

NEXT GENERATION HOUSING PRIVATE LIMITED

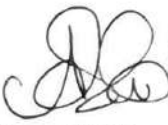
GREEN RESIDENCY, 2ND FLOOR, FLAT-2A
171/C/1 PICNIC GARDEN, WB, KOLKATA-700039
CIN-U45309WB2020PTC240901

Balance Sheet as at 31st March, 2024

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
		Amt (Rs. In hundred)	Amt (Rs. In hundred)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	5,000.00	5,000.00
(b) Reserves and surplus	4	2,067.85	2,387.01
		7,067.85	7,387.01
2 Non-current liabilities			
(a) Long-term liabilities		-	-
3 Current liabilities			
(a) Short-term borrowings	5	6,262.00	5,761.00
(b) Trade payables		-	2,338.52
(c) Other current liabilities	6	181,163.28	68,768.74
		187,425.28	76,868.26
TOTAL		194,493.13	84,255.27
B ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipment(Fixed Assets)	7		
(i) Tangible assets		1,698.43	2,087.98
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		1,698.43	2,087.98
(b) Investments		-	-
Other non Current Assets- Preliminary Exp		100.00	200.00
2 Current assets			
(a) Inventories	8	157,392.61	57,056.54
(a) Trade receivables		-	-
(b) Cash and Bank balances	9	20,803.81	24,140.75
(c) Short-term loans and advances	10	14,498.28	770.00
(d) Other current assets		-	-
		192,694.70	81,967.29
TOTAL		194,493.13	84,255.27

As per our report of even date

For B. Islam & Co
Chartered Accountants
FRN -325772E


Ajaharul Islam
Partner
Membership no: 069401
UDIN:-24069401BKCKVG1211



Place : Kolkata-700039
Date: 30th August, 2024

For and on behalf of the Board
Next Generation Housing Private Limited

NEXT GENERATION HOUSING PVT. LTD.



Rabiul Awal UI Rahaman
Director

NEXT GENERATION HOUSING PVT. LTD.



Ruksana Parvin
Director
DIN: 08939584

NEXT GENERATION HOUSING PRIVATE LIMITED

GREEN RESIDENCY, 2ND FLOOR, FLAT-2A
171/C/1 PICNIC GARDEN, WB, KOLKATA-700039
CIN-U45309WB2020PTC240901

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

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
		Amt (Rs. In hundred)	Amt (Rs. In hundred)
A CONTINUING OPERATIONS			
1 Revenue from Operations (gross)	14	1,009.61	31,597.46
2 Other income			-
3 Total revenue (1+2)		1,009.61	31,597.46
4 Expenses			
(a) Purchase & other cost capatilize		100,336.07	49,913.25
(b) Change in Inventories	8	-100,336.07	-44,357.54
(a) Employee benefits expense	12	-	14,312.50
(b) Finance costs		-	-
(c) Depreciation and Amortisation expense	7	389.55	320.60
(d) Other expenses	11	939.22	9,412.87
Total expenses		1,328.77	29,601.68
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		(319.16)	1,995.78
6 Exceptional items		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		(319.16)	1,995.78
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		(319.16)	1,995.78
10 Tax expense:			
(a) Current tax expense for current year		-	538.07
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	538.07
(e) Deferred tax		-	-
11 Profit / (Loss) from continuing operations (9 ± 10)		(319.16)	1,457.71
12 Profit / (Loss) from discontinuing operations		(319.16)	1,457.71
B TOTAL OPERATIONS			
13 Profit / (Loss) for the year (11 ± 13)		(319.16)	1,457.71

14.i Earnings per share (of ` 10/- each):

(a) Basic	14	(0.64)	2.92
(i) Continuing operations	14	(0.64)	2.92
(ii) Total operations			

As per our report of even date

For B. Islam & Co

Chartered Accountants

FRN - 825772E

Ajaharul Islam

Partner

Membership no: 069401

UDIN:-24069401BKCKVG1211

Place : Kolkata-700039

Date: 30th August, 2024

For and on behalf of the Board

Next Generation Housing Private Limited

NEXT GENERATION HOUSING PVT. LTD.

Rabiul Awal UI Rahaman

Director

Director

DIN: 08939583

NEXT GENERATION HOUSING PVT. LTD.

Ruksana Parvin

Director

Ruksana Parvin

Director

DIN: 08939584

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE -1: NATURE OF BUSINESS:

Next Generation Housing Private Limited is a private limited company and incorporated in India under the provisions of the Companies Act, 2013. The company is engaged in the business of Real Estate and Property Development. The registered office of the company situated in the district of Kolkata, West Bengal.

2. SIGNIFICANT ACCOUNTING POLICIES:

i(a) Basis of preparation of Financial Statements:

These financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The Financial statements have been prepared under historical cost convention on accrual basis except otherwise stated.

i(b) All revenues, cost, assets and liabilities are accounted for on accrual basis.

ii) The preparation of Financial Statement required the Management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and the reported amounts of income and expenses during the year. The Management believes that estimates used in preparation of the Financial Statement are prudent and reasonable. Future results could differ and the differences between the actual results and the estimates are recognized in the periods in which the results are known/materialize.

iii) Revenue Recognition:

Revenue from Sale of goods/services are recognized on transfer of significant risk and rewards of ownership when properties are transferred and the title passed on to the customers, net of discounts and rebate granted.

iv) Stock in trade:

a) Raw Materials and other Consumable Stores, if any, are valued cost-plus development charges or market price whichever is lower.

b) Finished Stocks are valued at Cost of Purchase plus labour and all allied expenses relating to construction including transportation and applicable taxes on such stocks.

v) Fixed Assets/ Depreciation:

a) Fixed Assets are recorded at cost of acquisition less accumulated depreciation/amortization. Cost includes all expenses incurred to bring the asset to its present location and condition.

b) Depreciation on fixed assets has been provided on the "Written Down Value" (WDV) method so as to write off the cost of the assets over its useful life and for the assets acquired prior to April 1, 2014, the carrying amount as on April 1, 2014 is depreciated over the remaining useful life based on evaluation.

vi) Impairment of Assets:

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when an asset is identified as impaired. During the year there is no such impairment loss to the company.



NEXT GENERATION HOUSING PVT. LTD.
Rusana Parvin
Director

NEXT GENERATION HOUSING PVT. LTD.
[Signature]
Director

vii) Tax on Income:

Tax on Income for the current year is determined on the basis of taxable Income and tax credit is computed in accordance with the provisions of Income Tax Act, 1961.

The deferred tax assets and deferred tax liabilities is calculated by applying tax rates and tax laws that have been enacted or substantively enacted before the balance sheet date. Deferred Tax Assets arising mainly on account of forward losses and unabsorbed depreciation under tax laws are recognized, only if there is a virtual certainty of its realization, supported by convincing evidence. Deferred Tax Assets on account of other timing differences are recognized only to the extent there is a reasonably certainty of its realization. At each Balance Sheet date, Deferred Tax Assets are reviewed for their realizability.

The Company has no unabsorbed depreciation. However, has carried forward losses under Tax Laws. Hence Deferred Tax does not arise in accordance to Accounting Standard- 22: "Accounting for Taxes on Income".

viii) Earnings per Share:

Basic and diluted earnings per share is computed by dividing the net profit attributable to equity shareholders for the year by weighted average number of equities shares outstanding during the year.

ix) Other Notes:

1. Yearend balance confirmation from advance from customer and advance against booking and advance to suppliers were not available for verification at the time of audit.
2. The age wise break up of creditors along with yearend balance confirmation were not provided to us.
3. Although the company has PF and ESI registration, but no contribution from both shares has been paid or provided during the financial year.
4. Disclosure under MSME Act: The company does not possess any such information or has not identified the MSME business enterprise. It is informed to us, that process of obtaining MSME certificate from the enterprises it is dealing with, has been initiated. Hence, we refrain from offering any comment on this.

x) Contingent Liabilities:

No provision has been made for any kind of contingent liability for the year under audit.

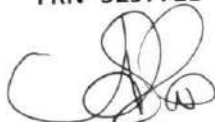
UDIN-24069401BKCKVG1211

For and on behalf of

B. ISLAM & CO.

Chartered Accountants

FRN- 325772E



Ajaharul Islam

Partner

Membership number: 069401

Place: Kolkata

Date: 30st August, 2024



For and on behalf of the Board
Next Generation Housing Private Limited

NEXT GENERATION HOUSING PVT. LTD.

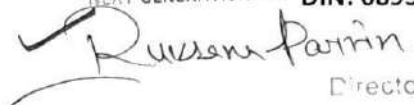


Rabiul Awal UI Rahaman

Director

NEXT GENERATION HOUSING PVT. LTD.

DIN: 08939583



Director

Ruksana Parvin

Director

DIN: 08939584

NEXT GENERATION HOUSING PRIVATE LIMITED

CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 3: Share capital

Particulars	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	Amt (Rs. In hundred)	Number of shares	Amt (Rs. In hundred)
(a) Authorised Equity shares of Rs 10.00 each with voting rights	1,000	10,000.00	1,000	10,000.00
(b) Issued Equity shares of Rs 10.00 each with voting rights	500	5,000.00	500	5,000.00
(c) Subscribed and fully paid up Equity shares of Rs 10.00 each with voting rights	500	5,000.00	500	5,000.00
Total	500	5,000.00	500	5,000.00

Note. 3(a)

Reconciliation of Shareholding:

Particulars	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	Amt (Rs. In hundred)	No of shares in Hundred	Amt (Rs. In hundred)
Equity shares with voting rights				
Balance at the beginning of the Financial year	500.00	5,000.00	500.00	5,000.00
Add : Share issued and allotted during the year	-	-	-	-
Closing balance	500.00	5,000.00	500.00	5,000.00

Note 3(b)

Details of shares held by each shareholder holding more than 5% shares:

Name of shareholder	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	% holding in that class of shares	No of shares in Hundred	% holding in that class of shares
Equity shares with voting rights				
Ruksana Parvin	20.00	4.00%	200.00	40.00%
Rabiul Awal Ul Rahaman	160.00	32.00%	160.00	32.00%
Farul Sarkar	180.00	36.00%	-	0.00%
Sekh Jahid Hossain	140.00	28.00%	140.00	28.00%

Note 3 (c)

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote. In view of loss no dividend is proposed. In the event of liquidation of the Company the holders of equity shares will be entitled to receive remaining assets if any, in proportion to the shareholding after distribution of preferential credit and secured credit.



NEXT GENERATION HOUSING PVT. LTD.

Ruksana Parvin
Director

NEXT GENERATION HOUSING PVT. LTD.

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Director

NEXT GENERATION HOUSING PRIVATE LIMITED

CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 3: Share capital

Particulars	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	Amt (Rs. In hundred)	Number of shares	Amt (Rs. In hundred)
(a) Authorised Equity shares of Rs 10.00 each with voting rights	1,000	10,000.00	1,000	10,000.00
(b) Issued Equity shares of Rs 10.00 each with voting rights	500	5,000.00	500	5,000.00
(c) Subscribed and fully paid up Equity shares of Rs 10.00 each with voting rights	500	5,000.00	500	5,000.00
Total	500	5,000.00	500	5,000.00

Note. 3(a)

Reconciliation of Shareholding:

Particulars	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	Amt (Rs. In hundred)	No of shares in Hundred	Amt (Rs. In hundred)
Equity shares with voting rights				
Balance at the beginning of the Financial year	500.00	5,000.00	500.00	5,000.00
Add : Share issued and allotted during the year	-	-	-	-
Closing balance	500.00	5,000.00	500.00	5,000.00

Note 3(b)

Details of shares held by each shareholder holding more than 5% shares:

Name of shareholder	As at 31 st March, 2024		As at 31 st March, 2023	
	No of shares in Hundred	% holding in that class of shares	No of shares in Hundred	% holding in that class of shares
Equity shares with voting rights				
Ruksana Parvin	20.00	4.00%	200.00	40.00%
Rabiul Awal Ul Rahaman	160.00	32.00%	160.00	32.00%
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NEXT GENERATION HOUSING PVT. LTD.

Ruksana Parvin
Director

NEXT GENERATION HOUSING PVT. LTD.

[Signature]
Director

NEXT GENERATION HOUSING PRIVATE LIMITED

CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 4 Reserves and surplus

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Securities Premium		
Opening balance	-	-
Add: Additions during the year	-	-
Less: Utilised / transferred during the year	-	-
Closing balance (A)	-	-
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,387.01	929.30
Add: Profit / (Loss) for the year	(319.16)	1,457.71
	2,067.85	2,387.01
Closing balance (B)		
Total	2,067.85	2,387.01

Note 5 Short - term Borrowings

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Advance from Directors	6,262.00	5,761.00
Total	6,262.00	5,761.00

Note 6 Other current liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Advance against flat booking	163,972.06	53,563.96
Advances from Eblity Housing	2,094.80	1,394.79
Audit fees	590.00	295.00
Director Remuneration	10,000.00	5,600.00
Provision for Income Tax	-	-15.09
Other Payable	2,940.79	2,946.29
Salary Payable		1,102.50
Advance from customer	1,185.00	3,165.00
Duties & Taxes	380.63	716.29
Total	181,163.28	68,768.74



NEXT GENERATION HOUSING PVT. LTD.

Rukma Parvin
Director

NEXT GENERATION HOUSING PVT. LTD.

[Signature]
Director

NEXT GENERATION HOUSING PRIVATE LIMITED

GREEN RESIDENCY, 2ND FLOOR, FLAT-2A
171/C/1 PICNIC GARDEN, WB, KOLKATA-700039
CIN-U45309WB2020PTC240901

NOTE: 6 FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		RATE (%)
	BALANCE AS ON 01.04.2023	ADDITIONS/ DEDUCTIONS	BALANCE AS ON 31.03.2024	BALANCE AS ON 01.04.2023	DEP. FOR THE YEAR	BALANCE AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023	
Furniture & Fixture	250.00	-	250.00	105.26	37.47	142.73	107.27	144.74	25.89%
Generator	2,029.60	-	2,029.60	91.00	349.14	440.14	1,589.46	1,938.60	18.01%
Computer & Software	395.00	-	395.00	390.36	2.93	393.29	1.71	4.64	63.16%
	2,674.60	-	2,674.60	586.62	389.55	976.17	1,698.43	2,087.98	

DEPRECIATION AS PER INCOME TAX ACT

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		RATE (%)
	BALANCE AS ON 01.04.2023	ADDITIONS/ DEDUCTIONS	BALANCE AS ON 31.03.2024	BALANCE AS ON 01.04.2023	DEP. FOR THE YEAR	BALANCE AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023	
Furniture & Fixture	250.00	-	250.00	207.25	4.28	211.53	38.48	42.75	10.00%
Generator	2,029.60	-	2,029.60	76.00	293.04	369.04	1,660.56	1,953.60	15.00%
Computer & Software	395.00	-	395.00	269.96	50.02	319.98	75.02	125.04	40.00%
	2,674.60	-	2,674.60	553.21	347.33	900.54	1,774.06	2,121.39	



NEXT GENERATION HOUSING PVT. LTD.
Rukana Parvin
Director

NEXT GENERATION HOUSING PVT. LTD.
[Signature]
Director

NEXT GENERATION HOUSING PRIVATE LIMITED
CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 8: Inventories:

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Opening Stock Land	46,581.90	12,699.00
Purchase of Land	-	39,438.61
Less: Cost of Land Sold	-	-5,555.71
Total (a)	46,581.90	46,581.90
Opening W-I-P	10,474.64	-
Add: Purchase of Materials	29,007.33	8,509.07
Add: Other Development Cost	45,387.56	1,965.57
Add: Other Expenses	25,941.18	-
Total (b)	110,810.71	10,474.64
Total Inventories	157,392.61	57,056.54

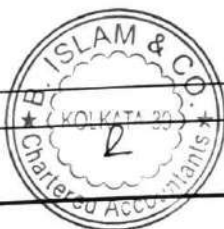
Note 9: Cash and bank balances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
(a) Cash and cash equivalents	1,723.95	891.50
(i) Cash-in-hand	18,829.86	23,249.25
(ii) Cash at Bank	-	-
(iii) Draft in Hand	250.00	-
(iv) Term deposit with bank	-	-
Total	20,803.81	24,140.75

Cash and cash equivalents include cash on hand, cheques, drafts on hand, cash at bank and deposits with banks with original maturity of 3 months or less.

Note 10: Short-term loans and advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Advance to suppliers	14,498.28	-
Advance Income Tax	-	770.00
Total	14,498.28	770.00



Rusana Parvin,

Director

PVT. LTD.

NEXT GENERATION HOUSING PVT. LTD.

NEXT GENERATION HOUSING PRIVATE LIMITED
CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 11: Other expenses

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Advertisement Expenses	295.00	700.00
Audit Fees	-	295.00
Bank Charges	-	32.16
Donation & Subscription	-	500.00
Fuel Expenses	19.22	1,124.20
Interest & Late Fees	-	5.50
Misc. & Office Expenses	500.00	1,272.26
Office Rent	100.00	100.00
Preliminary Exp w/off	-	273.50
Printing & Stationery	-	3,550.00
Professional & Consultant Charges	25.00	25.00
Professional Tax	-	205.00
Renewal Expenses	-	1,330.25
Travelling & Conveyance	-	9,412.87
Total	939.22	

Note 12: Employees Expenses

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Amt (Rs. In hundred)	Amt (Rs. In hundred)
Directors Remuneration	-	5,400.00
Staff Salary	-	8,912.50
Total	-	14,312.50

Note 13: Revenue from Operation

Particulars	As at 31st March, 2024	As at 31st March, 2023
Supervision Charges	1,000.00	26,047.46
Interest & Misc. Income	9.61	-
Real Estate Commission & Brokerages	-	2,550.00
Sales Proceeds of Land	-	3,000.00
Total	1,009.61	31,597.46



NEXT GENERATION HOUSING PVT. LTD.
Rukhsana Parvin
 Director

NEXT GENERATION HOUSING PVT. LTD.
[Signature]
 Director

NEXT GENERATION HOUSING PRIVATE LIMITED

CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 14: Additional Regulatory Information

(i) Borrowing secured against current assets

The Company has not made any borrowings from banks and financial institutions.

(ii) Wilful defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(iv) Compliance with number of layers of companies

There is no non-compliance with regard to the number of layers of companies prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(v) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vi) Utilisation of borrowed funds and share premium

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the group shall:

a) 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

b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(vii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(viii) Corporate Social Responsibility

The Company is not covered under section 135 of the companies Act 2013 and rules made thereunder.

(ix) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Valuation of PP&E, intangible asset and investment property

The Company does not hold any property, plant and equipment, intangible asset and investment property during the current year and previous year

(xi) Benami Property

No proceedings have been initiated on or are pending against the group for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereafter.

(xii) Financial Ratios

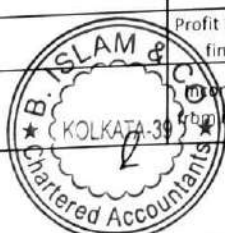
Ratios	Numerator	Denominator	Current Year	Previous Year	% Variance
Current Ratio (in times)	Total current assets	Total current liabilities	1.03	1.07	-3.58%
Debt-Equity ratio (in times)	Debt consist of borrowing	Total equity	0	0	0
Debt service coverage ratio (in times)	Earning for debt service (i.e Net Profit after taxes + Non-cash operating expenses + other non cash adjustment)	Debt service (i.e interest + principal repayment)	0	0	0
Return on equity ratio (in %)	Profit for the year	Average total equity			
Inventory turnover ratio (in times)	Revenue from operations	Average Inventory			
Trade receivables turnover ratio (in times)	Net credit sales	Average accounts receivables			
Trade payables turnover ratio (in times)	Net credit purchases	Average accounts payable			
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)			
Net profit ratio (in %)	Profit for the year	Revenue from operations	-31.61%	6.32%	
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed (i.e net worth)	-4.52%	27.02%	
Return on Investments (in %)	Income generated from invested funds	Average invested funds			

Note:

(a) Reasons for variance exceeding 25%

Debt Equity Ratio: During the current year the company has taken unsecured loan for business purpose.

(b) Either of the limbs for calculating the ratios are negative and/or zero, hence not reported.



NEXT GENERATION HOUSING PVT. LTD.

Ravinder Parvin
for

NEXT GENERATION HOUSING PVT. LTD.

[Signature]
Director

NEXT GENERATION HOUSING PRIVATE LIMITED

CIN-U45309WB2020PTC240901

Notes forming part of the financial statements

Note 14: Earnings per share

Earnings per share are considered in ascertaining the Company's EPS comprises the profit/loss available for shareholders (i.e. profit/loss after tax and statutory/regulatory

Particulars	As at 31st March, 2024	As at 31st March, 2023
<u>Basic & Diluted</u>		
<u>Continuing & Total operations</u>		
Net profit / (loss) for the year from continuing operations (Rs.)	(319.16)	1,457.71
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders (Rs.)	(319.16)	1,457.71
Weighted average number of equity shares	500.00	500.00
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (Rs.)	(0.64)	2.92



NEXT GENERATION HOUSING PVT. LTD.

Rusana Parvin,
Director

NEXT GENERATION HOUSING PVT. LTD.

[Signature]
Director

NEXT GENERATION HOUSING PRIVATE LIMITED

GREEN RESIDENCY, 2ND FLOOR, FLAT-2A
171/C/1 PICNIC GARDEN, WB, KOLKATA-700039

PAN- AAHCN2513R

DATE OF INCORPORATION -31/10/2020 & 29/10/2020

BANK - ICICI BANK

BRANCH - KOLKATA

A/C - NO. - 237405001021

TYPE OF A/C - CURRENT

IFSC CODE: ICIC0002374

U45309WB2020PTC240901

A.Y. 2024-25

F.Y. 2023-24

COMPUTATION OF TOTAL INCOME AND TAX THEREON

PARTICULARS	Rs	P.	Rs	P.
INCOME FROM BUSINESS				(319.16)
Net Profit as per P/L A/C				389.55
Add: Depreciation as per Companis' Act				347.33
Less: Depreciation as per IT Act				(276.94)
TAXABLE INCOME				-
Less: P.Y Loss B.F				(276.94)
TAXABLE INCOME				-
TAX ON ABOVE				-
Add: Education Cess & Higher Edu.				-
Add : Interest				-
TOTAL TAX & INTEREST PAYABLE				-
Less: Self Assessment Tax				-
TAX LIABILITY				-