

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

BALANCE SHEET AS AT 31ST MARCH, 2022

(Figures in Thousands)

Particulars	Note No.	Figures as at 31st March, 2022	Figures as at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1000.00	1000.00
(b) Reserves and Surplus	2	6672.83	7070.92
(c) Money received against share warrants			
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	3248.74	5612.64
(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) Current Liabilities			
(a) Short-Term Borrowings		0.00	0.00
(b) Trade Payables	4	12387.54	4822.63
(c) Other Current Liabilities	5	250.71	8569.58
(d) Short-Term Provisions	6	184.83	2085.09
Total Equity & Liabilities		23744.66	29160.86
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipement and Intangible Assets			
(i) Property, Plant and Equipements	7	4504.92	6526.40
(ii) Intangible Assets		0.00	0.00
(iii) Capital-Work-In-Progress		0.00	0.00
(iv) Intangible Assets under Development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred Tax Assets (Net)	8	661.16	458.02
(d) Long term loans and advances		0.00	0.00
(e) Other non-current assets	9	1974.50	1974.50
(2) Current Assets			
(a) Current investments		0.00	0.00
(b) Inventories	10	3485.35	7499.27
(c) Trade receivables	11	0.00	3459.41
(d) Short term Loans & Advances	12	4130.57	3930.57
(d) Cash and cash equivalents	13	8979.03	5256.82
(e) Other Current Assets	14	9.12	55.87
Total Assets		23744.66	29160.86

Significant Accounting Policies

Notes Forming Part of The Accounts

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

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

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

P.S. Mishra

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



For **DHARMA INFRAPROJECTS PRIVATE LIMITED**

Jagat Kumar Kar

JAGAT KUMAR KAR

DIRECTOR

DIN: 01675260

Madhusmita Dash

MADHUSMITA DASH

DIRECTOR

DIN: 03257996

UDIN: 22060108AWNPNQY6173

Date: 02/09/2022

Place: Bhubaneswar

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

Statement of Profit and Loss for the year ended 31st March, 2022

(Amounts in INR)

Particulars	Note No.	Figures as at 31st March, 2022	Figures as at 31st March, 2021
I. Revenue from operations	15	26,373.73	36,362.07
II. Other Income	16	121.17	5,934.36
III. Total Revenue (I +II)		26,494.90	42,296.43
IV. Expenses:			
Purchase of Stock In trade			-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	17	4,013.92	5,892.68
Employee benefit expenses	18	3,243.49	2,880.94
Financial costs	19	334.62	272.81
Depreciation and amortization expenses	20	2,021.48	855.99
Other expenses	21	17,297.80	24,370.93
Total Expenses		26,911.30	34,273.35
V. Profit before exceptional and extraordinary items and tax (III - IV)		(416.40)	8,023.08
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(416.40)	8,023.08
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(416.40)	8,023.08
X. Tax expense:			
(1) Current tax		184.83	2,085.09
(2) Deferred tax charge	22	(203.14)	18.47
(3) MAT Credit		-	-
XI. Profit(Loss) from the period from continuing operations (VII-VIII)		(398.09)	5,919.52
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)		(398.09)	5,919.52
XVI. Earning per equity share:			
(1) Basic		(3.98)	59.20
(2) Diluted		(3.98)	59.20

Significant Accounting Policies

Notes Forming Part of The Accounts

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

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



For and on behalf of the Board
DHARMA INFRAPROJECTS PRIVATE LIMITED

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

Notes Forming Integral Part of the Balance Sheet as at 31ST March, 2022

Note: 1 Share Capital

(Figures in Thousands)

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	AUTHORISED CAPITAL (31.03.2022: 10,00,000 Equity Shares of Rs. 10/- each.)	1,000.00	1,000.00
		1,000.00	1,000.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL (31.03.2022: 100,000 Equity Shares of Rs. 10/- each.)	1,000.00	1,000.00
		1,000.00	1,000.00

Reconciliation of the number of shares at the beginning and at the end of the reporting period

Sr. No	Particulars	Figures as at 31st March, 2022		Figures as at 31st March, 2021	
		No of Shares	Amount	No of Shares	Amount
1	Equity Share Capital				
	Opening Balance	100.00	1,000.00	100.00	1,000.00
	Fresh Issue	0.00	-	0.00	0.00
	Buy Back	0.00	-	0.00	0.00
	Closing balance	100.00	1,000.00	100.00	1,000.00

Details of shares held by each shareholder holding more than 5% of the aggregate shares in the Company:

Sr. No	Name of Shareholders	Figures as at 31st March, 2022		Figures as at 31st March, 2021	
		No of Shares	Amount	No of Shares	Amount
1	Equity Share Capital				
	JAGAT KUMAR KAR	90.00	900.00	90.00	900.00
	MADHUSMITA DASH	10.00	100.00	10.00	100.00
	Total	100.00	1000.00	100.00	1000.00

Note : 2 Reserve & Surplus

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Surplus (Statement of Profit & Loss)		
	Balance brought forward from previous year	7070.92	1151.41
	Add: Profit for the period	-398.09	5919.52
	Total	6672.83	7070.92

Note : 3 Long Term Borrowings

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	(A)Secured Loan From Banks (secured by Hypothecation of Vehicle)	3248.74	4612.64
	(B) Unsecured Loan	0.00	1000.00
	Total	3248.74	5612.64

Note : 4 Trade Payables

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Advance Received from Customers	7577.06	0.00
	Sundry creditors	4810.49	4822.63
	Total	12387.54	4822.63

Note : 5 Other Current Liabilities

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Bank OD (AXIS Bank)	0	4461.26
2	CC from ICICI	0	1747.06
3	Director Remuneration Payable	0	310.19
4	Rent Payable	120	240.00
5	Liabilities For Exp.	79.464	1678.34
6	Audit Fees Payable	35	35.00
7	Tax Audit fees Payable	15	15.00
8	GST Payable	0	37.31
9	TDS Payable	1.25	45.42
	Total	250.71	8569.58

Note : 6 Short Term Provision

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Provision for Income Tax	184.83	2085.09
	Total	184.83	2085.09

Note : 8 Deferred tax Asset (Net)

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Deferred Tax Asset Opening balance	458.02	476.49
	Add: Deferred Tax Asset Recognised during the year	203.14	-18.47
	Deferred Tax Liability Closing balance	661.16	458.02

Note : 9 Other Non- Current Asset

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Advance to Land owners	1974.5	1974.50
	Total	1974.50	1974.50

Note : 10 Inventories

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Stock in Trade	3485.354	3485.35
	Work in Progress	0	4013.92
	Total	3485.35	7499.27

Note : 11 Trade Receivables

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Trade Receivables	0	3459.41
	Total	0.00	3459.41

Note : 12 Short Term loans & Advances

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Unsecured, considered good (Unitech Retail)	4130.571	3930.57
	Less: Provision for doubtful debts		
	Total	4130.57	3930.57

Note : 13 Cash & Cash Equivalent

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Cash-in-Hand		
	Cash Balance	10.125	8.18
	Sub Total (A)	10.13	8.18
2	Bank Balance		
	Cash at Bank	8968.908	5248.63
	Sub Total (B)	8968.91	5248.63
	Total [A + B]	8979.03	5256.82

Note : 14 Other current assets

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	TCS & TDS	9.117	55.87
	Total	9.12	55.87

DHARMA INFRAPROJECTS PRIVATE LIMITED
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Notes Forming Integral Part of the Statement of Profit & Loss as on 31st March, 2022

Note : 15 Revenue from Operation

(Figures in Thousands)

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Sale of Land	0	3,802.95
2	Sale of Services	0	0.00
3	Sale of Flats	26373.73117	32,559.12
	Total	26,373.73	36,362.07

Note : 16 Other Incomes

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Interest on FD	91.169	201.70
	Developmet Charges Received	30	5,732.66
	Total	121.17	5,934.36

Note : 17 Change in Inventories

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Opening Stock		
	Stock in Trade	3,485.35	5,402.14
	Work in Process	4,013.92	7,989.80
	Closing Stock		
	Stock in Trade	3485.354	3,485.35
	Work in Process	0	4,013.92
	Total	4,013.92	5,892.68

Note : 18 Employee Benefit Expenses

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Director's Remuneration	2600	2,500.00
	Staff Salary	630.756	375.94
	Staff Welfare	12.73	5.00
	Total	3,243.49	2,880.94

Note : 19 Financial Costs

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Bank Charges	29.818	18.74
	Interest on loan	304.803	254.07
	Total	334.62	272.81

Note : 20 Depreciation and Amortization expenses

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	Depreciation on Fixed Assets	2,021.48	855.99
	Total	2,021.48	855.99

Note : 21 Other Expenses

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
1	Material	8802.55	15,424.48
2	Labour	3993.346	1,178.34
3	Other Direct Expenses	1716.5	4,502.52
4	Land Development Expenses	0	1,769.85
5	Audit Fees	35	35.00
6	Tax Audit Fees	15	15.00
7	Interest on Income Tax & TDS	345.975	67.53
8	Advertisement Expenses	61.5	57.73
9	Business Promotion	27.818	103.05
10	Electricity Charges	49.088	23.85
11	Insurance	72.248	178.23
12	Legal & Filing Fees	53.67	109.18
13	Printing & Stationery	17.82	22.26
14	Travelling & Conveyance	24.88267	120.33
15	Rent	120	240.00
16	Repairs & Maintenance	52.18	317.00
17	Postage & Telegram	0.1	3.01
18	News Papers & Periodicals	1	1.44
19	Site Expenses	0	84.45
20	Architecture Fees	0	40.00
21	Telephone & Internet Expenses	12.102	30.84
22	Misc. Expenses	0	12.39
23	Office Expenses	8.938	19.57
24	Web Design Charges	50.733	14.90
25	Puja & Festival Expenses	2.745	0.00
26	Commission	1834.6	0.00
	Total	17,297.80	24,370.93

Note : 22 Deferred tax Expense

Sr. No	Particulars	Figures as at 31st March, 2022	Figures as at 31st March, 2021
	WDV as per Companies Act, 2013	4,504.92	6,526.40
	WDV as per Income Tax Act, 1961	7,047.86	8,288.03
	Difference	2,542.94	1,761.63
	Deferred Tax Expense @26%	661.16	458.02

DHARMA INFRAPROJECTS PRIVATE LIMITED
Plot- 7180, Adimata Colony Manchheswar Bhubaneswar Odisha-761010

Depreciation Schedule as on 31-03-2022

NOTE-7

Particulars of Asset	Date of Addition	Original Cost including Capitalisation Expenses	Useful Life as per Companies Act, 2013	Remaining Useful Life as on 31/03/2022	Rate of Depreciation	Estimated Residual Value	Depreciation as on 01/04/2021	Depreciation during the Year	Depreciation as on 31/03/2022	WDV as on 31/03/2021	WDV as on 31/03/2022
Furniture & Fixture	01-10-2010	71.82	10	0.00	0.00%	3.59	68.23	-	68.23	3.59	3.59
Furniture & Fixture-1	01-04-2012	27.50	10	0.00	0.00%	1.38	25.60	0.53	26.13	1.90	1.38
Furniture & Fixture-2	01-10-2013	45.00	10	1.50	26.33%	2.25	40.17	1.27	41.44	4.83	3.56
Computer	01-10-2010	25.70	3	0.00	0.00%	1.29	24.42	-	24.42	1.29	1.29
Computer-1	31-08-2013	81.19	3	0.00	0.00%	4.06	77.13	-	77.13	4.06	4.06
Acquaguard	01-10-2010	8.00	5	0.00	0.00%	0.40	7.60	0.00	7.60	0.40	0.40
Acquaguard-1	08-08-2014	9.49	5	0.00	0.00%	0.47	9.02	0.00	9.02	0.48	0.47
LCD TV	01-10-2011	16.00	5	0.00	0.00%	0.80	15.20	0.00	15.20	0.80	0.80
EPABX	01-04-2011	7.60	5	0.00	0.00%	0.38	7.22	-	7.22	0.38	0.38
IPHONE	01-10-2011	44.80	5	0.00	0.00%	2.24	42.56	-	42.56	2.24	2.24
Motor Car(Scorpio)	01-04-2012	1,142.12	8	0.00	0.00%	57.11	1,085.01	0.00	1,085.01	57.11	57.11
Camera	24-04-2013	20.70	5	0.00	0.00%	1.48	28.21	0.00	28.21	1.48	1.48
INVERTER	14-07-2014	35.00	5	0.00	0.00%	1.75	33.25	-	33.25	1.75	1.75
Two Wheeler -XL Super	09-07-2014	28.06	5	0.00	0.00%	1.45	27.60	0.00	27.60	1.45	1.45
I Phone-2	09-05-2014	51.90	5	0.00	0.00%	2.99	49.30	0.00	49.30	2.60	2.59
Audi (Vehicle)	11-10-2016	4,594.16	8	2.53	31.40%	229.72	3,725.71	272.79	3,998.50	808.75	595.96
INVERTER	19-10-2017	12.30	5	0.55	45.60%	0.62	10.72	0.72	11.44	1.58	0.86
Successor Base	02-01-2021	6,034.41	8	6.76	31.34%	301.27	433.69	1,746.18	2,199.87	5,571.72	3,825.55
Total		12,277.04				612.85	5,736.64	2,021.48	7,758.12	6,526.40	4,504.92

For and on behalf of the Board
DHARMA INFRAPROJECTS PRIVATE LIMITED

For PARTHA S. MISHRA & CO.
Chartered Accountants

P.S. Mishra

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



UDIN: 22060108A1WNPQY6173

Date: 02/09/2022

Place: Bhubaneswar

Jagat Kumar Kar

JAGAT KUMAR KAR
DIRECTOR
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DIN: 03257996

DHARMA INFRAPROJECTS PRIVATE LIMITED
OFFICE NO-5,BLOCK-2,2ND FLOOR,BMC BHAWANI MALL SAHEED
NAGAR BHUBANESWAR 751007

NOTE -23: SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF OPERATIONS

DHARMA INFRAPROJECTS PRIVATE LIMITED incorporated under companies Act 2013 on 27th October 2010. The Company was incorporated mainly for carry on business of real estate and renting services that is developing and sub-dividing real estate into lots. Further, the Company does not have any separate geographic segments and Business segment other than India. As such there are no separate reportable segments as per AS -17 "Segmental Reporting" issued by the Institute of Chartered Accountants of India.

B. Basis of Accounting

The Financial Statements are prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis, in accordance with applicable Accounting Standards and the relevant provisions of the Companies Act, 2013.

C. Use of Estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

D. CLASSIFICATION OF ASSETS AND LIABILITIES

All assets and liabilities have been classified as current or non-current as per criteria set out in the Schedule III to the Companies Act, 2013. The duration of the operating cycle has been taken as 12 months i.e. the period from 1st April 2021 to 31st March 2022.

E. Revenue Recognition.

Revenue from services is recognized to extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue includes consideration received or receivable but net of discounts and other service related taxes. All other incomes are recognized on accrual basis.

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F. Investments & Deposit

Investments/Deposit that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments/Deposit. All other investments are classified as long term investments. Current investments are carried at lower of cost or fair value. Long-term investments are carried at cost. However, provision for diminution is made to recognize a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.

G. Income Taxes

Tax expense comprises both current and deferred taxes. Current Tax is provided on the taxable income using the applicable tax rates and tax laws. Deferred tax assets and liabilities arising on account of timing difference and which are capable of reversal in subsequent periods are recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. If the company has carry forward unabsorbed depreciation and tax losses, deferred Tax on assets are recognized only to the extent there is a virtual certainty supported by convincing evidence that sufficient taxable income will be available against which such deferred tax assets can be realized.

H. Provisions and Contingent Liabilities

The Company recognizes a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

I. The company present assets and liabilities in the balance sheet is based on Current/Non current classification

a) An asset is current when it is:

- Expected to be released or intended to be sold or consumed in the normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realized within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

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- All other assets are classified as non-current
- b) A liability is current when it is
 - It is expected to be settled in the normal operating Cycle.
 - It is held primarily for the purpose of trading.
 - It is due to be settled within twelve months after the reporting period, or
There is no unconditional right to defer the settlement of the liabilities for at least twelve months after the reporting period.
 - All other Liabilities are classified as Non-current.

J. The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle.

NOTES ON ACCOUNTS

24. Related Party Disclosures

1- Related Parties

As per Accounting standard -18 “Related Party Disclosures” issued by the Institute of Chartered Accountants of India, the name of the related parties where control exists are given below:

Sl No.	Name of Related party	Nature of relationship	Transactions made during the year

2. Deferred Taxation

Rs. 6,61,165 is provided for deferred taxation in the books of accounts.

3. Earnings Per Share

The company reports basic and diluted earnings per share in accordance with Accounting Standard (AS) 20- Earnings Per share. Basic earnings per equity share have been computed by dividing net profit after tax attributable to equity shareholders by the weighted average numbers of equity shares outstanding during the period. Diluted earnings during the period adjusted for the effects of all dilutive potential equity shares per share is computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period.

Particulars	2021-22
Profit/ (Loss) for the year (Rs. in Thousands)	(398.09)
Weighted average of equity shares outstanding during the year (Nos.)	100000

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Nominal value of equity per share (Rs.)	10
Basic and diluted Earnings Per Share (Rs.)	(3.98)
Basic and diluted Earnings Per Share (Rs.)	(3.98)

5. Disclosure of Ratios

Description	Computation Basis	As at the end of current reporting period	As at the end of previous reporting period	Change in percentage
Current Ratio	Current Assets/Current Liability	1.29	1.31	-0.8%
Debt Equity Ratio	Total Debt/Total Share holders Fund	0.42	0.70	-39.11%
Debt Service Coverage Ratio	Net Operating Income/Debt	NA	NA	NA
Return on Equity Ratio	Net Income/Share holders Equity	-5.19%	73.34%	-107.07%
Inventory turnover ratio	Cost of Goods Sold/Average Inventory	0.73	0.56	29.55%
Trade Receivables turnover ratio	Net Credit Sales / Average Accounts Receivable.	NA	NA	NA
Trade payables turnover ratio	Net Credit Purchases Average Trade Payables times.	NA	NA	NA
Net capital turnover ratio	Net annual sales / Working capital	6.98	7.70	-9.37%
Net profit ratio	Net Profit/Sales	-0.02	0.16	-109.27%

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Return on Capital employed	Earnings before interest and tax/Capital employed	-3.81%	58.63%	-107%
Return on investment	Net Profit / Total Assets	-1.68%	20.30%	-108.26%

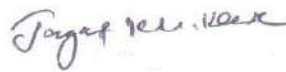
6. Previous figure are regrouped and rearranged where ever necessary to reflect the same as per revised Schedule III of Companies Act 2013.

For M/s Partha S Mishra & Co.
Chartered Accountants



CA Partha Sarathi Mishra
Partner
Membership No. 060108
Firm Regd. No. 324467E
UDIN No. 22060108AWNPNQY6173

FOR DHARMA INFRAPROJECTS PRIVATE LIMITED



JAGAT KUMAR KAR
Director
(DIN : 01675260)



MADHUSMITA DASH
Director
(DIN: 03257996)

Place: Bhubaneswar
Date: 02/09/2022