



AICH RAY DAS & CHATTOPADHYAY
(Formerly AICH & ASSOCIATES)
CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Members of JOY MAAKAMAKHYA CONSTRUCTION PVT. LTD. (CIN:- U45309WB2022PTC252563)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED (CIN: - U45309WB2022PTC252563)** which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement for the year then ended, and notes to the financial statements, including material 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 Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024, and its loss, changes in equity, if any, 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 Act. Our responsibilities under those SAs 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 Act 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 on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's directors' report, but does not include the financial statements and 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 in the 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.

Management's and Board of Directors' Responsibilities for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, loss and other comprehensive income, changes in equity, if any of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) 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



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Independent Auditor's Report (Continued)

JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
(CIN: - U45309WB2022PTC252563)

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, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of financial statements 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.

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.



Independent Auditor's Report (Continued)

JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
(CIN: - U45309WB2022PTC252563)

Report on Other Legal and Regulatory Requirements

1. As required by 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, the same is not applicable for this company as it is a small company as per Company Act, 2013.

2. A. 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 except for the matters stated in the paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c. The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017.

g. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

h. Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017.

2. B. 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:

a. The Company does not have any pending litigations which would impact its financial position.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d (i) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 33 to the financial statements, 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 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.



Independent Auditor's Report (Continued)

JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
(CIN: - U45309WB2022PTC252563)

(ii) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 33 to the financial statements, 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 directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures performed 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 (i) and (ii) above, contain any material misstatement.

e. The Company has neither declared nor paid any dividend during the year.

f. Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting softwares for maintaining its books of account which have a feature of recording audit trail (edit log) facility and the same has operated from 13.06.2023 to 31.03.2024 for all relevant transactions recorded in the respective software :

- the feature of recording audit trail (edit log) facility was not enabled at the application level of the accounting software used for maintaining its books of account for the period from 01.04.2023 to 12/06/2023.
- the accounting software has the option to disable the Edit log features, though not disabled during the year.
- Further, for the periods where audit trail (edit log) facility was enabled and operated, we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts), 2014 applicable from April 1, 2023, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 on preservation of Audit trail as per Statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Dated the 20th day of September, 2024
Bardhaman - 1

For AICH RAY DAS & CHATTOPADHYAY
CHARTERED ACCOUNTANTS
Firm Regd. No- 324775E


MILAN KUMAR AICH
Partner
Membership No - 060964
UDIN -24060964BKFRPL7621

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

Balance Sheet as at 31 March, 2024

Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	1	3,300.00	3,300.00
(b) Other Equity	2	-41.90	-
2 Non Current Liabilities		3,258.10	3,300.00
Long Term borrowings	3	3,000.00	2,460.00
3 Current Liability		3,000.00	2,460.00
Trade Payable	4	264.42	-
Other current Liability	5	23,304.28	5.00
	6	5.00	-
		23,573.71	5.00
TOTAL		29,831.80	5,765.00
ASSETS			
4 Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Tangible Assets		-	-
(ii) WIP		37.50	-
5 Other Non Current Assets			
Non Current Investment	7	313.96	363.96
		351.46	363.96
6 Current Assets		351.46	363.96
(a) Inventories	8	11,498.77	-
(b) Other Current Assets	9	4,599.94	-
(b) Cash and Cash Equivalents	10	13,381.63	5,401.04
		29,480.34	5,401.04
TOTAL		29,831.80	5,765.00

See accompanying notes forming part of the financial statements

15 & 16

In terms of my report attached.

For AICH RAY DAS & CHATTOPADHYAY

Chartered Accountant



MILAN KUMAR AICH
Partner

Mem. No. 060964

Firm Regn. No.- 324775E

Date: 20.09.2024

Place : Bardhaman

For and on behalf of the Board of Directors

Director

Director

UIN - 24060964BKTRPL7621

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director


Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

Statement of Profit and Loss for the year ended 31 March, 2024

	Particulars	Note No.	For the year ended	For the year ended
			31 March, 2024	31 March, 2023
			Rs. In'000	Rs. In'000
	PARTICULARS			
1	REVENUE			
	Revenue from Operation	11	-	-
	Other Income	12	0.04	-
	Total Income		0.04	-
2	EXPENSES			
	(a) Goods Consumed	13	31.04	-
	(b) Direct Expenses	14	10.90	-
	(c) Employee Benefits Expense			
	(d) Finance cost			
	(e) Other Expenses			
	(e) Depreciation & Amortisation Exp.			
	Total expenses		41.94	-
3	Profit Before Tax		-41.90	-
4	Tax expense:			
	(a) Current Tax Expense for Current Year			
	(b) Deferred Tax Liabilities/ Assets			
5	Total Tax Expenses			
6	Profit for the year			
7	Earning per Equity Share			
	(a) Basic		-0.00	
	(b) Diluted		-0.00	
	See accompanying notes forming part of the financial statements	15 & 16		

In terms of my report attached.

For AICH RAY DAS & CHATTOPADHYAY

Chartered Accountant



MILAN KUMAR AICH

Partner

Mem. No. 060964

Firm Regn. No.- 324775E

Date: 20.09.2024

Place - Bardhaman

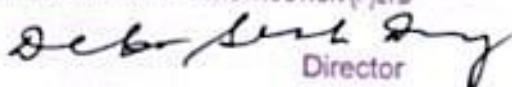
For and on behalf of the Board of Directors

Director

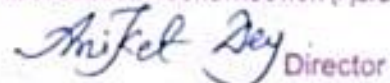
Director

UBIN - 24060964 BKFRPL7621

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note No -1. SHARE CAPITAL

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares (Rs. In'000)	Rs. In'000	Number of shares (Rs. In'000)	Rs. In'000
(a) Authorised 500000 Equity shares of Rs.10/- each with voting rights	500.00	5,000.00	500.00	5,000.00
	500.00	5,000.00	500.00	5,000.00
(b) Issued, Subscribed and Paid up 330000 Equity shares of Rs.10 each with voting rights	330	3,300.00	330	3,300.00
Total	330	3,300.00	330	3,300.00

(i) List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares (Rs. In'000)	%	Value/Share	Total Value Rs. In'000)
DEBASISH DEY	110	33.33	10	1,100.00
RUMA DEY	110	33.33	10	1,100.00
ANKET DEY	110	33.33	10	1,100.00
TOTAL	330	100.00		3,300.00

NOTE NO -1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares (Rs. In'000)	% of total shares	% Change during the year
1	DEBASISH DEY	110	33.33	-
2	RUMA DEY	110	33.33	-
3	ANKET DEY	110	33.33	-
		330	100	-

Previous reporting Period				
Sr No.	Promotor's Name	No of shares (Rs. In'000)	% of total shares	% Change during the year
1	DEBASISH DEY	110	33.33	-
2	RUMA DEY	110	33.33	-
3	ANKET DEY	110	33.33	-
		330	100	-

NOTE NO- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period (2023-24)				
Balance at the beginning of the current reporting period (Rs. In'000)	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year (Rs. In'000)	Balance at the end of the current reporting period (Rs. In'000)
3,300.00	-	-	-	3,300.00

Previous reporting Period (2022-2023)				
Balance at the beginning of the previous reporting period (in Rs.)	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year (Rs. In'000)	Balance at the end of the previous reporting period (Rs. In'000)
-	-	-	3,300.00	3,300.00

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Dey
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Anket Dey
Director



Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

Notes to Balance Sheet - as at 31st March, 2024

Note No.- 2, Other Equity

Note No.	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
2	Retained Earnings		
	Opening balance		
	Loss of Loss for the year	-41.90	
	Grand Total	-41.90	-

Note No. - 3, Long Term Term Borrowing

Note No. 3	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Unsecured Loan received from Directors	3,000.00	2,460.00
	Total	3,000.00	2,460.00

Note No. - 4, Trade Payable

Note No. 4	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Akharik	12.000	
	Imarat Ghosh Builders	251.764	
	Suhana Enterprise	0.660	
	Total	264.42	-

Note No. - 5, Other Current Liability

Note No. 5	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Advance received from Customers	23,284.767	
	Company Audit Fees	-	5.000
	TDS Payable	19.515	
	Total	23,304.28	5.00

Note No. - 6, Short Term Provision

Note No. 6	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Company Audit Fees	5.000	
	Total	5.00	-

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debi Sanku Das
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Shrijet Ray
Director



Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

Notes to Balance Sheet - as at 31st March, 2024

Note No. - 7, Non Current Investment

Note No. 7	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Preliminary & Pre Operative Expenses		
	Opening balance	363.96	
	Addition during the year		363.96
	Tr to WIP	50.00	
	Total	313.96	363.96

Note No. - 8, Work in Progress

Note No. 8	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Closing WIP	11,498.774	
	Total	11,498.77	-

Note No. - 9, Other Current Assets

Note No. 9	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	TCS (FY 2023-2024)	0.717	
	Advance for Materials Purchase	599.220	
	Advance against Joint Development agreement	4,000.00	
	Total	4,599.94	-

Note No. - 10, Cash & Cash Equivalents

Note No. 10	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
	Cash in hand (certified by Management)	328.90	44.00
	Cash at Bank		-
	SBI, Town Br.		
	A/c No- 40963850818	13,045.065	5,357.04
	HDFC Bank, Baranilpur Br.		
	A/c No- 50200086706261	7.667	
	Total	13,381.63	5,401.04

JOY MAAKAMAKHYA CONSTRUCTION (P)LTD

Deba Prasad
Director

JOY MAAKAMAKHYA CONSTRUCTION (P)LTD

Aniket Roy
Director



NOTE NO.- 11, REVENUE FROM OPERATION

Note no. 11	REVENUE FROM OPERATION		
	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Rs. In'000	Rs. In'000
	Total	-	-

NOTE NO.- 12, Other Income

Note no. 12	Other Income		
	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Rs. In'000	Rs. In'000
	Round Off	0.011	
	Discount Received	0.031	
	Total	0.04	-

NOTE NO.- 13, Finance Cost

Note no. 13	Finance Cost		
	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Rs. In'000	Rs. In'000
	Interest on Over Draft	19,509	
	Bank Charges	11,535	
	Total	31,04	-

NOTE NO.- 14, OTHER EXPENSES

Note no. 14	OTHER EXPENSES		
	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Rs. In'000	Rs. In'000
	Advertisement Expenses	5.00	
	Auditor's Payment	5.90	
	Total	10.90	-

Note no-13 continued

NOTE NO.- 14, Payment to Auditor

Note no. 14	Payment to Auditor's		
	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Rs. In'000	Rs. In'000
	Company Audit Fees	5.90	
	Total	5.90	

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debaraj...
 Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Aniket Roy
 Director



Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104

CIN- U45309WB2022PTC252563

Notes forming part of the financial statements for the year 2023-2024

Note	Particulars
15	Corporate Information
	Joy Maakamakhya Construction Pvt. Ltd. is a Pvt. Ltd. Company, domiciled in India and incorporated under the provision of Companies Act, 2013. The primary objective of the company is setting up or running Construction of Building. At present the company is not doing any types of business.
16	Significant accounting policies (Illustrative)
16.1	Basis of accounting and preparation of financial statements
	The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention and no of fixed assets has been revalued aduring the year. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except for change in the accounting policy mentioned below.
	Presentation & Disclosures of Financial statements
	During the year ended March 31, 2016, the revised Schedule VI notified under the Companies Act 1956, has become applicable to the Company, for preparation and presentation of its financial statements. The adoption of revised Schedule VI does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.
16.2	Use of estimates
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
16.3	Inventories
	NIL
16.4	Cash and cash equivalents (for purposes of Cash Flow Statement)
	This consists of Cash in hand and Cash at Bank Balance as on 31/03/2023
16.5	Cash flow statement
	Not Applicable
16.6	Depreciation and amortisation
	As no depreciable Fixed assets held or acquired by the company during the year, so no depreciation has been charged.
16.7	Revenue recognition
	Nil
16.8	Other income
	Nil



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debesish Das
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Arket Ray
Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial statements

Note 16 Significant accounting policies (contd.)

Note	Particulars
16.9	Tangible fixed assets NA
16.10	Borrowing costs NA
16.11	Earnings per share NA
16.12	Taxes on income NA
16.13	Impairment of assets NA
16.14	Provisions and contingencies NA
16.15	Other Notes comments and observations i) The Financial statement are prepared under historical cost convention and accrual basis. ii) The company follows mercantiles system of according procedure iii) As the company has not started any of its business, so expenses made for the incorporation of the company and there after till the end of the financial year, were charged to Preliminary & pre operative expenses. iv) The Company has not been allotted any equity share during the year
16.16	Employee benefits NA
16.17	Previous years figures Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Aniket Ray
Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
CIN- U45309WB2022PTC252563

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note No. 16, Disclosures under Accounting Standards and as per other Law

Note No	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
16A	Earning Per Share		
	<u>Basic</u>		
	Continuing operations		
	Net profit/(Loss) for the year from continuing operation	(41.90)	-
	Less: Income Taxthereon	-	-
	Net Profit /(Loss) for the year from continuing operations attributable to the equity shareholders	(41.90)	-
	Weighted average number of equity share	330.00	-
	Per value per share	10.00	-
	Earning per share from continuing operation - Basis	(0.13)	-
	<u>Total Operations</u>		
	Net profit/(Loss) for the year	(41.90)	-
	Less: Income Taxthereon	-	-
	Net Profit/ (loss) for the year attributable to the equity shareholders	(41.90)	-
	Weighted average number of equity shares	330.00	-
	Per Value per share	10.00	-
	Earning per share - Basic	(0.13)	-

Note No. 16, Disclosures under Accounting Standards (contd.)

Note No	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Rs. In'000	Rs. In'000
16B	Defered Tax Liability		
	Depreciation as per Company Act	-	-
	Depreciation as per Income Tax Act	-	-
	Timing Difference	-	-
	Deferred Tax Liability / (Assets)	-	-
	Opening balance	-	-
		-	-

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debi Prasad
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Aniket Dey
Director



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C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
CIN- U45309WB2022PTC252563

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note Disclosures under Accounting Standards (contd.)

Note 15. Related Party Disclosures

A. Name of Party and nature of relationship

C	Nature of Relationship	Name of Individual/ Concern
	<u>Key Management Personnel (KMP)</u> Director Director Director Associate Concern(Common Director's) Associate Concern(Common Partner's)	Mr. Debasish Dey Mrs. Ruma Dey Mr. Aniket Dey Kamakha Marbel Pvt Ltd Maa Kamaksha Marble Associate

D. Transactions during the year

D	Name of related party	Nature of transaction	As at 31 March, 2024	As at 31 March, 2023
			Rs. In'000	Rs. In'000
	(i) Key managerial Personnel			
	Mr. Debasish Dey	Loan Received		820.00
	Mrs. Ruma Dey	Loan Received		820.00
	Mr. Aniket Dey	Loan Received	3,000.00	820.00
	Mr. Debasish Dey	Loan Repayment	820.00	
	Mrs. Ruma Dey	Loan Repayment	820.00	
	Mr. Aniket Dey	Loan Repayment	820.00	
	(ii) Associate Concern			
	Kamakha Marbel Pvt Ltd	Purchase of Goods	1,000.00	
	Maa Kamaksha Marble Associate	Purchase of Goods	75.381	

E. Outstanding balances as at year-end

E.	Name of related party	Nature of transaction	As at 31 March, 2024	As at 31 March, 2023
			Rs. In'000	Rs. In'000
	(i) Key managerial Personnel			
	Mr. Debasish Dey	Balances receivable on loan outstanding	-	820.00
	Mrs. Ruma Dey	Balances receivable on loan outstanding	-	820.00
	Mr. Aniket Dey	Balances receivable on loan outstanding	3,000.00	820.00
			3,000.00	2,460.00

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Dey
 Director



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Aniket Dey
 Director

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C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
CIN- U45309WB2022PTC252563

Notes forming part of the financial statements for the year 2023-2024

Note.
No

16Q Key ratios

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023	Variance
(xii) Key ratios			
(a) Current Ratio	1.25	1,080.21	(1,078.96)
- Current Assets (describe)			
- Current Liabilities			
(b) Debt-Equity Ratio	-	-	-
- Total Debt			
- Shareholders Equity			
(c) Debt Service Coverage Ratio		NA	NA
-Earnings available for debt service			
-Debt Service			
(d) Return on Equity Ratio		NA	NA
- Net Profits after taxes – Preference Dividend (if any)			
- Average Shareholder's Equity			
(e) Inventory turnover ratio		NA	NA
- Cost of Goods Sold or Sales			
- Average Inventory			
(f) Trade Receivables turnover ratio		NA	NA
- Net Credit sales			
- Average Trade Debtors / Accounts receivable			
- Net Credit Purchases			
- Average Trade Payables			
(h) Net capital turnover ratio,			
- Net Sales			
- Average Working Capital			
(i) Net profit ratio,		NA	NA
- Net profit			
- Net Sales			
(j) Return on Capital employed,		NA	
- Earnings Before Interest and tax			
- Capital employed			
(k) Return on investment.		NA	NA

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Das
Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Aniket Das
Director



Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
 C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, FURBA BARDHAMAN-713104
 CIN- U45309WB2022FTC252563

Note 16 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 16F - Where Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013) either severally or jointly with any other person that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Lender	Amount of Loan or advance in the nature of loan outstanding as on 31st March, 2023	Percentage to the total Loans and Advances in the nature of loans		Amount of Loan or advance in the nature of loan outstanding as on 31st March, 2022	percentage to the total Loans and Advances in the nature of loans
		L	N		
Promoter					
Directors					
KMPs	N	L	N	L	
Related Parties					

Note No. 16G - Registration of Charge created

SRN	CHARGE ID	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Deba Mohanty
 Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Shifal Dey
 Director

Name of the Company : JOY MAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
CIN- U45309WB2022PTC252563

Note 16 Contd. - Disclosures under Accounting Standards and as per the Law

Note 16H - Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	More than 3 years	
Projects in progress	N	L	L	
Projects temporarily suspended				

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	N	L	L	
Project 2				

Note 16I - Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	N	L	L	
Project 2				



JOY MAKAMAKHYA CONSTRUCTION (P) LTD
Debabrata Das
 Director

JOY MAKAMAKHYA CONSTRUCTION (P) LTD
Shikhet Ray
 Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
C/O- KAMAKHA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
CIN- U45309WB2022PTC252563

Note 16 Contd. - Disclosures under Accounting Standards and as per the Law

(b) Intangible assets under development completion schedule

Trade Payable (Aging Details Below)	To be Completed in			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	N	1	1	
Project 2				

Note No. 16J - Details of Benami Property held - NIL

Note No. 16K - Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. - Not applicable
 (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

Note No. 16L - Willful Defaulter

a. Date of declaration as willful defaulter: NIL
 b. Details of defaults (amount and nature of defaults): NIL



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Das
 Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Arifet Dey
 Director

Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
 JOY MAAKAMAKHYA MARBEL PVT LTD, PAMRA, JOTERAM, PURBA BARDHAMAN-713104
 CIN- U63099WB2022PTC252563

Note 16 Contd. - Disclosures under Accounting Standards and as per the Law
 Note No. 16M - Relationship with Struck off Companies
 Where the company has any transactions with companies struck off under

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NIL	Investments in securities	NIL	
NIL	Receivables	NIL	
	Payables		
NIL	Shares held by struck-off Company	NIL	
NIL	Other outstanding balances (to be specified)	NIL	

Note 16 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 16N - Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee or proprietary director	Property held since which date	Reason for not being held in the name of company
NIL	NIL	NIL	NIL	NIL	NIL	NIL

Note No. 16O - Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

No Valuation of Property, Plant and Equipment made during the year

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Subrata Das
 Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Shikesh Das
 Director

