SHANKAR SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
INDIA

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S TANISHA HOUSING PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/S TANISHA HOUSING PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation 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 confomity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the financial statement in accordance with the Standards on Auditing specified under section 143(10) of the Act(SAs) Our responsibilities under those Standerds are further described in the Auditor's responsibility 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 (ICAI) together wth the ethical requirements that are relevant to our audit of the financial statement under the provision of the Act and tha rules made made there, and we have fulfilled our other ethical responibilities in accordance with these requirements and the ICAI,s code of Ethics,. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of current period. We have determined that there are no key audit matters to communicate in our report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENT AND AUDITOR'S REPORT THEREON

The Company's Board of Directors are responsible for the other information . The other information comprises the information included in the Board's of Report including annexures to Board's Report and Management Discussion and Analysis Report, but does not Include the financial statement and our audit's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion theron.

In connection with our audit of the financial statements, our resposibility is to read the other information and , in doing so,consider whether the other Information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appers to be materially misstated.

Based on the work we have performed , we conclude that there is no material misstatement of information and we have nothing to report in this regard. We have obtained certificate from the Management to this effect.

MANAGEMENT'S RESPONSIBILITY 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 with respect to the preparation of these financial statements that give a true and fair view of state of affairs financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued there under. This responsibility also includes 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 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

SHANKAR SINGH & ASSOCIATES KOLKATA Chartered Accountants

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
INDIA

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In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern , disclosing , as applicable , matters related in going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has norealistic alternative but to do so.

The Board or Directors is also responsible for overseeing the Company's Financial Reporting processs.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF FINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the financial statement 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, 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 decicions of users taken on the basis of these financial statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit, we also:

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made there under.

Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform procedures responsive to those, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion , the risk of not detecting a material misstement 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 financial control relevant to the audit in order to design audit procedures that are appropriate in circumstanses. Under section 143(3)(1) of the Act, We are also responsible for our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonable 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 event or conditions that may cast significant doubt on the company's ability's to continue as a gong concern, if we conclude that a material uncertainty exists. We are to draw attention in our auditor's report to related disclosures in the financial statement or, if such disclosers are inadquate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evalute the overall presentation , structure and content of the financial statements, including the disclosures, and whether the statements represent the underlying transaction and events in a manner that achieves fair presentation .

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantative mateially and qualitives factors in

(i) Planing the scope of our audit work and in evaluating the results of our work; and

(ii) To evaluate the effect of any identified misstatements in the financial statements.

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.

SHANKAR SINGH & ASSOCIATES * Chartered Accountants * KOLKATA

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

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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 resonably be thought to bear on our independence, and where applicable , related safeguards.

REPORT ON OTHER LEGAL AND REGULARITY REQUIREMENTS

1) As required by the Companies (Auditor's Report) order, 2020, ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, (hereinafter referred to as the "Order") and we give in the **Annexure-"A"** , a statement on the matters specified in paragraphs 3 and 4 of the order.

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;

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

(d) In our opinion, the aforesaid financial statements comply with the Indian 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) With respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls, refere to our separate Report in **Annexure-"B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial control over financial reporting .

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as ammeded, in our opinion and to the best of our information and according to the expanations given to us the remuneration paid by the Company to its drectors during the year is in accordence with the provisions of section 197 of the Act.

(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 explanation given to us :

(i) The Company does not have any pending litigations as at 31st March 2024, which would impact its financial position.

(ii) The Company does not have outstanding long term contracts including derivative contracts as at 31st March, 2024 for which there were any material foreseeable contracts;

(iii) There were no amount which were required to be transferred, to the Investor Education and Protection Fund by the Company as on 31st March, 2024.

TANISHA HOUSING PVT. LTD.

Director

Place: Kolkata
Date: 30-08-2024

M/S SHANKAR SINGH & ASSOCIATES
Chartered Accountants

(CA SHANKAR KUMAR SINGH)
Partner
M.No.060008

ANNEXURE -"A" TO THE INDEPENDEDT AUDITOR'S REPORT

(Referred to in paragraph 1 under "Report on other legal and Regulatory Requirement section of our report of even date)

Based on the audit procedures performed for the propose of reporting a true and and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit , we report that:

1. The Company has maintained proper records to show full particulars including quantative details & situation of property, plant & Machinery.

2. The Major Property,Plant & Equipment of the Comapny have been physically verified by the management at reasonable intervals during the year and no material discrepancies are found on such physical verification.

3. The Company have not revalued its Property, Plant & Equipments (including right of use assets) or intangible assets or both during the year .

4. According to the Information and explanation given to us , no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transaction (Prohibitation) Act, 1988 (45 of 1988) and rules made thereunder during the year.

5. (a) As explained to us , Inventories consisting of Consumable stores were physically verified during the year by the management at reasonable intervals and no materials descrepancies were noticed on physical verification.

(b) The Company does have no working capital limits in excess of five crore rupees(at any point of time during the year), in aggreegate , from banks or finacial institutions on the basis of security of current assets . Accordingly, the provisions of clause 3(ii)(b) of the order are not applicable .

6. The company has not granted/taken any secured/ unsecured loan to / from companies, Firm or other parties during the current financial year listed in the register maintained under the the provisions of Section 186 of the Companies Act, 2013.

7. The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserves Bank of India and the Provisions 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder , where applicable . Accordingly, the Provisions of Clasuse 3(iv) of the order are not applicable .

8.To the best of our knowledge and belief , the Central Government has not specified maintenance of cost records under sub- section (1) of section 148 of the Act of the Act, in respect of Company's Products/services. Accordingly the provisions of 3(v) of the order are not applicable .

9. (a) According to the information & explanations given to us and the records of the Company examined by us , in our opinion , the company is generally regular in depositing the undisputed statutory dues including Income Tax and any other statutory dues as applicable with the appropriate authorities.

(b) According to the information & explanation given to us and the records of the Company as esamined by us , there are no disputed amounts payable in respect of the Income Tax and Goods & Service tax dues which were not outstanding at March31. 2024 for the period of more than six months from the date of becoming payable .

10. According to the information and explanation given to us , Company has no transaction , not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961(43 of 1961).

11.(a) In our opinion, the company has not defaulted of loans or other borrowings or in the payment of interest thereon to any lender during the year

(b) Company is not declared wilful defaulter by any bank or financial institution or order lender ;

(c) According to the information and explanation given to us , term loans were applied for the purpose for which the loans were obtained ;

(d) According to the information and explanation given to us, raised on short terms basis have not been utilized for long term purpose;

TANISHA HOUSING PVT. LTD.

Director

SINHA & ASSOCIATES * Chartered Accountants * KOLKATA

(e) According to the information and explanation given to us,the company has not taken any entity or persons on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

12. a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

b) According to the information and explanation given to us , the company has not made any preferential allotment or private placement or shares or convertible debentures(Fully , partially or optionally convertible) during the year.

13 (a) According to the information and explanation given to us , any fraud by the Company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us , no report under sub section 143 of the Companies Act has been filed by the auditors in from ADT-4 as prescribed under rule 13of Companies (audit and Auditors) Rules, 2014 with the Central government;

(c) According to the information and explanation given to us , no whistle blower complaints, received during the year by Company.

14. Company is not a Nidhi Company, acordingly provisions of the clause 3(xi) of the order is not application to the Company.

15. According to the information and explanation given to us ,we are of the opinion that all transations with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Staement etc., as required by the Accounting Standards and the Companies Act, 2013.

16. According to the information and explanation given to us ,the Company has no internal audit system.

17. According to the information and explanation given to us ,We are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xiv) of the order is not applicable .

18. According to the information and explanation given to us ,we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the Company is not a core investment Company(CIC) as defined in the regulations made by the Reserve Bank of India , accordingly the previsions of clause 3(XV) of the order are not applicable .

19. According to the information and explanation given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

20. There has been no registration of the statutory auditors during the year and accordingly, the provisions of clause 3(xvii) of the order is not applicable .

21. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities , other information accompanying the financial statements,our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which, causes us to believe that any material uncertainty exists as on the date of the audit report indicating that comapny is incapable of meeting its liabities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

22. The Provisions of section 135 towards corporate social responsibility are not applicable on the company,Accordingly, the provisions of clause 3(xix) of the Order in not applicable.

23. The Reporting under clause(xxi) is not applicable in respect of audit of standalone financial statement of the company, no comment has been included in respect in respect of said clause under this report

Place: Kolkata
Date: 28-08-2024

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

M/S SHANKAR SINGH & ASSOCIATES
Chartered Accountants

(CA SHANKAR KUMAR SINGH)
Partner
M.No.: 060008

ANNEXURE -"B" TO THE INDEPENDEDT AUDITOR'S REPORT

(Referred to in paragraph 2f under " Report on other legal and Regulatory Requirements' section of our report of event date)

Report on the internal Financial Controls Over Finacial Reporting under Clause(i) of Sub-Section 3 of section 143 of the Companies Act, 2013

We have audited the international financial over financial reporting of Tanisha Housing Private Limited as of 31st March, 2024 in conjuction with our audit of Financial statements of the Company for the Year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance on Audit of Internal Financial control over Financial Reporting issued by the Institute of Chartered Accountants of India("ICAI") . These responsibilities include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's polices,safeguarding of its assets, the prevention and detation of frauds and errors, the adequacy and completeness of the accounting records,and the timely preparation of reliable financial information , as required under Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on Company's internal Financial controls over financial reporting of the Company based on our audit .We Conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Control Over Financial Reporting (The " Guidance Note") issued by The institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act,2013, to the extent applicable to an audit of internal financial controls.Those Standards and the Guidance Note require that we comply the ethical requirements and plan and perform the audit to obtain resonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain evidence about the adeauacy of the internal financial controls system over finacial reporting and their operating effectiness. Our audit of internal financial control over financial reporting include obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evalyuating the design and operating effectiveness of internal contol based on the assessed risk.The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal finacial contol over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for internal purposes in acordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that :

(1) Pertain to maintenance of records,that in resonable details accurately and fairly reflect the transactions and depositions of assets of the company;

(2) Provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statements in accordance with the generally accepted accounting principles and the receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the Company; and

(3) Provide reasonable assurance regarding preventation or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have material effect on the financial statements.

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of inherent limitation of internal financial control over financial reporting , including the possibility of collusion or improper management override of controls, material misstatement due to error or fraud may occur and not detected, Also, projected of any evaluation of the internal financial control over financial reporting to future periods are subject to the internal financial control over financial repoting may become inadequate because of changes in conditions, or that the degree of compliance with the polices or procedures may deteriorate.

OPINION

In my opinion , to the best of our information and according to the explanations given to us the Company have, in all material respects, an adequate internal financial control system over financial reporting and such financial control over financial reporting were operating effectively as at 31st march, 2024 based on "the criteria for internal control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance note on Audit of internal control over Financial Reporting issued by the Institute of Chartered Accountants of India".

TANISHA HOUSING PVT. LTD.

Director

Place: Kolkata
Date: 30-08-2024

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

M/S SHANKAR SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA SHANKAR KUMAR SINGH)
PARTNER
M.NO. 060008