M/S TANISHA HOUSING PRIVATE LIMITED

CIN : U70109WB2011PTC167927

5, PALMER BAZAR ROAD,

KOLKATA- 700015(WB)

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

	Particulars	Note No.	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
I	Revenue from operations (gross)	16	3,39,83,000.00	-
	Less: Excise Duty			
	Revenue from operations (net)		3,39,83,000.00	-
II	Other Income	17	32,000.00	-
III	**Total Income (I+II)**		**3,40,15,000.00**	**-**
IV	**Expenses**			
	(a) Cost of materials consumed	18	2,63,81,152.10	(41,26,979.53)
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19		-
	(d) Employee benefits expenses	20	5,98,000.00	4,53,050.00
	(e) Finance costs	21	3,96,188.00	-
	(f) Depreciation and amortisation expenses		1,19,900.00	1,74,171.00
	(g) Other expenses	22	55,00,489.90	34,99,758.53
	Total Expenses		**3,29,95,730.00**	**-**
V	**Profit before exceptional and extraordinary iteam and tax**		10,19,270.00	-
VI	**Exceptional Iteams**		-	-
VII	**Profit before extraordinary iteam and tax**		10,19,270.00	-
VIII	**Extraordinary Iteams**		-	-
IX	**Profit before Tax**		10,19,270.00	-
X	**Tax Expense:**			
	(a) Current tax expenses		2,44,080.00	-
	(b) Deferred tax		-	-
XI	**Profit / (Loss) for the period from continuing operations**		7,75,190.00	-
XII	**Prior Period Adjusment**		97,167.00	-
			6,78,023.00	-
XIII	**Profit / (Loss) from discontinuing operations**		-	-
XIV	**Tax from discontinuing operations**		-	-
	Profit/ (Loss) from discontinuing operations		-	-
XV	**Balance from previous year**		-	
	(Loss) for the Period		-	-
XVI	**Earning per equity share:**			
	(1) Basic		**33.90**	-
	(2) Diluted		**33.90**	-

In terms of our report attached.

For M/s Shankar Singh & Associates
Chartered Accountants

CA SHANKAR KUMAR SINGH
Partner
M.No.: 060008
Place:Kolkata
Date: 27-08-2025
UDIN : 25060008BMNZXV2902

SHANKAR SINGH & ASSOCIATES * KOLKATA * Chartered Accountants

For and On behalf of Board of Directors

TANISHA HOUSING PVT. LTD.
Director

Navnit Kumar Gupta
(Director)
DIN: 03491124

TANISHA HOUSING PVT. LTD.
Director

Amit Kumar Gupta
(Director)
DIN: 03468599

TANISHA HOUSING PVT. LTD.
Director

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 , 2025				
Number Of Share	20,000.00	-	-	20,000.00
Amount	2,00,000.00	-	-	2,00,000.00
Year ended 31st March , 2024				
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 2025		As at 31st March 2024	
	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 2025		As at 31st March 2024	
	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.)
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	9,24,177.98	9,24,177.98
Add: Profit / (Loss) for the year	6,78,023.00	-
Balance Available for appropriation	-	-
Closing balance	**16,02,200.98**	**9,24,177.98**
Total	**16,02,200.98**	**9,24,177.98**

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.)
	Rs.	Rs.
UNSECURED LOANS	-	-
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.)
	Rs.	Rs.
SECURED LOANS		
OD A/C	-	-
CASH CREDIT		
HDB LOAN MERCEDES	4,88,430.00	9,67,538.00
UNSECURED LOANS		
Loans & Advances from Parties		-
Other Loans & Advances	2,51,75,647.00	2,87,75,637.00
	2,56,64,077.00	**2,97,43,175.00**

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

SHANKAR SINGH & ASSOCIATES
KOLKATA
Chartered Accountants

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	1,86,60,311.00	2,86,40,000.00
Expenses Payable	-	-
Other payable		-
Amit Kumar Gupta	28,56,696.00	43,73,510.00
Security Deposit		
Total	**2,15,17,007.00**	**3,30,13,510.00**

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	3,76,500.00	-
Director Remuneration	-	-
(b) Provision - for TAX		
Provision for Income Tax(Current Year)	2,44,080.00	-
Provision for Income Tax(PreviousYear)	1,67,710.00	1,67,710.00
TDS Payable	81,565.00	45,382.00
(c) Provision - Others		
Rent Payable		-
GST Payable	9,16,790.00	5,00,000.00
Audit Fees Payable	50,000.00	30,000.00
Other Payables	11,826.00	1,13,926.00
Total	**18,48,471.00**	**8,57,018.00**

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. TANISHA HOUSING PVT. LTD. Director TANISHA HOUSING PVT. LTD.
Director Director Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

SUBHKAR SINGH & ASSOCIATES KOLKATA

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	-	-
Aditya Birla Sunlife Mutual Fund	3,00,000.00	3,00,000.00
Total	**3,00,000.00**	**3,00,000.00**

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)	-	-
W I P	-	-
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	38,936.88	1,07,090.88
B) Bank Balance	6,92,862.83	2,27,120.01
Total	**7,31,799.71**	**3,34,210.89**

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	33,34,746.00	32,57,266.00
Sai Construction	34,02,440.00	34,02,440.00
(b) Loan & Advances for joint venture	1,96,25,000.00	96,60,000.00
Others	1,28,02,776.30	2,91,83,476.30
Total	**3,91,64,962.30**	**4,55,03,182.30**

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	2,29,796.05	10,290.00
C) other- Accumulated Loss	-	-
D) TDS (2023-2024)	60,000.00	60,000.00
E) TDS (2024-2025)	1,54,830.00	
F) TDS Receivable(2024-2025)	53,000.00	
Total	**4,97,626.05**	**70,290.00**

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

SHANKAR SINGH & ASSOCIATES Chartered Accountants KOLKATA

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 payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	36,14,314.00	-	-	-	36,14,314.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	36,14,314.00				36,14,314.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	8,00,000.00	-	-	-	8,00,000.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	8,00,000.00				8,00,000.00

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

TANISHA HOUSING PVT. LTD. TANISHA HOUSING PVT. LTD. TANISHA HOUSING PVT. LTD. TANISHA HOUSING PVT. LTD.

Director Director Director Direct

Note - 8

M/S TANISHA HOUSING PRIVATE LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2025

PARTICULARS	RATE OF DEPRI-CIATION	GROSS—BLOCK					DEPRECIATION			NET – BLOCK	
		AS ON 01/04/2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	SALE during the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
CC TV Camera	63.16%	39,000.00	-	-		39,000.00	28,426.00	6,679.00	35,105.00	3,895.00	10,574.00
Computer	63.16%	60,254.24				60,254.24	60,104.00	95.00	60,199.00	55.24	150.24
Car	31.23%	34,06,069.00				34,06,069.00	30,45,783.00	1,12,517.00	31,58,300.00	2,47,769.00	3,60,286.00
Plant & machinery	18.10%	11,150.00				11,150.00	7,786.00	609.00	8,395.00	2,755.00	3,364.00
TOTAL		**35,16,473.24**	-	-	-	**35,16,473.24**	**31,42,099.00**	**1,19,900.00**	**32,61,999.00**	**2,54,474.24**	**3,74,374.24**
PREVIOUS YEAR		**34,96,473.24**				**35,16,473.24**	**2967928.00**	**174171.00**	**29,67,928.00**	**374374.24**	**528545.20**

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

CA SHANKAR KUMAR SINGH
Partner
M. No.: 06008
Place:Kolkata
Date: 27-08-2025

TANISHA HOUSING PVT. LTD.
Director

Navnit Kumar Gupta
(Director)
DIN: 03491124

For and on Behalf of Board

TANISHA HOUSING PVT. LTD.
Director

Amit Kumar Gupta
(Director)
DIN: 03468599

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

TANISHA HOUSING PVT. LTD.
Director

M/S TANISHA HOUSING PRIVATE LIMITED

ANNEXURE - A

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 01.04.2024	Addition during the year More than 180 days	Addition during the year Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
1	CCTV Camra	40.00	14,886.00	-	-	-	14,886.00	5,954.00	8,932.00
2	Computer	40.00	2,795.24	-	-	-	2,795.24	1,118.00	1,677.24
3	Motor Car	15.00	12,84,597.00	-	-	-	12,84,597.00	1,92,690.00	10,91,907.00
4	Plant & Machinery	15.00	4,205.00	-	-	-	4,205.00	631.00	3,574.00
	Current Year Total :-		**13,06,483.24**	-	-	-	**13,06,483.24**	**2,00,393.00**	**11,06,090.24**

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: 27-08-2025

TANISHA HOUSING PVT. LTD.

For and On behalf of Board of Directors

Director
Navnit Kumar Gupta
(Director)
DIN: 03491124

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	1,19,900.00
		1,19,900.00
	Less: Dep IT Act	2,00,393.00
Accounting Income or PBT		(80,493.00)
Tax on accounting Income	Prov fot I.T	(20,928.00)

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

Hence Deferred Tax Liability
Current Tax

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

M/S TANISHA HOUSING PRIVATE LIMITED

NOTES TO THE PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Sale of Flat	3,39,83,000.00	-
Sale of Services	-	-
Other Operative Revenues	-	-
Total - Sales	3,39,83,000.00	-

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	32,000.00	-
Total	32,000.00	-

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	1,87,99,970.55	81,45,456.36
Finished Goods	-	-
Add: Purchases	2,09,22,536.23	65,27,534.66
	3,97,22,506.78	1,46,72,991.02
Less: Closing stock	-	-
Raw Materals	-	-
Work in Progress	1,33,41,354.68	1,87,99,970.55
Finished Goods	-	-
	1,33,41,354.68	1,87,99,970.55
Cost of material consumed	2,63,81,152.10	(41,26,979.53)

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	1,33,41,354.68	1,87,99,970.55
Work-in-progress	-	-
	1,33,41,354.68	1,87,99,970.55
Inventories at the beginning of the year:		
Finished goods	1,87,99,970.55	81,45,453.36
Work-in-progress	-	-
	1,87,99,970.55	81,45,453.36
Net (increase) / decrease	(54,58,615.87)	1,87,99,970.55

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

SHANKAR SINGH & ASSOCIATES KOLKATA Chartered Accountants

Note 20 EMPLOYEE BENEFIT EXPENSES		
Particulars	Figures for the current reporting period(Rs.)	Figures for the previous reporting period(Rs.)
	Rs.	Rs.
Directors Remuneration	-	-
Salaries and wages	5,95,500.00	4,53,050.00
ESI Employees Contribution	-	-
EPF Employees Contribution	-	-
Staff Welfare	2,500.00	-
Total	5,98,000.00	4,53,050.00

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	-	-
Intt. On CC	3,96,188.00	-
Other Borrowing Cost	-	-
Total	3,96,188.00	-

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	2,00,000.00	
Architect	6,99,100.00	4,69,349.00
Broakrage	19,600.00	33,900.00
Jcb Hire Charges	-	10,488.00
Loading & Unloading	15,000.00	-
Testing & Inspection Charges	45,000.00	-
Drainage Charges	2,12,528.00	11,35,634.00
Municipal Tax	19,76,368.00	2,44,100.00
Labour Charges	31,67,596.00	18,93,471.00
Total (A)		
(B) INDIRECT EXPENSES		
Advertisement	4,200.00	6,750.00
Bank Charges	4,918.18	6,606.55
Accouting Charges	-	30,000.00
Designing Charges	50,000.00	-
Audit Fees	50,000.00	30,000.00
Finance Charges	-	5,900.00
General Expenses	1,41,605.00	1,76,562.98
Donation & Subscrioption	33,225.00	2,000.00
Land Development & Registration	-	11,510.00
Printing & Stationery	24,999.00	5,958.00
Travelling & Conveyance Exp.	3,03,414.74	68,380.00
Car Service	19,548.00	70,000.00
Electic Connection Charges	28,226.00	1,72,042.00
Telephone Exp.	2,120.00	6,789.00
Plan Sanction Fee	-	9,37,150.00
Rera Fees	40,000.00	-
Puja Expenses	-	19,467.00
Car Insurance	52,528.00	46,272.00
Trade Lisence	2,250.00	4,900.00
Roc Filling Fees	1,000.00	6,000.00
Gst Demand Paid	3,24,000.00	-
Interest & Late Fee	44,346.00	-
Interest On Tds	14,617.00	-
Leagal Charges	4,68,155.00	-
Rent	5,70,000.00	-
Office Expenses	1,33,742.00	-
Water Connection	20,000.00	-
Rounded Off	(0.02)	-
Total (B)	23,32,893.90	16,06,287.53
Total (A+B)	55,00,489.90	34,99,758.53

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

SINGHI & SINGH & ASSOCIATES Chartered Accountants KOLKATA

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

M/S TANISHA HOUSING PRIVATE LIMITED

CIN : U70109WB2011PTC167927
5, PALMER BAZAR ROAD,
KOLKATA- 700015(WB)

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT

a) Basis of Preparation of Financial Statements

i) These financial statement have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting standards notified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules ,2014 and the relevant provisions of the companies Act,2013.

ii) The Financial staements have been prepared under the historical cost convention on accrual basis.

iii) All income and Expenses to the extent considered receivable/payable with resonable certainty are accounted for an accrual basis except unless otherwise stated.

b) Employees Benefit

Employees benefits are accrued in the year of services by the employees with the Retirement Benefits.

d) Revenue Recognition

Expenses & Incomes are accounted for on accrual basis.

e) Fixed Assets/Depreciation

Fixed Assets are shown at Cost less Depreciation.

f) Inventory Valuation

Inventory valuation of items are valued at cost or net realizable value whichever is lower.

g) Taxes on Income

During the year Company has adopted Accounting Standard-22 "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India. The Company has not provided for Deferred Tax Liability during the year.

h) Auditors Remuneration Consists of : (Excluding Taxes in Rs.)

Particulars	Year 2024-25	Year 2023-24
Audit Fees	30,000.00	30,000.00
Tax Audit Fees	-	-
Total	30,000.00	30,000.00

i) There is Trade Payables is Rs. 36,14,314.00/- during the year under review.

j) In the opinion of the management all the assets of the company have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the financial statement.

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

TANISHA HOUSING PVT. LTD. Director

k) Related Party Disclosure(AS-18)

There was no Related party transaction during the year.

Directors Remuneration

No Directors were paid Remuneration during the year under review.

l) Additional Regulatoy Information

i) The Company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any benami property.

ii) The Company does not have any transactions with companies struck off.

iii) The Company does not have any charges or satisfaction of which is yet to be registered with the Registrar of Companies beyond the statutory period.

iv) The Company has not traded or invested in Crypto Currency or Vitual Currency during the Financial year .

v) The Company has not advanced or loaned funds to any other person(s) or entity(ies) , including foreign entities (intermedaries) with the understanding that the intermediary shall :

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner what-soever by or on behalf of the company(Ultimate Beneficiaries)

(b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries .

vi) The Company does not have any transation which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961(Such as, Search or survey or any other relevant provisions of the Income Tax Act, 1961)

Vii) Since the Company does not have any subsidiary, compliance with the provisions of layers of subsidiaries under the companies Act, 2013 read with the rules made thereunder does not apply to the Company.

Viii) The Company is not Covered under section 135 of the Companies Act, with regard to CSR activiteies.

ix) Figures are reported as Rs , unless otherwise stated.

x) Previous year figures have been regrouped / rearranged wherever necessary.

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

M/S TANISHA HOUSING PRIVATE LIMITED

CIN : U70109WB2011PTC167927

5, PALMER BAZAR ROAD,

KOLKATA- 700015(WB)

PAN:-AAECT0531C
Asst.Year:- 2025-26

COMPUTATION OF TAXABLE INCOME

Profit Before Tax (as per Profit & Loss Account)		10,19,270.00
Add: Depreciation as per Companies Act,2013		1,19,900.00
		11,39,170.00
Less: Depreciation as per Income Tax Act,1961		2,00,393.00
Income from Business or Profession		9,38,777.00
	Gross Total Income	9,38,777.00
	B/F Losses of P.Y	61,719.00
	Net Taxable Income	8,77,058.00
	Tax on Abovc	2,19,265.00
	Add: Edu.cess @4%	8,771.00
	Tax on Normal Rates	2,28,036.00
	Say	2,28,040.00
	Tax on MAT @15%	1,52,891.00
	Add: Edu Cess @4%	6,116.00
	Tax on MAT	1,59,007.00
	Tax On Normal Rate or MA	2,28,036.00
	Less: TDS	2,14,830.00
	Tax Payable	13,206.00
	Add: Intt. 234B	924.00
	Add: Intt. 234C	663.00
	Net Tax Payable	14,793.00
	SAY	14,790.00

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.

Director

TANISHA HOUSING PVT. LTD.