

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2021-22

PAN	AADCN7562J		
Name	NISHAT INFRASTRUCTURE PRIVATE LIMITED		
Address	59 BON BEHARI BOSE ROAD , Howrah R.S S.O , Howrah , HOWRAH , 32-West Bengal , 91-India , 711101		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	356131840150322

	Description	Sl. No.	Amount
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		29,797
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	7,499
	Interest and Fee Payable	5	1,148
	Total tax, interest and Fee payable	6	8,647
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	(+) 8,650	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by NISHAT SALAM in the capacity of Director having PAN AKTPS6889A from IP address 10.1.254.19 on 15-03-2022 01:32:02

DSC Sl. No. & Issuer 5621169 & 19771479CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AADCN7562J06356131840150322EB57803D8F65A204A52F9734F1A8735147B7DF1E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INDEPENDENT AUDITORS' REPORT

To,
The Members
NISHAT INFRASTRUCTURE PRIVATE LIMITED

Opinion

We have audited the accompanying Financial Statements of NISHAT INFRASTRUCTURE PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March, 2021 and the Statement of profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

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 31st March, 2021, and its Loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) Specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





Management's responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("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 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.

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

Auditor's responsibility

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 judgment 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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.

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

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) To evaluate the effect of any identified misstatements in the financial statements.

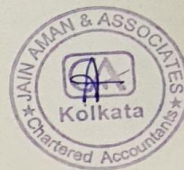
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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

1. As required by the Companies (Auditor's Report) Order, 2016 (the Order), as amended, issued by the Central Government of India in terms of sub –section (11) of section 143 of the Act, 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 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, and 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 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 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, refer to our separate Report in "Annexure A".
- 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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Kolkata
Date: 16/11/2021



For **JAIN AMAN & ASSOCIATES.**
CHARTERED ACCOUNTANTS

(**AMAN JAIN**)
PROPRIETOR

MEMBERSHIP NO. 310209
Firm Registration No. 329974E
UDIN: 22310209AAAAAW8666



“ANNEXURE A” TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of NISHAT INFRASTRUCTURE PRIVATE LIMITED (“the Company”) as of 31st March, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed 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. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable





details, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) 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.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

Place: Kolkata
Date: 16/11/2021



For JAIN AMAN & ASSOCIATES.
CHARTERED ACCOUNTANTS

(AMAN JAIN)
PROPRIETOR
MEMBERSHIP NO. 310209
Firm Registration No. 329974E
UDIN: 22310209AAAAAW8666

NISHAT INFRASTRUCTURE PVT LTD

CIN : - U70200WB2010PTC145664

59, BONE BEHARI BOSE ROAD, HOWRAH-711101

AUDITED BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount in Rs.)

Particulars	Note	AS AT	
		31-Mar-21	31-Mar-20
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	61,00,000.00	1,00,000.00
Reserves and surplus	3	78,772.00	56,722.00
Current Liabilities			
Other Current Liabilities	4	3,96,66,670.00	31,17,252.00
Short - Term Provisions	5	7,747.00	6,969.00
Total		4,58,53,189.00	32,80,943.00
ASSETS			
Current Assets			
Cash and Bank Balances	6	29,975.00	10,35,761.00
Short-term loans and advances	7	2,13,697.00	22,45,182.00
Inventories	8	4,56,09,517.00	-
Total		4,58,53,189.00	32,80,943.00

Significant Accounting Policies

Notes to accounts

1
2 to 13

IN TERMS OF OUR REPORT OF EVEN DATE
FOR JAIN AMAN & ASSOCIATES
FIRM REGISTRATION NO.-329974E
CHARTERED ACCOUNTANTS

FOR & ON BEHALF OF BOARD
BOARD OF DIRECTORS

For NISHAT INFRASTRUCTURE (P) LTD.

Khusnud Akhtar Khan

DIRECTOR

KHUSNUD AKHTAR KHAN

DIN:02089122

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam

DIRECTOR

NISHAT SALAM

DIN:02144639

Amman Jain

(AMAN JAIN)

PROPRIETOR

MEMBERSHIP NO. 310209

UDIN: 22310209AAAAW8666

Place: Kolkata

Date: 16/11/2021



NISHAT INFRASTRUCTURE PVT LTD

CIN : - U70200WB2010PTC145664

59, BONE BEHARI BOS ROAD, HOWRAH-711101

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021


(Amount in Rs.)

Particulars	Note	YEAR ENDED	
		31-Mar-21	31-Mar-20
Revenue			
Other Income	9	162,036.00	145,000.00
Total Revenue		162,036.00	145,000.00
Expenses :			
Other Expenses	10	132,239.00	118,198.00
Total Expenses		132,239.00	118,198.00
Profit before exceptional and extraordinary items and tax		29,797.00	26,802.00
Tax Expense :			
Current Tax		7,747.00	6,969.00
Deferred Tax			
Profit (Loss) from the period from continuing operations		22,050.00	19,833.00
Earning per equity share :			
(1) Basic		0.04	1.98
(2) Diluted		0.04	1.98

Significant Accounting Policies
Notes to accounts

1
2 to 13

IN TERMS OF OUR REPORT OF EVEN DATE
FOR JAIN AMAN & ASSOCIATES
FIRM REGISTRATION NO.-329974E
CHARTERED ACCOUNTANTS

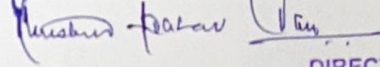

(AMAN JAIN)

PROPRIETOR
MEMBERSHIP NO. 310209
UDIN: 22310209AAAAAW3666
Place: Kolkata
Date: 16/11/2021



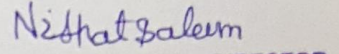
FOR & ON BEHALF OF BOARD
BOARD OF DIRECTORS

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

KHUSNUD AKHTAR KHAN
DIN:02089122

For NISHAT INFRASTRUCTURE (P) LTD.


DIRECTOR

NISHAT SALAM
DIN:02144639

NISHAT INFRASTRUCTURE PVT LTD

NOTES FORMING PART OF ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

(a) GENERAL

Income and Expenditure unless otherwise stated are accounted for on accrual basis.

(b) INVESTMENTS

There are no Investments by the company.

(c) FIXED ASSETS

There is no Fixed Asset in the Company .

(d) DEPRECIATION

As there is no Fixed Asset so no depreciation provided.

(e) PROVISION FOR TAXATION

Current Tax is determined on the amount of tax payable in respect of taxable income for the period. Deferred Tax & Assets are recognised at substantively inacted tax rate subject to consideration of prudence on timing difference being the difference between taxable income & accounting income that originates in one period & are capable of reversal in one or more subsequent periods.

2. EARNING PER SHARE

	2020-21	2019-20
Basic & Diluted		
Net Profit after tax	0.04	1.98
Weighted Average units of equity share for calculating EPS	22,050.00	19,833.00
	610,000.00	10000

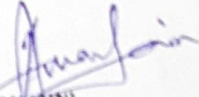
3. Previous Years figures have been regrouped / rearranged whenever necessary.

Significant Accounting Policies
Notes to accounts

1
2 to 13

The Company has made detailed assessment of the recoverability and carrying value of its assets comprising property, plant and equipment, receivables, investments and other current assets as at the balance sheet date and concluded that no material adjustments are required in the financial statements. The Company is taking all the necessary steps and precautionary measures to ensure smooth functioning of its operations.

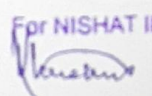
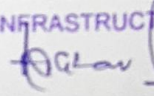
IN TERMS OF OUR REPORT OF EVEN DATE
FOR JAIN AMAN & ASSOCIATES
FIRM REGISTRATION NO.-329974E
CHARTERED ACCOUNTANTS


(ANJAN AMIN)
PROPRIETOR
MEMBERSHIP NO. 310209
UDIN: 22 3102 09 AAAAAW8666
Place: Kolkata
Date: 16/11/2021

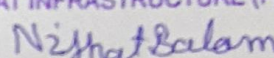


FOR & ON BEHALF OF BOARD
BOARD OF DIRECTORS

For NISHAT INFRASTRUCTURE (P) LTD.

 
KHUSNUD AKHTAR KHAN DIRECTOR
DIN:02089122

For NISHAT INFRASTRUCTURE (P) LTD.


NISHAT SALAM DIRECTOR
DIN:02144639

NOTE : 2 SHARE CAPITAL

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
AUTHORISED : 999000 Equity Shares of Rs. 10/- each	99,00,000	5,00,000
ISSUED, SUBSCRIBED & PAID UP CAPITAL 6100000 Equity share of Rs. 10/- each	99,00,000	5,00,000
Total	61,00,000	1,00,000
	61,00,000	1,00,000

Reconciliation of number of number of shares

PARTICULARS	as at March 31, 2021		as at March 31, 2020	
	No. of share	Amount	No. of share	Amount
Balance as at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add : Shares issued during the year	6,00,000	60,00,000	-	-
Balance as at the end of the year	6,10,000	61,00,000	10,000	1,00,000

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Share holders	as at March 31, 2021		as at March 31, 2020	
	No. of share held	% Holding	No. of share held	% Holding
Maimuna Khatoon	100000	16.39	0	0.00
Saidur Rahman Khan	50000	8.19	0	0.00
Md.Azam Khan	50000	8.20	0	0.00
Md.Adil Khan	50000	8.20	0	0.00
Md.Asad Khan	50000	8.20	0	0.00
Rania Khanam	50000	8.20	0	0.00
Mubasshir Salam Khan	50000	8.20	0	0.00
Simran Salam	50000	8.20	0	0.00
Mahwesh Khan	50000	8.20	0	0.00
Zarin Akhtar	50000	8.20	0	0.00
Ridah Khushnud	50000	8.20	0	0.00

NOTE : 3 RESERVES AND SURPLUS

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Surplus in statement in Profit and Loss		
Balance as at the beginning of the year	56,722.00	36,889.00
Profit for the year	22,050.00	19,833.00
Less : Appropriations	-	-
Balance as at the end of the year	78,772.00	56,722.00
Total	78,772.00	56,722.00

For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]

DIRECTOR



For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Saleem

DIRECTOR

NOTE : 4 Other Current Liabilities

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Miscellaneous Expenses Payables		
Sundry Creditors		
Outstanding Audit Fees	1,42,899.00	11,252.00
Abdul Salam Khan	1,57,254.00	-
Khusnud Akhtar Khan	6,000.00	6,000.00
Zakir Khan	96,61,517.00	20,00,000.00
Maimuna Khatoon	6,00,000.00	6,00,000.00
Md.Adil Khan	5,00,000.00	5,00,000.00
Md.Asad Khan	2,50,000.00	-
Md.Azam Khan	3,00,000.00	-
Mubasshir Salam Khan	3,00,000.00	-
Nishat Salam	2,00,000.00	-
Rania Khanam	50,50,000.00	-
Saidur Rahman Khan	28,00,000.00	-
Zarin Akhtar	2,00,000.00	-
M/s Shamiyana	7,00,000.00	-
M/s Charminar housing Projects	2,50,000.00	-
Total	1,75,99,000.00	-
	9,50,000.00	
	3,96,66,670.00	31,17,252.00

NOTE : 5 Short TERM PROVISIONS

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Other Provisions		
Provision for Income Tax		
Total	7,747.00	6,969.00
	7,747.00	6,969.00



For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]
[Signature]
 DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD,

Nishat Salam
 DIRECTOR

NOTE : 6: CASH AND BANK BALANCE

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Cash and Bank equivalents	4,592.00	8,045.00
Cash in hand	25,383.00	10,27,716.00
Bank Balance In current Accounts		
Total	29,975.00	10,35,761.00

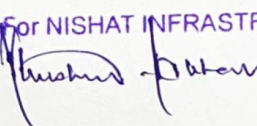
NOTE : 7 OTHER CURRENT ASSETS

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Other Loans and Advances	2,162.00	34,105.00
Sundry Debtors	32,000.00	40,000.00
Advances	34,628.00	46,170.00
Preliminary Expenses W/off	1,44,907.00	1,24,907.00
Investment for new Project	-	20,00,000.00
Total	2,13,697.00	22,45,182.00

NOTE : 8 INVENTORIES

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Immovable Property at Uluberia	4,56,09,517.00	-
Total	4,56,09,517.00	22,45,182.00



For NISHAT INFRASTRUCTURE (P) LTD.

 DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.
 Nishat Salam
 DIRECTOR

NOTE : 9 OTHER INCOME

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Service Charges	1,62,036.00	1,45,000.00
Total	1,62,036.00	1,45,000.00

NOTE : 10 OTHER EXPENSES

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Indirect Expenses	42,800.00	69,000.00
Salary	6,000.00	6,000.00
Audit Fees	882.00	763.00
Bank Charges	13,952.00	7,896.00
General Expenses	8,500.00	8,500.00
Professional Charges	1,856.00	1,512.00
Printing and Stationery	36,851.00	1,275.00
Rates & Taxes	11,542.00	15,390.00
Preliminary expenses	9,856.00	7,862.00
Travelling & Conveyance Expenses	1,32,239.00	1,18,198.00
Total		

NOTE : 11 PAYMENT TO AUDITOR AS :

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Statutory & Audit Fees	6,000.00	6,000.00

NOTE : 12 EARNING PER SHARE (EPS)

PARTICULARS	AS AT	
	31-Mar-21	31-Mar-20
Net Profit after tax as per statement of Profit and Loss attributable to Equity Share holders	22,050.00	19,833.00
Weighted Average number of equity Shares used as denominator for calculating EPS	6,10,000.00	10,000.00
Basic and Diluted Earnings per share (')	0.04	1.98
Face value per equity share (')	10.00	10.00



For NISHAT INFRASTRUCTURE (P) LTD.

[Signature]

DIRECTOR

For NISHAT INFRASTRUCTURE (P) LTD.

Nishat Salam

DIRECTOR

NOTE : 13 RELATED PARTY DISCLOSURES

Related Party Disclosure as required by accounting Standard 18 "Related Party Disclosure"
Issued by the Institute of Chartered Accountants of India

(A) List of Related Parties :As per Transactions schedule

(a) enterprises over which key management personnel/directors/relatives have significant influence : 1

(B) Key Management Personnel & Relatives of Key Management Personnel :

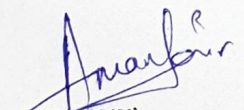
Transaction with Related Parties :

Name	Nature of Transactions	KMP	Relatives/Related Firm
		Credit	Credit
Abdul Salam Khan	Short term loan	96,61,517.00	
Khusnud Akhtar Khan	Short term loan		6,00,000.00
Zakir Khan	Short term loan		5,00,000.00
Maimuna Khatoon	Short term loan		2,50,000.00
Md.Adil Khan	Short term loan		3,00,000.00
Md.Asad Khan	Short term loan		3,00,000.00
Md.Azam Khan	Short term loan		2,00,000.00
Mubasshir Salam Khan	Short term loan		50,50,000.00
Nishat Salam	Short term loan		28,00,000.00
Rania Khanam	Short term loan		2,00,000.00
Saidur Rahman Khan	Short term loan		7,00,000.00
Zarin Akhtar	Short term loan		2,50,000.00
M/s Shamiyana	Short term loan		1,75,99,000.00
M/s Charminar housing Projects	Short term loan		9,50,000.00

Significant Accounting Policies
Notes to accounts

1
2 to 13

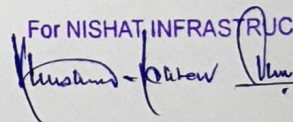
IN TERMS OF OUR REPORT OF EVEN DATE
FOR JAIN AMAN & ASSOCIATES
FIRM REGISTRATION NO.-329974E
CHARTERED ACCOUNTANTS


(AMAN JAIN)
PROPRIETOR
MEMBERSHIP NO. 310209
UDIN:
Place: Kolkata
Date:



FOR & ON BEHALF OF BOARD
BOARD OF DIRECTORS

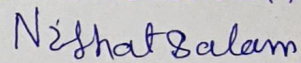
For NISHAT INFRASTRUCTURE (P) LTD.



DIRECTOR

KHUSNUD AKHTAR KHAN
DIN:02089122

For NISHAT INFRASTRUCTURE (P) LTD.



DIRECTOR

NISHAT SALAM
DIN:02144639