

VISION VARKALA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED
VARKALA, THIRUVANANTHAPURAM
 Balance Sheet as at 31st March 2021

Particulars		Note No.	2020-2021 (Rs.)	2019-2020 (Rs.)
I. EQUITY AND LIABILITIES:				
1 Shareholders' funds				
(a)	Share Capital	1	6,75,00,000.00	6,75,00,000.00
(b)	Reserves and Surplus	2	(4,62,41,642.49)	(4,16,86,405.18)
2 Share application money pending allotment			8,67,28,066.00	6,23,94,329.00
3 Non-current liabilities				
(a)	Long-term liabilities		-	-
(b)	Deferred tax liabilities(net)	3	54,284.02	7,054.32
(c)	Other long term liabilities		-	-
(d)	Long term provisions		-	-
4 Current liabilities				
(a)	Short term borrowings		-	-
(b)	Trade Payables		-	-
(c)	Other Current Liabilities	4	99,03,022.00	42,42,237.00
(d)	Short-term provisions		-	-
TOTAL			11,79,43,729.53	9,24,57,215.14
II. ASSETS:				
Non-current assets				
1 (a) Property, Plant & Equipment				
(i)	Tangible assets		2,34,099	3,92,045.90
(ii)	Intangible Assets		7,876	7,876.00
(iii)	Capital Work-in-Progress	5	10,48,82,454.82	8,28,67,036.00
	Project Fund -Destination Development			
(iv)	- Consultation Fee		22,58,520.00	
	Establishment of Geopark Museum			
(v)	- Consultancy Fee		2,00,400.00	
(b)	Non-current investments		-	-
(c)	Deferred tax assets(net)		-	-
(d)	Long-term loans and advances		-	-
(e)	Pre-operating expense to be written off		-	-
2 Current assets				
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Trade Receivables	6	1,04,000.00	1,04,000.00
(d)	Cash and bank balances	7	99,17,097.59	87,46,892.24
(e)	Short-term loans and advances	8	3,39,281.70	3,39,365.00
(f)	Other Current Assets		-	-
3 Input Tax Collected				
TOTAL			11,79,43,729.53	9,24,57,215.14
Significant Accounting Policies & Notes on Financial Statement				



As per our report of even date
 For POTTI & RAO
 Chartered Accountants
 ICAI Regn No. 002682S

C. HARI
 Partner
 MN. 205452
 Place: Triv
 Date: 28/03/21

UDIN: 25205452BMLLNW6639

For and on behalf of the Board of Directors

V. Ramachandran Potty
 Managing Director
 DIN: 05115202
 Date: 20.05.2025

Adv. V. Joy
 Director
 DIN: 07778464

VISION VARKALA INFRASTRUCTURE CORPORATION LIMITED
VARKALA, THIRUVANANTHAPURAM
Statement of Profit and loss for the year ended 31st March 2021

Particulars	Note No.	2020-2021 (Rs.)	2019-2020 (Rs.)
INCOME:			
I. Revenue from operations		-	-
II. Government Grant		-	-
III. Other Income	9	2,16,145.00	2,69,605.00
III. Total Revenue(I + II)		2,16,145.00	2,69,605.00
IV. EXPENSES			
Employee benefits expense	10	33,62,368.00	28,36,562.00
Finance costs	11	307.67	1,757.88
Depreciation	12	2,36,936.48	1,94,968.06
Other expenses	13	10,99,420.46	17,15,691.26
Total expenses		46,99,032.61	47,48,979.20
V. Profit before exceptional and extraordinary items and tax (III - IV)		(44,82,887.61)	(44,79,374.20)
VI. Prior period adjustments		25,120.00	
VII. Profit / (Loss) before extraordinary items and tax (V-VI)		(45,08,007.61)	(44,79,374.20)
VIII. Extraordinary items			-
IX. Profit / (Loss) before tax (VII-VIII)		(45,08,007.61)	(44,79,374.20)
X. Tax expense :			
(1) Income tax			
(2) Deffered tax charge / (Savings)		47,229.70	
XI. Profit /(Loss) for the period from Continuing operations (IX-X)		(45,55,237.31)	(44,79,374.20)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit/(Loss) for the period (XI+XIV)		(45,55,237.31)	(44,79,374.20)
Earnings per equity share :			
(1) Basic		(6.75)	(6.64)
(2) Diluted		(6.75)	(6.64)
Significant Accounting Policies & Notes on Financial Statement			

For and on behalf of the Board of Directors



As per our report of even date
For POTTI & RAO
Chartered Accountants
ICAI Regn No. 0026823

[Signature]
C. HARI
Partner
Place: Triv
Date: 28/07/25
M.N. 206452

UDIN: 25205452 BM LLNW 6689

[Signature]
V. Ramachandran Potty
Managing Director
DIN: 05115202
Date: 20.05.2025

[Signature]
Adv. V. Joy
Director
DIN: 07778464

**VISION VARKALA INFRASTRUCTURE CORPORATION LIMITED
CASH FLOW STATEMENT FOR THE YEAR 2020-2021**

Particulars	Note	INR '000	
		2020 -2021	2019 - 2020
Cash Flow from Operations			
Profit as per Profit & Loss Account		(4,555.24)	(4,479.00)
Add/Deduct Non-cash items			
Depreciation		236.94	195.00
Loss on Foreign Exchange Fluctuation		-	-
Working Capital Changes			
Other current liabilities		5,660.79	(1,770.00)
Trade receivables		-	-
Short-term loans & advances		0.08	1.00
Other current assets		-	-
TOTAL		1,342.57	(6,053.00)
Cash Flow from Financing Activity			
Share Capital		-	-
Share Application money pending allotment		24,333.74	62,394.00
Other long term liabilities		-	(46,741.00)
Deferred Tax Liability		47.23	-
TOTAL		24,380.97	15,653.00
Cash Flow from Investing Activity			
Fixed Assets			
Tangible Assets		(78.99)	(1.00)
Capital work -in -progress		(24,474.34)	(10,082.00)
TOTAL		(24,553.33)	-
Net Increase in Cash & Cash Equivalents		1,170.20	(483.00)
Opening Balance of Cash & Cash Equivalents		8,746.89	9,230.00
Closing Balance of Cash & Cash Equivalents		9,917.09	8,747.00

For and on behalf of the Board of Directors



As per our report of even date
For POTTI & RAO
Chartered Accountants
ICAI Regn No. 0026929

[Signature]

C. HARI
Partner
Place: *Tvm*
Date: *28/07/25*
MN. 205452

UDIN : 25205452 BM LLN W6639

[Signature]
V. Ramachandran Potty
Managing Director
DIN: 05115202
Date : 20.05.2025

[Signature]
Adv. V. Joy
Director
DIN: 07778464

VISION VARKALA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD
VARKALA, THIRUVANANTHAPURAM

Notes on Financial Statements for the year ended 31st March 2021

1	Share capital	(Rs.)		(Rs.)	
		2020-2021		2019-2020	
		Number	Amount	Number	Amount
	<u>Share Capital</u>				
	Authorised Equity Shares of Rs.100 each	11,00,000.00	11,00,00,000.00	11,00,000.00	11,00,00,000.00
	Issued Equity Shares of Rs.100 each	6,75,000.00	6,75,00,000.00	6,75,000.00	6,75,00,000.00
	Subscribed & Paid up Equity Shares of Rs. 100 each fully paid	6,75,000.00	6,75,00,000.00	6,75,000.00	6,75,00,000.00
	Total	6,75,000.00	6,75,00,000.00	6,75,000.00	6,75,00,000.00

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

Particulars	2020-2021 (Rs.)		2019-2020 (Rs.)	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	6,75,000.00	6,75,00,000.00	6,75,000.00	6,75,00,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	6,75,000.00	6,75,00,000.00	6,75,000.00	6,75,00,000.00

1.2 Shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	2020-2021 (Rs.)		2019-2020 (Rs.)	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Governor of Kerala, represented by Arif Mohammed Khan	6,74,000.00	99.85%	6,74,000.00	99.85%
Ramachandran Potti	1,000.00	0.15%	1,000.00	0.15%

2 Reserves and surplus

Particulars	2020-2021(Rs)	2019-2020 (Rs.)
a. Profit & Loss Account:		
Opening balance	(4,16,86,405.18)	(3,72,07,030.50)
(+) Net Profit/(Net Loss) For the current year	(45,55,237.31)	(44,79,374.20)
(-) Interim Dividends (Including Dividend Tax)	-	-
Closing Balance	(4,62,41,642.49)	(4,16,86,405.18)
Total		

3 Deferred Tax Liability/Asset (Net)

Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Deferred Tax Asset		
Opening Balance	7,054.32	7,054.32
For the Year	47,229.70	-
Total	54,284.02	7,054.32

4 Other Current Liabilities

Particulars	2020-2021(Rs)	2019-2020 (Rs.)
a. Other Liabilities- Expenses Payable		
Labour Cess Payable @ 1% -CPA	-	-
TDS Payable	1,30,703.00	21,000.00
GST TDS Payable	69,952.00	-
Salary Payable	-	1,94,700.00
CMDRF - Covid Relief Fund	85,248.00	-
DA Arrear Payable	3,12,987.00	-
Daily wage payable	8,700.00	9,425.00
Conveyance charges Payable	160.00	-
TA Payable	16,525.00	-
Water Charges Payable	408.00	-
Newspapers & Periodicals	-	1,040.00
Diesel expenses Payable	2,000.00	-
Incidental Expenses Payable-Japan Visit	21,410.00	-
Consultancy charges payable	-	-
Audit Fee Payable	1,05,000.00	75,000.00
Internal Audit Fee Payable	-	-
Retainer Fee payable to CS	9,250.00	9,000.00



Notes on Financial Statements for the year ended 31st March 2021

Telephone & Internet		2,052.00	1,794.00
Electricity & Water Charges			3,212.00
Rent payable		12,500.00	
DA Payable Japan Visit			85,609.00
Expenses Payable -Japan Visit		85,609.00	21,410.00
Centre for Performing Arts (Contractors)			-
Security Deposit @2.5% CPA Dance Floor		3,71,057.00	7,776.00
Security Deposit @5% CPA		38,99,557.00	37,34,871.00
Caution Deposit Payable -SDI First Batch		28,000.00	28,000.00
Caution Deposit Payable -SDI Second Batch		41,000.00	41,000.00
AMC - VIVID Website Payable		30,785.00	-
Destination Development Consulting Fee Payable		10,38,345.00	-
Electricity Charges CPA Site		10,995.00	-
Night Watcher CPA Payable		10,000.00	-
Project Fund CPA Payable		36,07,087.00	-
Retention @5% -CPA		3,692.00	-
Total		99,03,022.00	42,33,837.00
5 Capital Work In Progress			
	Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Capital Work In Progress			
Opening Balance		8,28,67,036.00	
Additions			
Works		2,20,15,418.82	8,28,67,036.00
Grants		-	-
Total		10,48,82,454.82	8,28,67,036.00
6 Trade Receivables			
	Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Trade Receivables			
Unsecured Considered Good			
a) Debts Outstanding for a period exceeding six months		1,04,000.00	1,04,000.00
b) Other Debts		-	-
Less: Provision for Doubtful Debts		-	-
Total		1,04,000.00	1,04,000.00
7 Cash and Cash Equivalents			
	Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Cash and Cash Equivalents			
Treasury savings bank A/c-8645			16,398.00
SBI- A/c-67341872478		24,56,871.19	21,02,531.12
Bank of India A/c-853010110004645		63,47,551.00	61,58,712.00
PSTSB 00014		10,00,000.00	3,60,056.00
b. Cash in hand			
Cash in Hand		22,453.00	13,938.00
Cash in Hand : Yen		90,222.40	95,257.12
Total		99,17,097.59	87,46,892.24
8 Short Term Loans & Advances			
	Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Course Fee Advance			
SDI Batch 1		1,65,000.00	1,65,000.00
SDI Batch 2		1,23,000.00	1,23,000.00
Rent Deposit		49,000.00	49,000.00
Prepaid Expenses		2,281.70	2,365.00
Total		3,39,281.70	3,39,365.00
9 Other Income			
	Particulars	2020-2021(Rs)	2019-2020 (Rs.)
Bank Interest - SBI		27,306.00	2,69,262.00
Bank Interest - BOI		1,88,839.00	
Discount			
Sale of Waste Paper			343.00
Total		2,16,145.00	2,69,605.00



Notes on Financial Statements for the year ended 31st March 2021

10 Employee Benefits Expense			
Particulars		2020-2021(Rs)	2019-2020 (Rs.)
Salaries & Wages -Permanent Employees		27,47,665.00	27,03,342.00
Maternity Leave Salary		1,36,466.00	-
Basic Pay Increment		-	-
Salary Arrears		-	-
Pay Revision Arrears		-	-
DA Arrear		3,12,987.00	-
Festival Allowance		-	10,670.00
Onam Bonus		21,000.00	8,000.00
Night Watcher Payment - CPA		50,000.00	-
Salaries & Wages - Daily Wages Staff		94,250.00	1,14,550.00
Salary		-	-
Total		33,62,368.00	28,36,562.00
11 Finance costs			
Particulars		2020-2021(Rs)	2019-2020 (Rs.)
Bank charges		307.67	1,757.88
Total		307.67	1,757.88
12 Depreciation and amortisation			
Particulars		2020-2021(Rs)	2019-2020 (Rs.)
Depreciation and amortisation		2,36,936.48	1,94,968.06
Total		2,36,936.48	1,94,968.06
13 Other expenses			
Particulars		2020-2021(Rs)	2019-2020 (Rs.)
Audit Expense		-	5,215.00
Deferred Tax		-	-
Advertisement		-	13,000.00
Meeting Expenses		-	15,359.00
Repairs & Maintenance Upkeep		16,592.54	8,000.00
Repairs & Maintenance -Vehicle		33,777.00	1,07,987.00
Insurance		6,725.30	6,834.00
Vehicle Fuel		97,105.00	1,22,600.00
MCA Filing Fee		-	7,800.00
Rent		1,68,300.00	1,29,600.00
Retainer Fee		1,20,000.00	-
Electricity & Water		50,791.26	16,598.00
Telephone		26,361.00	23,731.00
Consultancy Charges		2,17,620.00	28,160.00
Statutory Audit Fee		35,000.00	35,000.00
Prior period expense		-	6,847.38
Interest on late deduction		-	74,346.00
Company Secretary (on retainership)		-	1,20,000.00
Office General Expenses		1,01,972.00	17,277.80
Newspapers & Periodicals		5,200.00	5,580.00
Postage & Courier Expenses		223.18	1,616.00
Printing & Stationery Expenses		4,695.00	33,561.00
Travelling Expenses		47,525.00	1,59,728.00
Local Conveyance		4,940.00	8,034.00
Japan Geopark Visit		-	7,51,214.00
Late Filing Fees		-	13,520.00
Foreign Exchange Fluctuation		5,034.72	8,450.88
Annual Maintenance Charges		31,178.00	847.00
Inauguration Expenses		89,333.00	-
Internal Audit Charges		35,400.00	-
Duties and Tax Expenses		1,647.46	-
Total		10,99,420.46	17,15,691.06



As per our report of even date
For POTTI & RAO
 Chartered Accountants
 ICAI Regn No. 002682S

Place: Tvm
 Date: 28/07/25
G. HARI
 Partner

UDIN: 25205452BM L L N W6639

For and on behalf of the Board of Directors

[Signature]
V.Ramachandran Potty
 Managing Director
 DIN: 05115202

Date: 20.05.2025

[Signature]
Adv. V.Joy
 Director
 DIN: 07778464

VISION VARKALA INFRASTRUCTURE DEVELOPMENT CORPOPATION LIMITED
VARKALA, THIRUVANANTHAPURAM

DEPRECIATION SCHEDULE 6

PARTICULARS	Tangible Assets (Rs.)					Intangible Assets (Rs.)	Total (Rs.)
	Furniture & Fittings	Electrical Equipments	Computer & Accessories	Motor Vehicles	Plant & Machinery		
Gross Carrying Cost as on 01.04.2020	6,32,038.00	1,66,745.00	4,83,997.00	8,52,997.00	2,45,548.00	-	23,81,325.00
Add : Additions	-	-	78,990.00	-	-	7,876.00	86,866.00
Less : Deductions	-	-	7,876.00	-	-	-	7,876.00
Gross Carrying Cost as on 31.03.2021	6,32,038.00	1,66,745.00	5,55,111.00	8,52,997.00	2,45,548.00	7,876.00	24,60,315.00
Accumulated Depreciation as on 01.04.2020	4,63,394.05	1,22,813.81	4,57,022.80	7,43,373.52	1,94,798.92	-	19,81,403.10
Add: Depreciation for the year	74,234.00	20,464.00	28,105.00	1,09,623.48	4,510.00	-	2,36,936.48
Accumulated Depreciation on deletions	-	-	-	-	-	-	-
Accumulated Depreciation as on 31.03.2021	5,37,628.05	1,43,277.81	4,85,127.80	8,52,997.00	1,99,308.92	-	22,18,339.58
Carrying Cost as on 01.04.2020	1,68,643.95	43,931.19	26,974.20	1,09,623.48	50,749.08	-	3,99,921.90
Carrying Cost as on 31.03.2021	94,409.95	23,467.19	69,983.20	-	46,239.08	7,876.00	2,41,975.42



VISION VARCALA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD

31-03-2021

Sl No	Particulars	Invoice Date	Total Cost	Residual Value (5%)	Cost-RV	Depreciation already claimed				Balance amount on which depreciation as per schedule II	Total Useful Life	Period already completed	No of days	Remaining useful Life rounded off to years	
						Upto 2018-2019	Adjustment for 31.03.2014	up to 01.04.2019	2019-2020						Years
I Furniture & Fittings - VIVID															
1	Furniture & Fittings- Total Table	18-01-2012	1,59,878.00	7,993.90	1,51,884.10	1,10,225.14	(4,793.68)	1,05,431.46	16,622.76	37,823.78	10	8		2	
2	Sofa Set & Table	18-01-2012	70,182.00	3,509.10	66,672.90	48,385.92	(2,104.43)	46,281.49	7,296.93	16,603.58	10	8		2	
3	Furniture & Fittings-Total Chair	18-01-2012	2,39,729.00	11,986.45	2,27,742.55	1,65,276.99	(7,187.79)	1,58,089.20	24,924.97	56,714.83	10	8		2	
4	Book Shelf	18-01-2012	43,361.00	2,168.05	41,192.95	29,893.85	(1,299.45)	28,594.40	4,508.31	10,258.29	10	8		2	
5	Vertical Blinds for Windows	18-01-2012	10,407.00	520.35	9,886.65	7,174.21	(311.34)	6,862.87	1,082.04	2,462.09	10	8		2	
6	Fabric Curtains	18-01-2012	11,038.00	551.90	10,486.10	7,609.83	(330.51)	7,279.02	1,147.63	2,611.35	10	8		2	
7	Door Closer	18-01-2012	23,662.00	1,183.10	22,478.90	16,313.46	(709.76)	15,603.70	2,460.24	5,598.06	10	8		2	
8	Wall Photos	15-03-2012	16,050.00	802.50	15,247.50	10,891.78	(555.47)	10,336.31	1,664.43	4,049.26	10	8		2	
9	Almirah	13-08-2014	13,631.00	681.55	12,949.45	6,627.60	(624.73)	6,002.87	1,294.95	6,333.19	10	6		4	
Furniture & Fittings - TAC															
10	Wooden Book Shelf	22-09-2015	7,750.00	387.50	7,362.50	3,003.85	(407.81)	2,596.04	736.25	4,417.71	10	5		5	
11	Wooden Table	22-09-2015	5,500.00	275.00	5,225.00	2,132.64	(290.29)	1,842.35	522.50	3,133.19	10	5		5	
12	Visitors Arm Chair	22-09-2015	5,400.00	270.00	5,130.00	2,093.45	(284.60)	1,808.85	513.00	3,078.15	10	5		5	
13	Steel Table	22-09-2015	2,500.00	125.00	2,375.00	969.61	(132.18)	837.43	237.50	1,425.07	10	5		5	
Furniture & Fittings - SKD															
14	Wooden Table	16-03-2016	5,800.00	290.00	5,510.00	2,207.25	(630.10)	1,677.15	851.00	3,571.85	10	5		5	
15	Plastic Chair	16-03-2016	17,150.00	857.50	16,292.50	6,525.98	(1,566.81)	4,959.17	1629.25	10,561.58	10	5		5	
			6,32,038.00	31,601.90	6,00,436.10	4,19,331.26	-21,128.96	3,98,202.30	68,191.75	1,68,643.94					
II Electrical Equipments															
1	Air Conditioner	18-01-2012	1,08,096.00	5,404.80	1,02,691.20	73,320.78	(3,372.77)	69,948.02	11,716.92	26,431.07	10	8		2	
2	LCD TV-Panasonic	13-02-2012	46,000.00	2,300.00	43,700.00	30,968.03	(1,509.39)	29,458.64	4,969.50	11,571.86	10	8		2	
3	Water Heater	18-02-2012	2,000.00	100.00	1,900.00	1,344.91	(66.67)	1,278.24	215.93	505.83	10	8		2	
4	Air Cooler	19-03-2014	5,800.00	290.00	5,510.00	2,873.94	(104.44)	2,769.50	552.34	2,478.16	10	6		4	
5	Induction CookTop	24-10-2015	899.00	44.95	854.05	347.11	(53.46)	293.65	85.40	319.95	10	5		5	
6	Fan- SKD	08-03-2016	3,950.00	197.50	3,752.50	1,503.77	(353.35)	1,150.42	375.25	2,424.33	10	5		5	
			1,66,745.00	8,337.25	1,58,407.75	1,10,358.54	-5,460.07	1,04,898.47	17,915.34	43,931.20					
III Computer & Accessories															
1	Desktop Computers	02-07-2012	2,41,833.00	12,091.65	2,29,741.35	2,29,741.35	-	2,29,741.35	-	12,091.65	3			3	
2	UPS	02-08-2012	13,650.00	682.50	12,967.50	12,967.50	-	12,967.50	-	682.50	3			3	
3	Laptop	09-12-2012	29,500.00	1,475.00	28,025.00	28,025.00	-	28,025.00	-	1,475.00	3			3	
4	D-Link Router	03-09-2012	16,852.00	842.60	16,009.40	16,009.40	-	16,009.40	-	842.60	6			6	
5	Tally ERP Software	02-07-2012	13,500.00	675.00	12,825.00	12,825.00	-	12,825.00	-	675.00	3			3	
6	Modem	03-05-2012	1,050.00	52.50	997.50	997.50	-	997.50	-	52.50	3			3	
7	Website	16-07-2015	1,26,012.00	6,300.60	1,19,711.40	1,19,711.40	-	1,19,711.40	-	6,300.60	3			3	
8	Canon Printer	04-12-2015	13,020.00	651.00	12,369.00	12,369.00	-	12,369.00	-	651.00	3			3	
9	Additional Licence - Tally ERP 9	31-01-2016	18,000.00	900.00	17,100.00	17,100.00	-	17,100.00	-	900.00	3			3	
10	Dongle -D-link	22-02-2017	1,800.00	90.00	1,710.00	1,710.00	-	1,710.00	-	90.00	3			3	
11	UPS	29-06-2016	2,450.00	122.50	2,327.50	2,327.50	-	2,327.50	-	122.50	3			3	
12	Pen Drive	11-01-2019	1,180.00	59.00	1,121.00	87.16	-	87.16	-	90.00	3			3	
13	Keyboard & Mouse	17-07-2018	850.00	42.50	807.50	247.65	(5.26)	81.90	373.67	724.43	3	2		1	
13	Monitor	17-07-2018	4,300.00	215.00	4,085.00	1,252.80	(57.39)	190.26	269.17	390.57	3	2		1	
							(290.31)	962.49	1,361.67	1,976.45	3	2		1	



14	Desktop Computers	25-11-2020	33,400.00	1,670.00	31,730.00					31,730.00	3	0		3
15	Desktop Computers	13-03-2021	34,900.00	1,745.00	33,155.00					33,155.00	3	0		3
16	Monitor	25-11-2020	4,990.00	249.50	4,740.50					4,740.50	3	0		3
17	Stim Drive for PC	13-03-2021	1,200.00	60.00	1,140.00					1,140.00	3	0		3
18	UPS	13-03-2021	4,500.00	225.00	4,275.00					4,275.00	3	0		3
			5,62,987.00	28,149.35	5,34,837.65	4,55,368.45	-362.96	4,55,015.80	2,007.30	1,02,014.70				
IV	Motor Vehicles													
1	Ford Fiesta K L01 BG	06-12-2012	8,52,997.00	42,649.85	8,10,347.15	7,21,272.41	(76,468.96)	6,44,803.45	98,570.07	1,09,623.48	8	8		
	Plant & Machinery													
1	Photocopy Machine	13-02-2012	43,162.00	2,158.10	41,003.90	15,622.00	25,382.00	41,004.00	(0.10)	2,158.10	15	8		7
2	Telephone EP ABX & Accessories	15-02-2012	36,934.00	1,846.70	35,087.30	13,346.00	21,741.00	35,087.00	0.30	1,846.70	15	8		7
3	Projector & Screen	16-01-2012	96,520.00	4,826.00	91,694.00	34,936.00	56,758.00	91,694.00	-	4,826.00	15	8		7
4	Canon Digital Camera	15-09-2014	6,095.00	349.75	6,645.25	6,645.25	(611.25)	6,034.00	611.25	349.75	15	6		9
5	LG-Mobile	19-06-2014	7,387.00	369.35	7,017.65	7,017.65	(307.65)	6,710.00	307.65	369.35	15	6		9
6	Photocopy Machine(new)	27-12-2018	39,560.00	1,978.00	37,582.00	2,040.85	(84.53)	1,956.32	7,516.40	30,087.28	15	2		13
7	Mobile Phone -Oppo	20-11-2019	14,990.00	749.50	14,240.50	1,101.24	(71.34)	1,030.00	3,848.10	11,111.90	15	2		13
			2,45,548.00	12,377.40	2,33,270.60	80,708.99	1,02,806.33	1,83,515.32	11,283.60	50,749.08				
	TOTAL		24,60,315.00	1,23,015.75	23,37,299.25	17,87,039.66	-604.62	17,86,435.04	1,94,968.06	4,74,962.40				



Depreciation as per Income tax Act

Schedule 3

Assets	As at 01.04.2020	Additions		Deductions	As at 31.03.2021	Rate of Depreciation	Depreciation	As at 31.03.2021
		More Than 180 Days	Less than 180 days					
Plant & Machinery	50,749.08	-	78,990.00	-	1,29,739.08	15.00%	13,536.61	1,16,202.47
Computer	26,974.20				26,974.20	15.00%	4,046.13	22,928.07
Vehicle	1,09,623.48				1,09,623.48	15.00%	16,443.52	93,179.96
Electrical Equipments	43,931.19				43,931.19	10.00%	4,393.12	39,538.07
Furniture & Fixtures	1,68,643.95	-	0.00	-	1,68,643.95	10.00%	16,864.40	1,51,779.56
	3,99,921.90	0.00	78,990.00	0.00	4,78,911.90		55,283.78	4,23,628.12

<i>Computation of Deferred tax Liability</i>	
Depreciation as per Income tax Act	55,283.78
Depreciation as per Companies Act	2,36,936.48
	1,81,652.70
Deferred tax liability @ 26%	47,229.70

