

AUDIT REPORT

&

FINANCIAL STATEMENT

of

JASWINDAR HARJINDER DEVELOPERS PVT LTD
H.NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY,
JAMSHEDPUR, JHARKHAND-831019

For the Year Ended March 31st, 2023

UDIN :23427015BGVAXQ4326

Auditor

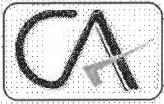
Sumit M Agrwal & Co.

SUMIT AGARWAL

CHARTERED ACCOUNTANTS

SHOP NO.10, AT MADHUSUDAN PLAZA

NEW DIMNA ROAD, MANGO, JAMSHEDPUR-831012



Independent Auditors Report

To the Members of
JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED ('the Company'), which comprise the Balance Sheet as at 31st March 2023, the statement of Profit and Loss Accounts and a summary of significant accounting policies and other explanatory information for the period from 6th October 2022 to 31st March 2023.

Management's Responsibility for the Financial Statements

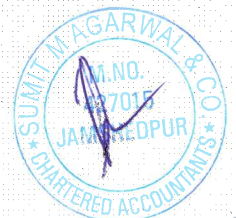
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



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

Opinion

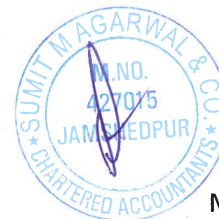
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2023, its profit and loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, 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 statement 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 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of Section 164 (2) of the Act; and
 - 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 has disclosed the impact of pending litigations on its financial position in its financial statements if any.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

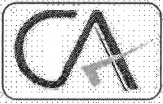
Place : Jamshedpur
Date : 05/09/2023

For Sumit M Agarwal & Co.
Chartered Accountants
FRN : 020059C



[Sumit Agarwal]
Proprietor

Membership No. 427015
UDIN: 23427015BGVAXQ4326



"Annexure A"

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 JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED the Company as of March 31, 2023. in conjunction with our audit of the standalone financial statements of the Company for the year ended on 31st March, 2023.

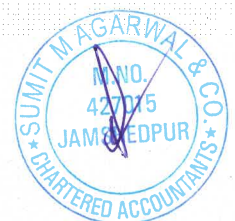
1. Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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.

2. 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.



3. 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 detail, 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 authorisations 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.

4. 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.


5. 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 March 31, 2023, 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 : Jamshedpur
Date : 05.09.2023

For Sumit M Agarwal & Co.
Chartered Accountants
FRN: 020059C




[Sumit Agarwal]
Proprietor
Membership No. 427015
UDIN: 23427015BGVAXQ4326

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Balance Sheet as at 31st March 2023

(Amount in Rs.)

Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
I	<u>EQUITY AND LIABILITIES</u>			
1.	<u>Shareholders' Funds</u>			
	a. Share Capital	3	1,00,000.00	0.00
	b. Reserves and Surplus	4	-11,435.40	0.00
	c. Money received against share warrants		0.00	0.00
2.	<u>Share application money pending allotment</u>		0.00	0.00
3.	<u>Non-Current Liabilities</u>			
	a. Long-term borrowings	5	50,00,000.00	0.00
	b. Deferred tax liabilities (Net)		0.00	0.00
	c. Other long term liabilities		0.00	0.00
	d. Long term provisions		0.00	0.00
4.	<u>Current Liabilities</u>			
	a. Short-term borrowings		0.00	0.00
	b. Trade payables	6		
	-total outstanding dues of MSME		0.00	0.00
	-total outstanding dues of creditors other than MSME		0.00	0.00
	c. Other current liabilities	7	0.00	0.00
	d. Short term provisions	8	5,000.00	0.00
			50,93,564.60	0.00
II	<u>ASSETS</u>			
1.	<u>Non-current assets</u>			
	a. Property, Plant & Equipments and Intangible assets	9		
	(i) Property, Plant and Equipment	9.1	0.00	0.00
	(ii) Intangible Assets	9.2	0.00	0.00
	(iii) Capital Work in Progress	9.3	0.00	0.00
	(iv) Intangible assets under development	9.4	0.00	0.00
	b. Non Current Investments	10	29,00,000.00	0.00
	c. Deferred tax assets (net)	11	0.00	0.00
	d. Long term loans and advances		0.00	0.00
	e. Other Non Current Assets		0.00	0.00
2.	<u>Current Assets</u>			
	a. Current Investments		0.00	0.00
	b. Inventories	12	0.00	0.00
	c. Trade Receivables	13	0.00	0.00
	d. Cash and Bank Balance	14	2,93,564.60	0.00
	e. Short Term Loans and Advances	15	19,00,000.00	0.00
	f. Other Current Assets		0.00	0.00
			50,93,564.60	0.00
	Summary of significant accounting policies	1-2		
	See accompanying notes forming part of the financial statements	23-50	0.00	0.00

As per our report of even date attached
for Sumit M Agarwal & Co.

Chartered Accountants

FRN : 020059C

[Sumit Agarwal]

Proprietor

M.No : 427015

UDIN : 23427015BGVAXQ4326

Place: Jamshedpur

Date : 05-09-2023



For and on behalf of the Board of Directors of

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

JASWINDAR KOUR

Director [DIN : 09757612]

HARJINDER SINGH

Director [DIN : 09757613]

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED
CIN : U45309JH2022PTC019426
H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Statement of Profit & Loss for the Year 6th October 2022 to 31st March, 2023

(Amount in Rs.)

Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
I	Revenue from Operations	16	0.00	0.00
II	Other Income	17	0.00	0.00
III	Total Income (I + II)		0.00	0.00
IV	Expenses			
	Cost of Services	18	0.00	0.00
	Changes in Inventories	19	0.00	0.00
	Employee Benefits Expenses	20	0.00	0.00
	Finance Cost	21	0.00	0.00
	Depreciation and Amortization Expense	22	0.00	0.00
	Other Expenses	22A	11,435.40	0.00
	Total Expenses		11,435.40	0.00
V	Profit before exceptional and extraordinary items and tax (III-IV)		-11,435.40	0.00
VI	Exceptional items		0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)		-11,435.40	0.00
VIII	Extraordinary items		0.00	0.00
IX	Profit before tax (VII-VIII)		-11,435.40	0.00
X	Tax Expense			
	a. Current Tax (Net of Minimum Alternate Tax)		0.00	0.00
	b. Deferred Tax		0.00	0.00
	c. Tax related to Previous years		0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)		-11,435.40	0.00
XII	Profit/(loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII+XIII)		0.00	0.00
XV	Profit/ (Loss) after tax (XI + XIV)		-11,435.40	0.00
XVI	Earning per equity share of Rs. 10/- each			
	a. Basic		0.00	0.00
	b. Diluted		0.00	0.00

Summary of significant accounting policies

1-2

See accompanying notes forming part of the financial statements

23-50

As per our report of even date attached

for **Sumit M Agarwal & Co.**

Chartered Accountants

FRN : 020059C

[**Sumit Agarwal**]

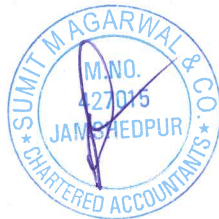
Proprietor

M.No : 427015

UDIN : 23427015BGVAXQ4326

Place: Jamshedpur

Date : 05-09-2023



For and on behalf of the Board of Directors of

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

JASWINDAR KOUR

Director [DIN : 09757612]

Harjinder Singh

HARJINDER SINGH

Director [DIN : 09757613]

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Statement of Cash flow for the Year ended on 31st March, 2023

(Amount in Rs.)

Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
(A)	Cash Flow from Operating Activities			
	Net profit as per The Statement of Profit & Loss before Tax		-11,435.40	0.00
	Adjustment for:-			
	Interest Income		0.00	0.00
	Provision for Income Tax		0.00	0.00
	Depreciation		0.00	0.00
	Deferred Tax Assets/Liability		0.00	0.00
	Operating Profit Before Working Capital Changes		-11,435.40	0.00
	Adjustment for Current Assets & Liabilities			
	(Increase)/Decrease in trade receivable		0.00	0.00
	(Increase)/Decrease in long term loans & advances		-19,00,000.00	0.00
	(Increase)/Decrease in short term loans & advances		0.00	0.00
	(Increase)/Decrease in stock in trade		0.00	0.00
	(Increase)/Decrease in other current assets		-29,00,000.00	0.00
	Increase/(Decrease) in provisions		5,000.00	0.00
	Increase/(Decrease) in current liabilities		0.00	0.00
	Increase/(Decrease) in trade payable		0.00	0.00
	Direct taxes paid		0.00	0.00
	Cash Generated from (utilized in) Operating activities	(A)	-47,95,000.00	0.00
(B)	Cash flow from Investment Activities			
	Rental Income		0.00	0.00
	Interest Income		0.00	0.00
	Investment in Subsidiary company		0.00	0.00
	Sale of Fixed Assets		0.00	0.00
	Non Current Investment		0.00	0.00
	(Increase)/Decrease in short term loans & advances		0.00	0.00
	Purchase of fixed assets		0.00	0.00
	Cash generate from (utilised in) Investing activities	(B)	0.00	0.00
(C)	Cash flow from Financing Activities			
	Increase/(Decrease) in Share Capital Fund		1,00,000.00	0.00
	Increase/(Decrease) in Short term borrowings		0.00	0.00
	Increase/(Decrease) in Long term borrowings		50,00,000.00	0.00
	Interest & other finance expenses paid		0.00	0.00
	Cash generated from (utilised in) Financing activities	(C)	51,00,000.00	0.00
	Effect Foreign Exchange fluctuation		0.00	0.00
	Net Increase (Decrease) in Cash and cash equivalents	(A+B+C)	2,93,564.60	0.00
	Opening Cash & Cash Equivalents		0.00	0.00
	Closing Cash & Cash Equivalents		2,93,564.60	0.00

Summary of significant accounting policies

See accompanying notes forming part of the financial statements

1-2

23-50

As per our report of even date attached
for Sumit M Agarwal & Co.

Chartered Accountants

FRN : 020059C

[Sumit Agarwal]

Proprietor

M.No : 427015

UDIN : 23427015BGVAXQ4326

Place: Jamshedpur

Date : 05-09-2023



For and on behalf of the Board of Directors of

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder Kour

JASWINDAR KOUR

Director [DIN : 09757612]

HARJINDER SINGH

Director [DIN : 09757613]

Notes Forming Part of the Financial Statements as at 31st March, 2023

Note No. 1 : Corporate Information

M/S JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED ("the company") is a private limited company domiciled in India, incorporated under the provisions of Companies Act, 1956. The company is engaged in the business of Building Construction & developers

Note No. 2 : Significant Accounting Policies

a. Basis of Accounting

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. Inventories

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

- 1) Raw Materials : At lower of cost or net realisable value (FIFO Method)
- 2) Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
- 3) Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.
- 4) Stores, Spares & Packing Materials : At Cost (FIFO Method)

c. Tangible Assets and Depreciation

Tangible assets are measured on cost basis except land. Land measured at revaluation model. Land is Leasehold for a period of 99 Years.

Tangible Assets are recorded at cost except Land less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31st March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. Intangible Assets

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding Five years.

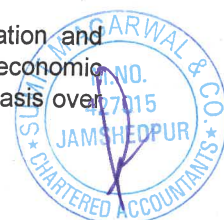
JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder Kour

Director

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Manish Singh



Notes Forming Part of the Financial Statements as at 31st March, 2023

e. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue. Excise duty deducted from revenue (gross) is the amount that is included in the revenue (gross) and not the entire amount of liability arising during the year.

Income from Services

Income from Installation Service is recognised in the statement of profit and loss account when the project is completed. The Company collects service tax on Installation on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.

f. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

g. Employees Retirement Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Post-Employment Benefit

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related

Defined Benefit Plans

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employees benefit for measurement purpose.

Leave encashment benefits are accounted for on due basis and the same are accounted for on actual calculation.

h. Foreign Exchange Transactions

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

Notes Forming Part of the Financial Statements as at 31st March, 2023

i. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.

j. Taxation

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

k. Borrowing Costs

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in the manufacture of thermocol and puf panels, which in the context of Accounting Standard 17 on Segment Reporting are considered the only two reportable segment.

m. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

n. Earning Per Share

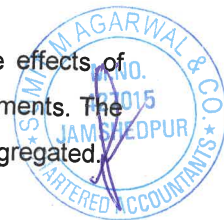
The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

o. Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

Jaswinder Kour
Director

Manjiv Singh
Director



Notes Forming Part of the Financial Statements as at 31st March, 2023

p. **Operating Cycle**

Based on the nature of products/activitiy of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

q. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

Director



JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Harjinder Singh

Director

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

(Amount in Rs.)

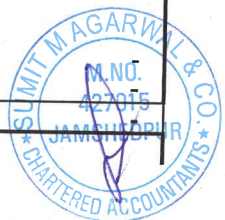
Note No.	Particulars	As at 31st March 2023	As at 31st March 2022
3	Share Capital		
3.1	<u>Authorized Share Capital</u> 100000 (Previous Year 00) Equity Shares of Rs. 10/- each.	10,00,000.00	0.00
3.2	<u>Issued, Subscribed & Fully Paid up Capital</u> 10000 (Previous Year 00) Equity Shares of Rs. 10/- each.	1,00,000.00	0.00
3.3	<u>Reconciliation Of Number of Shares</u> Number Of Equity Shares as at the beginning of the Financial year Add :- Number of Shares Issued during the period Number Of Equity Shares as at the end of the financial Years	0 10,000 10,000	0 0 0
3.4	<u>List of Shareholders holding more than 5% of Equity Shares of the company</u> Equity Shares		
		% of Shares	
		Number of Shares	
	Name	31.03.2023	31.03.2022
		31.03.2023	31.03.2022
	Jaswindar Kour	50.00%	0.00%
	Harjinder Singh	50.00%	0.00%
	Total	100.00%	0.00%
3.5	<u>Details of Shares held by promoters</u>		
		2022-23	
	Promoter Name	No. of Shares	% of total shares
		% Change during the year	
	Jaswindar Kour	5,000	50.00%
	Harjinder Singh	5,000	50.00%
	Total	10,000	100.00%
3.6	<u>Terms / Rights attached to Equity Shares</u> The company has only one class of equity share having par value of Rs.10/- per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist curenly. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.		
		As at	As at
		31st March 2023	31st March 2022
4	Reserves & Surplus		
4.1	<u>Surplus (Statement of Profit & Loss)</u> Opening balance Add : Profit During the Year Less : Loss during the year / Appropriations Closing balance	0.00 -11,435.40 0.00 -11,435.40	0.00 0.00 0.00 0.00
5	Long Term Borrowings (Secured)/(Unsecured)		
5.1	Term Loan -From Banks -From Other Parties	- -	- -
5.2	From Related Parties Harjinder Singh Jaswindar Kour	11,50,000.00 38,50,000.00	
5.2	Loans and advances from related parties	-	
5.3	Other Loans and advances	-	
	Total	50,00,000.00	

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Harjinder Singh



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

(Amount in Rs.)

Note No.	Particulars	As at 31st March 2023	As at 31st March 2022
5.4	Terms of repayment of term loans and other loans shall be stated. Period and amount of continuing default as on the Balance Sheet date in repayment of loans and interest, shall be specified separately in each case. Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.		

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kaur

Director

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

[Handwritten Signature]

Director



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

(Amount in Rs.)

Note No.	Particulars	As at 31st March 2023	As at 31st March 2022
6	Trade Payables		
6.1	Due to Micro, Small and Medium Enterprises	0.00	0.00
6.2	Due to other than Micro, Small and Medium Enterprises	0.00	0.00
	Total	0.00	0.00
6.3	Based on the information available with the company, the balance due to Micro, Small and Medium Enterprises as defined under the MSMED Act 2006 is Rs. Nil (Previous Year Rs. Nil) and no interest has been paid or is payable under the terms of the MSMED Act 2006.		
7	Other Current Liabilities		
7.1	Duties and Taxes		
	GST payable	0.00	0.00
	TDS payable	0.00	0.00
7.2	Security Deposit from Lessee	0.00	0.00
7.3	Advance from related parties	0.00	0.00
	Total	0.00	0.00
8	Short Term Provisions		
8.1	Provision for Income Tax	0.00	0.00
8.2	Audit Fees Payable	5,000.00	0.00
	Total	5,000.00	0.00

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

Director



JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Hemant Singh

Director

M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019**Notes Forming Part of the Financial Statements as at 31st March, 2023**

(Amount in Rs.)

Note No.	Particulars	As at 31st March 2023	As at 31st March 2022
10	<u>Non Current Investments</u>		
10.1	Investment In Equity Instruments (Unlisted Equity Shares)	0.00	0.00
10.2	Investments in FDRs	29,00,000.00	0.00
	Total	29,00,000.00	0.00
11	<u>Deferred tax assets (net)</u>		
11.1	Opening balance	0.00	0.00
	Add : Deferred tax income created during the year	0.00	0.00
	Less: Deferred tax expenses created during the year	0.00	0.00
	Total	0.00	0.00
12	<u>Inventories</u>		
12.1	Stock-in-trade (In respect of immovable property held under Stock) (Refer Note No. 2 b for method of valuation)	-	-
	Total	0.00	0.00
13	<u>Trade Receivables</u>		
13.1	Unsecured, considered good		
	-with related parties	0.00	0.00
	-with others	0.00	0.00
	Total	0.00	0.00
13.2	Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.		
14	<u>Cash and cash equivalents</u>		
14.1	Balances with Banks	19,846.60	0.00
	- In Current Account with HDFC Bank ,Jamshedpur Telco Colony, Jharkhand (A/c No.-50200076921878, IFSC-HDFC0000715)		
14.2	Cheques, drafts on hand	0.00	0.00
14.3	Cash on hand	2,73,718.00	0.00
	Total	2,93,564.60	0.00
15	<u>Short term Loan & Advances</u>		
15.1	<u>Balance with Revenue Authorities</u>		
	Advance Tax	0.00	0.00
	TDS Receivable	0.00	0.00
	Goods and Service Tax [RCM]	0.00	0.00
15.2	<u>Others (specify nature)</u>		
	Security Deposit	0.00	0.00
	Advance to Parties For Land	0.00	
	Kritibas Gope	18,00,000.00	
	Jai Prakash Singh	50,000.00	
	Krishna Kumar	50,000.00	
	Total	19,00,000.00	0.00
	Loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member shall be separately stated.		

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

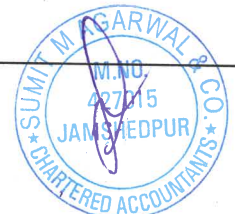
Jaswinder kour

Director

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder Singh

Director



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

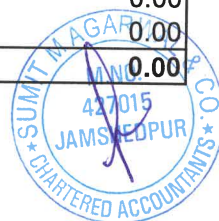
Note No.	Particulars	As at 31st March 2023	As at 31st March 2022
16	<u>Revenue from Operations</u>		
16.1	Sales Receipt	0.00	0.00
	Total	0.00	0.00
17	<u>Other Income</u>		
17.1	Short Term Capital Gain on Mutual Fund	0.00	0.00
17.2	Long Term Capital Gain on Mutual Fund	0.00	0.00
17.3	Liabilities no longer required	0.00	0.00
	Total	0.00	0.00
18	<u>Cost of Services</u>		
	Opening cost of services in process	0.00	0.00
	Add : Cost of Material Purchased during the year	0.00	0.00
	Less : Closing cost of services in process	0.00	0.00
	Total	0.00	0.00
19	<u>Changes in Inventories</u>		
	Inventories at the end of the year	0.00	0.00
	Inventories at the beginning of the year	0.00	0.00
	Total	0.00	0.00
20	<u>Employee Benefit Expenses</u>		
20.1	Salary & Wages (Including bonus)	0.00	0.00
20.2	Director's Salary	0.00	0.00
20.3	Staff welfare Expenses	0.00	0.00
20.4	Contribution to Various Funds	0.00	0.00
	Total	0.00	0.00
21	<u>Finance Costs</u>		
21.1	Bank Borrowings	0.00	0.00
21.2	Other Borrowing Costs- interest on Unsecured Loan	0.00	0.00
	Total	0.00	0.00
22	<u>Depreciation and Amortization Expense</u>		
22.1	Depreciation	0.00	0.00
22.2	Amortization	0.00	0.00
	Total	0.00	0.00
22A	<u>Other Expenses</u>		
	Statutory Auditors Fees	5,000.00	0.00
	Bad Debts	0.00	0.00
	Bank Charges	35.40	0.00
	Business promotion expenses	0.00	0.00
	Commission and Brokerage	0.00	0.00
	Interest on late payment of Taxes	0.00	0.00
	Insurance Expenses	0.00	0.00
	Office Expenses	6,400.00	0.00
	Power and Fuel	0.00	0.00
	Postage & Telegram	0.00	0.00
	Rates & Taxes	0.00	0.00
	Consultancy Charges	0.00	0.00
	Rent	0.00	0.00
	Telephone and Internet Expenses	0.00	0.00
	Travelling & Conveyance	0.00	0.00
	Vehicle Running Expenses	0.00	0.00
	Total	11,435.40	0.00

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Manish Singh



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

Note No. 9 : Property, Plant & Equipments

Particulars	Gross Block				Disposal / Sale	Accumulated Depreciation				Net Block	
	As on 01.04.2022	Addition before 30.09	Addition after 30.09	As on 31.03.2023		As on 01.04.2022	Addition before 30.09	Addition after 30.09	As on 31.03.2023	As on 31.03.2023	As on 31.03.2022
8.1											
Total (Current Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Previous Year)	0.00	0.00	0.00	0.00	0.00	96,780.78	0.00	0.00	0.00	0.00	0.00
8.2											
Total (Current Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.3											
Total (Current Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.4											
Total (Current Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(Amount in Rs.)

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder Kour

Director

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder Kour

Director



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

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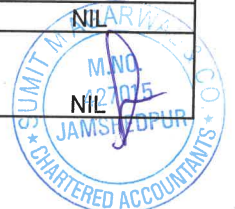
Note No	Particulars	As at 31st March 2023	As at 31st March 2022																																																																													
23	Contingent liabilities and commitments (to the extent not provided for)																																																																															
23.1	Contingent liabilities																																																																															
	Claims against the company not acknowledged as debt	0.00	0.00																																																																													
	Guarantees	0.00	0.00																																																																													
	Other money for which the company is contingently liable																																																																															
23.2	Commitments																																																																															
	Estimated amount of contracts remaining to be executed on capital account and not provided for;	0.00	0.00																																																																													
	Uncalled liability on shares and other investments partly paid	0.00	0.00																																																																													
	Other commitments (specify nature).	0.00	0.00																																																																													
24	Title deeds of Immovable Property not held in name of the Company																																																																															
	<table border="1"> <thead> <tr> <th>Relevant line item in the Balance sheet</th> <th>Description of item of property</th> <th>Gross carrying value</th> <th>Title deeds held in the name of</th> <th>Whether title deed holder is a promoter, director or relative# promoter*/director or employee</th> <th>Property held since which date</th> <th>Reason for not being held in the name of the company**</th> </tr> </thead> <tbody> <tr> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> </tr> <tr> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> </tr> </tbody> </table>	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# promoter*/director or employee	Property held since which date	Reason for not being held in the name of the company**	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL																																																										
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25	#####																																																																															
26	Relationship with Struck off Companies. The details are as follows:																																																																															
	<table border="1"> <thead> <tr> <th>Name of the struck off company</th> <th>Nature of transactions with struck off company</th> <th>Balance outstanding as at current period</th> <th>Relationship with the struck off company, if any, to be disclosed</th> <th>Balance outstanding as at previous period</th> <th>Relationship with the struck off company, if any, to be disclosed</th> </tr> </thead> <tbody> <tr> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> </tr> <tr> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> <td align="center">NIL</td> </tr> </tbody> </table>	Name of the struck off company	Nature of transactions with struck off company	Balance outstanding as at current period	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period	Relationship with the struck off company, if any, to be disclosed	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL																																																													
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NIL	NIL	NIL	NIL	NIL	NIL																																																																											
27	Disclosure Regarding analytical ratios:																																																																															
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JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Jaswinder kour

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Harjinder Singh



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

CIN : U45309JH2022PTC019426

H NO 1, ROAD NO 2, ZONE NO 4, BIRSANAGAR, SUNDEY, JAMSHEDPUR, PURBA SINGHBHUM,
JHARKHAND, INDIA- 831019

Notes Forming Part of the Financial Statements as at 31st March, 2023

28	Details of Benami Property held-Where any proceedings have been initiated or pending against the company for holding any benami property						
	Details of such property, including year of acquisition	Amount	Details of Beneficiaries	If property is in the books, then reference to BS	If property is not in the books, then the fact shall be stated with reasons	If any proceeding against the company then disclose the details	Nature of proceedings, status of same and company's view on same
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
29	Details where company is Wilful defaulter						
	Name of Lender		Date of Declaration as a wilful defaulter		Amount	Nature of Defaults	
	Bank		NIL	NIL	NIL	NIL	
	Financial Institution		NIL	NIL	NIL	NIL	
	Other Lender		NIL	NIL	NIL	NIL	
30	Security of current assets against borrowings from banks or financial institutions on the basis of security of current assets:						
	Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
31	Registration of charges or satisfaction with Registrar of Companies						
	Name of Charge	description of the charges or satisfaction	Statutory Date	the location of the Registrar	period (in days or months) by which such charge had to be registered	reason for delay in registration	
	NIL	NIL	NIL	NIL	NIL	NIL	
	NIL	NIL	NIL	NIL	NIL	NIL	
32	Utilisation of Borrowed funds and share premium-Given or taken both : NIL						
33	Disclosure regarding undisclosed income						
	Assessment Year	Section of the Act	Amount disclosed in tax return	Transaction description along with value treated as income	Assessment status	Whether transaction recorded in books of accounts?	FY in which transaction is recorded
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL	NIL	NIL
In case the company has not recorded / disclosed in the books of accounts – reason for not recording / disclosing.							
34	Disclosure regarding details of crypto currency or virtual currency:						
	Crypto Currency or Virtual Currency			Sale	Purchase	profit or loss on transactions	amount of currency held as at the reporting date
	NIL			NIL	NIL	NIL	NIL
	NIL			NIL	NIL	NIL	NIL
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / Virtual Currency							
35	In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.						

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

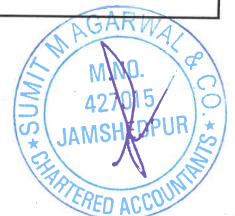
Jaswinder kour

Director

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

Harjinder Singh

Director



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

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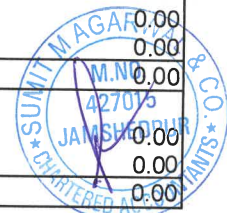
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Notes Forming Part of the Financial Statements as at 31st March, 2023

36	The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.				
	Details of MSME				
	Particulars	2022-2023	2021-2022		
	The principal amount remaining unpaid to any supplier as at the end of accounting year	NIL	NIL		
	The interest due thereon remaining unpaid to any supplier as at the end of accounting	NIL	NIL		
	The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each	NIL	NIL		
	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 but interest not paid)	NIL	NIL		
	The amount of interest accrued and remaining unpaid at the end of accounting year	NIL	NIL		
	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the	NIL	NIL		
37	Related Party Disclosure				
37.1	Details of Related Parties				
	Name of Related Party	Nature of relationship			
	<u>Key Managerial Personnel:</u>				
	JASWINDAR KOUR	DIRECTOR			
	HARJINDER SINGH	DIRECTOR			
	<u>Relative of Key Managerial Personnel:</u>				
	NIL				
37.2	The company has entered into transactions with the following related parties				
	a. E-Durable	(Amount in Rs.)			
	Nature of Transactions	2022-23	2021-22		
	Sale of goods	0.00	0.00		
	Purchase of goods	0.00	0.00		
	Nature of Balance	2022-23	2021-22		
	Advance from Related Party	0.00	0.00		
38	Additional Information				
	Particulars	For the year ended on			
		2022-23	2021-22		
38.1	Value of Imports on C.I.F basis	0.00	0.00		
	Raw materials				
	Components and spare parts				
	Capital goods				
38.2	Expenditure in Foreign Exchange	0.00	0.00		
38.3	Earnings in Foreign Currency	0.00	0.00		
	Export of goods calculated on F.O.B. basis				
	Royalty, know-how, professional and consultation				
	Interest and dividend				
	Other income, indicating the nature thereof				
38.4	Dividend Remitted in Foreign Currency	0.00	0.00		
39	Details of consumption of items				
		(Amount in Rs.)			
	Particulars	% of Total Consumption		For the year ended on	
		2022-23	2021-22	31st March, 2023	31st March, 2022
39.1	Raw Materials				
	Imported	0.00%	0.00%	0.00	0.00
	Indigenous	0.00%	0.00%	0.00	0.00
	Total	0.00%	0.00%	0.00	0.00
39.2	Components				
	Imported	0.00%	0.00%	0.00	0.00
	Indigenous	0.00%	0.00%	0.00	0.00
	Total	0.00%	0.00%	0.00	0.00
39.3	Spare parts				
	Imported	0.00%	0.00%	0.00	0.00
	Indigenous	0.00%	0.00%	0.00	0.00
	Total	0.00%	0.00%	0.00	0.00

Jaswinder kour
Director

Mohinder Singh
Director



M/S. JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31st March, 2023

40 Employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year : NIL

41 Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares

Particulars		As at 31 st March, 2023	As at 31 st March, 2022
a.	Face Value Per Share (In Rs.)	10.00	-
b.	Net Profit/(Loss) after tax (In Rs.)	11,435.40	-
c.	Weighted average number of Equity Share	10,000	-
d.	Basic and Diluted Earnings per share	-	-

42 The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.

43 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

44 **Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-**

44.1 Loan Given - Year end Balances

(Amount in Rs.)			
Name of Party	Purpose	During 2022-23	During 2021-22
a.	Business Purpose	0.00	0.00
Total		0.00	0.00

44.2 Loan Given - Amount given in current year

(Amount in Rs.)			
Name of Party	Purpose	During 2022-23	During 2021-22
a.	JASWINDAR KOUR	38,50,000.00	0.00
b.	HARJINDER SINGH	11,50,000.00	0.00
Total		50,00,000.00	0.00

45 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

46 Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.

47 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

48 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

49 Corporate Social Responsibility

As per Section 135 of the companies act,2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the company as per the act. The fund were primarily allocated to a corpus and utilized through the year on these activities which are specified in Schedule VII of the Companies Act,2013

a) Gross amount required to be spent by the company during the year is Rs.NIL

b) Amount spent during the year on:

Particulars	Paid in cash	Yet to be paid in cash	Total
Construction / acquisition of any asset	0.00	0.00	0.00
On purposes other than (i) above	0.00	0.00	0.00

The amount of shortfall at the end of the year out of the amount required to be spent by the Company during the year

The total of previous years' shortfall amounts

The reason for above shortfalls by way of a note

The nature of CSR activities undertaken by the Company

50 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

Jaswinder Kour

JASWINDAR HARJINDER DEVELOPERS PRIVATE LIMITED

