ZAYN BUILDCON PRIVATE LIMITED
(CIN: U45200WB2022PTC254373)
31/1A, DR. SURESH SARKAR ROAD,
WEST BENGAL, KOLKATA-700014

Balance Sheet As At 31st March, 2023

Particulars	Notes	As at 31.03.2023
I EQUITY & LIABILITIES		
1 Shareholders' Fund		
a) Share Capital	3	5,00,000.00
b) Reserve & Surplus	4	(23,000.00)
		4,77,000.00
2 Loan Liability		
Secured Loan	5	-
Deffered Tax Liability		-
3 Current Liabilities		
a) Short Term Borrowings	6	-
b) Other Current Liabilities	7	10,000.00
		10,000.00
		4,87,000.00
II ASSETS		
1 Non-Current Assets :		
a) Fixed Assets	8	-
Less: Depreciation		
		-
2 Current Assets :		
a) Inventory (W.I.P)	9	-
b) Trade Receivables	10	3,82,000.00
c) Cash & Cash Equivalents	11	1,05,000.00
d) Other current Assets	12	-
		4,87,000.00
		4,87,000.00

Notes to Accounts
The accompanying notes are forming part of the financial statements — 1

As per our report of even date
For Halder & Associates
Chartered Accountants
(FRN: 0326936E)

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

Soumen Halder
Proprietor
M.No. : 068147
UDIN:24068147BKCLKQ1182
Place : Kolkata
Date: 22/04/2024

For and behalf of the board of Directors

MOHAMMED WASIM
DIN: 09625562

NAUSHABA YASMIN
DIN: 09625583

ZAYN BUILDCON PRIVATE LIMITED
(CIN: U45200WB2022PTC254373)
31/1A, DR. SURESH SARKAR ROAD,
WEST BENGAL, KOLKATA-700014

Statement of Profit and Loss for the year ended on 31st March, 2023

	Particulars	Notes	As at 31.03.2023
I	**Revenue From Operations**	13	-
			-
II	**Other Income**	14	-
III	**Total Revenue**		-
IV	**Expenses**		
	Purchase		-
	Employee benefit Expenses		-
	Finance cost	15	-
	Depreciation		-
	Other Expenses	16	23,000.00
	Total Expenses		23,000.00
V	**Profit / (Loss) before Taxation**		**(23,000.00)**
	Tax Expense:		
	Current Tax		-
	Deferred Tax		-
	Profit for the year		(23,000.00)
	Earning per equity share		
	Basic		(0.46)
			-

The accompanying notes are forming part of the financial statements

As per our report of even date
For Halder & Associates
Chartered Accountants
(FRN: 0326936E)

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

Soumen Halder
Proprietor
M.No. : 068147
UDIN:24068147BKCLKQ1182
Place : Kolkata
Date: 22/04/2024

For and behalf of the board of Directors

M. Wasim

MOHAMMED WASIM
DIN: 09625562

Naushaba Yasmin

NAUSHABA YASMIN
DIN: 09625583

ZAYN BUILDCON PRIVATE LIMITED
Notes forming part of the financial statements

Note	Particulars
1	**Corporate information**
	Zayn Buildcon Private Limited ('the Company') was incorporated on 31st May of 2022. The Company has been engaged in Developer & Construction work
2	**Significant accounting policies**
2.1	**Basis of accounting and preparation of financial statements**
	Pursuant to section 133 of the Companies Act,2013 read with Rule 7 of the Companies (Account) Rules, 2014 till the standard of accounting or any addendum thereto prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with Accounting Standards notified under section 211(3C) [Companies (Accounting Standars) Rules, 2006 as amended] and other provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.
	The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC and availed exemptions available to it.
2.2	**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 will be known or materialised.
2.3	**Inventories**
	Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.
2.4	**Fixed Assets**
	Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation, other preperation expeses and interest in case of construction. Depreciation on tangible fixed assets has been provided on prorata basis, on WDV method as per the useful life prescribed in Schedule II to the companies Act,2013.

ZAYN BUILDCON PRIVATE LIMITED

Director

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

ZAYN BUILDCON PRIVATE LIMITED

Director

Note 2 Significant accounting policies (contd.)

Note	Particulars
2.5	**Cash and cash equivalents** Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition).
2.6	**Earnings per share** Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.
2.7	**Taxes on income** Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

ZAYN BUILDCON PRIVATE LIMITED
M. Wasim
Director

Halder & Associates Chartered Accountants
Kolkata
FRN.032693E

ZAYN BUILDCON PRIVATE LIMITED
Naushaba Yasmin
Director

ZAYN BUILDCON PRIVATE LIMITED
(CIN: U45200WB2022PTC254373)
31/1A, DR. SURESH SARKAR ROAD,
WEST BENGAL, KOLKATA-700014

Notes forming part of Financial Statements for the year ended March 31, 2023

NOTE 3 - SHARE CAPITAL

Particulars	As at March 31,2023	
	Number	(Rs)
Authorised		
Equity Shares of Rs.10/-(Previous year Rs.10/-)each	100000	1000000
Issued,subscribed and paid up		
Equity Shares of Rs.10/-(Previous year Rs.10/-)each	50000	500000
Total	50000	500000

i) Reconciliation of number of Shares and amount outstanding

Particulars	As at March 31,2023	
	Number	(Rs)
Equity Shares outstanding at May 31st, 2022	50000	500000
Equity Shares outstanding at March 31, 2023	50000	500000

ii) Details of Shareholders holding more than 5% shares in the Company

Name of the Shareholders	As at March 31,2023	
	Number	% of Holding
MOHAMMED WASIM	25000	50%
NAUSHABA YASMIN	25000	50%
	50000	100%

iii) The company has only one class of shares i.e Equity Share having a par value of Rs.10/- per share. In the event of liquidation of company, the holders of equity shares will be entitled to received any of the remaining assets of the company, after repayment to the preference payments, in proportion to their shareholding.

ZAYN BUILDCON PRIVATE LIMITED

M. Wasim

Director

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

ZAYN BUILDCON PRIVATE LIMITED

Naushaba Yasmin

Director

ZAYN BUILDCON PRIVATE LIMITED
CIN:U74999WB2017PTC220691

Notes Forming Part Of Financial Statement For The Year Ended 31st March, 2023

Notes No.	Particulars	As at 31.03.2023
4	**RESERVE & SURPLUS**	
	Securities Premium Account	-
	Surplus in the Statement of Profit & Loss	
	Balance at the beginning of the year	-
	Add: Net profit/(loss) for the year	(23,000.00)
	Balance at the end of the year	(23,000.00)
		(23,000.00)
5	**SECURED LOAN**	
	Secured Loans	-
6	**SHORT TERM BORROWINGS-Unsecured**	
	Secured Loans	-
		-
		-
7	**OTHER CURRENT LIABILITIES**	
	Audit Fees Payable	10,000.00
	Sundry Creditors for Expenses & Others	-
		10,000.00
9	**INVENTORIES**	
	Finished Goods	-
		-
10	**TRADE RECEIVABLES**	
	TDS Receivable (Net of prov. For taxes)	-
	(Unsecured, Unconfirmed, Considered good)	
	Advance to Vendors	3,82,000.00
	Sundry Debtors(Outstanding for less than 6 months)	-
		3,82,000.00
11	**CASH & CASH EQUIVALENTS**	
	a) Cash on Hand	5,000.00
	b) Balance with Scheduled Bank	
	In Current Account-129405500543	1,00,000.00
		1,05,000.00

ZAYN BUILDCON PRIVATE LIMITED
M. Wasim
Director

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

ZAYN BUILDCON PRIVATE LIMITED
Naushaba Yasmin
Director

Notes No.	Particulars	As at 31.03.2023
12	**OTHER CURRENT ASSETS**	
	GST INPUT (SGST)	-
		-
13	**REVENUE FROM OPERATIONS**	
	Income from Sale	-
		-
14	**OTHER INCOME**	
	Discount Received	-
	Misc Income	-
	Rounded off	-
		-
15	**FINANCE COST**	
	Interest on Loan	-
	Bank Charges	-
		-
16	**DIRECT EXPENSES**	
	Purchase of Goods	-
		-
17	**EMPLOYMENT BENEFIT EXPENSES**	
	Director Remuneration	-
	Salary and Bonus	-
	Wages Paid	-
		-
18	**OTHER EXPENSES**	
	Auditor's Remuneration	10,000.00
	Digital Signature Charges	3,000.00
	Roc Filing Fees	10,000.00
		23,000.00

ZAYN BUILDCON PRIVATE LIMITED

M. Wasiz

Director

Halder & Associates Chartered Accountants
Kolkata
FRN.0326936E

ZAYN BUILDCON PRIVATE LIMITED

Haushaba Yasmin

Director