Acknowledgement Number:494260721240924 **Date of filing : 24-Sep-2024**

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	AAFCJ5561K		
Name	JASODA HEIGHTS PRIVATE LIMITED		
Address	9 BADRA, TIN PUKUR ROAD, ITALGHACHA S.O, BARRACKPUR - II , NORTH 24 PARGANAS , 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	494260721240924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	33,246
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	5,186
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	5,186
	Taxes Paid	8	5,200
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10
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 VIMAL PANDIT in the capacity of Director having PAN ESZPP1832E from IP address 152.58.181.234 on 24-Sep-2024 20:14:16 at NORTH 24 PARGANAS (Place) DSC Sl.No & Issuer 6724808 & 124228925143536049038524019515385640076CN=ProDigiSign Sub CA DSC 2022,OU=Certifying Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code

AAFCJ5561K06494260721240924 4dd498f739b848ad37e4ceae3fa0d21884198441

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INCOME TAX DEPARTMENT

Challan Receipt

e-Filing Anywhere Anytime
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAFCJ5561K
Name	:	JASODA HEIGHTS PRIVATE LIMITED
Assessment Year	:	2024-25
Financial Year	:	2023-24
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 5,200
Amount (in words)	:	Rupees Five Thousand Two Hundred Only
CIN	:	24092400098747SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	IK0CYGHIU3
Date of Deposit	:	24-Sep-2024
BSR code	:	0002271
Challan No	:	17031
Tender Date	:	24/09/2024

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 5,200
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 5,200
	Total (In Words)	Rupees Five Thousand Two Hundred Only

Thanks for being a committed taxpayer!

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Time Quick and Seamless	**Paper** Save Environment	**e-Receipt** Easy Access

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 2024, 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, 2024, its profit 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 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.

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 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, except for the matters stated in the paragraph 2(h)(viii) below, on reporting under Rule 11(g) of the companies (Audit and Auditors) Rules, 2014.

(c) The Balance Sheet, and the Statement of Profit and Loss 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 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) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(h)(viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(h) 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;

PANDEY VIKASH & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

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.

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. Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on audit trail feature of the said software.

For Pandey Vikash & Associates
Chartered Accountants
FRN-330479E

V.K.P

Vikash Pandey
Proprietor
M.No-312655

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

Date: 02-09-2024
Place: Kolkata
UDIN: 24312655BKECSK2186

JASODA HEIGHTS PRIVATE LIMITED
Balance Sheet as at 31.03.2024

(Rs. In thousands)

	Note	31 March 2024	31 March 2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	4	100.00	100.00
Reserves and surplus	5	-15.95	-44.00
Money received against share warrants			
		84.05	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	2,000.00	-
Long-term provisions	10	-	
		2,000.00	-
Current liabilities			
Short-term borrowings	11	-	-
Trade payables	12	30.60	-
Other current liabilities	13	2,941.00	38.00
Short-term provisions	10	11.19	-
		2,982.79	38.00
Total		5,066.85	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	2,907.00	-
Trade receivables	21	-	-
Cash and bank balances	22	2,123.27	84.00
Short term Loans and advances	23	-	-
Other current assets	24	36.57	10.00
		5,066.85	94.00
Total		5,066.85	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
Chertered Accountants
Firm Registration No.: 330479E

V.K.P

Vikash Pandey
Proprietor
Membership No:312685
UDIN:24312685BKECSK2186
Place: Kolkata
Date: 02-09-2024

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: 02-09-2024

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director

VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 02-09-2024

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Badra, Kolkata-700079

JASODA HEIGHTS PRIVATE LIMITED

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

(Rs. in thousands)

	Note	31 March 2024	31 March 2023
Income:			
Revenue from operations	25	-	-
Other Income	26	-	-
Total Income		-	-
Expenses:			
Cost of materials consumed	27	-	-
Purchase of stock -in-trade/ Traded Goods	28	1,989.04	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29	-2,907.00	-
Employee benefits expense	30	15.00	18.00
Finance costs	31	-	-
Corporate Social Responsibility expenditures			
Depreciation and amortization expense	32	-	-
Other expenses	33	869.72	26.00
Total expenses		-33.25	44.00
Profit/(loss) before exceptional and extraordinary items and tax		33.25	-44.00
Exceptional Items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		33.25	-44.00
Extraordinary Items (specify nature & provide note/delete if none)		-	-
Profit before tax		33.25	-44.00
Tax expense:			
Current tax		-	-
For current year profits		5.19	-
Adjustments for earlier years			
Deferred tax charge/ (benefit)	8	-	-
		5.19	-
Profit/(Loss) for the period from continuing operations		28.06	-44.00
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		28.06	-44.00
Earnings per equity share [Nominal value per share Rs.10 (previous year Rs.10)]:			
Basic earnings per share		2.81	-0.03
Diluted earnings per share		2.81	-0.03

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

V.K.P

Vikash Pandey
Proprietor
Membership No:312685
UDIN:24312685BKECSK2186
Place: Kolkata
Date: 02-09-2024

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: 02-09-2024

JASODA HEIGHTS PVT. LTD.
Vimal Pandit
Director

VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 02-09-2024

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Budha, Kolkata-700079

JASODA HEIGHTS PRIVATE LIMITED

NOTE1-SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of preparation of financial statements:
The financial statements of JASODA HEIGHTS PRIVATE LIMITED have been prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis.

b. Use of Estimates:
The preparation of the financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

c. Fixed Assets:
Fixed Assets are stated at cost of acquisition less accumulated depreciation and impairment loss, if any. Cost includes any directly attributable cost of bringing each asset to its working condition for intended use.

d. Depreciation:
Depreciation on tangible fixed assets have been provided over its useful life as per Part C of Schedule II to the Companies Act, 2013 on the written down value method. Depreciation on Intangible Assets and Computer has not been charged as the assets has reached its residual value.

e. Revenue recognition:
Interest income is recognized on time proportion basis taking into account the amount outstanding and rate of interest applicable.

f. Borrowing cost:
Interest and other cost in connection with the borrowing of funds to the extent related/attributed to the acquisition/construction of qualifying fixed assets are capitalised up to the date when such assets are ready for its intended use. All other borrowing cost are charged as an expense in the Statement of Profit & Loss

g. Employee benefits:
(i) Short Term Employees Benefits:
The undiscounted amount of short term employees benefits expected to be paid in exchange of service rendered by the employees is recognised on actual basis in the Statement of Profit & Loss in the year in which the employee actually renders service.
(ii) Post Employment Benefits:
No post employment benefits are payable to any employee

JASODA HEIGHTS PRIVATE LIMITED

h. Taxes on income:
Current tax is determined as the amount of tax payable in respect of taxable income for the year as per Income Tax Act,1961.

Deferred tax is recognised on the basis of timing differences being the difference between taxable income and accounting income that originate in one period and capable of reversal in one or more subsequent periods. Deferred Tax Assets are recognised only to the extent that there is a reasonable/virtual certainty that sufficient future taxable profits will be available against which deferred tax assets can be realised.

i. Contingent Liabilities:
Claims against the Company not acknowledged as debts are treated as Contingent Liabilities. Provision in respect of contingent liabilities if any, is made when it is probable that a liability may be incurred and the amount can be reasonably estimated.

j. Earnings per share:
The basic earnings per share (EPS) is computed by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year.

k. Segments reporting:
The Company operates under a single business segment, hence no further disclosure is required in this respect.

l. Impairment of assets:
Where the recoverable amount of assets is lower than its carrying amount, a provision is made for the impairment loss otherwise not.

n. Non-Current investments are stated at cost. Provision, if any is made in case of permanent diminution in value of investments.

For Pandey Vikash & associates
Chartered Accountants
Firm Reg. no. 330479E

V.K.P

Vikash Pandey
Proprietor
Membership no. 312685

Place: Kolkata
Dated: 02-09-2024
UDIN: 24312685BKECSK2186

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(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

		31.03.2024	31.03.2023
a)	Weighted Average Number of Equity Shares of Rs. 10/- each outstanding during the year	10,000	-
b)	Profit/(Loss) after Tax	28.06	(44.00)
c)	Basic & Diluted Earning per Eq. Share	2.81	-

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

Jasoda Developers

Jasoda Construction

(a) 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 31.03.2024	Amount on 31.03.2023	Purpose
Loan received from Jasoda Construction	1,500.00		
Loan received from Jasoda Developer	500.00		

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:24312685BKECSK2186
Place: Kolkata
Date: 02-09-2024

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

JASODA HEIGHTS PVT. LTD.
Director
MANTU PANDIT
Director
DIN: 09558884
Place:Kolkata
Date: 02-09-2024

JASODA HEIGHTS PVT. LTD.
Director
VIMAL PANDIT
Director
DIN: 09558885
Place:Kolkata
Date: 02-09-2024

JASODA HEIGHTS PVT. LTD.
9, Tinpukur Road
Budra,
Kolkata-700079
CIN: U45200WB2022PTC252756

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(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 2024	31 March 2023
Authorized		
100,000 equity shares of Rs. 10 each	1,000	1,000
Issued, subscribed and paid up		
10,000 equity shares of Rs. 10 each fully paid	100	100
Total	100	100

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

	31 March 2024		31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	-	-	-	-
Add: Issued during the year	10,000	100	10,000	100
Outstanding at the end of the year	10,000	100	10,000	100

(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 2024	31 March 2023
(c) Shares held by holding company/ultimate holding company and/ or their subsidiaries/ associates	NIL	NIL
(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 2024		31 March 2023	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Mantu Pandit	5,000.00	50.00%	5,000.00	50.00%
Vimal Pandit	5,000.00	50.00%	5,000.00	50.00%

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 2024			31 March 2023		
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	5,000.00	50.00	N.A
2	Vimal Pandit	5,000	50.00		5,000.00	50.00	
Total		10,000	100.00		5,000.00	100.00	

5 Reserves and surplus

	31 March 2024	31 March 2023
(g) Securities Premium Account	NIL	NIL
(h) Surplus/(deficit) in the Statement of Profit and Loss		
Opening balance	-44.00	-
Add: Net Profit/(Net Loss) for the current year	28.06	-44.00
Transfer from reserves	-	-
Less: Sundry Assets Written off	-	-
Closing balance	-15.95	-44.00
Total Reserves and surplus	-15.95	-44.00

PANDEY VIKASH & ASSOCIATES CHARTERED ACCOUNTANTS * KOLKATA *

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Badra, Kolkata-700079 CIN: U45201WB2022PTC253356

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

6 Share application money pending allotment NIL NIL

7 Long-term borrowings

	Current maturities		Non current maturities	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Secured	NIL	NIL	NIL	NIL
Unsecured	NIL	NIL	NIL	NIL

8 Deferred tax liabilities/(asset) (Net)

	31 March 2024	Charge/(benefit) for the year	31 March 2023
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 2024	31 March 2023
Total Other long term liabilities	2,000	-

10 Provisions

		Long term		Short term	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
		NIL	NIL	NIL	NIL
(a)	Provision for employee benefits				
	Provision for gratuity (unfunded)	-	-	-	-
	Provision for leave Encashment (unfunded)	-	-	-	-
(b)	Other provisions (Specify nature)	-	-		-
	Provision for Income Tax			5.19	
	Duties & Taxes	-		-	-
	Provision for Audit Fees			6.00	-
	Total Provisions	-	-	11.19	-

11 Short -term borrowings

	31 March 2024	31 March 2023
Secured	NIL	NIL
Unsecured	NIL	NIL
Total Short -term borrowings	-	-

12 Trade payables

		31 March 2024	31 March 2023
(a)	Total outstanding dues of micro enterprises and small enterprises	-	-
(b)	Total outstanding dues of creditors other than micro enterprises and small enterprises	30.60	-
	Total Trade payables	30.60	-

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. 9, Tinpukur Road Badra, Kolkata-700079 CIN-U45209WB2022PTC252256

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

Trade Payables ageing schedule

As at March 2024	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 2024	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	-	-	30.60	-	-	-	30.60
(iv)Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	30.60	-	-	-	30.60

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	-	-	-	-	-	-	-

3 Other current liabilities	31 March 2024	31 March 2023
Advance for flat	2,903.00	
Creditors for Expenses	38.00	38.00
Total Other current liabilities	2,941.00	38.00

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

JASODA HEIGHTS PVT. LTD.
9, Tinpukur Road
Badra,
Kolkata-700079

JASODA HEIGHTS PRIVATE LIMITED
Notes forming part of the Financial Statements for the period ended 31st March, 2024

14 Property, Plant and Equipment-Tangible assets

(Rs. in thousands)

	Gross block						Depreciation						Net block	
	As at 1 April 2023	Additions/ Adjustments	Acquisition through Amalgamation / Business Combination	Changes due to Revaluation	Deductions/ Adjustments	As at March 2024	As at 1 April 2023	For the year	Acquisition through Amalgamation / Business Combination	Changes due to Revaluation	On Deductions/ Adjustments	As at March 2024	As at 31 March 2024	As at March 2023
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 2023	Additions/ Adjustments	Acquisition through Amalgamation	Changes due to Revaluation	Deductions/ Adjustments	As at 31 March 2024	As at 1 April 2023	For the year	Acquisition through Amalgamation	Changes due to Revaluation	On Deductions/ Adjustments	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023
Goodwill	-	-			-	-	-	-			-	-	-	-
Brand/Trademark	-	-			-	-	-	-			-	-	-	-
Computer Software	-	-			-	-	-	-			-	-	-	-
Total	-	-			-	-	-	-			-	-	-	-
Previous year	-	-			-	-	-	-			-	-	-	-

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

JASODA HEIGHTS PVT. LTD.
9, Tinpukur Road
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JASODA HEIGHTS PRIVATE LIMITED
Notes forming part of the Financial Statements for the period ended 31st March, 2024
(Rs. In thousands)

16 Non-current investments (valued at historical cost unless stated otherwise)	Face Value	As at 31 March 2024 Numbers / Units/ Shares	Book Value	As at 31 March 2023 Numbers/ Units/ Shares	Book Value
Trade investments -Quoted			NIL		NIL
Trade investments - Unquoted			NIL		NIL

17 Long term loans and advances		31 March 2024	31 March 2023
(Unsecured, considered good, unless stated otherwise)			
(a) Capital advances		NIL	NIL
	(a)	-	-
(b) Loans and advances to related parties		NIL	NIL
	(b)	-	-
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 2024 Numbers / Units/ Shares	Book Value	As at 31 March 2023 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 2024	31 March 2023
(Valued at lower of cost and net realizable value, unless stated other wise)	NIL	NIL
	2,907.00	
Total Inventories	2,907.00	-

21 Trade receivables	31 March 2024	31 March 2023
	NIL	NIL
Total Trade receivables	-	-

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

JASODA HEIGHTS PVT. LTD.
9, Tinpukur Road
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Kolkata-700079
CIN:-U45209WB2022PTC252156

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

31 March 2024	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	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 2024	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)	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

JASODA HEIGHTS PVT. LTD.
9, Tiapukur Road
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JASODA HEIGHTS PRIVATE LIMITED
Notes forming part of the Financial Statements for the period ended 31st March, 2024

	31 March 2024	31 March 2023
22 Cash and Bank Balances		
Cash and cash equivalents		
In Bank current accounts	1,898.27	84.00
Cash in hand	225.00	-
Total	2,123.27	84.00
Total Cash and bank balances	2,123.27	84.00

	31 March 2024	31 March 2023
23 Short term loans and advances	NIL	NIL
(Unsecured, considered good, unless stated otherwise)		
Total	-	-

	31 March 2024	31 March 2023
24 Other current assets		
Others	36.57	
Advance to Land Owners	-	10.00
Total	36.57	10.00

PANDEY VIKASH & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Badra, Kolkata-700079 CIN:-U45209WB2022PTC252156

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(Rs. In thousands)

25 Revenue from operations		31 March 2024	31 March 2023
Professional Income		-	-
Other		-	-
Revenue from operations (Gross)		-	-
Less: Excise duty		-	-
Revenue from operations (Net)		-	-

26 Other Income		31 March 2024	31 March 2023
Commission Received		-	
Miscellaneous Income		-	-
Total other income		-	-

27 Cost of raw material consumed		31 March 2024	31 March 2023
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 2024	31 March 2023
Purchase of Building Materials		467.04	-
Payment to Land Owners		1,522.00	
Total		1,989.04	-

29 Changes in inventories of finished goods, work in progress and		31 March 2024	31 March 2023
Inventories at the beginning of the year:	(I)	-	-
Inventories at the end of the year:	(II)	2,907.00	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade		-2,907.00	-

30 Employee benefits expense	31 March 2024	31 March 2023
Salaries, wages, bonus and other allowances	15.00	18.00
Total Employee benefits expense	15.00	18.00

31 Finance cost	31 March 2024	31 March 2023
Total Finance cost	-	-

PANDEY VIKASH & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Baira, Kolkata-700079

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(Rs. In thousands)

32 Depreciation and amortization expense

	31 March 2024	31 March 2023
on tangible assets (Refer note 14)	-	-
on intangible assets (Refer note 15)	-	-
Total Depreciation and amortization expense	-	-

33 Other Expenses

	31 March 2024	31 March 2023
Accounting Charges	31.00	-
Broker Charges	100.00	-
Contractor Charges	111.00	-
Bank Charges	0.89	0.00
Other Expenses	147.00	20.00
Rent	155.00	-
Donation	160.00	-
Legal Fees	37.20	-
Electricity Expenses	11.63	-
Engineer Fees	60.00	-
Payment For BLRO Parcha	50.00	-
Auditor's remuneration (Refer note below)	6.00	6.00
Total Other expenses	869.72	26.00

	31 March 2024	31 March 2023
As auditor:		
Statutory audit	6.00	6.00
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	6.00

PANDEY VIKASH & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

JASODA HEIGHTS PVT. LTD. 9, Tinpukur Road Badra, Kolkata-700079 CIN:-U45209WB2021PTC252756

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(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 company.

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 Intangible assets 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. 9, Tinpukur Road Badra, Kolkata-700079

JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(Rs. In thousands)

47 Ratios

S No.	Ratio	Particulars		31 March 2024		31 March 2023		Ratio as on	Ratio as on	Variation	Reason (if variation is more than 25%)
		Numerator	Denominator	Numerator	Denominator	Numerator	Denominator	31 March 2024	31 March 2023		
(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	5,066.85	2,982.79	N.A	N.A	1.70	N.A	N.A	N.A
(b)	Debt-Equity Ratio	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	-	84.05	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	28.06	-	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	28.06	84.05	N.A	N.A	0.33	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	-	2,084.05	N.A	N.A	-	N.A	N.A	N.A
(i)	Net Profit Ratio	Net Profit	Net Sales	28.06	-	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	33.25	2,084.05	N.A	N.A	0.02	N.A	N.A	N.A
(k)	Return on Investment	Net Profit	Net Investment= Net Equity	28.06	84.05	N.A	N.A	0.33	N.A	N.A	N.A

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA

JASODA HEIGHTS PVT. LTD.
9, Thupukur Road
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JASODA HEIGHTS PRIVATE LIMITED

Notes forming part of the Financial Statements for the period ended 31st March, 2024

(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

V.K.P

Vikash Pandey
Proprietor
Membership No:312685
UDIN:24312685BKECSK2186
Place: Kolkata
Date: 02-09-2024

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

JASODA HEIGHTS PVT. LTD.

Mantu Pandit

MANTU PANDIT Director
Director
DIN: 09558884
Place:Kolkata
Date: 02-09-2024

JASODA HEIGHTS PVT. LTD.

Vimal Pandit

VIMAL PANDIT Director
Director
DIN: 09558885
Place:Kolkata
Date: 02-09-2024

PANDEY VIKASH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA