

JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
C/O- KAMAKHA MARBLE PVT LTD, PALA SRIRAMPUR MORE, P.S. - BURDWAN
SADAR NEAR SATIMA COLD STORAGE, BY-PASS BURDWAN, WB 713103 IN,
CIN: U45309WB2022PTC252563

BOARD REPORT

Dear Members,

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2023.

1. **Financial Summary or performance of the company:**

PARTICULARS	YEAR ENDED	
	31.03.2023	31.03.2023
Sales for the year	0.00	0.00
Other Income	0.00	0.00
Total Income	0.00	0.00
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation	0.00	0.00
Less: Financial expenses	0.00	0.00
Operating profit before Preliminary expenses, Depreciation & Taxation	0.00	0.00
Less: Depreciation & Preliminary expenses written off	0.00	0.00
Profit before Taxation	0.00	0.00
Less : Provision for Taxation		
Current Tax	0.00	0.00
Short Provision	0.00	0.00
Deferred tax assets/(liability)	0.00	0.00
Profit after Taxation	0.00	0.00

2. **State Of Affairs**

a) The Company is engaged in the business Trading of Mabel, Tiles, Wood etc. Company has also engaged in manufacturing Cement, Bricks and Checkers etc..

b) There has been change in the business of the Company during the financial year ended 31st March, 2023, as the company engaged itself in manufacturing activities.

3. The highlights of the Company's performance are as under:-

- i. Revenue from operations increased by 0% from Rs. 0.00 to Rs. 0.00
- ii. Net Profit for the year increased by 0.00% from Rs. 0.00 to Rs. 0.00
- iii. Earnings per share have increased by 0.00% from Rs. 0.00 to Rs. 0.00.

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debe Sukh Dey
Director

06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Prerna Dey
Director

06837461

3. Transfer to reserves

The Company has not transferred any amount to reserves.

4. Dividend

Company has not recommended any dividend for financial period 2022-23.

5. Transfer Of Unclaimed Dividend To Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

6. Review of Business Operations and Future Prospects:

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

7. Material Changes between the date of the Board report and end of financial year.

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

8. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

9. Disclosure about Cost Audit

The provision of maintenance of cost audit records and filing the same is not applicable to the Company.

10. Subsidiary Company:

As on March 31, 2023, the Company does not have any subsidiary.

11. Statutory Auditor & Audit Report:

AICH RAY DAS & CHATTOPADHYAY., Chartered Accountants, statutory auditors of the Company having FRN NO. - 324775E hold office until the conclusion of the Annual General Meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, would be within the limits prescribed. The statutory auditors have also confirmed that they hold a valid certificate issued by The Institute of Chartered Accountants of India. As per the resolution of the previous AGM, the Auditor will hold office till 2025-26.

JOY MAAKAMAKHYA CONSTRUCTION (P)LTD

Deba Kumar
Director

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JOY MAAKAMAKHYA CONSTRUCTION (P)LTD

Duma
Director

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12. Disclosure of Composition of Audit Committee and Providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

13. Change in Registered Office of the Company

There is no change of registered address of business during the period under review.

14. Details of directors and Key Managerial Personnel;

There was no change in constitution of Board during the year review. In view of the applicable Provisions of the Companies Act, 2013, the Company is not mandatorily requires to appoint any whole time KMPs.

15. Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023.

16. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(a) Conservation of energy

(i)	the steps taken or impact on conservation of energy	No such steps taken by the company.
(ii)	the steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i) above
(iii)	the capital investment on energy conservation equipment's	Not applicable, in view of comments in clause (i) above

JAY MAAKAMAKHYA CONSTRUCTION (P)LTD
Debi sur Singh
Director

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JAY MAAKAMAKHYA CONSTRUCTION (P)LTD
Duma Singh
Director

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(b) Technology absorption

(i)	the effort made towards technology absorption	NIL
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	
(iv)	the expenditure incurred on Research and Development	
	(a) the details of technology imported	NIL
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	

(c) Foreign Exchange Earning 2022-23: NIL
Foreign Exchange Outflow 2022-23: NIL

17. Statement Concerning Development and Implementation of Risk Management Policy of the Company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

18. Prevention of Sexual Harassment at Workplace

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

19. General

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Companies Act, 2013.
2. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
3. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

MAKHA CONSTRUCTION (P) LTD
Debasish Roy
Director
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MAKHA CONSTRUCTION (P) LTD
Dumaduj
Director
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4. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
5. CSR is not applicable on the Company.

20. Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

21. Number of meeting of the Board:

6(six) Board Meeting held during the Year 2022-2023. The names of member of directors, there attendance at the Board Meeting:

<u>Sl No.</u>	<u>Name</u>	<u>Din</u>	<u>Number Meeting Attendance/ Total Number of Meeting during 2022-23</u>
1.	DEBASISH DEY	06837450	6/6
2.	RUMA DEY	06837461	6/6
3.	ANIKET DEY	07876520	6/6

22. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) In the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) 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 as at March 31, 2023 and of the profit and loss of the company for that period;
- (iii) 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;
- (iv) The directors had prepared the annual accounts on a going concern basis; and
- (v) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- (vi) 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.

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Dey
Director
06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Ruma Dey
Director
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23. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

24. Directors & Key Managerial Persons

During the year under review, there is no changes occurred in the composition of Board of directors of the Company

S.No.	Name	Appointment / Resignation	Date Of Event
1	N	A	
2			

The present Directors of the company are as below:

<u>Sl No.</u>	<u>Name</u>	<u>Din Number</u>	<u>Designation</u>
4.	DEBASISH DEY	06837450	Director
5.	RUMA DEY	06837461	Director
6.	ANIKET DEY	07876520	Director

25. Adequacy of Internal Financial Controls with Reference to Financial Statements


The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.


26. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

27. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

JY MANJAMAKHYA CONSTRUCTION (P) LTD

Director
06837450

JY MANJAMAKHYA CONSTRUCTION (P) LTD

Director
06837461

28. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

29. Extract of the Annual Return in Form MGT-9:

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 in Annexure attached with report.

32. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

Directors of the Company during the current year not taking an unsecured loan. All related party transactions that were entered into during the financial year ended 31st March, 2021 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of section 188 of the Companies Act, 2013 were not attracted.

33. Shares

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

34. Explanation or Comments on Qualifications, Reservations or Adverse Remarks or Disclaimers Made by the Auditors and the Practicing Company Secretary in their Reports

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

35. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of West Bengal, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

Place: Bardhaman

Dated: 04.09.2023

For and on behalf of the Board of Directors

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD
Sibi Sen

Director

06837450

Deema Das
Director

06837461



AICH RAY DAS & CHATTOPADHYAY

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Members of JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED
(CIN: - U45309WB2022PTC252563)

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED (CIN: - U45309WB2022PTC252563) which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and Balance Sheet for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit, and changes in Equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.
H. O. - Room No.: 1, 3rd Floor, 399, G.T. Road, ICICI Bank Building, Burdwan-713 101 (W.B.)
Branch - Manjil Abasan, 143/1, R. N. Guha Road, Nagerbazar, Kolkata-700074 p/2
Mobile : (O) 9434474364, 9434252742, E-mail : aich.associates@gmail.com

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on



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- whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls, though this is not applicable for the company.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

- A. 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, no statement has been annexed on the matters specified in paragraphs 3 and 4 of the Order, as this is not applicable for the company as per the Companies Act, 2013 and amended thereafter.

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

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.

- a. 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.
- b. The Company has not maintained any branch Office.
- c. The Balance Sheet, the Statement of Profit and Loss Account dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.




- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- vi. Based on audit procedures which we 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) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

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



Dated the 28TH day of October, 2023
Bardhaman - 1


MILAN KUMAR AICH
PARTNER
Membership No - 060964

022N - 23060964B78EUK4710

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, 2023

	Particulars	Note No.	As at 31 March, 2023	As at 31 March, 2022
			Rs. In'000	Rs. In'000
EQUITY AND LIABILITIES				
1	Shareholders' funds			
	(a) Share Capital	1	3,300.00	-
	(b) Other Equity	2	-	-
2	Non Current Liabilities		3,300.00	
	Long Term borrowings	3	2,460.00	
			2,460.00	
3	Current Liability			
	Other current Liability	4	5.00	
	TOTAL		5,765.00	
ASSETS				
4	Non-current assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Tangible Assets			
5	Other Non Current Assets			
	Non Current Investment	5	363.96	
			363.96	
6	Current Assets		363.96	
	(a) Cash and Cash Equivalents	6	5,401.04	
			5,401.04	
	TOTAL		5,765.00	
	See accompanying notes forming part of the financial statements	7 & 8		

In terms of my report attached.

For AICH RAY DAS & CHATTOPADHYAY

Chartered Accountant

For and on behalf of the Board of Directors


MILAN KUMAR AICH

Partner

Mem. No. 060964

Firm Regn. No.- 324775E

Date: 28.10.2023

Place : Bardhaman

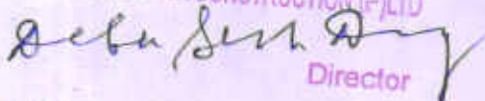


Director

Director

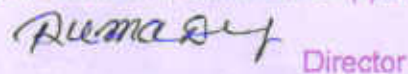
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JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

UDIN - 06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

UDIN - 06837461

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, 2013

Particulars	Note No.	For the year ended 31 March, 2023	For the year ended 31 March, 2022
		Rs. In'000	Rs. In'000
PARTICULARS			
1 REVENUE			
Revenue from Operation			
Other Income			
Total Revenue			
2 EXPENSES			
(a) Goods Consumed			
(b) Direct Expenses			
(c) Employee Benefits Expense			
(d) Other Expenses			
(e) Depreciation & Amortisation Exp.			
Total expenses			
3 Profit Before Tax			
4 Tax expense:			
(a) Current Tax Expense for Current Year			
(b) Short Provision (F.Y. 2016-17)			
(b) Deferred Tax Liabilities/ Assets			
5 Total Tax Expenses			
6 Profit for the year			
7 Earning per Equity Share			
(a) Basic			
(b) Diluted			
See accompanying notes forming part of the financial statements	18		

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: 28.10.2023
Place :Bardhaman

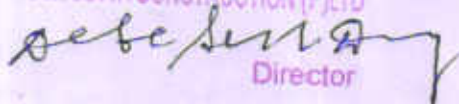


For and on behalf of the Board of Directors

Director

Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD


Director

DIN - 06837461

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, 2023		As at 31 March, 2022	
	Number of shares	Rs. In'000	Number of shares	Rs. In'000
(a) Authorised 500000 Equity shares of Rs.10/- each with voting rights	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		
Total	330	3,300.00	-	-

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

Rs. In'000

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

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	DEBASISH DEY	110	33.33	-
2	RUMA DEY	110	33.33	-
3	ANIKET DEY	110	33.33	-
		330	100	-

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1				-
2				-
3				0

NOTE NO- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period (2022-23)

Balance at the beginning of the current reporting period (in Rs.)	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 (in Rs. In'000)	Balance at the end of the current reporting period (in Rs. In'000)
-	-	-	3,300.00	3,300.00

Previous reporting Period (2021-2022)

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 (in Rs.)	Balance at the end of the previous reporting period (in Rs.)
-	-	-	-	-

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish De
 Director

068 37450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Ruma De
 Director

068 37461



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, 2023

NOTE NO.- 2, Other Equity

Note No.	Particulars	As at 31 March, 2023	As at 31 March, 2016
		Rs. In'000	Rs. In'000
2	Retained Earnings		
	Opening balance		
	Profit or Loss for the year		
	Total		
	Grand Total		

NOTE NO. - 3, Long Term Term Borrowing

Note No. 3	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Unsecured Loan received from Directors	2,460.00	-
	Total	2,460.00	-

NOTE NO. - 4, Other Current Liability

Note No. 4	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Company Audit Fees	5.00	-
	Total	5.00	-

NOTE NO. - 5, Non Current Investment

Note No. 5	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Pliminery & Pre Operative Expenses		
	(i) Company Formation Fees	15.60	
	(ii) Roc Fees	81.58	
	(iii) Professional Fees	261.20	
	(iv) Bank Charge	0.58	
	(v) Provision for Audit Fees	5.00	
	Total	363.96	

NOTE NO. - 6, Cash & Cash Equivalents

Note No. 6	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Cash in hand (certified by Management)	44.00	
	Cash at Bank		
	SBI, Town Br.		
	A/c No- 40963850818	5,357.04	
	Total	5,401.04	

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD
 Deena Deb
 Director

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD
 Deba Deb
 Director



06837461

06837450

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 31st March, 2023

Note No. 8, Disclosures under Accounting Standards and as per other Law

Note No	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
8 A	Earning Per Share		
	Basic		
	Continuing operations		
	Net profit/(Loss) for the year from continuing operation	-	-
	Less: Income Taxthereon	-	-
	Net Profit /(Loss) for the year from continuing operations attributable to the equity shareholders	-	-
	Weighted average number of equity share	10.00	-
	Per value per share	10.00	-
	Earning per share from continuing operation - Basis	-	-
	Total Operations		
	Net profit/(Loss) for the year	-	-
	Less: Income Taxthereon	-	-
	Net Profit/ (loss) for the year attributable to the equity shareholders	-	-
	Weighted average number of equity shares	10.00	-
	Per Value per share	10.00	-
	Earning per share - Basic	-	-

Note No. 8, Disclosures under Accounting Standards (contd.)

Note No	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
8 B	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

Debesun Dey
Director

06837450



JOY MAAKAMAKHYA CONSTRUCTION (P)LTD

Deema Dey
Director

06837461

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 31st March, 2023

Note Disclosures under Accounting Standards (contd.)

Note No. 8C	Particulars		
	Related party transactions		
	Details of related parties:		
	Description of relationship	Names of related parties	
	Key Management Personnel (KMP) (Director)	Debasish Dey	
	Key Management Personnel (KMP) (Director)	Ruma Dey	
	Key Management Personnel (KMP) (Director)	Aniket Dey	
	Details of related party transactions during the year ended 31 March, 2023 and balances outstanding as at 31 March 2023:		
	Rendering of services	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Director Remuneration		
	Debasish Dey	-	-
	Aniket Dey	-	-
	Ruma Dey	-	-
		-	-

Note No. 8D	Particulars		
	Other Related party transactions		
	Details of related parties:		
	Description of relationship	Names of related parties	
	Details of related party transactions during the year ended 31 March, 2023 and balances outstanding as at 31 March 2023:		
	Rendering of services	As at 31 March, 2023	As at 31 March, 2022
		Rs. In'000	Rs. In'000
	Unsecured Loan		
	From Directors & Relative		
	Debasish Dey	820.00	-
	Aniket Dey	820.00	-
	Ruma Dey	820.00	-
		-	-
	(No Interest has been given for taken such loan)	2,460.00	-

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debasish Dey
Director

06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Ruma Dey
Director

06837461



Name of the Company : JOY MAAKAMAKHYA CONSTRUCTION PRIVATE LIMITED

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

CIN- U45309WB2022PTC252563

Note 8 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 8E - 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
Promoter				
Directors	N	I	L	N
KMPs				
Related Parties				

Note 18 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 18C - Registration of Charge created

NIL

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

Note 8F - 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	2-3 Years	More than 3 years	
Projects in progress	N	I	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	2-3 Years	More than 3 years	
Project 1	N	I	L		
Project 2					



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Deba Prasad Das
Director

06837450

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Dama Das
Director

06837461

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

Note 8 Contd. - Disclosures under Accounting Standards and as per the Law

Note 8G - 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	2-3 Years	More than 3 years	
Project 1	N	I	L		
Project 2					

(b) Intangible assets under development completion schedule

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

Note No. 8H - Details of Benami Property held - NIL

Note No. 8I - 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. 8J - Wilful Defaulter

- a. Date of declaration as wilful defaulter, NIL
 b. Details of defaults (amount and nature of defaults), NIL

Note 8 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 8K - 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	

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD
Subrata Kumar Das
 Director
 028 374 50

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD
Prerna Das
 Director
 028 374 61

Note 8 Contd. - Disclosures under Accounting Standards and as per the Law

Note No. 8L - 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 promotor, director or relative of Promotor' director or employee of promotor/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. 8M - 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 Pvt. Ltd.
 CN- 0453091B2022.PTC202563

Notes forming part of the financial statements for the year 2022-23

8n Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Current Ratio	Current Assets	Current Liabilities	403.0000	NA	100
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.0017	NA	100.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	NA	NA	NA
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	NA	NA	NA
Inventory Turnover Ratio	COGS	Average Inventory	NA	NA	NA
Trade Receivables turnover ratio	Net Sales	Average trade receivables	NA	NA	NA
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses + Closing Inventory - Opening Inventory)	Closing Trade Payables	NA	NA	NA
Net capital turnover ratio	Sales	Working capital (CA-CL)	NA	NA	NA
Net profit ratio	Net Profit	Sales	NA	NA	NA
Return on Capital employed	Earnings before interest and tax	Capital Employed	NA	NA	NA
Return on investment	Net Profit	Investment	NA	NA	NA



JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debi Saha
 Director

06837480

Aumclay

JOY MAAKAMAKHYA CONSTRUCTION (P) LTD

Debi Saha
 Director

06837481