

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment
Year
2023-24[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AADCN7562J		
Name	NISHAT INFRASTRUCTURE PRIVATE LIMITED		
Address	59 BANABIHARI BOSE ROAD , Howrah , HOWRAH , 32-West Bengal, 91-INDIA, 711101		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	459994601281023

Taxable Income and Tax Details	Current Year business loss, if any	1	63,990
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
Accreted Income and Tax Detail	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KHUSHNUD AKHTAR KHAN in the capacity of
Director having PAN AGBPK6816B from IP address 157.40.86.215 on 28-
Oct-2023 20:11:18 at 157.40.86.215 (Place) DSC SI.No & Issuer 7217151 & 22468898CN=e-
Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AADCN7562J06459994601281023e8d3d6d73a2361a00c03fafeefaa61d6f5932775

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



JYOTI TODI & ASSOCIATES
Chartered Accountants

3, BAZAL PARA LANE,
SALKIA, HOWRAH-711106

M : 9088044337

Email id: jyotitodi96@gmail.com

INDEPENDENT AUDITORS' REPORT

TO
THE MEMBERS OF NISHAT INFRASTRUCTURE PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **NISHAT INFRASTRUCTURE PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2023**, the Statement of Profit and Loss for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

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 Act 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 **31/03/2023**, and its **Loss** for the year ended on that date.

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 there under, 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.

Responsibility of Management and Those Charged with Governance (TCWG)

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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 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 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.

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 to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



JYOTI TODI & ASSOCIATES
Chartered Accountants

3, BAZAL PARA LANE,
SALKIA, HOWRAH-711106

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

Auditor's Responsibility 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 judgement 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing 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 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.
- 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.



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Chartered Accountants

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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 by this Report are in agreement with the books of account.
- (d) 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.
- (e) On the basis of the written representations received from the directors as on **31/03/2023** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2023** 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 controls over financial reporting of the Company and the operating effectiveness of such controls, clause (j) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) 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:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



JYOTI TODI & ASSOCIATES
Chartered Accountants

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Email id: jyotitodi96@gmail.com

-
- iv. (a) 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.
- (b) 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
- (c) 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.
- v. 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.
- vi. As proviso to rule 3(1) of the Companies (Accounts) Rules,2014 is applicable for the company only w.e.f. April 1, 2023, reporting under this clause is not applicable.

Date: 30.09.2023
Place: Kolkata
UDIN: 23313599BGVHUZ7255

FOR JYOTI TODI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 332784E

CA JYOTI TODI AGARWAL
PROPRIETOR
M NO - 313599

NISHAT INFRASTRUCTURE PRIVATE LIMITED
59, BANABIHARI BOSE ROAD, HOWRAH -711101
CIN : U70200WB2010PTC145664

BOARD'S REPORT

To,
The Members,
NISHAT INFRASTRUCTURE PRIVATE LIMITED

Your Directors are pleased to present the Board Report and Audited Financial Statements of the company for the period 01st April 2022 to 31st March 2023.

FINANCIAL HIGHLIGHTS:

The Company's financial performance for the period under review is given here under:

Particulars	(Figures in '00)	
	2022-2023	2021-2022
Total Income	0.00	4,500.00
(Loss)/Profit before Tax	(664.15)	1,164.21
Provision for Tax (Net)	0.00	293.00
Deferred Tax Assets	6.31	-
Profit after Tax	(657.85)	871.21

This report is prepared based on Standalone Financial Statements of the Company.

REVIEW OF OPERATIONS:

The company is engaged in Construction business.
The company plans to expand businesses in the coming year.

RESERVES & SURPLUS:

During the year under review, the company has **loss of Rs. 657.85/-** as compared to **profit of Rs. 871.21/-** in previous financial year. The amount has been transferred to Reserve & Surplus.

DIVIDEND:

To strengthen the financial position of the Company our directors have not declared any dividend.

EQUITY SHARES CAPITAL:

The authorized share capital of the Company stands at Rupees Ninety Nine Lakhs only Equity Shares of Rupees ten only each. The Company's paid up share capital stands at Rupees Sixty One lakhs only equity shares of Rupees ten each.

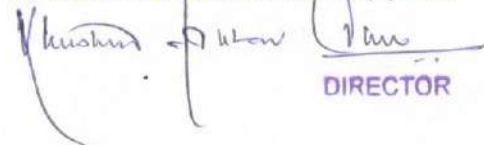
CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business during the year under review.

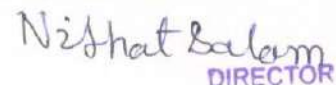
MATERIAL CHANGES AND COMMITMENTS:

There were no material changes and commitments affecting the financial position of the Company between 31st March 2023 and the date on which this report has been signed.

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

BOARD MEETINGS:

The board of Directors met Four times during the financial year viz, 16th May, 2022; 30th August, 2022; 05th December, 2022 and 20th March, 2023.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

There has been no change in directors or key during the year.

RISK MANAGEMENT POLICY:

The Company identifies no major risks which may threaten the existence of the Company.

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and rules framed there under, M/s. Jyoti Todi & Associates, (Firm Reg. No.: 332784E), Chartered Accountants, were appointed as the Statutory Auditors at the Extraordinary General Meeting to fill the casual vacancy due to resignation of M/s Jain Aman & Associates, to hold office from the conclusion of the Extraordinary General Meeting till the conclusion of the Annual General Meeting in the year 2023. The Company received the necessary certificate from the Statutory Auditors pursuant to Section 139 and 141 of the Companies Act, 2013 regarding their eligibility for appointment and that they are not disqualified for re-appointment.

AUDITORS' REPORT

The Auditors' Report does not contain any qualification.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

During the period under review, there were no frauds reported by the Statutory Auditors under sub-section (12) of section 143 of the Companies Act, 2013.

EXTRACT OF ANNUAL RETURN

The details forming part of the extract of the Annual Return in Form MGT-9 as per Annexure-B.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

There are no loans, investments or guarantees given or security provided as per the provisions of Section 186 of the Companies Act, 2013.

DEPOSIT:

The Company has not accepted any deposits during the year.

RELATED PARTY TRANSACTIONS:

Related Party Transaction is attached separately.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The details of particulars of contracts or arrangements made with related parties are provided in Annexure A in Form AOC-2.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

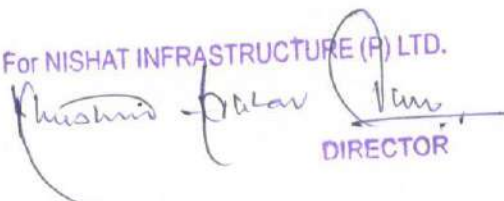
As the company is not engaged in manufacturing activity, the prescribed information regarding compliance of rules relating to conversation of energy and technology absorption pursuant to section 134(3)(m) of the Companies Act, 2013 read with rules 8(3) of the Companies (Accounts) Rule is not provided.

There were no foreign exchange earned and outgo in the year under review.

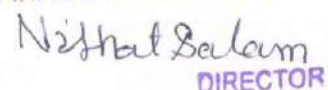
LOANS FROM DIRECTORS AND THEIR RELATIVES

Detail of Loans from director and their relatives has been provided in Schedule Related Party Disclosers.

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

ORDERS BY AUTHORITY

There are no orders passed by any regulators or courts or tribunals impacting the going concern status and company's operation in future.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The company has zero tolerance towards sexual harassment at the workplace. Our company has always believed in providing a safe and harassment-free workplace for every individual working in the Company.

There are no complaints reported under the Sexual Harassment of Women at workplace (Prevention, Prohibition & Redressal)

DIRECTOR'S RESPONSIBILITY STATEMENT:

In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures:
- (b) The director had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) The directors had prepared the annual accounts on a going concern basis, for the year ended 31st March 2023: and
- (e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

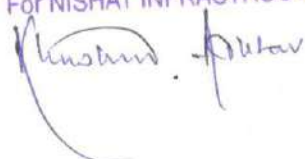
STATEMENT OF INTERNAL FINANCIAL CONTROL

The Board is responsible for establishing and maintaining adequate financial control regarding the financial statements of the Company as per section 134 of the Companies Act, 2013 read with Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014.

The Board has laid down process designed by the Company's principal executive and principal financial officers to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Company's internal financial control over financial reporting includes those policies and procedures that

- (a) Pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and the receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

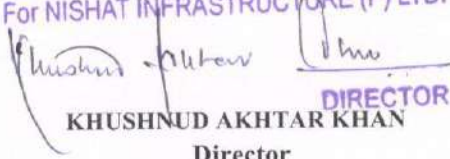
- (c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

ACKNOWLEDGEMENTS

The Directors place on record their appreciation for the support and co-operation extended by the stakeholders during the year.

For and on behalf of the Board of Directors

Place- Kolkata
Date- 30.09.2023

For NISHAT INFRASTRUCTURE (P) LTD.

KHUSHNUD AKHTAR KHAN
Director
DIN: 02089122

For NISHAT INFRASTRUCTURE (P) LTD.

NISHAT SALAM
Director
DIN: 02144639

Annexure - A
FORM NO. AOC-2

Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil
2. Details of material contracts or arrangements or transactions at arm's length basis: Nil

Sl. No	Particulars	Amount
a)	Name(s) of the related party and nature of relationship	NA
b)	Nature of contracts/arrangements/transactions	NA
c)	Duration of contracts/arrangements/transactions	NA
d)	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
e)	Date(s) of approval by the Board, if any	NA
f)	Amount paid as advances, if any	NA

Place: Kolkata
Date : 30.09.2023

or and on behalf of the Board of Directors
For NISHAT INFRASTRUCTURE (P) LTD.

Khushnud Akhtar Khan
KHUSHNUD AKHTAR KHAN DIRECTOR
Director
(DIN: 02089122)

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
NISHAT SALAM DIRECTOR
Director
(DIN: 02144639)

Annexure - B

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2023

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Companies
(Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:	
CIN	U70200WB2010PTC145664
Registration Date	20/04/2010
Name of the Company	NISHAT INFRASTRUCTURE PRIVATE LIMITED
Category/Sub-category of the Company	Private Company Limited by Shares/Non-Govt Company
Adress of the Registered Office & Contact details	59 BANABIHARI BOSE ROAD, HOWRAH, WB - 711101 Tel: 91 9748272176 Emailid: shamiyana_india@yahoo.com
Whether listed company	Yes/No
Name, Address & contact details of the Registrar and Transfer Agent, if any.	N.A

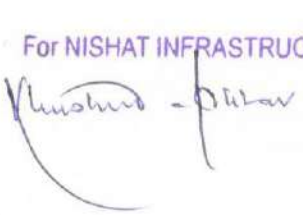
II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

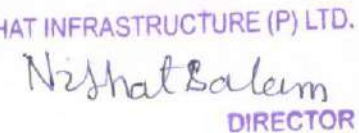
All the business activities contributing 10% or more of the total turnover of the company is given below:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the Company
1	Construction Business	9954	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

The Company has no holding, subsidiary and joint ventures.

For NISHAT INFRASTRUCTURE (P) LTD.

DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

DIRECTOR

IV

SHAREHOLDING PATTERN (Equity Share capital Break up as percentage of total Equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	610000	610000	100	-	610000	610000	100	-
b) Central Govt. or State Govt.	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL:(A) (1)	-	610000	610000	100	-	610000	610000	100	-
(2) Foreign									
a) NRI- Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter	-	610000	610000	100	-	610000	610000	100	-
(A)= (A)(1)+(A)(2)									
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central govt	-	-	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIS	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(1):	-	-	-	-	-	-	-	-	-

For NISHAT INFRASTRUCTURE (P) LTD.



 DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.



 DIRECTOR

(2) Non Institutions									
a) Bodies corporates	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	-	-	-	-	-	-	-	-	-
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	610000	610000	100	-	610000	610000	100	-

For NISHAT INFRASTRUCTURE (P) LTD.

[Handwritten Signature]

[Handwritten Signature]
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR

5	Md Asad Khan				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
6	Rania Khanam				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
7	Mubasshir Salam Khan				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
8	Simran Salam				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
9	Mahwesh Khan				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
10	Zarin Akhtar				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%
11	Ridah Khushnud				
	At the beginning of the year	50000	8.20%	50000	8.20%
	Changes during the year	-	-	-	-
	At the end of the year	50000	8.20%	50000	8.20%

(v) Shareholding of Directors & KMP

Sl. No	For Each of the Directors & KMP	Shareholding at the end of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No of shares	% of total shares of the company
1	Nishat Salam				
	At the beginning of the year	5000	0.82%	5000	0.82%
	Changes during the year	-	-	-	-
	At the end of the year	5000	0.82%	5000	0.82%
2	Abdul Salam Khan				
	At the beginning of the year	5000	0.82%	5000	0.82%
	Changes during the year	-	-	-	-
	At the end of the year	5000	0.82%	5000	0.82%

For NISHAT INFRASTRUCTURE (P) LTD.

Mahwesh Khan
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR

V INDEBTEDNESS				Amount in '00
Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtness at the beginning of the financial year				
i) Principal Amount	-	3,92,605.17	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)				
Change in Indebtedness during the financial year				
Additions	-	7,700.00	-	-
Reduction	-	-	-	-
Net Change		7,700.00		
Indebtedness at the end of the financial year				
i) Principal Amount	-	4,00,305.17	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		4,00,305.17		

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager: NIL

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager		Total Amount
		WTD	Company Secretary CFO	
1	Gross salary	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.	-	-	-
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-
2	Stock option	-	-	-
3	Sweat Equity	-	-	-
4	Commission as % of profit	-	-	-
	others (specify)	-	-	-
5	Others, please specify	-	-	-
	Total (A)	-	-	-
	Ceiling as per the Act	-	-	-

B. Remuneration to other directors: NOT APPLICABLE

Sl.No	Particulars of Remuneration	Name of the Directors	Total Amount
1	Independent Directors		-
	(a) Fee for attending board committee		-
	(b) Commission		-
	(c) Others, please specify		-
	Director Remuneration		-
	Total (1)		-
2	Other Non Executive Directors		-
	(a) Fee for attending		-
	(b) Commission		-
	(c) Others, please specify.		-
	Total (2)		-
	Total (B)=(1+2)		-
	Total Managerial Remuneration		N.A
	Overall Ceiling as per the Act.		

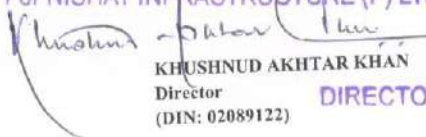
VII. PENALTIES / PUNISHMENT/COMPOUNDING OF OFFENCES:

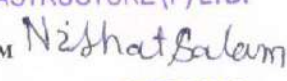
There were no penalties/punishment/compounding of offences for breach of any section of Companies Act against the company or its Director or other officer in default during the year.

For and on behalf of the Board of Directors

Place: Kolkata
Date : 30.09.2023

For NISHAT INFRASTRUCTURE (P) LTD. For NISHAT INFRASTRUCTURE (P) LTD.


KHUSHNUD AKHTAR KHAN
Director
(DIN: 02089122) **DIRECTOR**


NISHAT SALAM
Director
(DIN: 02144639) **DIRECTOR**

NISHAT INFRASTRUCTURE PRIVATE LIMITED

59 BANABIHARI BOSE ROAD, HOWRAH - 711101

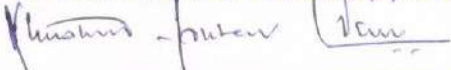
CIN - U70200WB2010PTC145664

LIST OF SHAREHOLDERS AS ON 31.03.2023

Ledger Folio No.	Name of Shareholders	No. of Shares	Type of Share
1	Nishat Salam 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	5000	Equity
2	Abdul Salam Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	5000	Equity
3	Maimuna Khatoon 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	100000	Equity
4	Saidur Rahman Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
5	Md Azam Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
6	Md Adil Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
7	Md Asad Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
8	Rania Khanam 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
9	Mubasshir Salam Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
10	Simran Salam 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
11	Mahwesh Khan 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
12	Zarin Akhtar 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
13	Ridah Khushnud 59 Bon Bihari Bose Road Shibpur, Howrah - 711101	50000	Equity
	Total	6,10,000	

For and on behalf of the Board of Directors

For NISHAT INFRASTRUCTURE (P) LTD.


KHUSHNUD AKHTAR KHAN DIRECTOR
Director
(DIN: 02089122)

For NISHAT INFRASTRUCTURE (P) LTD.


NISHAT SALAM DIRECTOR
Director
(DIN: 02144639)

NISHAT INFRASTRUCTURE PRIVATE LIMITED
59 BANABIHARI BOSE ROAD, HOWRAH -711101
CIN - U70200WB2010PTC145664

BALANCE SHEET AS AT 31ST MARCH, 2023

(Amount in '00)

Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share capital	2	61,000.00	61,000.00
(b) Reserves and surplus	3	1,001.09	1,658.93
2. Share Application Money Pending Allotment			
3. Non-current liabilities			
(a) Long-term borrowings	4	4,00,305.17	3,92,605.17
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
4. Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	-	-
Dues of Micro & Small Enterprises		-	-
Dues of other than Micro & Small Enterprises		-	-
(c) Other current liabilities	9	4,426.22	4,433.22
(d) Short-term provisions	10	293.00	293.00
TOTAL		4,67,025.48	4,59,990.32
II. ASSETS			
1. Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets	11	160.00	209.00
(b) Non-current investments	12	-	-
(c) Deferred tax assets (Net)	13	6.31	-
(d) Long-term loans and advances	14	-	-
(e) Other non-current assets	15	-	-
2. Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	4,56,095.17	4,56,095.17
(c) Trade receivables	18	-	-
(d) Cash and Bank Balances	19	102.25	208.97
(e) Short-term loans and advances	20	-	-
(f) Other current assets	21	10,661.75	3,477.18
TOTAL		4,67,025.48	4,59,990.32

Significant accounting policies - Note 1

The accompanying notes (2-33) are an integral part of the financial statements.

For NISHAT INFRASTRUCTURE (P) LTD.

Khushnud Akhtar Khan
KHUSHNUD AKHTAR KHAN
 Director
 (DIN: 02089122) **DIRECTOR**

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
NISHAT SALAM
 Director
 (DIN: 02144639) **DIRECTOR**

This is the Balance Sheet referred to our report of even date.

Place: Kolkata

Date : 30.09.2023

UDIN : 23313599BGVHUZ7255

For Jyoti Todi & Associates
 Chartered Accountants



Jyoti Todi
Jyoti Todi Agarwal
 Proprietor
 Membership No. 313599
 FRN: 332784E

NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664

Notes on Accounts annexed to and forming part of the Financial Statements

Note - 33A - Additional Regulatory Information

- a) No immovable property are held in the name of the Company.
- b) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) or intangible asset.
- c) No new loans or advances in the nature of loans are granted to promoters, director, KMP's and the related parties which are repayable on demand or without specifying any terms or period of repayment.
- d) Company has not availed the facility of borrowing from the bank.
- e) There are no benami properties held by the company as on date of Balance Sheet
- f) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- g) The Company has not done any transaction with companies struck off under section 248 of the Companies Act, 2013 during the year.
- h) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period
- i) The company has complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- j) The Company donot have any scheme of arrangements by Competant Authority in terms of section 230 to 237 of Companies Act, 2013

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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). Further, the Company has also not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

- l) There was no previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,
- m) No CSR Responsibility for the company during the year.
- n) The Company has not invested or traded in crypto currency or virtual currency during the year.

o) Analytical Ratio

Sr. No.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
1	Current Ratio	Current assets	Current liabilities	98.93	97.28	1.69	NA
2	Debt Equity Ratio	Total debt	Shareholders' Equity	6.56	6.44	1.96	NA
3	Debt Service Coverage Ratio	Earning before Term Loan Interest and Depreciation	Term Loan Interest Expenses + Principal Repayments for long Term loan	(0.002)	0.003	-155.95	Due to loss during the year
4	Return on Equity Ratio	Net profit after taxes	Average Shareholder's Equity	(0.01)	0.01	-175.51	Due to loss during the year
5	Inventory turnover Ratio	Sale of product	Average Inventory	Not Applicable as no Inventory			
6	Trade Receivables turnover Ratio	Revenue from operations	Average Trade Receivables	Not Applicable as no Trade Receivable			
7	Trade payables turnover Ratio	Purchases	Average Trade payables	Not Applicable as no Trade Payable			
8	Net Capital turnover Ratio	Revenue from operations	Working Capital	Not Applicable as no Revenue from operations for the year			
9	Net profit Ratio	Net profit after taxes	Revenue from operations	Not Applicable as no Revenue from operations for the year			
10	Return on capital Employed	Earning before Interest and Taxes	Capital Employed i.e. Net Worth + Total Debt + Deferred Tax liability	(0.001)	0.003	-156.18	Due to loss during the year
11	Return on Investment (quoted)	Income from Investment	Time Weighted Average Investment	Not Applicable as no Income from Investment			

- p) Figures in the financial statements have been rounded off to the nearest of hundred of rupee

For NISHAT INFRASTRUCTURE (P) LTD.

Khushnud Akhtar Khan
KHUSHNUD AKHTAR KHAN
Director
(DIN: 02089122)

DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

NISHAT SALAM
Director
(DIN: 02144639)

Nishat Salam
DIRECTOR

Place: Kolkata

Date : 30.09.2023

UDIN : 23313599 BGVH UZ7255



For Jyoti Todi & Associates
Chartered Accountants

Jyoti Todi
Jyoti Todi Agarwal
Proprietor
Membership No. 313599
FRN: 332784E

RELATED PARTY TRANSACTIONS

Sl. No.	Name of Related Party	Nature of Transaction	Relation	Amount (in '00)	
				FY 2022-23	FY 2021-22
1	Nishat Salam (Legal Heir of Abdul Salam Khan)	Loan Received	Director	96,615.17	96,615.17
2	Charminar Housing Project	Loan Received	Related Firm	7,500.00	7,500.00
3	Khushnud Akhtar Khan	Loan Received	Director	11,700.00	6,000.00
4	Maimuna Khatoon	Loan Received	Relative of Director	2,500.00	2,500.00
5	Md. Adil Khan	Loan Received	Relative of Director	3,000.00	3,000.00
6	Md. Asad Khan	Loan Received	Relative of Director	3,000.00	3,000.00
7	Md. Azam Khan	Loan Received	Relative of Director	2,000.00	2,000.00
8	Md Zakir Khan	Loan Received	Relative of Director	5,000.00	5,000.00
9	Mubasshir Salam Khan	Loan Received	Relative of Director	2,26,490.00	2,26,490.00
10	Nishat Salam	Loan Received	Director	31,000.00	29,000.00
11	Rania Khanam	Loan Received	Relative of Director	2,000.00	2,000.00
12	Saidur Rahman Khan	Loan Received	Relative of Director	7,000.00	7,000.00
13	Zarin Akhtar	Loan Received	Relative of Director	2,500.00	2,500.00



For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR



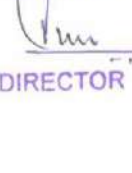
NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664

Note : 33 Additional Notes to the Financial Statements:

- 32.01 Current Year's Financial Statements have been presented in accordance with presentation requirements of Division I of Schedule III to the Companies Act, 2013.
- 32.02 Claim against the Company not acknowledge as Debt : NIL
- 32.03 Contingent Liability not provided for in the books : NIL
- 32.04 Balance of Trade payables, trade receivables and loans and advances are subject to confirmation from respective parties and reconciliation, if any.
- 32.05 Disclosure of trade payables under current liabilities is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006. There is no amount overdue as on 31st March 2023 to Micro, Small and Medium Enterprises on account of principal amount together with interest and also during the previous year.
- 32.06 The accounts of the Company comprises for the period from 01st April 2022 to 31st March, 2023
- 32.07 Loan received from Abdul Salam Khan (Ex Director) - has been transferred to the account of Nishat Salam (Legal Heir) during the year on account of death of the director.
- 32.08 Shares held in the name of Abdul Salam Khan is still in the process of transfer to its legal heir.
- 32.09 Related Party Transaction: As per Annexure attached
- 32.10 Expenditure in Foreign Currency: NIL
- 32.11 Earnings in foreign exchange : NIL
- 32.12 Imported and indigenous item consumed:
Indigenous -
Imported -
- 32.13 Previous year figures have been regrouped/ rearranged/ reclassified wherever necessary to conform to current year's classification/ presentation.



For NISHAT INFRASTRUCTURE (P) LTD.

  
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664
Notes on Accounts annexed to and forming part of the Financial Statement

		(Amount in '00)	
Note: 30 Finance Costs		As at 31.03.2023	As at 31.03.2022
	Bank Charges & D D Commission	4.72	4.90
	Interest on Bank Loan	-	-
	Loan Processing Charges	-	-
		4.72	4.90

		(Amount in '00)	
Note: 31 Depreciation and amortisation expense		As at 31.03.2023	As at 31.03.2022
	Depreciation	49.00	66.00
	Amortization of intangible assets	-	-
	Preoperative/preliminary exp. Written off	115.43	115.42
		164.43	181.42

		(Amount in '00)	
Note: 32 Other Expenses		As at 31.03.2023	As at 31.03.2022
	Audit Fees	80.00	100.00
	Legal Fees	-	25.00
	Rates & Taxes	15.00	537.00
	Printing & Stationery	-	13.90
	Electricity Charges	-	457.56
	Repair & Maintenance	-	550.51
	Conveyance Expense	-	173.50
	Miscellaneous Expenses	-	544.00
	Commission Paid	400.00	50.00
		495.00	2,451.47

		(Amount in Rs.)	
		March 31,2023 (Rs)	March 31,2022 (Rs)
Earning Per Share (Accounting Standard 20)			
	Profit after Tax	65,784.50	87,121.00
	No. of Share	6,10,000.00	6,10,000.00
		-	0.14
Deferred Tax			
	Depreciation as per Companies Act, 1956	49.00	66.00
	Depreciation as per Income Tax Act, 1961	24.75	-
		24.25	66.00
	Deferred Tax Asset/- Liabilities	6.31	-
	Deferred Tax Asset/-Liabilities for last year	-	-
		6.31	-

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR



For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED

CIN - U70200WB2010PTC145664

Notes on Accounts annexed to and forming part of the Financial Statement

Note: 24 **Revenue from operations** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
(a) Sale of products; (i) Foreign Currencies	-	-
(b) Sale of Services -	-	4,500.00
(c) Other operating revenues -	-	-
	-	4,500.00

Note: 25 **Other Income** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
(a) Interest Income On Fixed Deposit On Inter Corporate Deposit	-	-
(b) Commission Income	-	-
(c) Interest on Income Tax Refund	-	-
	-	-

Note: 26 **Cost of Material Consumed** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
Stock at commencement		
(a) Raw Material	-	-
(b) Packing Material	-	-
Add: Purchases		
(a) Raw Material	-	-
(b) Packing Material	-	-
Less: Closing Stock		
(a) Raw Material	-	-
(b) Packing Material	-	-
Detail of Material Consumed		
(a) Raw Material	-	-
(b) Packing Material	-	-
	-	-

Note: 27 **Purchase of Stock-in-Trade** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
Foreign Currencies	-	-
	-	-

Note: 28 **Changes in inventories of finished goods** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
work-in-progress and Stock-in-Trade :		
Opening Stock - Finished Goods / Stock in Trade	-	-
Opening Stock - WIP	-	-
Less: Closing Stock - Finished Goods / Stock in Trade	-	-
Closing Stock - WIP	-	-
	-	-

Note: 29 **Employee Benefits Expense** (Amount in '00)

	As at 31.03.2023	As at 31.03.2022
(a) Salaries and wages Including Bonus	-	698.00
(b) Contribution to provident fund	-	-
(c) Contribution to employee state insurance	-	-
(d) Staff Welfare Expenses	-	-
	-	698.00

For NISHAT INFRASTRUCTURE (P) LTD.

Mushtaq
Furqan
Mushtaq
DIRECTOR



For NISHAT INFRASTRUCTURE (P) LTD.

Nishal Salam
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED

CIN - U70200WB2010PTC145664

Note: 11 Property, Plant & Equipment and Intangible Assets

(Amount in '00)

ASSETS	COST				DEPRECIATION				Written Down Value as on	
	As on 01.04.22	Addition for the year	Adjusted/ Sale for the year	TOTAL as on 31.03.23	Up to last Account as on 01.04.22	For the year	Adjusted/ Sale for the year	TOTAL as on 31.03.23	31-03-2023	31-03-2022
TANGIBLE ASSETS										
Land	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-
Electrical Installation & Equipment	275.00	-	-	275.00	66.00	49.00	-	115.00	160.00	209.00
Motor Car	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS										
TOTAL RS.	275.00	-	-	275.00	66.00	49.00	-	115.00	160.00	209.00
PREVIOUS YEAR RS.	-	275.00	-	275.00	-	66.00	-	66.00	209.00	-



For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Saloom
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Saloom
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664
Notes on Accounts annexed to and forming part of the Financial Statement

Note: 17 Inventories

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
Inventories (Details as per Annexure-1) (As taken, valued at cost or net realisable value, whichever is lower and certified by the management)		
Raw materials;	-	-
Finished goods;	-	-
Stock in Trade (Panchala Property)	4,56,095.17	4,56,095.17
Stores	-	-
	4,56,095.17	4,56,095.17

Note: 18 Trade Receivables

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
Undisputed Trade Receivables considered good:		
i) Less than 6 months	-	-
ii) 6 months to 1 Year	-	-
iii) 1 to 2 Years	-	-
iv) 2 to 3 Years	-	-
v) More than 3 Years	-	-
Disputed Trade Receivables - Considered Doubtful	-	-
	-	-

Note: 19 Cash and Bank balances

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
(a) Cash and cash equivalents		
(i) Balance With Bank	64.96	156.68
(ii) Cash in hand	37.29	52.29
(b) Other Bank balances		
i) Fixed Deposits including interest	-	-
ii) Fixed Deposits held as margin money	-	-
	102.25	208.97

Note: 20 Short-term loans and advances

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
(Unsecured, Considered good, recoverable in Cash or kind or for value to be received)		
Advance Income Tax (A.Y 2023-24)	-	-
Tax Deducted at Source	-	-
	-	-

Note: 21 Other current assets:

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
a) WIP (Panchala Property)	3,246.32	3,246.32
b) WIP (Unique Shopping Mall)	7,300.00	-
c) Preliminary Expenses	115.43	230.86
	10,661.75	3,477.18

Note: 22 Contingent liabilities and commitments

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
Contingent liabilities		
Commitments	-	-
Letter of Credit opened with Bank/Buyers Credit	-	-
	-	-

Note: 23 Proposed Dividend

<i>Particulars</i>	(Amount in '00)	
	As at 31.03.2023	As at 31.03.2022
Amount of proposed dividend		
Dividend per share		

For NISHAT INFRASTRUCTURE (P) LTD.
Mustafa Khan
DIRECTOR



For NISHAT INFRASTRUCTURE (P) LTD.
Nishat Saleem
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664
Notes on Accounts annexed to and forming part of the Financial Statement

Note: 9 **Other current liabilities** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
Audit Fees Payable	80.00	80.00
Liabilities for Goods and Service Tax	-	-
Professional Charges Payable	4,346.22	4,353.22
Other Current Liabilities	4,426.22	4,433.22

Note: 10 **Short-term provisions** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
Provision for Income Tax	293.00	293.00
	293.00	293.00

Note: 12 **Non-current investments** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
(a) Trade Investment	-	-
(b) Other Investment	-	-

Note: 13 **Deferred Tax Asset/ Liability** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
Deferred Tax Assets/Liability		
Assets	6.31	-
Liabilities	-	-
Total	6.31	-

Note: 14 **Long-term loans and advances** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
(Unsecured, Considered Good)	-	-
(Unsecured, doubtful)	-	-

Note: 15 **Other non-current assets** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
(Unsecured, Considered Good)	-	-
Preliminary and Pre-operative Expenses	-	-

Note: 16 **Current Investments** (Amount in '00)

<i>Particulars</i>	As at	As at
	31.03.2023	31.03.2022
	-	-
	-	-



For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salim
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
CIN - U70200WB2010PTC145664
Notes on Accounts annexed to and forming part of the Financial Statement

Note: 4 **Long-Term Borrowings** (Amount in '00)

<i>Particulars</i>	<i>As at</i>	
	<i>31.03.2023</i>	<i>31.03.2022</i>
a) Unsecured Loan		
1 Nishat Salam (Legal Heir of Abdul Salam Khan)	96,615.17	96,615.17
2 Charminar Housing Project	7,500.00	7,500.00
3 Khushnud Akhtar Khan	11,700.00	6,000.00
4 Maimuna Khatoon	2,500.00	2,500.00
5 Md. Adil Khan	3,000.00	3,000.00
6 Md. Asad Khan	3,000.00	3,000.00
7 Md. Azam Khan	2,000.00	2,000.00
8 Md Zakir Khan	5,000.00	5,000.00
9 Mubasshir Salam Khan	2,26,490.00	2,26,490.00
10 Nishat Salam	31,000.00	29,000.00
11 Rania Khanam	2,000.00	2,000.00
12 Saidur Rahman Khan	7,000.00	7,000.00
13 Zarin Akhtar	2,500.00	2,500.00
	4,00,305.17	3,92,605.17

Note: 5 **Other Long Term Liabilities** (Amount in '00)

<i>Particulars</i>	<i>As at</i>	
	<i>31.03.2023</i>	<i>31.03.2022</i>
	-	-
	-	-
	-	-

Note: 6 **Long-term provisions** (Amount in '00)

<i>Particulars</i>	<i>As at</i>	
	<i>31.03.2023</i>	<i>31.03.2022</i>
	-	-
	-	-
	-	-

Note: 7 **Short-term borrowings** (Amount in '00)

<i>Particulars</i>	<i>As at</i>	
	<i>31.03.2023</i>	<i>31.03.2022</i>
Secured loan repayable on demand	-	-
	-	-

Note: 8 **Trade Payables** (Amount in '00)

<i>Particulars</i>	<i>As at</i>	
	<i>31.03.2023</i>	<i>31.03.2022</i>
a) Total outstanding dues to Micro & Small Enterprises		
Undisputed		
i) Less than 1 Year	-	-
ii) 1-2 Years		
iii) 2-3 Years		
iv) More than 3 Years	-	-
b) Total outstanding dues to other than Micro & Small Enterprises		
Undisputed		
i) Less than 1 Year	-	-
ii) 1-2 Years		
iii) 2-3 Years		
iv) More than 3 Years		
Note: No dues to MSME & no disputed dues		
	-	-
	-	-
Total (a+b)	-	-

For NISHAT INFRASTRUCTURE (P) LTD.

Khusnud Akhtar
DIRECTOR



For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED

CIN - U70200WB2010PTC145664

Notes on Accounts annexed to and forming part of the Financial Statement

Note: 2 Share Capital

(Amount in '00)

Particulars	As at	
	31.03.2023	31.03.2022
(a) Authorized : 9,90,000 Equity Shares of Rs.10.00 each. (Previous Year : 1,50,000 Equity Shares of Rs.10.00 each)	99,000.00	99,000.00
(b) Shares issued, subscribed and fully paid : 6,10,000 Equity Shares of Rs.10.00 each fully paid up (Previous Year : 1,50,000 Equity Shares of Rs.10.00 each)	61,000.00	61,000.00
(c) Reconciliation of the number of shares:		
	As at	As at
	31.03.2023	31.03.2022
	<i>No of shares</i>	<i>No of shares</i>
Shares at the beginning of the year	6,10,000	6,10,000
Add :Share issued during the year	-	-
Shares at the end of the year	6,10,000	6,10,000
(d) Rights, preferences and restrictions attached to the shares The company has only one class of equity share having a par value of Rs. 10/- share. Each Shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation , the equity shareholders are eligible to receive the remaining assets of the company after distributions of all preferential amount, in proportion to the shareholding.		
(e) The details of Shareholders holding more than 5 % shares:		
	As at	As at
	31.03.2023	31.03.2022
Name of the Shareholder	<i>No of shares</i>	<i>No of shares</i>
	<i>% held</i>	<i>% held</i>
Maimuna Khatoon	1,00,000	1,00,000
Saidur Rahman Khan	50,000	50,000
Md Azam Khan	50,000	50,000
Md Adil Khan	50,000	50,000
Md Asad Khan	50,000	50,000
Rania Khanam	50,000	50,000
Mubasshir Salam Khan	50,000	50,000
Simran Salam	50,000	50,000
Mahwesh Khan	50,000	50,000
Zarin Akhtar	50,000	50,000
Ridah Khushnud	50,000	50,000
	6,00,000	6,00,000
	98.36%	98.36%
(f) Shareholding of promoters at the end of the year:		
	As at	As at
	31.03.2023	31.03.2022
Name of Promoter	<i>No of shares</i>	<i>No of shares</i>
	<i>% held</i>	<i>% held</i>
% Change during the year		
Nishat Salam	5,000	5,000
Abdul Salam Khan	5,000	5,000
	0%	0.82%
	0%	0.82%

Note: 3 Reserves and Surplus

(Amount in '00)

Particulars	As at	
	31.03.2023	31.03.2022
(a) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	1,658.93	787.72
Add/(Less) : Profit/(Loss) for the year	-	657.85
	1,001.09	1,658.93
(Less) : Dividend paid	-	-
	1,001.09	1,658.93



For NISHAT INFRASTRUCTURE (P) LTD.

Muhammad Afzal Khan
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
59 BANABIHARI BOSE ROAD, HOWRAH -711101
CIN - U70200WB2010PTC145664

Notes on Accounts annexed to and forming part of the Financial Statements

Note - 1 - Significant Accounting Policies :

1.1 Basis of Accounting :

The Company follows the accrual basis of accounting. The Company has prepared these financial statements to comply in all material respects with the provisions of the companies Act , 2013 ('the Act') and accounting standards notified under Section 133 of Companies Act, 2013 read together with the paragraph 7 of the Companies (Accounts) Rules, 2014. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013.

1.2 Property, Plant & Equipment :

Tangible Assets are stated at cost less accumulated depreciation. Depreciation is calculated on WDV method based on useful life of the asset at the rates prescribed in Schedule II of the Companies Act, 2013. Leasehold land is amortised over the period of its life.

1.3 Inventories :

Inventories are valued at Cost.

1.4 Revenue Recognition :

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. Sales do not include GST payable into treasury. Revenue from supply of services are recognised as and when services are provided. Interest income is accounted on accrual basis except disclosed in notes on accounts.

1.5 Income Tax:

The current income tax charge is calculated on the basis of the Tax laws enacted or substantively enacted at the end of the reporting period. Provision of current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act 1961.

1.6 Deferred tax :

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. No deferred Tax recognised during the period

1.7 Investment :

Investment are valued at cost. Increase/Decrease in the market value is not accounted for. No Investment for the period under consideration.

1.8 Earning per share :

The basic and diluted earning per share is computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding during the year.

1.9 Employee Benefits :

Employee contribution to provident fund are charged to profit & loss account. Gratuity is charged to profit & loss account on the basis of actuarial valuation. Leave encashment benefits are paid/provided on annual basis by debiting profit & loss account. There are no carried forward leave benefits. The company does not operate any post -employment scheme

1.10 Provisions, Contingent liabilities and Contingent Assets :

Provisions are recognised only when there is a present obligation as a result of past events and when a reasonable estimate of the amount of obligation can be made. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements



For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]
DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
DIRECTOR

NISHAT INFRASTRUCTURE PRIVATE LIMITED
59 BANABIHARI BOSE ROAD, HOWRAH -711101
CIN - U70200WB2010PTC145664

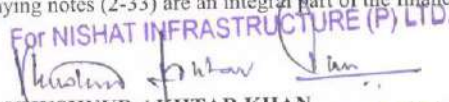
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

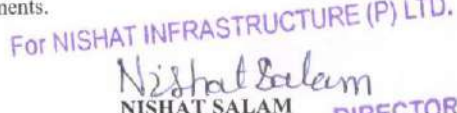
(Amount in '00)

Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
I. Revenue from operations	24	-	4,500.00
II. Other income	25	-	-
III. Total Income	(I+II)	-	4,500.00
IV. Expenses:			
Cost of materials consumed	26	-	-
Purchase of Stock in Trade	27	-	-
Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	28	-	-
Employee benefits expense	29	-	698.00
Finance costs	30	4.72	4.90
Depreciation and amortization expense	31	164.43	181.42
Other expenses	32	495.00	2,451.47
Total expenses		664.15	3,335.79
V. Prior Period Adjustment		-	-
VI. Profit before exceptional and extraordinary items & tax	(III-IV-V)	664.15	1,164.21
VII. Exceptional items (Depreciation)		-	-
VIII. Profit before extraordinary items and tax	(VI - VII)	664.15	1,164.21
IX. Extraordinary Items		-	-
X. Profit before tax	(VIII - IX)	664.15	1,164.21
XI. Tax expense:			
(1) Current tax		-	293.00
(2) Deferred tax Liability(+)/Assets(-)		6.31	-
(3) Tax adjustment of earlier year		-	-
XII. Profit (Loss) for the period from continuing Operations	(X - XI)	657.85	871.21
XIII. Profit/(loss) from discontinuing operations		-	-
XIV. Tax expense of discontinuing operations		-	-
XV. Profit/(loss) from Discontinuing operations (after tax)	(XIII-XIV)	-	-
XVI. Profit (Loss) for the period	(XII + XV)	657.85	871.21
XVII. Earnings per equity share:			
(1) Basic		-	0.14
(2) Diluted		-	-

Significant accounting policies - Note 1

The accompanying notes (2-33) are an integral part of the financial statements.

For NISHAT INFRASTRUCTURE (P) LTD.

Khushnud Akhtar Khan
 Director
 (DIN: 02089122) **DIRECTOR**

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam
 Director
 (DIN: 02144639) **DIRECTOR**

This is the Profit and Loss Statement referred to our report of even date.

Place: Kolkata

Date : 30.09.2023

UDIN : 2331359986VHUZ7255



For Jyoti Todi & Associates
 Chartered Accountants

Jyoti Todi
 Jyoti Todi Agarwal
 Proprietor
 Membership No. 313599
 FRN: 332784E

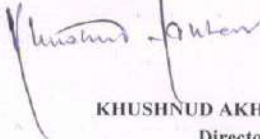
NISHAT INFRASTRUCTURE PRIVATE LIMITED
59 BANABIHARI BOSE ROAD, HOWRAH -711101
CIN - U70200WB2010PTC145664

LIST OF DIRECTOR AS ON 31.03.2023

SL. NO.	Name of Shareholders	DESIGNATION
1	Nishat Salam	DIRECTOR
	59 Bon Bihari Bose Road Shibpur, Howrah - 711101	
2	Khusnud Akhtar Khan	DIRECTOR
	59 Bon Bihari Bose Road Shibpur, Howrah - 711101	

For and on behalf of the Board of Directors

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR
KHUSHNUD AKHTAR KHAN
Director
(DIN: 02089122)

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR
NISHAT SALAM
Director
(DIN: 02144639)