


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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	AAGCV4747E		
Name	VRISA CONSTRUCTION PRIVATE LIMITED		
Address	KAIKHALI, CHIRIAMORE , Kolkata Airport S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700052		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	373116081300923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	8,04,499
	Book Profit under MAT, where applicable	3	8,03,930
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	2,09,170
	Interest and Fee Payable	6	8,557
	Total tax, interest and Fee payable	7	2,17,727
	Taxes Paid	8	2,25,000
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 7,270
Accreted Income and Tax Detail	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
<p>This return has been digitally signed by <u>SANKAR ADAK</u> in the capacity of <u>Director</u> having PAN <u>AFLPA1355E</u> from IP address <u>103.102.116.111</u> on <u>30-Sep-2023 20:45:43</u> at <u>kolkata</u> (Place) DSC SI.No & Issuer <u>3030942</u> & <u>24437956CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u></p>			
System Generated Barcode/QR Code	 AAGCV4747E06373116081300923ab6491d7efd7f6c5660aad0aa389e51aa8a6dd93		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



A KUMAR MISHRA & ASSCOAITES

Chartered Accountants

Howrah

Tel: 91 9831346887

E-mail – akm887@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
VRISA CONSTRUCTION PRIVATE LIMITED

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Standalone Financial Statements of **VRISA CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the Standalone Balance sheet as at **March 31, 2023**, and the Standalone statement of Profit and Loss for the year then ended, and Notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information ("the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("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 **March 31, 2023**, and its Profit 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 Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone 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 Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report, but does not include the standalone Financial Statements and our auditor's report thereon.

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





A KUMAR MISHRA & ASSCOAITES

Chartered Accountants

Howrah

Tel: 91 9831346887

E-mail – akm887@gmail.com

In connection with our audit of the standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 Standalone Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Management and Board of Directors are 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.

Those Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Statements.





A KUMAR MISHRA & ASSCOAITES

Chartered Accountants

Howrah

Tel: 91 9831346887

E-mail – akm887@gmail.com

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 standalone 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 and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Standalone Financial Statements 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 standalone 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 standalone Financial Statements, including the disclosures, and whether the standalone 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.





A KUMAR MISHRA & ASSCOAITES

Chartered Accountants

Howrah

Tel: 91 9831346887

E-mail – akm887@gmail.com

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 for the financial year ended **March 31, 2023** and are therefore the key audit matters. We describe these matters in our auditors' 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 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we report that the said order does not apply to the company.
2. (A) 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 Standalone Balance Sheet and the Standalone Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Standalone 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 **March 31, 2023** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2023** from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls is not applicable to the company.
- (B) 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, as amended in our opinion and to the best of our information and according to the explanations given to us.





A KUMAR MISHRA & ASSCOAITES

Chartered Accountants

Howrah

Tel: 91 9831346887

E-mail – akm887@gmail.com

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.
- d)
- i) The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) (i) and (d) (ii) contain any material mis-statement.
- e) The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.





A KUMAR MISHRA & ASSOAITES

Chartered Accountants

Howrah

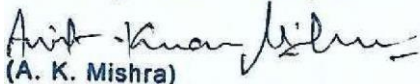
Tel: 91 9831346887

E-mail – akm887@gmail.com

(C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.

M/S A KUMAR MISHRA & ASSOCIATES
(Chartered Accountants)
Firm Regn. No. :- 329347E


(A. K. Mishra)
Proprietor
Membership No. : 067548



Place: Howrah

Date: 01/08/2023

UDIN: 23067548BGVADJ5198

VRISA CONSTRUCTION PRIVATE LIMITED
Reg. Office: C/O SANKAR ADAK, KAIKHALI CHERIAMORE SHIB MANDIR
R/GOPALPUR AIRPORT KOLKATA WB 700052 IN

CIN NO:U45309WB2018PTC226645

Balance Sheet As On 31st March, 2023

(Rs. in Hundred)

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	90,000.00	90,000.00
(b) Reserves and surplus	2	53,530.98	47,581.90
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	74,901.80	1,78,901.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
 (b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises		-	46,063.52
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(C) Other current liabilities	6	39,373.65	5,003.20
(D) Short-term provisions	7	2,427.72	14,459.27
TOTAL		2,60,234.15	3,82,008.89
B ASSETS			
1 Non-current assets			
 (a) (i) Property, Plant and Equipment			
(ii) Intangible assets	8	83,962.63	83,962.63
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	79,500.00	10,000.00
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	10	-	-
(b) Inventories	11	30,235.78	40,275.00
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	64,431.74	2,37,482.14
(e) Short-term loans and advances	14	-	3,265.12
(f) Other Current Assets	15	2,104.00	7,024.00
TOTAL		2,60,234.15	3,82,008.89

See accompanying notes forming part of the financial statements

In terms of our report attached.

For M/S A KUMAR MISHRA & ASSOCIATES

Chartered Accountants

Firm Reg. no.329347E

Membership No. 067548

Sd/-

(A.K. MISHRA)

Proprietor

Place: HOWRAH

Date: 1st day of August, 2023

FOR VRISA CONSTRUCTION PVT LTD

Sd/-

SHAMPA ADAK

(DIRECTOR)

DIN -08069941

Sd/-

SANKAR ADAK

(DIRECTOR)

DIN: 01368865

VRISA CONSTRUCTION PRIVATE LIMITED
Reg. Office: C/O SANKAR ADAK, KAIKHALI CHERIAMORE SHIB MANDIR
R/GOPALPUR AIRPORT KOLKATA WB 700052 IN

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

(Rs. in Hundred)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	98,950.00	6,96,642.50
Less: Excise Duty		-	
Revenue from operations (net)		98,950.00	6,96,642.50
II Other Income	17	-	-
III Total Income (I+II)		98,950.00	6,96,642.50
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade	18	220.00	1,56,205.83
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	10,039.22	2,55,190.51
(d) Employee benefits expenses	20	-	-
(e) Finance costs	21	14.75	27.92
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	80,636.73	2,30,407.51
Total Expenses		90,910.70	6,41,831.77
V Profit before exceptional and extraordinary item and tax		8,039.30	54,810.73
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		8,039.30	54,810.73
VIII Extraordinary Items		-	-
IX Profit before Tax		8,039.30	54,810.73
X Tax Expense:			
(a) Current tax expense		2,090.22	14,250.79
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		5,949.08	40,559.94
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		5,949.08	40,559.94
XVI Earning per equity share:			
(1) Basic		0.01	0.05
(2) Diluted		0.01	0.05

In terms of our report attached.
For M/S A KUMAR MISHRA & ASSOCIATES
Chartered Accountants
Firm Reg. no.0329347E
Membership No. 067548
Sd/-
(A.K. MISHRA)
Proprietor
Place: HOWRAH
Date: 1st day of August, 2023

FOR VRISA CONSTRUCTION PVT LTD

Sd/-

Sd/-

SHAMPA ADAK
(DIRECTOR)
DIN -08069941

SANKAR ADAK
(DIRECTOR)
DIN: 01368865