

YOGADA HOUSING PROJECT PRIVATE LIMITED

(CIN- U70109WB2012PTC183298)

11th Annual Report

DIRECTORS' REPORT

To
The Members,

Your Directors are pleased to present the 11th Annual Report and the Company's audited financial statement for the financial year ended 31st March, 2024

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2024 is summarized below:-

Amounts in ₹'00

Particulars	31st March, 2024		31st March, 2023	
Gross Income		420,806.44		2,707,753.10
Profit Before Interest, Depreciation and Tax		60,356.66		510,564.87
Less:				
Finance Cost	7,200.00		11,406.72	
Depreciation	108.15	7,308.15	88.26	11,494.98
Profit Before Tax		53,048.51		499,069.89
Less: Provision for Taxations		12,980.80		129,824.18
Profit After Tax		40,067.71		369,245.71
Add: Profit Brought Forward		370,749.14		1,503.43
Less: Transfer to Reserves		-		-
Profit Carried Forward		410,816.85		370,749.14

EXTRACT OF ANNUAL RETURN

The extract of annual return required under Sec. 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014 forms part of this report as Annexure - A.

MEETINGS OF THE BOARD

8 meetings of the Board of Directors were held during the year as against the minimum requirement of four meetings.

DIRECTORS AND KEY MANAGERIAL PERSON (KMP)

During the year under review, there has been no change in constitution of the Board of the company.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors state that:

i) in the preparation of the annual accounts for the year ended 31st March, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

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ii) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023, and of the profit of the Company for the year ended on that date;

iii) they have taken proper and sufficient care to the best of their knowledge and ability, for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv) the annual accounts have been prepared on a going concern basis.

v) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

STATUTORY AUDITORS

M/s Rajesh Mohan & Associates, Chartered Accountants, having its office at Unit 18, 5th Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata – 700013, has been appointed as the Statutory Auditors of the Company for a period of 5 years in the Annual General Meeting held on 30/09/2019. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received letters from the auditors to the effect that their reappointment, if made, would be within the prescribed limits under Section 141(3)(g) of the Companies Act, 2013 and that they are not disqualified for such reappointment.

DETAILS OF FRAUDS AS PER AUDITOR'S REPORT

There is no fraud in the company during the Financial Year ended on 31st March, 2024. This is also being supported by the report of the auditors of the company as no fraud has been reported in their audit report for the financial year ended on 31st March, 2024.

BOARD'S COMMENT ON QUALIFICATION, RESERVATION AND ADVERSE REMARKS OR DISCLAIMER MADE BY STATUTORY AUDITOR

The observations made by the Statutory Auditors in their report are self-explanatory and therefore do not call for any further comments u/s 134(3)(f) of the Companies Act, 2013

BOARD'S COMMENT ON QUALIFICATION, RESERVATION AND ADVERSE REMARKS OR DISCLAIMER MADE BY COST AUDITOR

The cost audit of the company has not been conducted for the Financial Year 2023-24 as provisions of Sec. 148 of the Companies Act, 2013 are not applicable to the company.

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PARTICULARS OF INTER CORPORATE LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

During the year under review the company has not acquired the securities of any other body corporate.

During the year under review the company did not give any loans to any body corporate or any other person in violation of provision of Section 186 of the Companies Act, 2013.

During the year under review the company did not give any guarantee or provided any security in connection with loan taken by any body corporate or other person in violation of provision of Section 186 of the Companies Act, 2013.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, during the year, the company has not entered into any transactions with related parties. Your Directors draw attention of the members to Note 32 to the financial statements which sets out related party disclosures along with statement in Form No. AOC-2.

OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

There is no change in the nature of business during the year under review. The affairs of the company are managed in a fair and transparent manner. This is vital to gain and retain the trust of the stakeholders.

AMOUNTS TRANSFERRED TO RESERVES

In view of the accumulated losses, the Board does not propose to transfer any amount to any specific reserves.

DIVIDEND

In view of conserving the resources of company your directors do not recommend any dividend.

MATERIAL CHANGES AND COMMITMENT

There has been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. Details of foreign exchange earnings and outgo, as required to be disclosed under the Act, are given hereunder :-

Foreign Exchange Earnings	Nil (Previous Year Rs. Nil)
Foreign Exchange Outgo	Nil (Previous Year Rs. Nil)

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DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Company does not have any Risk Management policy as the elements of risk threatening the company's existence are very minimal.

DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company does not have any subsidiary, Joint Venture or Associate Company.

II. Performance and Financial Position

Since the company has no subsidiaries/joint ventures/associates, the preparation of Consolidated Financial Statements is not applicable to the company.

DEPOSITS

No reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ORDERS PASSED BY REGULATORS, COURTS OR TRIBUNALS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

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EMPLOYEES

There are no employees in respect of which information is required to be given in terms of the provisions of Section 197(12) of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

NO CHANGES IN THE BUSINESS

Your directors would like to inform that the company is doing its regular business without any deviation to other objects.

VIGIL MECHANISM

Your directors would like to inform that till now provision of establishment of vigil mechanism do not apply to the company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

SHARE CAPITAL

I. The company has not issued any equity shares with differential rights / sweat equity shares / employee stock options / bonus shares during the year under review.

II. The company has not bought back any of its securities during the year under review.

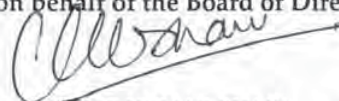
VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

No voluntary revision of Financial Statements or Board's Report in made in any of three preceding financial years.

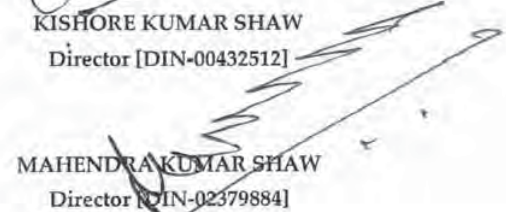
ACKNOWLEDGEMENT

Your Directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company.

For and on behalf of the Board of Directors



KISHORE KUMAR SHAW
Director [DIN-00432512]



MAHENDRA KUMAR SHAW
Director [DIN-02379884]

Place : Kolkata

Date : The 02nd day of Sept, 2024

RAJESH MOHAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Unit No. 18, 5th Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata- 700 013

Phone Nos. + 91 33 2215-2342/2343

E-mail: carajeshmohan@gmail.com

Date: 23.09.2024

To,
The Board of Directors
Yogada Housing Project Private Limited
8, Ganesh Chandra Avenue, 5th Floor
Room No-31, Kolkata-700 071

Sir,

Regarding : Statutory Audit for the Financial Year 2023-24
Subject : Intimation of UDIN - matter regarding


Please refer to above captioned subject. We do hereby state that the Statutory Audit of your company had been conducted by us on 02.09.2024. The Unique Document Identification No. (UDIN) in respect of the above audit has been generated which is provided below:-

Document	UDIN Date	UDIN
Statutory Audit	02.09.2024	24057271BKBPCM5214

You are requested to intimate the UDIN of Statutory Audit to all shareholders and other persons to whom the audited financial statements are forwarded.

Thanking you
Yours faithfully

For Rajesh Mohan & Associates
Chartered Accountants
FRN 323131E


CA Rajesh Kumar Agrawal, Partner
ICAI Membership No. 057271



RAJESH MOHAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Unit 18, 5th Floor, Bagati House,

34, Ganesh Chandra Avenue,

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INDEPENDENT AUDITORS' REPORT

To the Members of YOGADA HOUSING PROJECT PRIVATE LIMITED on the Audit of Financial Statements

(1) Opinion

We have audited the financial statements of **YOGADA HOUSING PROJECT 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 Companies Act, 2013 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 March 31, 2024, and its financial performance for the year ended on that date.

(2) 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.

(3) Responsibilities of Management and Those Charged with Governance 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 and financial performance 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 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.



RAJESH MOHAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Unit 18, 5th Floor, Bagati House,

34, Ganesh Chandra Avenue,

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In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

(5) 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.
- 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.



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- 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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(6) Report on Other Legal and Regulatory Requirements

- 1) As the company is a small company as defined u/s 2(85) of the Companies Act, 2013, the Companies (Auditor's Report) Order, 2015 issued by the Central Government in terms of sub-section (11) of Section 143 of the Companies Act, 2013 is not applicable to the company.
- 2) As required by Section 143(3) of the Act, we report that:
 1. 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.
 2. 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.
 3. 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.
 4. 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.
 5. 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.



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6. In view of in Notification No. G.S.R. 583(e) dated 13th June; 2017 issued by the Ministry of Corporate Affairs (MCA), the provisions of Section 143(3)(i) of the Companies Act, 2013 requiring the auditor's report to state whether the company has adequate internal financial controls with reference to financial statements in place and about the operating effectiveness of such controls does not apply since the company is a Private Company and its meets the following conditions laid down in the said notification :-
- (i) which is a one person company or a small company; or
 - (ii) which has turnover less than rupees fifty crores as per latest audited financial statement or which has aggregate borrowings from banks or financial institutions or any body corporate at any point of time during the financial year less than rupees twenty five crore. and
 - (iii) which has not committed a default in filing its financial statements under section 137 of the said Act or annual return under section 92 of the said Act with the Registrar ”.
7. 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:
- (a) The Company has no pending litigations which would impact its financial position.
 - (b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d)
 - (i) The management has represented that, to the best of it's 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;



RAJESH MOHAN & ASSOCIATES

CHARTERED ACCOUNTANTS

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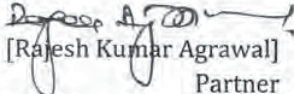
Kolkata - 700 013

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- (ii) The management has represented, that, to the best of it's 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
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- (e) 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.
- (f) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated through out the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As provision to Rule3(1) of the Companies (Accounts) Rules, 2014 is applicable from April1,2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.
8. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.



For Rajesh Mohan & Associates
Firm Registration No: 323131E
Chartered Accountants


[Rajesh Kumar Agrawal]
Partner

ICAI Membership No. 57271

Place : Kolkata

Date : The 02nd day of Sept, 2024

YOGADA HOUSING PROJECT PRIVATE LIMITED

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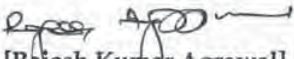
Balance Sheet as at 31st March, 2024

Amounts in ₹'00

Particulars	Note No.	As at 31-Mar-2024	As at 31-Mar-2023
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	16,000.00	16,000.00
(b) Reserves and surplus	4	4,10,816.85	3,70,749.14
		4,26,816.85	3,86,749.14
2 Non- Current liabilities			
(a) Long Term Borrowings	5	2,93,037.53	2,87,675.56
(b) Other Long Term Liabilities	6	76,540.00	2,58,703.54
		3,69,577.53	5,46,379.10
3 Current liabilities			
(a) Trade Payables	7		
(i) Total outstanding dues of micro enterprises and small enterprises		590.00	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		740.00	9,142.81
(b) Other Current Liabilities	8	1,330.00	9,142.81
(c) Short Term Provisions	9	990.00	4,377.74
		14,220.20	1,29,791.98
TOTAL		16,540.20	1,43,312.53
		8,12,934.58	10,76,440.77
B ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipments	10	222.23	330.38
		222.23	330.38
2 Current assets			
(a) Inventories	11	5,10,865.98	7,82,110.48
(b) Cash and cash equivalents	12	2,06,092.30	1,43,927.66
(c) Short Term Loans & Advances	13	95,754.07	1,50,072.25
		8,12,712.35	10,76,110.39
TOTAL		8,12,934.58	10,76,440.77
See accompanying notes forming part of the financial statements	1-30	-	-

In terms of our report attached.
For Rajesh Mohan & Associates
Firm Registration No: 323131E

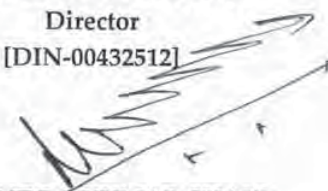
Chartered Accountants


[Rajesh Kumar Agrawal]
Partner
ICAI Membership No. 57271
UDIN:
Place : Kolkata
Date : The 02nd day of Sept, 2024



For and on behalf of the Board of
Directors


KISHORE KUMAR SHAW
Director
[DIN-00432512]


MAHENDRA KUMAR SHAW
Director
Director [DIN-02379884]

Place : Kolkata

Date : The 02nd day of Sept, 2024

YOGADA HOUSING PROJECT PRIVATE LIMITED

(CIN- U70109WB2012PTC183298)

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

Amounts in ₹'00

PARTICULARS	Note No.	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
1 Revenue from operation	14	4,18,611.75	27,07,657.07
2 Other Income	15	2,194.69	96.03
3 Total income (1+2)		4,20,806.44	27,07,753.10
4 Expenses			
(a) Cost of Material Consumed	16	8,667.75	2,74,337.62
(b) Changes in inventories of finished goods, work in progress and stock in trade	17	2,71,244.50	15,80,708.98
(c) Employee benefits expense	18	49,805.00	1,09,905.00
(d) Finance Cost	19	7,200.00	11,406.72
(e) Depreciation and amortisation expense	20	108.15	88.26
(f) Other expenses	21	30,732.53	2,32,236.63
Total expenses		3,67,757.93	22,08,683.21
5 Profit / (Loss) before tax (3 - 3)		53,048.51	4,99,069.89
6 Tax expense:			
Current tax expense for current year		14,220.20	1,29,791.98
Current tax expense for earlier year		(1,239.40)	32.20
		12,980.80	1,29,824.18
7 Profit / (Loss) for the year (5 - 6)		40,067.71	3,69,245.71
8 Earnings per share (of ₹ 10/- each):	29		
(a) Basic (₹)		25.04	230.78
(b) Diluted (₹)		25.04	230.78
See accompanying notes forming part of the financial statements	1-30		

In terms of our report attached.
 For Rajesh Mohan & Associates
 Firm Registration No: 323131E
 Chartered Accountants

For and on behalf of the Board of
 Directors

Kishore Kumar Shaw
KISHORE KUMAR SHAW
 Director
 [DIN-00432512]

Mahendra Kumar Shaw
MAHENDRA KUMAR SHAW
 [DIN-02379884]

Rajesh Kumar Agrawal
[Rajesh Kumar Agrawal]

Partner
 ICAI Membership No. 57271
 UDIN:

Place : Kolkata
 Date : The 02th day of Sept, 2024

Place : Kolkata
 Date : The 02th day of Sept, 2024



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

1. Corporate information

M/s YOGADA HOUSING PROJECT PRIVATE LIMITED (the company) is a private company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Being a Private Limited Company its shares are not listed on any stock exchanges in India. The company caters to domestic markets only. The Company has been engaged in the business of construction of immovable properties.

2. Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Indian Accounting Standards Rules), 2015 read with Rule 3(2) thereof and the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

2.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.4 Cash flow statement

Cash flow statement is not applicable as the company is a small company as per provisions of section 2(85) of Companies Act, 2013.

2.5 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

2.6 Other Income

Interest income is accounted on accrual basis.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

2.7 Property, Plant & Equipments

Property, Plant & Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipments includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipments up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of Property, Plant & Equipments and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Property, Plant & Equipments acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Property, Plant & Equipments acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

2.8 Inventories

Inventories are valued at the lower of cost (on FIFO) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

2.9 Investment

Long Term Investments are stated at cost less provision for permanent diminution of the value of such Investment.

2.1 Borrowing Costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.11 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

2.12 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.13 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability."

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

2.14 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.15 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 3: Share capital

Amounts in ₹'00

Particulars	As at 31/Mar/2024		As at 31/Mar/2023	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	500,000	50,000.00	250,000	25,000.00
	500,000	50,000.00	250,000	25,000.00
(b) Issued				
Equity shares of Rs. 10/- each with voting rights	160,000	16,000.00	160,000	16,000.00
	160,000	16,000.00	160,000	16,000.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	160,000	16,000.00	160,000	16,000.00
Total	160,000	16,000.00	160,000	16,000.00

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
<i>Equity shares with voting rights</i>				
year ended 31st March, 2024				
- Number of shares	160,000	-	-	160,000
- Amount (₹'00)	16,000.00	-	-	16,000.00
year ended 31st March, 2023				
- Number of shares	160,000	-	-	160,000
- Amount (₹'00)	16,000.00	-	-	16,000.00

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

Class of shares / Name of shareholder	As at 31/Mar/2024		As at 31/Mar/2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Kishore Kumar Shaw	40,000	25.00%	40,000	25.00%
Biswanath Rakshit	62,000	38.75%	62,000	38.75%
Mahendra Kumar Shaw	48,000	30.00%	48,000	30.00%
Total	150,000	93.75%	150,000	93.75%

(iii) Details of Promoters' Shareholding

Promoter name	As at 31-Mar-2024			As at 31-Mar-2023		
	No. of shares	% holding in that class of shares	% Change during the year	% holding in that class of shares	% of total shares	% Change during the year
Equity shares with voting rights						
Kishore Kumar Shaw	40,000	25.00	-	40,000	25.00	-
Biswanath Rakshit	62,000	38.75	-	62,000	38.75	-
Mahendra Kumar Shaw	48,000	30.00	-	48,000	30.00	-
Total	150,000	93.75	-	150,000	93.75	-



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Amounts in ₹ '00

Particulars	As at 31/Mar/2024	As at 31/Mar/2023
Note 4: Reserves & Surplus		
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	370,749.14	1,503.43
Add: Profit / (Loss) for the year	40,067.71	369,245.71
Closing balance	410,816.85	370,749.14
Total	410,816.85	370,749.14
Note 5: Long Term Borrowings		
Unsecured loans from:-		
- Private companies in which any director of the company is director	169,918.52	163,438.52
- From Other Bodies Corporates	123,119.01	124,237.04
Total	293,037.53	287,675.56
Note 6: Other Long Term Liabilities		
Advances from Customers (Against Flat Booking)	76,540.00	258,703.54
Total	76,540.00	258,703.54
Note 8: Other Current Liabilities		
Statutory Remittances	990.00	4,377.74
	990.00	4,377.74
Note 9: Short Term Provisions		
Provision for Income Tax	14,220.20	129,791.98
Total	14,220.20	129,791.98
Note 11: Inventories		
Construction Work in Progress	441,695.58	438,445.92
Finished Goods	69,170.40	343,664.56
Total	510,865.98	782,110.48
Note 12: Cash and Cash Equivalents		
Cash in hand - As Certified by the management	45,813.64	38,377.63
Balances with banks		
In current accounts	160,278.65	105,550.03
Total	206,092.30	143,927.66
Note 13: Short term Loans & Advances		
Advances - Unsecured, considered good		
Advance to Suppliers	85,732.40	-
Balances with Govt Authorities		
Income Tax Payments	10,021.67	150,072.25
Total	95,754.07	150,072.25



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 7: Trade Payables

Amounts in ₹'00

Particulars	As at 31st March, 2024				As at 31st March, 2023				Total	
	Unbilled	Outstanding for following periods from due date of payment			Unbilled	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years		More than 3 year	Less than 1 year	1-2 years		2-3 years
(A) Acceptances										
(i) MSME	-	-	-	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-	-	-	-	-
(B) Other than Acceptances										
(i) MSME	590.00	-	-	-	-	-	-	-	-	-
(ii) Others	-	740.00	-	-	590.00	8,118.54	434.27	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-	-	-	-	-
Total	590.00	740.00	-	-	1,330.00	8,118.54	434.27	-	-	9,142.81
Total	590.00	740.00	-	-	1,330.00	8,118.54	434.27	-	-	9,142.81
MSME (A) (i)+ A(iii)+ B(i) + B(iii)	590.00	-	-	-	590.00	-	-	-	-	-
Others (A) (ii)+ A(iv)+ B(ii) + B(iv)	-	740.00	-	-	740.00	8,118.54	434.27	-	-	9,142.81
Grand Total	590.00	740.00	-	-	1,330.00	8,118.54	434.27	-	-	9,142.81



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 10: Property, Plant & Equipments

Particulars	Gross Block				Depreciation			Net Block		
	As at 1-Apr-2023	Additions	Deductions	Total	Upto 31-Mar-2023	For the Period	Sales/ Adj.	Total	As at 31-Mar-2024	As at 31-Mar-2023
	Computers & Peripherals	1,219.22	-	-	1,219.22	1,138.71	15.55	-	1,154.26	64.96
Office Equipments	345.00	-	-	345.00	95.13	92.60	-	187.73	157.27	249.87
Total	1,564.22	-	-	1,564.22	1,233.84	108.15	-	1,341.99	222.23	330.38
Previous Year	1,304.22	260.00	-	1,564.22	1,145.58	88.26	-	1,233.84	330.38	158.64



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Amounts in ₹'00

Particulars	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
Note 14: Revenue from Operations		
<i>Sale of Products</i>		
Flats, car parking and shops	410,361.75	2,644,657.05
Amenities Charges	8,250.00	63,000.02
Total	418,611.75	2,707,657.07
Note 15: Other Income		
Interest on:-		
<i>Security Deposits</i>	108.33	94.43
<i>Income Tax Refund</i>	968.33	1.60
Liabilities no longer required written back	1,118.03	-
Total	2,194.69	96.03
Note 16: Cost of Material Consumed		
Opening Stock	-	-
Add: Purchases during the year		
Land and Construction Materials	8,667.75	274,337.62
	8,667.75	274,337.62
Less: Closing Stock	-	-
Cost of Material Consumed	8,667.75	274,337.62
Material Consumed comprises		
Iron & Steels	-	15,198.97
Cement, Sand, Stonechips	544.65	30,357.19
Bricks	-	6,843.07
Marbles & Tiles	2,650.00	22,060.00
Doors' and Windows' Materials	1,500.00	65,887.29
Pipes, Pipe Fittings and Hardwares	107.65	54,424.92
Electrical and Installatons	554.95	55,836.18
Miscellaneous	3,310.50	23,730.00
Total	8,667.75	274,337.62
Note: Out of above amount capitalised as Cost of WIP	-	274,337.62
Note 17: Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade		
<u>Inventories at the beginning of the year</u>		
Construction Work in Progress	438,445.92	2,362,819.46
Finished Goods	343,664.56	-
	782,110.48	2,362,819.46
<u>Less: Inventories at the end of the year</u>		
Construction Work in Progress	441,695.58	438,445.92
Finished Goods	69,170.40	343,664.56
	510,865.98	782,110.48
Net Decrease/(Increase)	271,244.50	1,580,708.98



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Amounts in ₹'00

Particulars	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
Note 18: Employee Benefit Expenses		
Salaries & Bonus	19,805.00	34,705.00
Directors' Remuneration	30,000.00	75,200.00
	49,805.00	109,905.00
Note: Out of above amount capitalised as Cost of WIP	-	109,905.00
Note 19: Finance Cost		
(a) Interest Expense on		
(i) Borrowings	7,200.00	11,406.72
(Net of interest reversal ₹ 0.00 hundred, Previous Year ₹ 23,675.72 hundred)	-	-
(iii) Delayed payment of Statutory Remittances	-	-
	7,200.00	11,406.72
Note: Out of above amount capitalised as Cost of WIP	-	11,406.72
Note 20: Depreciation and Amortisation expense		
Depreciation	108.15	88.26
	108.15	88.26
Note: Out of above amount capitalised as Cost of WIP	-	88.26
Note 21: Other Expenses		
Direct Expenses		
Transportation, Loading & Unloading Charges	-	159.50
Labour Charges	250.00	5,900.90
Payment to Contractors	4,727.00	155,970.57
Rates & Taxes	12,621.47	14,123.67
Legal and Professional	-	1,880.00
Power & Fuel	3,901.69	28,941.51
Misc. Site Expenses	3,323.93	1,749.15
Administrative Expenses		
Office Rent	1,416.00	590.00
Rates and taxes	25.00	141.01
Communication Charges	119.00	232.42
Insurances (Keyman Insurance)	-	1,234.17
Bank Charges	15.42	55.09
Filing Fees	-	17.00
Printing & Stationery	143.00	213.38
General Expenses	0.02	145.66
Legal and Professional	-	20,000.00
Payment to Auditors		
- As Audit Fee	590.00	413.00
- As Tax Audit Fee	-	177.00
- For Company Law Matters	100.00	82.60
Donations & Subscriptions	3,500.00	210.00
Total	30,732.53	232,236.63
Note: Out of above amount capitalised as Cost of WIP	3,249.66	208,725.30



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 22: Additional Information

22.1: Contingent Liabilities and Commitments to the extent not provided for

Amounts in ₹'00

Particulars	As at 31-Mar-2024	As at 31-Mar-2023
(a) Contingent Liabilities	-	-
(b) Commitments	-	-

Note 22.2: Earning and Expenditure in Foreign Currency

Amounts in ₹'00

Particulars	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
(a) Expenditure in foreign currency	-	-
(b) Earnings in foreign exchange	-	-

Note 22.3: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the

Amounts in ₹'00

Particulars	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	590.00	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-

Note 22.4:

In the opinion of the Board, the assets other than non current investments and intangible assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 23 : Additional Regulatory Information

- 23.1 The Title Deeds of all Immovable Properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) by the company in its own name.
- 23.2 The company company has not revalued any Property, Plant and Equipment during the current year as well as in the previous year.
- 23.3 The company has not given any Loans or Advances in the nature of loans to Promoters, Directors, Key Managerial Persons and Other Related Parties either severally or jointly with any other persons which are (a) repayable on demand or (b) without specifying any terms or period of repayment.
- 23.4 No proceedings have been initiated or pending against the company either in the current year or in the previous year for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.
- 23.5 The company has not obtained any credit facilities either in the current year or in the previous year from banks or financial institutions on the basis of security of current assets.
- 23.6 The Company has not been declared wilful defaulter in the current year and previous year by any bank or financial institution or government or any government authority or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- 23.7 The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the current or previous year.
- 23.8 As at 31-Mar-2024 or as at 31-Mar-2023 there were no charges details of which had not been filed with Registrar of Companies.
- 23.9 As at 31-Mar-2024 or as at 31-Mar-2023, there were no satisfaction of charges details of which had not been filed with Registrar of Companies.
- 23.10 The Company had no subsidiary(ies) as at 31-Mar-2024 or as at 31-Mar-2023, accordingly requirement to comply with section 2(87) of the Companies Act read with Companies (Restriction on Number of Layers) Rules, 2017 does not arise.
- 23.11 During the current year or previous year, no schemes of arrangements were approved by any competent authority in terms of sections 230 to 237 of the Companies Act, 2013. As such requirement of giving effect thereof in the books of account in accordance with the scheme and accounting standards does not arise.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

- 23.12 During the current year or previous year, no borrowed funds, share premium or other funds have been loaned/advanced to or invested with any person or entity including foreign entity with the understanding (recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 23.13 During the current year or previous year, the company did not received any fund by the company from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 23.14 The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the current or previous year.
- 23.15 The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.
- 23.16 During the current year and previous year the company (a) had not traded or invested in Crypto currency or Virtual Currency (b) held any crypto currency on reporting date and (c) received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

23.17 Analytical Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	Variance in %	Reason for variance > 25%
(a) Current ratio	Current Assets	Current Liabilities	49.14	7.51	554.37%	Decrease in Short Term Provisions
(b) Debt-equity ratio	Total Debt	Shareholder's equity	0.90	1.78	-49.27%	Repayment of debts out of current profits
(c) Debt service coverage ratio	Earnings available for debt service	Debt Service	8,382.87	178.06	4607.91%	Lower repayment of interest and loans
(d) Return on equity ratio	Profit after taxes less Preference Dividend	Avg. Shareholders' Equity	0.10	1.83	-94.61%	Lower profit due to decrease in sales
(e) Inventory turnover ratio	Sales of Goods	Average Inventory	0.65	1.72	-62.40%	Decrease in Sales
(f) Trade receivables turnover ratio	Net Sales	Avg. Sundry Debtors + Average Bills Receivables	NA	NA	NA	NA
(g) Trade payables turnover ratio	Net Purchases	Avg. Trade Payables	1.66	22.48	-92.64%	Decrease in purchases
(h) Net capital turnover ratio	Net Sales	Average working Capital	0.48	1.51	-67.86%	Decrease in Sales
(i) Net profit ratio	Profit After Tax	Net Sales	0.10	0.14	-29.81%	Lower profit due to decrease in sales
(j) Return on capital employed	Earning before interest and taxes	Average Capital Employed	0.06	0.27	-76.51%	Lower profit due to decrease in sales
(k) Return on investment						NA



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 24: Disclosure on Loans given, Investments made, guarantees given and Securities provided
(Pursuant to Section 186 of the Companies Act, 2013 read with Rule 12 of the Companies [Meetings of Board and Its Powers] Rules, 2014)

(a) Particulars of Investments made during the year	Nil
(b) Particulars of Loans given during the year	Nil
(c) Purposes for which loan is proposed to be utilised	Not Applicable
(d) Particulars of guarantees given	Nil
(e) Purpose for which guarantee given is proposed to be utilised	Not Applicable
(f) Particulars of securities provided	Nil
(g) Purpose for which securities given is proposed to be utilised	Not Applicable

Note 25: Disclosure under Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014

Particulars	For the	For the
	year ended	year ended
	31-Mar-2024	31-Mar-2023
Money received from (No.) directors / or the relatives of directors during the year	-	3
Balance outstanding at the end of the year (₹'00)	-	-

Note 26: Employee Benefits

The company has not made any provision for for gratuity and other Long Term and Short Term retirement benefits payable to the employees

Note 27: Details of Borrowing Cost Capitalized during the year

Particulars	Amounts in ₹'00	
	As at	As at
	31-Mar-2024	31-Mar-2023
As inventory	-	11,406.72



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 28: Related Parties, Related Party Transactions and Balances receivable/payable as at the end of the year

28.1 List of related parties over which control exists

Description of relationship	Names of related parties
(i) Ultimate Holding Company	Nil
(ii) Holding Company	Nil
(iii) Subsidiaries	Nil
(iv) Fellow Subsidiaries	Nil

28.2 Other related parties with whom transactions carried out during the year

Description of Relationship	Whether any transactions	Name, if transactions taken place
(i) Key Managerial Personnel (KMPs)	Yes	Kishore Kumar Shaw Mahendra Kumar Shaw Biswanath Rakshit
(ii) Relatives of KMPs	Yes	Mahendra Kr. Shaw,HUF Ruhi Shaw Harshil Shaw

28.3 Related Party Transactions

Amounts in ₹'00

Name of the party	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
Key Managerial Persons (KMP)		
Loan Taken/(repaid)- net	-	(46,033.42)
Interest Paid/Credited	-	1,761.19
Directors Remuneration	30,000.00	75,200.00
Professional Fee	-	20,000.00
Relatives of KMPs		
Loan Taken/(repaid)- net	-	(32,555.38)
Interest Paid/Credited	-	1,245.53
Salary	7,500.00	18,000.00

28.4 Balances receivables/(payable) as at the end of the year

Amount (₹ '00)

Particulars of Related Party	As at 31-Mar-2024	As at 31-Mar-2023
(i) Receivables	-	-
(ii) Payables		
Key Managerial Persons (KMP)	-	5,398.00
Relatives of KMPs	-	980.00



YOGADA HOUSING PROJECT PRIVATE LIMITED

Notes forming part of the financial statements

Note 29: Earning Per Shares
For the year ended 31st March, 2024

Particulars	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares (₹)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Profit/Loss (₹'00)	40,067.71	40,067.71	40,067.71	40,067.71	-	-	-	-	40,067.71	40,067.71	40,067.71	40,067.71
Weighted Average No. of Shares ('00)	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
EPS (₹)	25.04	25.04	25.04	25.04	-	-	-	-	25.04	25.04	25.04	25.04

For the year ended 31st March, 2023

Particulars	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares (₹)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Profit/Loss (₹'00)	369,245.71	369,245.71	369,245.71	369,245.71	-	-	-	-	369,245.71	369,245.71	369,245.71	369,245.71
Weighted Average No. of Shares ('00)	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
EPS (₹)	230.78	230.78	230.78	230.78	-	-	-	-	230.78	230.78	230.78	230.78



YOGADA HOUSING PROJECT PRIVATE LIMITED

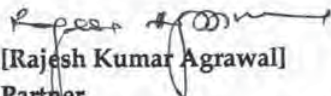
Notes forming part of the financial statements

Note 30: Figures for the previous year

The figures for the previous year have been regrouped and/or rearranged wherever found necessary to make those comparable with the figures for the current year.

In terms of our report attached

For Rajesh Mohan & Associates
Firm Registration No: 323131E
Chartered Accountants


[Rajesh Kumar Agrawal]
Partner

ICAI Membership No. 57271

UDIN:

Place : Kolkata

Date : The 02th day of Sept, 2024



For and on behalf of the Board of Directors


KISHORE KUMAR SHAW
Director [DIN-00432512]


MAHENDRA KUMAR SHAW
Director [DIN-02379884]

Place : Kolkata

Date : The 02th day of Sept, 2024