Acknowledgement Number:387054361051023 Date of filing : 05-Oct-2023

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
2023-24

PAN	AAFCJ5561K		
Name	JASODA HEIGHTS PRIVATE LIMITED		
Address	9 BADRA , TIN PUKUR ROAD , KOLKATA , 32-West Bengal, 91-INDIA, 700079		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	387054361051023

Taxable Income and Tax Details	Current Year business loss, if any	1	44,000
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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

Income Tax Return submitted electronically on 05-Oct-2023 14:29:53 from IP address 49.37.39.56 and verified by VIMAL PANDIT having PAN ESZPP1832E on 05-Oct-2023 using paper ITR-Verification Form /Electronic Verification Code __________ generated through mode

System Generated

Barcode/QR Code

AAFCJ5561K06387054361051023 8cd50bbcebb64d46f3257b4083d33a9041b62ad1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX

Name	: M/s.JASODA HEIGHTS PRIVATE LIMITED	Asst Year	: 2023-2024
Status	: Company		
Sub Status	: Company - Domestic private ltd	Financial Year	: 2022-2023
Company Type	: Others @ 30%	PAN	: AAFCJ5561K
		CIN	:U45209WB2022PTC252756
Address	: 9 BADRA, TIN PUKUR ROAD, Kolkata-700079, WEST BENGAL	DOI	: 01-Apr-2022
WARD	: CIRCLE 43, KOLKATA	Filing Due Date	: 31-Oct-2023
E-mail	: ADVRAJESHADHIKARY@GMAIL.COM	Res. Status : Resident	
MobileNo	: 9875384670	Return Filed	: Original
ITR Form	: ITR - 6		
Filing Date	: 05-Oct-2023		

COMPUTATION OF TOTAL INCOME

SOURCES OF INCOME		Amount (Rs)	Amount (Rs)	Amount (Rs)
1 INCOME FROM BUSINESS/PROFESSION				
1.1 Nature Of Business:				
(Sector:Construction, Subsector:Building completion , Code:06004)				
1.2 Business :				
Net Profit before Tax -(where regular books of accounts maintained) (P1)	:		-44000	
Income From Business/Profession - B1 = (P1+P2-P3)	:		-44000	
Income From Business/Profession (B1)	:			-44000
Unadjusted Current Year loss Carried Forward:				
1. Other Business Losses			44000	
			44000	
GROSS TOTAL INCOME	:			0
Total Deductions				Nil
TOTAL INCOME	:			0
TAX ON TOTAL INCOME	:			
Total Tax				0
TAX,SURCHARGE AND CESS	:			0
MAT U/s 115JB : Refer annexure No. - 1	:			
TAX PAYABLE				0
LESS : PREPAID TAXES				
Balance Tax Payable / (Refund Due)	:			NIL
Loss Carried Forward : Refer annexure No. - 2			44000	

Bank Account Details

Account Number	: 0092102000017073
Type Of Account	: Current
IFSC Code	: IBKL0000092
Bank Name	: IDBI BANK
Bank Account Number Verified	: Yes

For Additional Bank Account Details Refer Annexure

Place :Kolkata
Date : 05/10/2023

Assessee /
Authorised Signatory

Carried Forward of Losses - Annexure No. :- :

Details	Total Losses B/F	House Property	Business (including speculation & Specified profit)	Short Term Capital Gain			Long Term Capital Gain		Income from Other Source	Total losses set off against current year income	Unabsorbed Brought losses carried forward	Current Year Loses to be c/f	Amount c/f including current year loss
				STCG15	STCG30	STCGNormal	LTCG10	LTCG20					
House Property loss													
House Property PTI loss													
Total House Property													
Speculation business													
Specified Business loss													
Other business loss													
Business depreciation													
Allowance U/s.35(4)												44000	44000
Loss Under STCG													
Loss Under STCG PTI													
Total Loss Under STCG													
Loss Under LTCG													
Loss Under LTCG PTI													
Total Loss Under LTCG													
Loss from owning race													
Total												44000	44000

Annexure No. :-

Tax Computation Under Minimum Alternate Tax Provisions(MAT)-(Sec 115J

Assessment Year : 2023 - 2024

Particulars	Rs.	Rs.
Net Profit as per Profit and Loss Account		-44000
Add : Inadmissibles		
1). Income Tax paid or payable or its provision (other than FBT) -		
2). Provision for Deferred Tax and Deferred liability -	0	
	0	0
Book profit under section 115 JB		
		-44000
Deemed Total income under section 115JB		
MAT @ 15 %		-44000
		0

MAT - Carry forward (115JAA) including Cess & Surcharge

Assessment Year	Book Profit	Normal Taxable Income	Tax U/s 115JB	Normal Tax	Tax Credit is Available	Amount of Credit Available	Cumulative Credit (setoff)	B/F MAT credit Setoff during the current year	Max amt of MAT Credit setoff during current year	Credit which is lapsed	MAT Credit Carried forward U/S.115JAA
2010-2011	0	0	0	0	NO	0	0	NO	0	0	0
2011-2012	0	0	0	0	NO	0	0	NO	0	0	0
2012-2013	0	0	0	0	NO	0	0	NO	0	0	0
2013-2014	0	0	0	0	NO	0	0	NO	0	0	0
2014-2015	0	0	0	0	NO	0	0	NO	0	0	0
2015-2016	0	0	0	0	NO	0	0	NO	0	0	0
2016-2017	0	0	0	0	NO	0	0	NO	0	0	0
2017-2018	0	0	0	0	NO	0	0	NO	0	0	0

2018-2019	0	0	0	0	NO	0	0	NO	0	0	0
2019-2020	0	0	0	0	NO	0	0	NO	0	0	0
2020-2021	0	0	0	0	NO	0	0	NO	0	0	0
2021-2022	0	0	0	0	NO	0	0	NO	0	0	0
2022-2023	0	0	0	0	NO	0	0	NO	0	0	0
2023-2024	-44000	0	0	0	NO	0	0	NO	0	0	0

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
Email : pv_associates@outlook.com, Phone : 8910296331
131, Jangalpur Road, 2nd Floor, Near Hotel Hazarduari, Airport Gate No. - 3, Kolkata - 700081

Independent Auditor's Report

To the Members of
Jasoda Heights Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jasoda Heights Private Limited ("the company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss 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 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 31st March, 2023, its loss 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.

Responsibilities of Management for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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

PANDEY VIKASH & ASSOCIATES
Chartered Accountants
KOLKATA

completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Responsibilities 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 whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

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

VINAY VIKASH & ASSOCIATES Chartered Accountants KOLKATA 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

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us the said order is not applicable to the company.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid 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) This report does not include report relating to internal financial controls as required u/s. 143(3)(i) pursuant to Notification No. GSR 583 (E) dated 13.06.2017 issued by MCA.

(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 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) of Rule 11(e) contain any material mis-statement.

PANDEY ... & ASSOCIATES Chartered Accountants KOLKATA

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.

viii. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For Pandey Vikash & Associates
Chartered Accountants
FRN-330479E

PANDEY VIKASH & ASSOCIATES
Chartered Accountants
KOLKATA

VKP

Date: 21-08-2023
Place: Kolkata
UDIN: 23312685BGYAUE4623

Vikash Pandey
Proprietor
M.No-312685

JASODA HEIGHTS PRIVATE LIMITED
Balance Sheet as at 31.03.2023

(Rs. In thousands)

	Note	31 March 2023	31 March 2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	4	100.00	-
Reserves and surplus	5	-44.00	-
Money received against share warrants			
		56.00	-
Share application money pending allotment	6		
Non-current liabilities			
Long-term borrowings	7	-	-
Deferred tax liabilities (Net)	8	-	-
Other long term liabilities	9	-	-
Long-term provisions	10	-	-
		-	-
Current liabilities			
Short-term borrowings	11	-	-
Trade payables	12	-	-
Other current liabilities	13	38.00	-
Short-term provisions	10	-	-
		38.00	-
Total		94.00	-
ASSETS			
Non-current assets			
Property, Plant and Equipment Property and Intangible assets			
Property, Plant and Equipment	14	-	-
Intangible assets	15	-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	16	-	-
Deferred tax assets (Net)	8	-	-
Long term Loans and advances	17	-	-
Other non-current assets	18	-	-
		-	-
Current assets			
Current investments	19	-	-
Inventories	20	-	-
Trade receivables	21	-	-
Cash and bank balances	22	84.00	-
Short term Loans and advances	23	-	-
Other current assets	24	10.00	-
		94.00	-
Total		94.00	-
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Pandey Vikash & Associates
Chartered Accountants
Firm Registration No.: 330479E

VKP

Vikash Pandey
Proprietor
Membership No:312685
UDIN: 23312685BGYAUE4623
Place: Kolkata
Date: 21-08-2023

PANDEY VIKASH & ASSOCIATES
Chartered Accountants
KOLKATA

For and on behalf of the Board of Directors of
JASODA HEIGHTS PRIVATE LIMITED
CIN: U45309WB2022PTC252756

JASODA HEIGHTS PVT. LTD.
Mantu Pandit
Director
MANTU PANDIT
Director
DIN: 09558884
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director
VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PRIVATE LIMITED
Statement of Profit and Loss for the period ended 31st March 2023

(Rs. In thousands)

	Note	31 March 2023	31 March 2022
Income:			
Revenue from operations	25	-	-
Other Income	26	-	-
Total Income		-	-
Expenses:			
Cost of materials consumed	27	-	-
Purchase of stock-in-trade/ Traded Goods	28	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29	-	-
Employee benefits expense	30	18.00	-
Finance costs	31	-	-
Corporate Social Responsibility expenditures			-
Depreciation and amortization expense	32	-	
Other expenses	33	26.00	-
Total expenses		44.00	-
Profit/(loss) before exceptional and extraordinary items and tax		-44.00	
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		-44.00	-
Extraordinary items (specify nature & provide note/delete if none)		-	-
Profit before tax		-44.00	-
Tax expense:			
Current tax		-	-
For current year profits		-	-
Adjustments for earlier years			-
Deferred tax charge/ (benefit)	8	-	-
		-	-
Profit/(Loss) for the period from continuing operations		-44.00	-
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		-44.00	-
Earnings per equity share [Nominal value per share Rs.10 (previous year Rs.10)]:		-	
Basic earnings per share		-4.40	-
Diluted earnings per share		-4.40	-

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Pandey Vikash & Associates
Chartered Accountants
Firm Registration No.: 330479E

Vikash Pandey
Proprietor
Membership No.312685
UDIN: 23312685BGYAUE4623
Place: Kolkata
Date: 21-08-2023

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

For and on behalf of the Board of Directors of
JASODA HEIGHTS PRIVATE LIMITED
CIN: U45209WB2022PTC252756

JASODA HEIGHTS PVT. LTD.
Mantu Pandit
Director

MANTU PANDIT
Director
DIN: 09558884
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director

VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tinpukur Rd. Batra Kolkata - 19 CIN: U45209WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

Note.2

A NOTES ON ACCOUNTS

1 In the opinion of the Board of Directors of the company, Non-current Investment, Short Term Loans and Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

2 Contingent Liability

NIL

3 Basic and Diluted Earning per Equity Share

		31.03.2023	31.03.2022
a)	Weighted Average Number of Equity Shares of Rs. 10/- each outstanding during the year	10,000	-
b)	Profit/(Loss) after Tax	-44.00	-
c)	Basic & Diluted Earning per Eq. Share	-4.40	-

4 The Company is engaged in the business of providing real estate and allied services.

Note.3

1 *Related Party Transactions as per AS-18*

(a) Directors

MANTU PANDIT	NIL
VIMAL PANDIT	NIL

(b) Individuals and their relatives owning directly or indirectly significant interest & voting power of the enterprise

NIL

(c) Enterprise over which person described in (a) and (b) above is able to excercise significant influence

NIL

(c) *Enterprise owned or significantly influenced by the person referred in (a) above or their relatives*

Cr.

2 The Company has complied with the Accounting Standards as defined in the Companies (Accounts) Rules, 2014 read with Sec 133 of the Companies Act, 2013 as applicable to it.

3 Pursuant to Section 186(4) of the Companies Act 2013 the company has made the following loan and its purpose as under:

Name of the borrower	Amount on 31.03.2023	Amount on 31.03.2022	Purpose

4 Previous year's figures have been re-grouped / re-arranged where ever found necessary.

As per our report of even date

For Pandey Vikash & Associates
Chartered Accountants
Firm Registration No.: 330479E

Vikash Pandey
Proprietor
Membership No:312685
UDIN: 23312685BGYAUE9462
Place: Kolkata
Date: 21-08-2023

For and on behalf of the Board of Directors of
JASODA HEIGHTS PRIVATE LIMITED
CIN: U45209WB2022PTC252756

JASODA HEIGHTS PVT. LTD.
Mantu Pandit
Director

MANTU PANDIT
Director
DIN: 09558884
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director

VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 21-08-2023

JASODA HEIGHTS PVT. LTD. Regd. off 9, Tinpukur Rd. Behala Kolkata - 79 CIN: U45209WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

4 Share capital

The Company has only one class of share capital having a par value of ₹ 10 per share, referred to herein as equity shares.

	31 March 2023	31 March 2022
Authorized		
100,000 equity shares of Rs. 10 each	1,000	-
Issued, subscribed and paid up		
10,000 equity shares of Rs. 10 each fully paid	100	-
Total	100	-

(a) Reconciliation of shares outstanding at the beginning and at the end of the year

	31 March 2023		31 March 2022	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	-	-	Nil	Nil
Add: issued during the year	10,000	100	Nil	Nil
Outstanding at the end of the year	10,000	100	Nil	Nil

(b) Rights, preferences and restrictions attached to shares

The company has only one class of equity shares having par value of Rs. 10 per share. Each shareholder is entitled to one vote per share held. The company declares and pays dividends in Indian rupees. There is no dividend proposed by the Board of Directors. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

	31 March 2023	31 March 2022
(c) Shares held by holding company/ultimate holding company and/ or their subsidiaries/ associates	NIL	NIL

	31 March 2023	31 March 2022
(d) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:	Nil	Nil

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the shareholder	31 March 2023		31 March 2022	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Mantu Pandit	5,000.00	50.00%	-	0.00%
Vimal Pandit	5,000.00	50.00%	-	0.00%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(f)

Details of Shares held by Promoters at the end of the year		31 March 2023			31 March 2022		
S. No	Promoter name	No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change during the year*
1	Mantu Pandit	5,000	50.00	N.A	-	-	-
2	Vimal Pandit	5,000	50.00				
Total		10,000	100.00		-	-	-

	31 March 2023	31 March 2022
5 Reserves and surplus		
(a) Securities Premium Account	NIL	NIL
(b) Surplus/(deficit) in the Statement of Profit and Loss		
Opening balance	-	-
Add: Net Profit/(Net Loss) for the current year	-44.00	-
Transfer from reserves	-	-
Less: Sundry Assets Written off	-	-
Closing balance	-44.00	-
Total Reserves and surplus	-44.00	-

PANDEY AKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tapsikia Rd. Bedra Kolkata - 13 CIN: U45200WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

7	Share application money pending allotment	NIL	NIL

7 Long-term borrowings

	Current maturities		Non current maturities	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
Secured	NIL	NIL	NIL	NIL
Unsecured	NIL	NIL	NIL	NIL

8 Deferred tax liabilities/(asset) (Net)

	31 March 2023	Charge/(benefit) for the year	31 March 2022
Deferred tax asset			
Expenses provided but allowable in Income Tax on payment basis	-	-	-
Provision for doubtful debts	-	-	-
Difference between book depreciation & tax depreciation	-	-	-
Gross deferred tax asset (A)	-	-	-
Deferred tax liability			
Difference between book depreciation & tax depreciation	-	-	-
Gross deferred tax liability (B)	-	-	-
Net deferred tax liability/(asset) (B-A)	-	-	-

9 Other long term liabilities

	31 March 2023	31 March 2022
Other long term liabilities		
Total Other long term liabilities	-	-

10 Provisions

	Long term		Short term	
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	NIL	NIL	NIL	NIL
Provision for Audit Fees			-	-
Total Provisions	-	-	-	-

11 Short-term borrowings

	31 March 2023	31 March 2022
Secured	NIL	NIL
Unsecured	NIL	NIL
Total Short-term borrowings	-	-

12 Trade payables

		31 March 2023	31 March 2022
(a)	Total outstanding dues of micro enterprises and small enterprises	-	-
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Total Trade payables	-	-

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). There is no interest payable or paid to any

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tinpukur Rd. Bedra Kolkata - 79 CIN: U45209WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

Trade Payables ageing schedule

As at March 2023	Non-Current*						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2023	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2022	Non-Current*						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2022	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

13 Other current liabilities	31 March 2023	31 March 2022
Provision for Tax	38.00	-
Creditors for Expenses		
Total Other current liabilities	38.00	-

VIKASH & ASSOCIATES
Chartered Accountants
KOLKATA

JASODA HEIGHTS PVT. LTD.
Regd. off.
Kolkata

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

14 Property, Plant and Equipment-Tangible assets

	Gross block						Depreciation						Net block	
	As at 1 April 2022	Additions/ Adjustmer	Acquisition through Amalgamation / Business Combination	Changes due to Revaluation	Deductions/ Adjustment	As at March 2023	As at 1 April 2022	For the year	Acquisition through Amalgamation / Business Combination	Changes due to Revaluation	On Deductions/ Adjustments	As at March 2023	As at 31 March 2023	As at March 2022
Owned assets														
Computer & Data Processing Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets taken on finance lease (Specify each class separately)														
Assets given on operating lease (Specify each class separately)														
Sub-total (b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSR assets														
Land														
Buildings														
Others (Specify nature)														
Sub-total (c)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (a+b+C)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Previous year	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note:

15 Property, Plant and Equipment- Intangible assets

	Gross block						Amortization						Net block	
	As at 1 April 2022	Additions/ Adjustmer	Acquisition through Amalgamation	Changes due to Revaluation	Deductions/ Adjustment	As at 31 March 2023	As at 1 April 2022	For the year	Acquisition through Amalgamation	Changes due to Revaluation	On Deductions/ Adjustments	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brand/Trademark	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Previous year	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PANDEY VIKASH & ASSOCIATES * KOLKATA * Chartered Accountants

CIN: U45209WB2022PTC252756 * JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tirpurkar Rd. Bodra, Kolkata - 79

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

16 Non-current investments

(valued at historical cost unless stated otherwise)	Face Value	As at 31 March 2023 Numbers / Units/ Shares	Book Value	As at 31 March 2022 Numbers/ Units/ Shares	Book Value
Trade Investments -Quoted			NIL		NIL
Trade investments - Unquoted			NIL		NIL

17 Long term loans and advances		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise)			
(a) Capital advances	(a)	NIL	NIL
(b) Loans and advances to related parties	(b)	NIL	NIL
Total (a)+(b)		-	-

18 Other non-current assets	Book Value	Book Value
(Unsecured, considered good, unless stated otherwise)		
Total other non-current other assets	-	-

19 Current Investments	Face Value	As at 31 March 2023 Numbers / Units/ Shares	Book Value	As at 31 March 2022 Numbers/ Units/ Shares	Book Value
Short term trade (valued at lower of cost or market value) - Quoted			NIL		NIL
Net current investments			-		-
Short term trade (valued at lower of cost or market value) - Unquoted			NIL		NIL
Net current investments			-		-
Grand Total			-		-

20 Inventories	31 March 2023	31 March 2022
(Valued at lower of cost and net realizable value, unless stated other wise)	NIL	NIL
Total Inventories	-	-

21 Trade receivables	31 March 2023	31 March 2022
	NIL	NIL
Total Trade receivables	-	-

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT.LTD. Regd. off. 9, Tirpathar Rd. Badra Kolkata - 79 CIN: U45209WB2022PTC2[illegible]

JASODA HEIGHTS PRIVATE LIMITED

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

31 March 2023	Non Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed - Undisputed)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

31 March 2022	Non Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed - Undisputed)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

31 March 2023	Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed - Undisputed)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

31 March 2022	Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed - Undisputed)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

JASODA HEIGHTS PRIVATE LIMITED

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

22 Cash and Bank Balances

	31 March 2023	31 March 2022
Cash and cash equivalents		
In bank current accounts		
Cash in hand	84.00	-
Total	84.00	-
Total Cash and bank balances	84.00	-

23 Short term loans and advances

	31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise)	NIL	NIL
Total	-	-

24 Other current assets

	31 March 2023	31 March 2022
Advance to Land Owners	10.00	
Total	10.00	-

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tinpukur Rd. Badra Kolkata - 79 CIN : U45209WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

25 Revenue from operations

(Rs. In thousands)

	31 March 2023	31 March 2022
Professional income	-	-
Other		
Revenue from operations (Gross)	-	-
Less: Excise duty	-	-
Revenue from operations (Net)	-	-

26 Other income

	31 March 2023	31 March 2022
Commission Received	-	
Miscellaneous Income	-	-
Total other income	-	-

27 Cost of raw material consumed

		31 March 2023	31 March 2022
Raw material consumed			
Cost of raw material consumed	(I)	-	-
Packing material consumed (if considered as part of raw material)			
Cost of packing material consumed	(II)	-	-
Other materials (purchased intermediates and components)			
Cost of other material consumed	(III)	-	-
Total raw material consumed	(I+II+III)	-	-

28 Purchases of stock-in-trade

	31 March 2023	31 March 2022
IT related expenses	-	-
Total	-	-

29 Changes in inventories of finished goods, work in progress and

		31 March 2023	31 March 2022
Inventories at the beginning of the year:	(I)	-	-
Inventories at the end of the year:	(II)	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade		-	-

30 Employee benefits expense

	31 March 2023	31 March 2022
Salaries, wages, bonus and other allowances	18.00	-
Total Employee benefits expense	18.00	-

31 Finance cost

	31 March 2023	31 March 2022
Total Finance cost	-	-

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD Regd. off. 9, Tirpukur Rd. Badra Kolkata - 79 CIN: U45209WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

32 Depreciation and amortization expense	31 March 2023	31 March 2022
on tangible assets (Refer note 14)	-	-
on intangible assets (Refer note 15)	-	-
Total Depreciation and amortization expense	-	-

33 Other Expenses	31 March 2023	31 March 2022
Accounting Charges	-	-
Advertisement Expenses	0.00	-
Bank Charges	20.00	-
Preliminary Expenses	-	-
Rent	-	-
Professional Fees	-	-
Legal Charges	-	-
Internet Charges	-	-
Travelling expenses	-	-
Office Expenses	6.00	-
Auditor's remuneration (Refer note below)		
Total Other expenses	26.00	-

	31 March 2023	31 March 2022
As auditor:	6.00	-
Statutory audit		
Certification (Mandatorily required to be done by Statutory auditor)		-
In other capacity:		-
Tax audit	-	-
As management services (Specify nature):	-	-
Other services (Specify nature)	-	-
Certification (Other than those required to be done mandatorily by		-
Group audit	-	
Reimbursement of expenses	-	
Total	6.00	-

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD. Regd. off. 9, Tinpukur Rd. Badra Kolkata - 79 CIN: U45209WB2022PTC25215

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. in thousands)

47 Ratios

S No.	Ratio	Particulars		31 March 2023		31 March 2022		Ratio as on	Ratio as on	Variation	Reason (if variation is more than 25%)
		Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31 March 2023	31 March 2022		
(a)	Current Ratio	Current Assets = Inventories + Current investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability+ Current tax (Liabilities) + Contract Liabilities+ Provisions + Other Current Liability	94.00	38.00	N.A	N.A	2.47	N.A	N.A	N.A
(b)	Debt-Equity Ratio	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	-	56.00	N.A	N.A	-	N.A	N.A	N.A
(c)	Debt Service Coverage Ratio	Net Operating Income= Net profit after taxes + Non-cash operating expenses - finance cost	Debt Service = Interest & Lease Payments + Principal Repayments	-44.00	-	N.A	N.A	NA	N.A	N.A	N.A
(d)	Return on Equity Ratio	Net Income= Net Profits after taxes - Preference Dividend	Shareholder's Equity	-44.00	56.00	N.A	N.A	-0.79	N.A	N.A	N.A
(e)	Inventory Turnover Ratio	Cost of Goods Sold	(Opening Inventory + Closing Inventory) /2	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
(f)	Trade Receivables Turnover Ratio	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) /2	NA	NA	N.A	N.A	NA	N.A	N.A	N.A
(g)	Trade Payables Turnover Ratio	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) /2	NA	NA	N.A	N.A	NA	N.A	N.A	N.A
(h)	Net Capital Turnover Ratio	Revenue	Average Working Capital= Average of Current assets Current liabilities	-	56.00	N.A	N.A	-	N.A	N.A	N.A
(i)	Net Profit Ratio	Net Profit	Net Sales	-44.00	-	N.A	N.A	N.A	N.A	N.A	N.A
(j)	Return on Capital Employed	EBIT= Earnings before interest and taxes	Capital Employed= Total Assets - Current Liability	-44.00	56.00	N.A	N.A	-0.79	N.A	N.A	N.A
(k)	Return on Investment	Net Profit	Net Investment= Net Equity	-44.00	56.00	N.A	N.A	-0.79	N.A	N.A	N.A

JASODA HEIGHTS PVT. LTD.
Regd. off
9, Tinpukur Rd. Bodhu
Kolkata - 19
U45209WB2022PTC

PANDEY VIKASH & ASSOCIATES
Chartered Accountants
KOLKATA

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. In thousands)

34 Title deeds of Immovable Properties not held in name of the Company

There is no such instances where Tite deeds of Immovable Property are not held in the name of

35 Revaluation of the Property, Plant and Equipment (including Right-of- Use Assets)-
The company has not revalued its Property, Plants and Equipments.

36 The following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:
No loans given to the director.

37 Capital-Work-in Progress (CWIP)
There is no CWIP under development.

38 Intangible assets
There is no CWIP under development.

39 Details of Benami Property held
The Company does not have any Benami property, where any proceeding has been initiated or pending against the

40 Reconciliation of quarterly returns or statements of current assets filed with banks or financial institutions
The company has no borrowings from banks or financial institution on the basis of security of current assets.

41 Wilful Defaulter
The company has not been declared a wilful defaulter (as defined by RBI Circular) by any bank or financial

42 Relationship with Struck off Companies under section 248 of the Companies Act, 2013 or section 560
The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

43 . Registration of charges or satisfaction with Registrar of Companies
The Company does not have any charges or satisfaction which is yet to be registered with

44 Compliance with number of layers of companies
The company has complied with the number of layers prescribed under clause (87) of

45 Compliance with approved Scheme(s) of Arrangements
The Company has not entered into scheme of arrangement.

46 Utilisation of Borrowed funds and share premium:
(i) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies),
(ii) The Company has not received fund from related parties of the company.

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

JASODA HEIGHTS PVT. LTD. Regd. off. 9 Tirpukur Rd. Baburi Kolkata - 79 CIN: U45209WB2022PTC252756

(Rs. In thousands)

48 Undisclosed income

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

49 Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013, the company does not meet the applicability threshold of CSR responsibility.

50 Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial

As per our report of even date

For Pandey Vikash & Associates
Chartered Accountants
Firm Registration No.: 330479E

For and on behalf of the Board of Directors of
JASODA HEIGHTS PRIVATE LIMITED
CIN: U45200WB2022PTC252756

JASODA HEIGHTS PVT. LTD.
Mantu Pandit
Director

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director

Vikash Pandey
Proprietor
Membership No:312685
UDIN:23312685 BGYN...
Place: Kolkata
Date: 21-08-2023

PANDEY VIKASH & ASSOCIATES Chartered Accountants KOLKATA

MANTU PANDIT
Director
DIN: 09558884
Place:Kolkata
Date: 21-08-2023

VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 21-08-2023