

**Independent Auditor's Report**

To  
The Members

**Aishani Infra Private Limited.**

We have audited the accompanying financial statements of **Aishani Infra Private Limited**, which comprise the Balance Sheet as at **March 31, 2023**, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

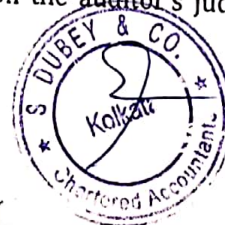
**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the accounting standard specified under section 133 of the Act, read with rule 7 of the Companies Rule, 2014. 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 fraud and other irregularities, selection and application of appropriate accounting policies; making judgment and estimate that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends on the auditor's judgment, including the



assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by the management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

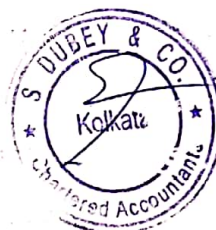
### Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statement gives the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the balance Sheet, of the state of affairs of the Company as at **March 31, 2023**;
- b) In the case of the Profit and Loss Account, of the profit for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

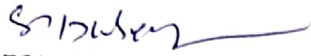
### Report on Other Legal and regulatory Requirements

1. This report does not include a statement on the matter specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, as the said Order is not applicable to the Company.
2. As required by section 143(3) of the Act, we report that;
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) The Balance Sheet, Statement of Profit and Loss and cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the Balance Sheet, Statement of Profit and Loss and cash Flow Statement dealt with by this report, comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;



e) On the basis of written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act.

**S DUBEY & CO**  
Chartered Accountants



**FCA- SATYENDRA KUMAR DUBEY**

(Proprietor)

Membership number: 064098

Firm's registration number: 0329853E

Place: Kolkata

Date: 29/09/2023

**UDIN - 23064098BGVADS8832**



AISHANI INFRA PVT LTD  
14/1A, MANOHAR PUKUR ROAD, KOLKATA - 700026

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Particulars		NOTE	Current Year Ended 31.03.2023	Current Year Ended 31.03.2022
Income:				
I)	Revenue From Operation		6,41,30,410	3,30,25,000
II)	Other Income		1,639	1,060
	<b>Total Income</b>		<b>6,41,32,049</b>	<b>3,30,26,060</b>
III) Expenses :				
	Increase/Decrease in Inventory	9	1,45,27,020	58,28,164
	Construction Expenses Incurred in this year	10	4,42,15,948	2,24,72,034
	Other Expenses	11	18,39,307	12,13,200
	Depreciation / Amortization	6	6,937	20,403
	Employee Benefit Expenses	19	24,38,500	25,88,000
	Finance Charges	20	4,715	2,188
	<b>Total Expenses</b>		<b>6,30,32,427</b>	<b>3,21,23,989</b>
IV)	Profit before Tax		10,99,623	9,02,071
Tax Expenses :				
	Current Tax		2,87,730	2,30,060
	Deferred Tax		1,828	-4,486
V)	Profit for the period		<b>8,13,721</b>	<b>6,67,525</b>
Earning Per Share				
VI)	Basic		8	7
	Diluted			

Significant Accounting Policies and Notes on Accounts 1  
Note referred to above form parts of the Statement of Profit & Loss

Aishani Infra Pvt. Ltd.

*S. Subhojit Auddy*

Subhojit Auddy  
Director

This is the Profit / Loss a/c referred to in our report of even date.

DATE: 29.09.2023

UDIN: 23064098BGUZRR3089



For and on behalf of the Board  
FOR S DUBEY & CO  
CHARTERED ACCOUNTANT

*S. Satyendra Kumar Dubey*  
FCA- SATYENDRA KUMAR DUBEY

Aishani Infra Pvt. Ltd.

*Dilip Auddy*  
Dilip Auddy  
Director

AISHANI INFRA PVT LTD  
14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026  
BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	NOTE	AS AT 31ST MARCH 2023	AS AT 31ST MARCH 2022
<b>A Equity &amp; Liabilities</b>			
<b>I) Share Holders' Funds :</b>			
a) Share Capital	2	10,00,000.00	10,00,000.00
b) Reserves & Surplus	3	97,08,045.39	88,93,334.32
<b>II) Non Current Liabilities :</b>			
a) Long Term Borrowings	4	1,24,19,925.65	1,07,19,925.65
<b>III) Current Liabilities :</b>			
a) Short Term Borrowings		-	-
b) Trade Payable	5	1,52,97,146.08	71,32,747.08
c) Other Current Liabilities	6	67,05,113.85	3,11,70,452.03
d) Short term Provisions	7	5,17,790.00	5,17,960.00
		4,56,48,020.97	5,94,34,419.08
<b>B Assets:</b>			
<b>I) Non Current Assets :</b>			
a) Property , Plant, and Machinery	8	38,691.90	45,628.94
<b>II) Deffered Tax Assets</b>	12	53,382.87	51,554.81
<b>III) Current Assets, Loans &amp; Advances :</b>			
a) Project work-in-progress (Inventory)	9	3,27,70,144.14	4,72,97,164.57
b) Cash and Cash Equivalent	10	78,85,612.06	54,69,853.76
c) Trade Receivable	11	27,00,190.00	-
d) Short term Loans & Advance	13	22,00,000.00	65,70,217.00
		4,56,48,020.97	5,94,34,419.08

Significant Accounting Policies and Notes on Accounts 1  
Note referred to above form parts of the Statement of Profit & Loss



Aishani Infra Pvt. Ltd.

*S. Subhojit Auddy*

Subhojit Auddy  
Director Director

This is the Profit / Loss a/c referred to in our report of even date.

DATE: 29.09.2023

UDIN: 23064098BGUZRR3089

For and on behalf of the Board  
FOR S DUBEY & CO  
CHARTERED ACCOUNTANT

*S. Satyendra Kumar Dubey*

FCA- SATYENDRA KUMAR DUBEY

Aishani Infra Pvt. Ltd.  
Subhojit Auddy  
Director

*S. Subhojit Auddy*  
Director

### Computation of Total Income & Tax Liability

Name Of the Assesse :- AISHANI INFRA PVT LTD  
Address:- 14/1A , MANOHAR PUKUR ROAD , KOLKATA - 700026  
PAN NO:- AALCA4237D  
Date Of Incorporation:- 15-01-2013  
Ward No:- 1(1) , Kolkata  
F.Y :- 2022-23  
A.Y :- 2023-24

<u>Income From Business</u>	<u>Amount (Rs.)</u>
Net Profit Before Tax	10,99,622.62
Less: Depreciation As Per Companies Act	13,878.06
	<u>11,13,500.68</u>
Less: Depreciation As Per I.T. Act	6,937.05
Net Taxable Income	<u>11,06,563.63</u>
R/O u/s 288 A	<u>11,06,560.00</u>
Tax on Total Income @25%	2,74,905.66
Add: Education Cess @4%	10,996.23
	<u>2,85,901.88</u>
Tax Payable	2,85,902.00
Add: Interest u/s 234 A,B,C	2,679.00
Total Income Tax & Interest Payable	<u>2,88,581.00</u>
Round off	2,88,580.00
Less : TDS for fy-2022-23	1,37,000.00
Less: Advance Tax Paid	<u>2,00,000.00</u>
Tax Refundable	<u>-48,420.00</u>

### Bank A/c Details

<u>Name of The Bank</u>	<u>Account No.</u>	<u>IFSC Code</u>
PUNJAB AND SIND BANK	3771100200033	PSIB0000377
STATE BANK OF INDIA	33038690393	SBIN0006770
HDFC BANK	50200070155363	HDFC0001231

