


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2024-25	
PAN		AALCA4237D		
Name		AISHANI INFRA PRIVATE LIMITED		
Address		207, BIKRAMGARH, Sarat Bose Road S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700029		
Status		7-Private company	Form Number	ITR-6
Filed u/s		139(5)-Revised Return	e-Filing Acknowledgement Number	630514371221024
Taxable Income and Tax Details	Current Year business loss, if any		1	0
	Total Income		2	8,82,820
	Book Profit under MAT, where applicable		3	8,82,824
	Adjusted Total Income under AMT, where applicable		4	0
	Net tax payable		5	2,29,533
	Interest and Fee Payable		6	0
	Total tax, interest and Fee payable		7	2,29,533
	Taxes Paid		8	2,47,000
	(+) Tax Payable /(-) Refundable (7-8)		9	(-) 17,470
Accreted Income and Tax Detail	Accreted Income as per section 115TD		10	0
	Additional Tax payable u/s 115TD		11	0
	Interest payable u/s 115TE		12	0
	Additional Tax and interest payable		13	0
	Tax and interest paid		14	0
	(+) Tax Payable /(-) Refundable (13-14)		15	0
This return has been digitally signed by <u>SUBHOJIT AUDDY</u> in the capacity of <u>Director</u> having PAN <u>AJJPA4605L</u> from IP address <u>202.142.76.118</u> on <u>22-Oct-2024 19:57:05</u> at <u>110.224.99.127</u> (Place) DSC SI.No & Issuer <u>4064708</u> & <u>1982946294CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>				
System Generated Barcode/QR Code		 AALCA4237D06630514371221024b73343f95873888277f3d840512307aa8382f405		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

AISHANI INFRA PVT LTD
14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026
BALANCE SHEET AS AT 31ST MARCH 2024

Particulars	NOTE	AS AT 31ST MARCH 2024	AS AT 31ST MARCH 2023
A Equity & Liabilities			
I) Share Holders' Funds :			
a) Share Capital	2	10,00,000.00	10,00,000.00
b) Reserves & Surplus	3	1,03,63,934.81	97,07,195.39
II) Non Current Liabilities :			
a) Long Term Borrowings	4	1,13,79,925.65	1,24,19,925.65
III) Current Liabilities :			
a) Short Term Borrowings			-
b) Trade Payable	5	63,94,056.00	1,52,97,146.08
c) Other Current Liabilities	6	28,49,571.82	67,05,113.85
d) Short term Provisions	7	4,59,590.00	5,18,640.00
		3,24,47,078.28	4,56,48,020.97
B Assets:			
I) Non Current Assets :			
a) Property , Plant, and Machinery	8	1,06,781.64	38,691.90
II) Investment		80,00,000.00	-
III) Deffred Tax Assets	12	56,827.73	53,382.87
IV) Current Assets, Loans & Advances :			
a) Project work-in-progress (Inventory)	9	1,81,98,589.00	3,27,70,144.14
b) Cash and Cash Equivalent	10	26,45,689.91	78,85,612.06
c) Trade Receivable	11	-	27,00,190.00
d) Short term Loans & Advance	13	34,39,190.00	22,00,000.00
		3,24,47,078.28	4,56,48,020.97

Signed in terms of our report of even date

For S DUBEY & CO
Chartered Accountants
FRN. - 0329853E



FCA- Satyendra Kumar Dubey
(Proprietor)

Membership No. - 064098

Dated. : 30.09.2024

UDIN: Tax Audit- 24064098BKCLSV1152



Aishani Infra Pvt. Ltd.



Subhojit Auddy **Director**

DIN 06442418


Aishani Infra Pvt. Ltd.

Bandana Auddy

DIN 06442414 **Director**

AISHANI INFRA PVT LTD
14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	NOTE	Current Year Ended 31.03.2024	Current Year Ended 31.03.2023
Income:			
Revenue From Operation		3,91,91,493.70	6,41,30,410
Other Income		5,941.00	1,639
Total Income		3,91,97,434.70	6,41,32,049
Expenses :			
Increase/Decrease in Inventory	16	1,45,71,555.14	1,45,27,020
Construction Expenses Incurred in this year	17	1,45,67,007.69	4,42,15,948
Other Expenses	18	62,98,682.25	18,39,307
Depreciation / Amortization		18,909.26	6,937
Employee Benefit Expenses	19	28,57,500.00	24,38,500
Finance Charges		955.80	4,715
Total Expenses		3,83,14,610.14	6,30,32,427
Profit before Tax		8,82,824.56	10,99,623
Tax Expenses :			
Current Tax		2,29,530.00	2,87,730
Deferred Tax		3,444.86	1,828
Profit for the period		6,56,739.42	8,13,721
Earning Per Share			
Basic		7	8
Diluted			

Signed in terms of our report of even date

For S DUBEY & CO
Chartered Accountants
FRN. - 0329853E

FCA- Satyendra Kumar Dubey
(Proprietor)
Membership No. - 064098
Dated. : 30.09.2024
UDIN: Tax Audit- 24064098BKCLSV1152



Aishani Infra Pvt. Ltd.

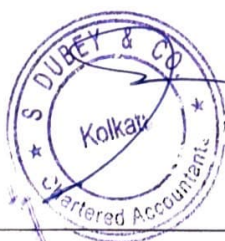
Subhojit Auddy
Subhojit Auddy Director
DIN 06442418

Bandana Auddy
Aishani Infra Pvt. Ltd.
Bandana Auddy Director
DIN 06442414


AISHANI INFRA PVT LTD
14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026
Schedule forming Part of Balance Sheet

		AS AT 31ST MARCH 2024	AS AT 31ST MARCH 2023
2. (1)	Note No. 2		
	Share Capital :		
	Authorised Capital :		
	1,00,000 Equity Shares of the 10/- each	10,00,000.00	10,00,000.00
	2. (2) Issued & Paid up Capital :		
	1,00,000 Equity Shares of Rs. 10/- each fully paid up.	10,00,000.00	10,00,000.00
		1,00,000.00	1,00,000.00
2. (3)	Reconciliation of the number of shares Issued		
	At the beginning of the period	1,00,000	1,00,000
	No. of Shares Issued from 01.04.2016 to 31.03.2017		
	Fresh Issue		-
	Total No of Equity Shares	1,00,000	1,00,000
2. (4)	Shares in the company held by each share holders holding more than 5% shares.		
	Bandana Auddy	25,000.00	25,000.00
	Dilip Auddy	25,000.00	25,000.00
	Subhajit Auddy	25,000.00	25,000.00
	Tapan Auddy	25,000.00	25,000.00
		1,00,000.00	1,00,000.00
3. (1)	Note No. 3		
	Reserve and Surplus :		
	Surplus in the Statement of Profit & Loss		
	Opening Balance	97,07,195.39	88,93,334.32
	Add: Reserve Surplus	0	-
	Add: Adjustment for fy-20-21	0	-
	Add : Transfer from Statement of Profit & Loss for this year	6,56,739.42	8,13,861.07
		1,03,63,934.81	97,07,195.39

Aishani Infra Pvt. Ltd.



888.1.142
Director

AISHANI INFRA PVT LTD 14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026 Schedule forming Part of Balance Sheet		
	AS AT 31ST MARCH 2024	AS AT 31ST MARCH 2023
Note No. 4		
4 Non Current Liabilities :		
Long Term Borrowings :		
Bandana Auddy	30,00,000.00	25,10,000.00
Subhojit Auddy .	28,54,925.65	53,84,925.65
Dilip Auddy	55,25,000.00	45,25,000.00
	1,13,79,925.65	1,24,19,925.65
5 Trade Payble:		
For Operations	23,33,386.00	99,91,476.08
For Services	-	-
Accounting Charge Payble	-	20,000.00
Audit Fees Payble	15,000.00	15,000.00
Remuneration Payble to Directors	40,45,670.00	52,70,670.00
	63,94,056.00	1,52,97,146.08
6 Others Current Liabilities:		
Liability for Statutory Dues		
TDS PAYABLE	1,00,661.00	93,803.00
GST PAYABLE	-	91,853.52
Others Advance	27,48,910.82	65,19,457.33
	28,49,571.82	67,05,113.85
7 Short Term Provisions :		
Provision For Tax F.Y-2020-21	-	-
Provision For Tax F.Y-2021-22	2,30,060.00	2,30,060.00
Provision For Tax F.Y-2022-23	-	2,88,581.00
Provision For Tax F.Y-2023-24	2,29,530.00	
	4,59,590.00	5,18,641.00
<div style="text-align: right;"> Aishani Infra Pvt. Ltd.  Director </div>		



AISHANI INFRA PVT LTD
14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026
Note forming Part of Balance Sheet

	AS AT 31ST MARCH 2,024.00	AS AT 31ST MARCH 2023
9 Inventories :		
Work - in - Progress	1,81,98,589.00	3,27,70,144.14
10 Cash and Cash Equivalent :		
Cash in hand	4,28,961.11	1,51,771.20
Cash at Bank :		
Punjab & Sind Bank	14,27,422.05	54,76,903.85
C.A/C NO-03771100200033		
IFSC-PSIB0000333		
SBI	5,85,809.32	21,29,625.42
C.A/C NO-33038690393		
IFSC-SBIN0006770		
Hdfc Bank	2,03,497.43	1,27,311.59
C.A/C No.50200070155363		
IFSC-HDFC0001231		
	26,45,689.91	78,85,612.06
11 Trade Receivable:		
Debts Exceeding Six months	-	20,85,000.00
Others	-	20,85,000.00
12 Deferred tax Non-Current Assets:		
Deferred tax	56,827.73	53,382.87
	56,827.73	53,382.87
13 Short Term Loans and Advances :		
TDS for the F.Y. : 20-21	37,590.00	
TDS for the F.Y. : 21-22	5,600.00	37,590.00
TDS for the F.Y. : 22-23	-	5,600.00
TDS for the F.Y. : 23-24	2,47,000.00	1,37,000.00
Advance Tax Paid FY 20-21		
Advance Tax Paid FY 21-22	2,10,000.00	2,10,000.00
Advance Tax Paid FY 22-23		2,00,000.00
Security Deposit	25,000.00	25,000.00
GST Cash Balance		
	29,14,000.00	22,00,000.00
	34,39,190.00	28,15,190.00

Aishani Infra Pvt. Ltd.

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Director



AISHANI INFRA PVT LTD 14/1A, MANOHAR PUKUR ROAD, KOLKATA - 700026 Note forming Part of Statement of Profit and Loss		
Particulars	Current Year Ended 2024	Current Year Ended 2023
Note No. 16		
Changes in Inventories of Stock of Materials and Work - In - Progress		
Increase / Decrease in Stock (Work - in - Progress)		
Opening Work in Progress	3,27,70,144.14	4,72,97,164.57
Closing Stock	1,81,98,589.00	3,27,70,144.14
Increase/Decrease	-1,45,71,555.14	-1,45,27,020.43
Note No. 17		
Construction Expenses :		
Total Construction and Development Expenses	1,45,67,007.69	4,42,15,947.80
Total	1,45,67,007.69	4,42,15,947.80
Note No.18		
Other Expenses :		-
Site Expenses	-	66,232.18
Business Promotion Expenses	1,15,314.55	-
Round off	-2.81	-9.87
Acquisition Cost	7,00,000.00	
Audit Fee	15,000.00	15,000.00
Architect Fees & Engineering Fees	3,09,185.00	-
Travelling & Conveyance	1,91,529.63	3,02,598.17
Fees & Tax to Local Authority	28,17,194.60	5,07,892.00
Repairs & Maintenance Charges	42,663.66	13,261.00
Professional Fees	1,00,000.00	20,000.00
Staff Welfare Exp.	85,900.00	79,668.15
Advertisement Expenses	-	-
GST Expenses	10,67,796.31	-
Rates and Taxes	10,000.00	-
Printing & Stationery Exp.	74,100.00	70,890.00
Car Expenses	42,897.16	11,503.34
Interest & Late Fees	18,088.49	7,781.40
Office & Site Expenses	64,313.00	-
Legal Expenses	16,800.00	-
Power & Energy	25,876.71	5,18,700.26
Donation	-	25,790.00
Electricity Expenses	2,89,680.00	
Mobile & Internet expenses	37,345.95	
Commission & Brokerage	2,75,000.00	2,00,000.00
	62,98,682.25	18,39,306.63
Note No.19		
Employee Benefit Expenses:		
Director Remuneration	27,02,500.00	21,62,500.00
Salary	1,55,000.00	2,76,000.00
	28,57,500.00	24,38,500.00
Note 20 : Finance Charges		
Interest on Car Loan		
Bank Charges	955.80	4,714.80
	955.80	4,714.80



Aishani Infra Pvt Ltd.

Director

AISHANI INFRA PVT LTD
14/1A, MANOHAR PUKUR ROAD, KOLKATA - 700026

Note - 8

Tangible Assets
Depreciation as per Income Tax Act as on 31.03.2023

Sl No	Name of Assets	Rate of Dep	Op. bal as on 01.04.23	Addition / Deletion Before Oct. 23	After. Sep 23	Total	Depreciation			Closing Bal on 31.03.24 Amount(Rs)
							Half Rate	Full Rate	Total	
1	TV	15%	5,019.70	-	-	5,019.70	-	752.96	752.96	4,266.75
2	Motor Car	15%	32,098.17	-	-	32,098.17	-	4,814.73	4,814.73	27,283.44
3	Computer	40%	222.50	-	-	222.50	-	89.00	89.00	133.50
4	Printer	15%	1,351.53	-	-	1,351.53	-	202.73	202.73	1,148.80
5	Mobile	15%	86,999.00	-	-	86,999.00	-	13,049.85	13,049.85	73,949.15
			1,25,690.90	-	-	1,25,690.90	-	18,909.26	18,909.26	1,06,781.64

Aishani Infra Pvt. Ltd.

[Signature]

Director



AISHANI INFRA PVT LTD
14/1A, MANOHAR PUKUR ROAD, KOLKATA - 700026

Tangible Assets
Depreciation as per Company Act

Note - 8

Notes forming Part of Balance Sheet as at 31st March 2024

Sl. No	Name of Assets	Rate of dep.	GROSS BLOCK			Depreciation			NET BLOCK	
			Asset Value Opening Cost 01.04.2023	Addition During the Year 2023-24	Total Cost	Depreciation As on 01/04/2023	During the year	Total As on 31/03/24	As on 31/03/2024	As on 31/03/2023
1	TV	25.89%	64,900.00		64,900.00	60,523.41	1,133.10	61,656.51	3,243.49	4,376.59
2	Motor Car	31.23%	6,15,181.00		6,15,181.00	5,89,211.69	8,110.21	5,97,321.90	17,859.10	25,969.31
3	Computer	63.16%	18,644.00	-	18,644.00	18,507.39	86.28	18,644.00	-	136.61
4	Printer	25.89%	12,950.00		12,950.00	11,771.62	305.08	12,076.70	873.30	1,178.38
5	Mobile Phone	25.89%	86,999.00		86,999.00	-	22,524.04	22,524.04	64,474.96	-
			7,98,674.00	-	7,98,674.00	6,80,014.11	32,158.72	7,12,223.16	86,450.84	31,660.89



Aishani Infra Pvt. Ltd.

[Handwritten Signature]

Director

DEFERRED TAX LIABILITY / ASSET

In terms of mandatory Accounting Standard (AS-22) on "Accounting for taxes on Income" the company has worked out Deferred Tax Assets / Liabilities Nil as on 31.03.2020 relating to fixed assets which has been computed by the company as follows :

	<u>Amount (Rs.)</u>
Depreciation as per Companies Tax Act as on 31/03/2024	32,158.72
Depreciation as per Income Tax Act as on 31/03/2024	18,909.26
	<hr/>
Timing Difference	13,249.46
	<hr/>
Tax on above @25%	3,312.37
Add : Surcharge @10%	-
Tax & Surcharge	<hr/>
Add : EC & SHEC @ 4%	3,312.37
Deferred Tax Assets as on 31.03.2024	132.49
Deferred Tax Assets as on 31.03.2023	<hr/>
Provision for Deferred Asset to be w/back during the year	3,444.86
	<hr/>
	53,382.87
	<hr/>
	<u>56,877.77</u>

Aishani Infra Pvt. Ltd.


Director





Independent Auditor's Report

To
The Members

Aishani Infra Private Limited.

We have audited the accompanying financial statements of **Aishani Infra Private Limited**, which comprise the Balance Sheet as at **March 31, 2024**, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

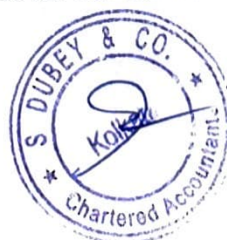
Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the accounting standard specified under section 133 of the Act, read with rule 7 of the Companies Rule, 2014. 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 fraud and other irregularities, selection and application of appropriate accounting policies; making judgment and estimate that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends on the auditor's judgment, including the



assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by the management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statement gives 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;

- a) In the case of the balance Sheet, of the state of affairs of the Company as at **March 31, 2024**;
- b) In the case of the Profit and Loss Account, of the profit for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and regulatory Requirements

1. This report does not include a statement on the matter specified in paragraph 3 and 4 of 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, as the said Order is not applicable to the Company.
2. 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 purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet, Statement of Profit and Loss and cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the Balance Sheet, Statement of Profit and Loss and cash Flow Statement dealt with by this report, 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 written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of section 164(2) of the Act.

S DUBEY & CO
Chartered Accountants



FCA- SATYENDRA KUMAR DUBEY

(Proprietor)

Membership number: 064098

Firm's registration number: 0329853E



Place: Kolkata

Date: 30/09/2024

UDIN - 24064098BKCLYF1873