

DHARMA INFRAPROJECTS PRIVATE LIMITED
Plot- 7180, Adimata Colony Mancheswar Bhubaneswar Odisha-751010

Balance Sheet as at 31st March, 2021

(Amounts in INR)

Particulars	Note No.	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
I. EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	2	1,000,000		1,000,000	
(b) Reserves and Surplus	3	7,070,925	8,070,925	1,151,406	2,151,406
(2) Share application money pending allotment					
(3) Non-Current Liabilities					
(a) Long-term borrowings	4	5,612,636	5,612,636	1,580,404	1,580,404
(4) Current Liabilities					
(a) Trade payables	5	4,822,633		18,001,293	
(b) Other current liabilities	6	8,569,576		431,074	
(c) Short-term provisions	7	2,085,091	15,477,300	374,055	18,806,422
Total			29,160,860		22,538,232
II. ASSETS					
(1) Non-current assets					
(a) Fixed assets					
(i) Tangible assets	8	6,526,400		1,356,978	
(b) Deferred tax assets (net)	9	458,023		476,491	
(c) Other non-current assets	10	1,974,500	8,958,923	1,974,500	3,807,969
(2) Current Assets					
(a) Inventories	11	7,499,270		13,391,947	
(b) Trade Receivable		3,459,406		-	
(c) Cash and cash equivalents	12	5,256,816		1,407,745	
(d) Short-term loans and advances	13	3,930,571		3,930,571	
(e) Other current assets	14	55,874	20,201,937	-	18,730,263
Total			29,160,860		22,538,232

The Significant Accounting Policies (NOTE-1) and Notes on Accounts (NOTES : 2-22) form an integral part of financial statements.

As per our Report of even date attached

For PARTHA S. MISHRA & CO.
Chartered Accountants

P.S. Mishra

P.S. Mishra (FCA, DISA)
Partner, M. No.-060108

UDIN: 21060108AAAAAEK7405

Place : Bhubaneswar

Date : 04/11/2021



For and on behalf of the Board
 DHARMA INFRAPROJECTS PRIVATE LIMITED

Managing Director

Jayant Kumar
Dharma Infraprojects Pvt. Ltd.

Director
 DIN: 01675260

Director
Dharma Infraprojects Pvt. Ltd.

Madhusmita Dash
MADHUSMITA DASH

Director
 DIN: 03257996

DHARMA INFRAPROJECTS PRIVATE LIMITED
Plot- 7180, Adimata Colony Mancheswar Bhubaneswar Odisha-751010

Statement of Profit and Loss for the year ended 31st March, 2021

(Amounts in INR)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
I. Revenue from operations	15	36,362,067	26,665,108
II. Other Income	16	5,934,358	-
III. Total Revenue (I +II)		42,296,425	26,665,108
IV. Expenses:			
Purchase of Stock In trade	17	-	-
Direct Expenses	18	22,875,187	17,240,758
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19	5,892,677	3,051,329
Employee benefit expenses	20	2,880,941	2,497,536
Financial costs	21	272,810	199,979
Depreciation and amortization expenses	22	855,989	616,276
Other expenses	23	1,495,744	1,687,579
Total Expenses		34,273,348	25,293,457
V. Profit before exceptional and extraordinary items and tax (III - IV)		8,023,077	1,371,651
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		8,023,077	1,371,651
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		8,023,077	1,371,651
X. Tax expense:			
(1) Current tax		2,085,091	374,055
(2) Deferred tax charge		18,468	(14,997)
(3) MAT Credit		-	-
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		5,919,518	1,012,593
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		5,919,518	1,012,593
XVI. Earning per equity share:			
(1) Basic		59.20	10.13
(2) Diluted		59.20	10.13

The Significant Accounting Policies (NOTE-1) and Notes on Accounts (NOTES : 2-22) form an integral part of financial statements.

For, PARTHA S. MISHRA & CO.
 Chartered Accountants
 As per our Report of even date attached

P. S. Mishra
P.S. Mishra (FCA, DISA)
 Partner, M. No.-060108

UDIN: 21060108AAAAEK7405
 Place : Bhubaneswar
 Date : 04/11/2021



For and on behalf of the Board
 DHARMA INFRAPROJECTS PRIVATE LIMITED

Managing Director
Dyot K. Mishra
Dharma Infraprojects Pvt. Ltd.
 Director
 DIN: 01675260

Director
Madhushmita Dash
Dharma Infraprojects Pvt. Ltd.
 Director
 DIN: 03257996

DHARMA INFRAPROJECTS PRIVATE LIMITED

NOTE 2 Share Capital

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
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Note No. 1

Share Capital

Authorized Share Capital

1,00,000(10,000 Previous Year) Equity shares of Rs.10/- each	1,000,000	1,000,000
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Issued, subscribed and Paid-up Share Capital

100,000(100,000 Previous Year) Equity Shares of Rs.10/- each	1,000,000	1,000,000
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	1,000,000	1,000,000
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a) Reconciliation of number of shares

No. of equity shares outstanding at 01-04-2020	1,00,000
Add: No. of equity shares allotted during the Year	Nil
Less: Buyback/Adjustment during the Year	Nil
No. of shares outstanding at 31/03/2021	1,00,000
(100000 Equity Shares @Rs.10/- each)	

The details of shareholder holding more than 5% equity shares is set below;

90% (90000 equity shares) held by JAGAT KUMAR KAR
10%(10000 equity shares) held by MADHUSMITA DASH

c) Rights, preferences and restrictions attached to the shares

Equity shares

The Company has one class of equity shares having a par value of ₹ 10 each. Each share holder is eligible for one vote per share held. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion their share holding.

NOTE 3 Reserves & Surplus

Surplus in Statement of Profit and Loss

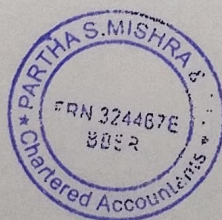
Opening Balance	1,151,406	138,813
Add : Profit/(Loss) during the Year	5,919,518	1,012,593
Closing Balance	7,070,925	1,151,406

NOTE 4 Long -term Borrowings

(A)Secured Loan	4,612,636	1,580,404
From Banks		
(secured by Hypothecation of Vehicle)		
(B) Unsecured Loan	1,000,000	-
	5,612,636	1,580,404

NOTE 5 Trade Payables

Advance Received from Customers	-	13,788,277
Sundry creditors	4,822,633	4,213,016
	4,822,633	18,001,293



NOTE 6	Other Current Liabilities		
	Bank OD (AXIS Bank)	4,461,264	-
	CC from ICICI	1,747,060	
	Director Remuneration Payable	510,188	333,929
	Rent Payable	240,000	-
	Liabilities For Exp.	1,678,339	72,645
	Audit Fees Payable	35,000	11,800
	Tax Audit fees Payable	15,000	11,800
	GST Payable	37,310	-
	TDS Payable	45,415	900
		<u>8,569,576</u>	<u>431,074</u>

NOTE 7	Short Term Provisions		
	Provision for Income Tax	2,085,091	374,055
		<u>2,085,091</u>	<u>374,055</u>

NOTE 9 **Deferred Tax**

Particulars	Timing difference (DTA/DTL)	
	Amount Rs.	Amount Rs.
WDV as per Co. ACT	6,526,400	
WDV as per IT ACT	8,288,028	
Deferred Tax Asset as at 31st March, 2021		1,761,628
Closing Balance		458,023
Add: Opening Balance		476,491
Amount transferred to P/L A/c		<u>(18,468)</u>

NOTE 10	Other Non-Current Assets		
	Advance to Land owners	1,974,500	1,974,500
		<u>1,974,500</u>	<u>1,974,500</u>

NOTE 11	Inventory		
	Stock in Trade	3,485,354	5,402,144
	Work in Progress	4,013,916	7,989,803
		<u>7,499,270</u>	<u>13,391,947</u>

NOTE 12	Cash & Cash Equivalents		
	Cash in hand	8,182	32,804
	Bank Balance	5,248,634	1,374,941
		<u>5,256,816</u>	<u>1,407,745</u>

NOTE 13	Short-term loans and advances		
	Unsecured, considered good (Unitech Retail)	3,930,571	3,930,571
	Less: Provision for doubtful debts		
		<u>3,930,571</u>	<u>3,930,571</u>



NOTE 14	Other Current Assets		
	TCS & TDS	55,874	-
		<u>55,874</u>	<u>-</u>
NOTE 15	Revenue from Operations		
	Sale of Land	3,802,950	-
	Sale of Services	-	-
	Sale of Flats	32,559,117	26,665,108
		<u>36,362,067</u>	<u>26,665,108</u>
NOTE 16	Other Incomes		
	Interest on FD	201,702	-
	Developmet Charges Received	5,732,656	-
		<u>5,934,358</u>	<u>-</u>
NOTE 17	Purchase of Stock in Trade		
	Purchase of Land	-	-
		<u>-</u>	<u>-</u>
NOTE 18	Direct Expenses		
	Material	15,424,482	12,402,934
	Labour	1,178,336	3,794,573
	Other Direct Expenses	4,502,519	1,043,251
	Land Development Expenses	1,769,850	-
		<u>22,875,187</u>	<u>17,240,758</u>
NOTE 19	Change in Inventories of Finished Goods/ Work in Progress and Sock-in-Trade		
	Opening Stock		
	Stock in Trade	5,402,144	5,402,144
	Work in Process	7,989,803	11,041,132
	Closing Stock		
	Stock in Trade	3,485,354	5,402,144
	Work in Process	4,013,916	7,989,803
		<u>5,892,677</u>	<u>3,051,329</u>
NOTE 20	Employee Benefit Expenses		
	Director's Remuneration	2,500,000	1,560,000
	Staff Salary	375,941	898,416
	Staff Welfare	5,000	39,120
		<u>2,880,941</u>	<u>2,497,536</u>
NOTE 21	Depreciation and Amortization Expenses		
	Depreciation on Fixed Assets	855,989	616,276
		<u>855,989</u>	<u>616,276</u>
NOTE 22	Financial costs		
	Bank Charges	18,740	345
	Interest on loan	254,070	199,634
		<u>272,810</u>	<u>199,979</u>



NOTE 23 Other Expenses

Audit Fees	35,000	11,800
Tax Audit Fees	15,000	11,800
Interest on Income Tax & TDS	67,532	9,341
Advertisement Expenses	57,728	6,180
Business Promotion	103,048	213,750
Electricity Charges	23,845	52,205
Insurance	178,226	89,902
Legal & Filing Fees	109,180	89,000
Printing & Stationery	22,260	9,401
Travelling & Conveyance	120,325	169,506
Rent	240,000	88,000
Repairs & Maintenance	316,999	341,734
GST Input Reversed	-	375,056
Postage & Telegram	3,005	2,146
News Papers & Periodicals	1,440	1,120
Site Expenses	84,454	122,990
Architecture Fees	40,000	30,000
Telephone & Internet Expenses	30,841	36,462
Misc. Expenses	12,393	8,380
Office Expenses	19,568	16,706
Web Design Charges	14,900	2,100
	<u>1,495,744</u>	<u>1,687,579</u>

For **PARTHA S. MISHRA & Co.**
Chartered Accountants

P.S. Mishra

P.S. Mishra (FCA, DISA)
Partner, M. No.-060108

UDIN: 21060108AAAAEK7405

Place : Bhubaneswar

Date : 04/11/2021



For and on behalf of the Board

DHARMA INFRAPROJECTS PRIVATE LIMITED

Managing Director

Director

Prajayalal Mishra
Dharma Infraprojects Pvt. Ltd.

Director

DIN: 01675260

M. DASH
Dharma Infraprojects Pvt. Ltd.

MADHUSMITA DASH

Director

DIN: 03257996

DHARMA INFRAPROJECTS PRIVATE LIMITED
Plot- 7180, Adimata Colony Mancheswar Bhubaneswar Odisha-751010

Depreciation Schedule as on

31/03/2021

Particulars of Asset	Date of Addition	Original Cost including Capitalisation Expenses	Useful Life as per Companies Act, 2013	Remaining Useful Life as on 31/03/2021	Rate of Depreciation	Estimated Residual Value	Depreciation as on 01/04/2020	Depreciation during the Year	Depreciation as on 31/03/2021	WDV as on 31/03/2020	WDV as on 31/03/2021
Furniture & Fixture	01/10/2010	71,820.00	10	0.00	0.00%	3,591.00	67,539.00	690.00	68,229.00	4,281.00	3,591.00
Furniture & Fixture-1	01/04/2012	27,500.00	10	1.00	27.74%	1,375.00	24,869.00	730.00	25,599.00	2,631.00	1,901.00
Furniture & Fixture-2	01/10/2013	45,000.00	10	2.50	26.32%	2,250.00	38,448.00	1,724.00	40,172.00	6,552.00	4,828.00
Computer	01/10/2010	25,700.00	3	0.00	0.00%	1,285.00	24,415.00	-	24,415.00	1,285.00	1,285.00
Computer-1	01/10/2010	25,700.00	3	0.00	0.00%	1,285.00	77,129.00	-	77,129.00	4,059.00	4,059.00
Acquaguard	01/10/2010	8,000.00	5	0.00	0.00%	400.00	7,600.00	-	7,600.00	400.00	400.00
Acquaguard-1	08/08/2014	9,490.00	5	0.00	0.00%	475.00	9,015.00	-	9,015.00	475.00	475.00
LCD TV	01/10/2011	16,000.00	5	0.00	0.00%	800.00	15,200.00	-	15,200.00	900.00	900.00
EPABX	01/04/2011	7,604.00	5	0.00	0.00%	380.00	7,224.00	-	7,224.00	380.00	380.00
IPHONE	01/10/2011	44,800.00	5	0.00	0.00%	2,240.00	42,560.00	-	42,560.00	2,240.00	2,240.00
Motor Car (Scorpio)	01/04/2012	1,142,118.00	8	0.00	0.00%	57,106.00	1,085,012.00	-	1,085,012.00	57,106.00	57,106.00
Camera	24/04/2013	29,699.00	5	0.00	0.00%	1,485.00	28,214.00	-	28,214.00	1,485.00	1,485.00
INVERTER	14/07/2014	35,000.00	5	0.00	0.00%	1,750.00	33,250.00	-	33,250.00	1,750.00	1,750.00
Two Wheeler -XL Super	09/07/2014	29,055.00	5	0.00	0.00%	1,453.00	27,602.00	-	27,602.00	1,453.00	1,453.00
iPhone-2	09/05/2014	51,895.00	5	0.00	0.00%	2,595.00	49,300.00	-	49,300.00	2,595.00	2,595.00
Audi (Vehicle)	11/10/2016	4,594,460.00	8	3.53	31.41%	229,723.00	3,327,881.00	397,832.00	3,725,713.00	1,296,579.00	868,747.00
INVERTER	19/10/2017	12,300.00	5	1.55	45.61%	615.00	9,393.00	1,326.00	10,719.00	2,907.00	1,581.00
Mercedes Benz	02/11/2021	6,023,411.00	8	7.76	31.23%	301,271.00	-	453,687.00	453,687.00	-	5,571,724.00
Total		12,257,040.00				612,853.00	4,874,651.00	855,969.00	5,730,620.00	1,356,975.00	6,526,400.00

For PARTHA S. MISHRA & CO.
Chartered Accountants

P.S. Mishra

P.S. Mishra (FCA, DISA)
Partner, M. No.-060108

UDIN: 21060108AAAEEK7405
Place : Bhubaneswar
Date : 04/11/2021



For and on behalf of the Board

DHARMA INFRAPROJECTS PRIVATE LIMITED

Managing Director

Jayant Kumar
Dharma Infraprojects Pvt. Ltd.

JAYANT KUMAR KUMAR

Director
DIN: 01675260

Director

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MADHUSHMITA DASH

Director
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