M/S TANISHA HOUSING PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period(Rs)		Figures as at the end of previous reporting Period(Rs.)	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1,00,000 Equity shares of Rs.10/- each	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
(b) Issued, Subscribed and Paid up 20,000 Equity shares of Rs.10/- each	20,000.00	2,00,000.00	20,000.00	2,00,000.00
Total	**20,000.00**	**2,00,000.00**	**20,000.00**	**2,00,000.00**

Refer Note (i), (ii) ,(iii) & (iv) below

(i) Reconciliation of the number of Shares and amount outstanding at the beginning and ath the end of the reporting period

Particulars	Opening Balance	Fress Issue	Other Charges	Closing Balance
Equity Shares with voting rights				
Year ended 31st March , 2023				
Number Of Share	20,000.00	-	-	20,000.00
Amount	2,00,000.00	-	-	2,00,000.00
Year ended 31st March , 2022				
Number Of Share	20,000.00	-	-	20,000.00
Amount	2,00,000.00	-	-	2,00,000.00

(ii) Terms/Rights attached to the Equity Share

The company has only one class of equity shares having par value of Rs. 10/- per share , each holder of equity shares is entitled to one vote per share . The Company declares and pays dividends in indian rupees. The Dividend proposed by the Board of Director is subject to the Approvval of the Shareholders in the ensuing annual General Meeting . In the event of the liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of company,after distribution of all preferential amounts. the distribution will be in proportion of the number of equity shares held by the shareholders.

(iii) Details of share held by each Shareholders holding more than 5% share capital

Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	% of holding	No. of Shares	% of holding
AMIT KUMAR GUPTA	5000	25.00	5000	25.00
NAVNIT KUMAR GUPTA	5000	25.00	5000	25.00
RANJITA GUPTA	5000	25.00	5000	25.00
UTKARSH KUMAR	5000	25.00	5000	25.00
	20000	**100.00**	**20000**	**100.00**

(iv) Details of Shares held by Promoters

Name of Promotors	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	% of holding	No. of Shares	% of holding
AMIT KUMAR GUPTA	5000	25.00	5000	25.00
NAVNIT KUMAR GUPTA	5000	25.00	5000	25.00
RANJITA GUPTA	5000	25.00	5000	25.00
UTKARSH KUMAR	5000	25.00	5000	25.00

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

M/S TANISHA HOUSING PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
(A) Securities premium account	Rs.	Rs.
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	5,62,903.40	2,54,493.35
Add: Profit / (Loss) for the year	3,61,274.58	3,08,410.05
Balance Available for appropriation	-	-
Closing balance	9,24,177.98	5,62,903.40
Total	9,24,177.98	5,62,903.40

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
UNSECURED LOANS	Rs.	Rs.
TOTAL	-	-
	-	-

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
SECURED LOANS	Rs.	Rs.
OD A/C	-	-
CASH CREDIT		11,39,093.70
UNSECURED LOANS		
Loans & Advances from Parties	1,72,35,357.00	-
Other Loans & Advances		76,57,000.00
	1,72,35,357.00	87,96,093.70

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

TANISHA HOUSING PVT. LTD.

Director

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Advance From Parties	1,26,00,000.00	1,26,00,000.00
Expenses Payable	-	-
Other payable	12,57,655.00	-
Amit Kumar Gupta	37,15,000.00	13,75,000.00
Security Deposit		
Total	1,75,72,655.00	1,39,75,000.00

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
EPF Employees Contribution Payable	-	-
EPF Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
Director Remuneration	-	-
(b) Provision - for TAX		
Provision for Income Tax(Current Year)	1,67,710.00	1,33,590.00
TDS Payable	-	500.00
(c) Provision - Others		
Rent Payable	-	-
GST Payable	-	-
Audit Fees Payable	60,000.00	30,000.00
Total	2,27,710.00	1,64,090.00

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Fixed Deposit	-	-
Equity Share	-	-
HDFC Mutual Fund		5,00,000.00
Total	-	5,00,000.00

Note 10 OTHER NON CURRENT ASSET

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Long Term Trade Receivables	-	-
Deferred Tax	-	-
Others	-	-
Total	-	-

Note 11 LONG TERM LOAN AND ADVANCES

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Security Deposit	-	-
Earnest Money	-	-
Total	-	-

Note 12 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock for trade	-	-
Total	-	-

Note 14 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
A) Cash In Hand	2,08,263.88	11,41,810.88
B) Bank Balance	6,92,773.54	2,94,455.32
Total	9,01,037.42	14,36,266.20

Note 15 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
Advances to Directors	-	-
(a) Advances to Others	-	-
Tanisha Developer	19,12,266.00	8,36,266.00
Sai Construction	34,02,440.00	42,14,961.00
(b) Loan & Advances for joint venture	51,50,000.00	51,50,000.00
Others	1,66,83,476.30	77,77,571.00
Total	2,71,48,182.30	1,79,78,798.00

Note 16 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period(Rs)	Figures as at the end of previous reporting Period(Rs.)
	Rs.	Rs.
A) Preliminary Exp.	-	-
B) Input GST Credit	7,82,403.66	8,65,559.66
C) other- Accumulated Loss	-	-
Total	7,82,403.66	8,65,559.66

SHANKAR SINGH & ASSOCIATES KOLKATA Chartered Accountants

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	15,01,578.00	-	-	-	15,01,578.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	15,01,578.00				15,01,578.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	81,000.00	-	-	-	81,000.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	81,000.00				81,000.00

Note 13 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

M/S TANISHA HOUSING PRIVATE LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

Note - 8

PARTICULARS	RATE OF DEPRI-CIATION	GROSS------BLOCK					DEPRECIATION			NET – BLOCK	
		AS ON 01/04/2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
CC TV Camera	63.16%	19,000.00				19,000.00	18,650.00	221.00	18,871.00	129.00	350.00
Computer	63.16%	60,254.24				60,254.24	59,145.00	701.00	59,846.00	408.24	1,109.24
Car	31.23%	34,06,069.00				34,06,069.00	26,44,254.00	2,37,915.00	28,82,169.00	5,23,900.00	7,61,815.00
Plant & machinery	18.10%	11,150.00				11,150.00	6,134.00	908.00	7,042.00	4,108.00	5,016.00
TOTAL		34,96,473.24	-	-	-	34,96,473.24	27,28,183.00	2,39,745.00	29,67,928.00	5,28,545.24	7,68,290.24
PREVIOUS YEAR		34,96,473.24				34,96,476.24	2378613.00	349570.00	27,28,183.00	268290.24	1117860.24

As per our report of even date attached
For M/s Shankar Singh & Associates
Chartered Accountants

SSN

CA SHANKAR KUMAR SINGH
Partner
M. No.: 06008
Place:Kolkata
Date: 30-08-2023

SHANKAR SINGH & ASSOCIATES * Chartered Accountants * KOLKATA

UDIN :- 23060008BGXXLN2109

TANISHA HOUSING PVT. LTD.

Director

Navnit Kumar Gupta
(Director)
DIN: 03491124

For and on Behalf of Board TANISHA HOUSING PVT. LTD.

Amit Kumar Gupta
(Director)
DIN: 03468599

TANISHA HOUSING PVT. LTD.

Director

ANNEXURE - A

M/S TANISHA HOUSING PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2022	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2023
				More than 180 days	Less than 180 days				
1	CCTV Canra	40.00	2,462.00	-	-	-	2,462.00	985.00	1,477.00
2	Computer	40.00	7,809.24	-	-	-	7,809.24	3,124.00	4,685.24
3	Motor Car	15.00	17,77,989.00	-	-	-	17,77,989.00	2,66,698.00	15,11,291.00
4	Plant & Michinery	15.00	5,820.00	-	-	-	5,820.00	873.00	4,947.00
	Current Year Total :-		17,94,080.24	-	-	-	17,94,080.24	2,71,680.00	15,22,400.24

As per our report of even date attached
For M/s Shankar Singh & Associates
Chartered Accountants

CA SHANKAR KUMAR SINGH
Partner
M. No.:060008
Place:Kolkata
Date: 30-08-2023

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

TANISHA HOUSING PVT. LTD.

Director

Navnit Kumar Gupta
(Director)
DIN: 03491124

For and On behalf of Board of Directors

TANISHA HOUSING PVT. LTD.

Director

Amit Kumar Gupta
(Director)
DIN: 03468599

Working Note:

Calculation of Deferred Tax

	Taxable Income	
	accounting Income	
	Add: Dep Cos act	2,39,745.00
		2,39,745.00
	Less: Dep IT Act	2,71,680.00
Accounting income or PBT		(31,935.00)
Tax on accounting Income	Prov fot I.T	(8,303.00)

Since PBT ismore than Taxable Income there is Deferred Tax Liability.

Hence Deferrd Tax Liability
Current Tax

TANISHA HOUSING PVT. LTD.

Director

M/S TANISHA HOUSING PRIVATE LIMITED

NOTES TO THE PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Sale of Products	-	1,76,32,000.00
Sale of Services	-	-
Other Operative Revenues	-	-
Total - Sales	-	1,76,32,000.00

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Interest Income	-	-
Dividend Income	-	-
Rent	-	-
Other Income	3,95,394.58	-
Total	3,95,394.58	-

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Opening stock	-	-
Raw Materals	-	-
Work in Progress	20,74,320.00	84,18,412.00
Finished Goods	-	-
Add: Purchases	34,31,122.00	-
	55,05,442.00	1,00,35,713.00
Less: Closing stock	-	1,84,54,125.00
Raw Materals	-	-
Work in Progress	81,45,456.36	20,74,320.00
Finished Goods	-	-
	81,45,456.36	20,74,320.00
Cost of material consumed	(26,40,014.36)	1,63,79,805.00

Note 19 CHANGE IN INVETORIES

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods	81,45,456.36	20,74,320.00
Work-in-progress	-	-
	-	20,74,320.00
Inventories at the beginning of the year:		
Finished goods	20,74,320.00	-
Work-in-progress	-	84,18,412.00
	20,74,320.00	84,18,412.00
Net (increase) / decrease	(60,70,136.36)	(63,44,092.00)

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

Note 21 FINANCE COST

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Interest on Unsecured loan		
Bank Interest	7,84,455.00	-
Intt. On CC	-	-
Other Borrowing Cost		-
	-	-
Total	7,84,455.00	-

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
(A) DIRECT EXPENSES		
Carraige Inward	16,700.00	
Broakrage	1,00,000.00	-
Loading & Unloading	3,300.00	-
JCB Hire Charges	1,21,630.00	-
Municipal Tax	3,72,363.00	-
Labour Charges	2,65,150.00	50,000.00
Total (A)	8,79,143.00	50,000.00
(B) INDIRECT EXPENSES		
Advertisement	9,873.00	
Bank Charges	11,365.76	7,683.85
Accounting Charges	-	30,000.00
Audit Fees	30,000.00	30,000.00
Interior Expenses	-	29,824.00
General Expenses	1,63,479.60	
Donation & Subscrioption	11,000.00	
Land Development & Registration	-	2,00,000.00
Printing & Stationery	7,693.00	
Travelling & Conveyance Exp.	3,240.00	3,000.00
Survey Fees	5,000.00	12,000.00
Electic Connection Charges	73,617.00	
Legal Charges	3,03,200.00	-
Plan Sanction Fees	-	29,824.10
Puja Exp.	2,574.00	
Car Insurance	45,829.00	69,353.00
Repair & Maintenance	42,800.00	-
Roc Filling Fees	2,000.00	6,200.00
Total (B)	7,11,671.36	4,17,884.95
Total (A+B)	15,90,814.36	4,67,884.95

TANISHA HOUSING PVT. LTD.

Director

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

TANISHA HOUSING PVT. LTD.

Director

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Director