furnishing of report			
	(c) if not due, Expected date of filing			
44	Break-up of total expenditure of entities registered or not registered under the GST:			
		No		
Particulars	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST	
		Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities
			Total payment to registered entities	

For G Gunjan & Associates

(Signature and stamp/seal of the signatory)

Place: PATNA

Name of the signatory:

Date: **30-Sep-2025**

GAURAV GUNJAN

Partner, M. No. 446918

Firm reg. No. 0029128C

Full Address: F 102 CHANDRAKANTA APPARTMENT, BORING ROAD, PHULWARI, Patna G.P.O., PATNA, Patna, Bihar, 800 001, India



10: Details of business / profession

Sector	Sub-Sector	Code	Particulars of change
Construction	Building completion	06004	No Change

11b: Books maintained

	Address
1 Bank book	Murli Chak, B.V. College S.O, Phulwari, Patna, Patna-800 014, Bihar, India
2 Cash book	-do-
3 Journal	-do-
4 Ledger	-do-
5 Purchase register	-do-
6 Sales register	-do-
7 Stock register	-do-

11c: Books / documents examined

- 1 Bank book
- 2 Cash book
- 3 Journal
- 4 Ledger
- 5 Purchase register
- 6 Sales register
- 7 Stock register

13f: Disclosure as per ICDS

ICDS

Disclosure

ICDS I - Accounting Policies

The financial statement has been prepared and presented in accordance with the generally accepted accounting principles in India under historical cost convention on accrual basis and comply in all material with the applicable accounting standards. there is no any change in accounting policy as compared to preceding financial year

ICDS II - Valuation of Inventories

Inventories are valued at cost or net realisable value whichever is less. FIFO is used for determining cost formula. cost of inventories comprises of purchase price, freight another cost directly attributable to bring the inventory for their intend use less discount or rebate but does not include such tax which are subsequently recoverable from taxing authority are separately accounted for as advance and adjusted against tax liability accrued on sale

ICDS III - Construction Contracts

Sale of goods recognised as revenue during year is same as stated in financial statement when the seller of goods has transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership.



Schedules to Form 3CD - M/s. Shrishty Comtrade Private Limited - A.Y. 2025-26

ICDS IV - Revenue Recognition

Sale of goods recognised as revenue during year is same as stated in financial statement when the seller of goods has transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership.

ICDS V - Tangible Fixed Assets

Fixed assets were carried at cost less depreciation. depreciation is calculated on WDV basis.



18 (i): Depreciation allowable under the Act

Block of Assets/ Class of Assets	Rate	Depreciation Method	Actual Cost / W.D.V. as on 01.04.24	Adjustment made to the W.D.V. under section 115BAC	Adjusted W.D.V	Additions Up to after 03.10.24	Additions after 03.10.24	Deletion	Total	Other Adjustments, if any	Depreciation	W.D.V. as on 31.03.2025
2 Buildings office, factory	10%	WDV	1,69,082		1,69,082	NIL	NIL	NIL	1,69,082	NIL	16,908	1,52,174
3 Buildings - temporary	40%	WDV	6,795		6,795	NIL	NIL	NIL	6,795	NIL	2,718	4,077
5. Plant/ Machinery - not covered in other blocks, cars	15%	WDV	1,46,296	NIL	1,46,296	59,325	NIL	NIL	2,05,621	NIL	30,843	1,74,778
10 Intangible assets	25%	WDV	9,564		9,564	NIL	NIL	NIL	9,564	NIL	2,391	7,173
Total			3,31,737	NIL	3,31,737	59,325	0	0	3,91,062	0	52,860	3,38,202



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
5. Plant/ Machinery 15%	16,650	06-Sep-2024	06-Sep-2024	
5. Plant/ Machinery 15%	42,675	07-Sep-2024	07-Sep-2024	
Total of block 5	59,325			
Grand Total	59,325			



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PTNS07068F	194C	Payments to contractors	20,86,144	20,86,144	20,86,144	22,488	NIL	NIL	NIL
PTNS07068F	194J	Fees for professional or technical services	1,98,000	1,98,000	1,98,000	19,800	NIL	NIL	NIL
PTNS07068F	194H	Commission or brokerage	1,15,000	1,15,000	1,15,000	5,750	NIL	NIL	NIL
Total			23,99,144	23,99,144	23,99,144	48,038	0	0	0



34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
PTNS07068F	26Q	31-Jul-2024	16-Jul-2024	
PTNS07068F	26Q	31-Oct-2024	22-Oct-2024	
PTNS07068F	26Q	31-Jan-2025	27-Jan-2025	
PTNS07068F	26Q	31-May-2025	29-Apr-2025	

40: Accounting Ratios

	Current year amount	Ratio to turnover(%)	Last year amount	Last year %
Total turnover of the assessee	1,64,25,149		1,79,81,519	
Gross profit/turnover	28,50,646	17.36	86,40,151	48.05
Net profit/turnover	1,63,238	0.99	3,12,358	1.74
Stock-in-trade/turnover	NIL	NIL	NIL	NIL
Material consumed to Finished goods		NIL		NIL
Material consumed	NIL		NIL	
Finished goods produced	NIL		NIL	

For G Gunjan & Associates

Place: PATNA

Date: 30-Sep-2025



GAURAV GUNJAN

Partner, M. No. 446918

Firm reg. No. 0029128C

SHRISHTY COMMTRADE PRIVATE LIMITED

CIN: U45200BR2009PTC014969

Regd. Off.: Murlichak, P.O. - B V College, Jagdeo Path, Patna - 800014, Bihar

DIRECTORS' REPORT

For the Financial Year ended 31st March, 2025

To,
The Members,
Shrishty Commtrade Private Limited

Your Directors have pleasure in presenting the Annual Report of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2025.

1. COMPANY OVERVIEW

Name of Company	Shrishty Commtrade Private Limited
CIN	U45200BR2009PTC014969
Date of Incorporation	04th November 2009
Registrar of Companies	Patna, Bihar
Registered Office	Murlichak, P.O. - B V College, Jagdeo Path, Patna - 800014
Nature of Business	Service (Real Estate / Construction)
Type of Company	Private Limited Company
Authorised Share Capital	Rs. 10,00,000 (10,000 shares of Rs. 100 each)
Paid-up Share Capital	Rs. 6,40,000 (6,400 shares of Rs. 100 each)

2. FINANCIAL RESULTS

The summarised financial performance of the Company for the financial year 2024-25 as compared to the previous year 2023-24 is as under:

Particulars	FY 2024-25 (Rs.)	FY 2023-24 (Rs.)
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Particulars	FY 2024-25 (Rs.)	FY 2023-24 (Rs.)
Revenue from Operations	1,64,25,148	1,79,81,519
Other Income	13,092	3,788
Total Revenue	1,64,38,240	1,79,85,307
Total Expenses (excluding tax)	1,62,75,004	1,76,72,949
Profit Before Tax (PBT)	1,63,237	3,12,358
Tax Expense (Current + Deferred)	57,855	82,383
Profit After Tax (PAT)	1,05,382	2,29,975

Note: Figures are in absolute Rupees. The company's financial statements are maintained in amounts expressed in hundreds (Rs.).

3. REVIEW OF BUSINESS AND OPERATIONS

During the year under review, your Company is engaged in the business of sale of residential flats and construction-related services. The Company recorded total revenue of Rs. 1,64,38,240 for FY 2024-25 as compared to Rs. 1,79,85,307 in FY 2023-24, representing a decline of approximately 8.6%, primarily attributable to lower volumes of flat sales during the year.

Revenue from operations comprised entirely of sale of flats amounting to Rs. 1,64,25,148 (Previous Year: Rs. 1,79,81,519). Other income for the year was Rs. 13,092 (Previous Year: Rs. 3,788), which includes interest on fixed deposits of Rs. 3,875 and other miscellaneous income of Rs. 9,217.

The Company's Work-in-Progress (WIP) increased from Rs. 2,63,03,540 (Previous Year) to Rs. 2,75,16,371 as at 31st March, 2025, reflecting ongoing construction activity. Total purchases of traded goods during the year amounted to Rs. 1,31,58,313 (Previous Year: Rs. 1,77,38,708).

The Profit Before Tax for the year stood at Rs. 1,63,237 (Previous Year: Rs. 3,12,358), and Profit After Tax was Rs. 1,05,382 (Previous Year: Rs. 2,29,975), reflecting the impact of lower revenues and increased employee benefit expenses and depreciation for the year.

4. DIVIDEND

Your Directors do not recommend any dividend for the financial year 2024-25 in order to conserve resources for business operations and growth. No dividend was paid in the previous year as well.

5. TRANSFER TO RESERVES

During the year, the Company has transferred Rs. 49 (in hundreds) to General Reserve. The balance in Retained Earnings as at 31st March, 2025 stands at Rs. 41,961.74 (in hundreds), as compared to Rs. 40,956.92 (in hundreds) in the previous year.

6. SHARE CAPITAL

The paid-up equity share capital of the Company as at 31st March, 2025 stands at Rs. 6,40,000 consisting of 6,400 equity shares of Rs. 100/- each. There has been no change in the share capital of the Company during the financial year 2024-25.

The details of shareholders holding more than 5% of the equity share capital of the Company as at 31st March, 2025 are as follows:

Name of Shareholder	No. of Shares	% of Holding
Birendra Kumar	4,100	64%
Sangeeta Singh	2,300	36%

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on the date of this Report, the Board of Directors of the Company comprises the following Directors:

Name	DIN	Designation
Birendra Kumar	02779424	Director
Sangeeta Singh	02779578	Director

There were no changes in the composition of the Board of Directors during the financial year 2024-25.

8. DEPOSITS

The Company has not accepted any deposits from the public within the meaning of Chapter V of the Companies Act, 2013 and the rules made thereunder, during the financial year 2024-25.

9. STATUTORY AUDITORS

M/s. G Gunjan & Associates, Chartered Accountants (Firm Registration No. 029128C), were appointed as Statutory Auditors of the Company. The Statutory Auditors have confirmed their eligibility and qualification required under the Companies Act, 2013.

The Audit Report for the financial year 2024-25 issued by M/s. G Gunjan & Associates does not contain any qualification, reservation or adverse remark requiring explanation by the Board.

10. PROPERTY, PLANT AND EQUIPMENT (PPE)

The net block of Property, Plant and Equipment as at 31st March, 2025 stands at Rs. 1,668.60 (in hundreds) as against Rs. 1,982.44 (in hundreds) in the previous year. Depreciation charged during the year amounts to Rs. 906.65 (in hundreds). The Company follows the Written Down Value (WDV) method of depreciation as per the useful life prescribed under Schedule II to the Companies Act, 2013.

11. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

During the year, the Company has not given any loans, guarantees or made any investments covered under the provisions of Section 186 of the Companies Act, 2013, except in the ordinary course of business. Long-term loans and advances include security deposits of Rs. 574.62 (in hundreds) and advance to suppliers and others amounting to Rs. 29,041.15 (in hundreds).

12. RELATED PARTY TRANSACTIONS

All transactions entered into by the Company with related parties during the financial year 2024-25 were on an arm's length basis and in the ordinary course of business. No material related party transactions, as defined under Section 188 of the Companies Act, 2013, were entered into during the year.

13. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. The Board has reviewed the internal financial control systems of the Company and is satisfied with the effectiveness and adequacy of such controls.

14. EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) for the financial year 2024-25 is Rs. 16.47 per share (face value Rs. 100/- each), as compared to Rs. 35.93 per share in the previous year. The number of equity shares used for computing EPS is 6,400 shares (in hundreds: 64).

15. CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

The Company does not have any Contingent Liabilities or Capital Commitments as at 31st March, 2025.

16. SEGMENT REPORTING

The Company operates primarily in a single business segment, i.e., real estate / construction (sale of flats and residential properties) in India. Accordingly, segment-wise reporting as per AS-17 is not applicable.

17. STATUTORY DISCLOSURES

a) Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

Considering the nature of the Company's operations (real estate and construction services), the particulars relating to conservation of energy and technology absorption are not applicable. During the year under review, there were no foreign exchange earnings or outgo.

b) Benami Property

There are no cases pending under the Benami Transactions (Prohibition) Act, 1988. No disclosure is required.

c) Undisclosed Income

There are no cases of undisclosed income pending. No disclosure is required.

d) Crypto / Virtual Currency

The Company has not traded in any crypto or virtual currency during the year. No disclosure is required.

e) Registration of Charges

No charges or satisfaction are yet to be registered with the Registrar of Companies beyond the statutory period. No disclosure is required.

f) Immovable Property Not Held in Company's Name

This disclosure is not applicable to the Company.

g) Corporate Social Responsibility (CSR)

The Company does not fall under the provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility for the financial year 2024-25. Hence, no disclosure in this regard is required.

18. DEFERRED TAX

The Company has recognized a Deferred Tax Asset (net) of Rs. 291.24 (in hundreds) as at 31st March, 2025 as compared to Rs. 347.08 (in hundreds) in the previous year. The current year impact on Profit and Loss account is Rs. 55.84 (in hundreds), being the net change in deferred tax during the year. This arises primarily on account of timing differences between book depreciation and tax depreciation.

19. MATERIAL CHANGES AND COMMITMENTS

No material changes or commitments affecting the financial position of the Company have occurred between the end of the financial year 2024-25 (31st March, 2025) and the date of this Report.

20. SIGNIFICANT AND MATERIAL ORDERS

There are no significant or material orders passed by any regulator or court or tribunal impacting the going concern status of the Company or its future operations.

21. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, with respect to the Directors' Responsibility Statement, it is hereby confirmed that:

- In the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- 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 of the Company for that period;
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Directors had prepared the annual accounts on a going concern basis;
- The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the executives, staff and workers of the Company.

For and on behalf of the Board of Directors

Shrishty Comtrade Pvt. Ltd.


Director

Birendra Kumar

Director

DIN: 02779424

Shrishty Comtrade Pvt. Ltd.


Director

Sangeeta Singh

Director

DIN: 02779578

Place: Patna

Date: 30th September, 2025