DAKSHA CONSTRUCTION (P) LIMITED, PATNA

Statement of Profit & Loss for the year ended 31st March, 2025

(Amount in hundred)

Particulars	Note No.	For the year ended 31.03.2025	For the year ended 31.03.2024
		Rs.	Rs.
CONTINUING OPERATION			
Income:			
Revenue from operations	16	472994.00	559276.70
Other Income	17	79.60	0.00
Total Income		473073.60	559276.70
Expenses:			
Cost of project	18	256432.78	589218.42
Changes in inventories	19	177058.66	(76333.29)
Employee benefit expense	20	2670.00	2455.00
Other expenses	21	7306.41	1711.73
Total Expenses		443467.85	517051.86
Earning before interest and tax		29605.75	42224.84
Financial costs	22	0.00	0.00
Depreciation & Amortisation Exp.		0.00	0.00
Profit/(Loss) before tax		29605.75	42224.84
Tax expense:			
Current tax			
Income tax Provision		7697.51	10247.22
Deferred tax		0.00	0.00
Total tax expenses		7697.51	10247.22
Profit/(Loss) after tax		21908.24	31977.62
Earning per equity share			
Basic		219.08	319.78
Corporate Information and Significant Accounting Policies	1&2		
The accompanying notes are integral part of the financial statements	23		

As per our report of even date

For Deepak Bhagat & Co
Chartered Accountants
FRN: 021721C

(Deepak Kumar)
M.No.052191
Proprietor

Deepak Bhagat & Co. Chartered Accountants PURNEA

For and on behalf of the Board of Directors of
Daksha Construction Private Limited

(Arvind Kumar)
Director
DIN 08615092

(Pallavi Gupta)
Director
DIN 08615091

Place :- Patna
Date :- The 05th day of September , 2025

DAKSHA CONSTRUCTION PVT.LTD.
Director

DAKSHA CONSTRUCTION PVT.LTD.
Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(Amount in hundred)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs.	Rs.
Note: 11 NON CURRENT INVESTMENT		
Investment in Land(Belori Purnia)	61000.00	0.00
Total:	61000.00	0.00
Note: 11 INVENTORIES		
Work in progress	143442.43	320501.08
Raw Material	0.00	0.00
Total:	143442.43	320501.08
Note: 12 TRADE RECEIVABLES		
More than 6 month		
Less than 6 month	99442.57	144811.20
Total:	99442.57	144811.20
Note: 13 CASH & BANK BALANCES		
Cash and cash equivalents		
Cash on hand	3254.01	704.00
Balances with banks		
SBI A/C 68890	239.74	0.00
Icici A/c 071205003630	4299.89	2460.31
Icici A/c 071205003753	283.36	51283.35
Icici A/c 071205003751	2105.26	305.26
Icici A/c 071205003765	98.67	623.67
Total:	10280.93	55376.59
Note: 14 SHORT TERM LOANS & ADVANCES		
GST	1291.20	0
Advance to Supplliers	0.00	256.20
Advance against Land Purchase	25000.00	0.00
Advance against Land Lord Share(BM Project)	325917.50	229117.50
Total:	352208.70	229373.70
Note:- 15 REVENUE FROM OPERATIONS		
Sale of Flat	472994.00	559276.70
Total:	472994.00	559276.70
Note:- 16 OTHER INCOME		
Interest income	79.60	0.00
Total:	79.60	0.00
Note:- 17 COST OF PROJECT		
BM APARTMENT	158003.48	171128.42
MURLI APARTMENT	98429.30	131048.72
SB A[PARTMENT	0.00	287041.28
Total:	256432.78	589218.42

Contd... 7

Deepak Bhagat & Co. PURNEA Chartered Accountants

DAKSHA CONSTRUCTION PVT.LTD.

Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(Amount in hundred)

Particulars		As at 31st March, 2025	As at 31st March, 2024
		Rs.	Rs.
Note:- 18 CHANGE IN INVENTORY			
Opening Stock			
Work-in-Progress		320501.08	244167.79
Less Closing Stock			
Work-in-Progress		143442.43	320501.08
	Total:	177058.66	(76333.29)
Note:- 19 EMPLOYEE BENEFIT EXPENSES			
Salary to Employee		2670.00	2455.00
Director's Remuneration		0.00	0.00
	Total:	2670.00	2455.00
Note: 20 OTHER EXPENSES			
Auditors' Remuneration		500.00	500.00
General Expense		1882.89	882.54
Bank Charges		688.93	241.63
Misc. Exp.		4234.58	87.56
	Total:	7306.41	1711.73
Note: 21 FINANCIAL COST			
Interest Expense			
Interest paid to Bank		0.00	0.00
Interest paid to others		0.00	0.00
	Total:	0.00	0.00

Deepak Bhagat & Co. * PURNEA * Chartered Accountants

Contd... 8

DAKSHA CONSTRUCTION PVT.LTD.

Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(Amount in hundred)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs.	Rs.

Note: 22 ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

1. Contingent liabilities and commitments (to the extent provided for)

Contingent Liabilities	Nil	Nil
Commitments	Nil	Nil

2. Auditors' Remuneration

Statutory Audit Fee	400.00	400.00
Tax Audit Fee	100.00	100.00
Total:	500.00	500.00

3. Calculation of Earning per Share

Net profit for the year from ordinary activities atributable to Equity shareholders	21,908.24	31977.62
Weighted average number of Equity Shares Outstanding (Nos.)	10000	10000
Basic earning per share (Face Value of Rs. 100/- each)	219.08	319.78

4. No Interest was paid nor any interest is payable to Micro, Small and Medium Enterprises nor the company owe any dues to such enterprises which are outstanding beyond the appointed day during the year under review. This information, required to be disclosed under the Micro, Small and Medium Enterprises Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the company.

5. Contingent Liabilities are not provided for in the accounts and are shown separately in the notes on account, if any.

6. In the opinion of the Board and to the best of their knowledge belief, the value of realisation of current and other assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

7. Previous year's figure have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

8. Additional Regulatory Information

(i) Title Deeds of Immovable Property not held in name of the company

All the immovable property other than properties where the company is the lessee and the lease agreement are dult executed in the favour of lessee) disclosed in the financial statements are held in the name of the company.

(ii) Revaluation of Property, Plant and Equipment

The company has not revalued property, plant and equipment during the year.

(iii) Loans or Advances

The company has not granted Loans and advances in the nature of Loans to promoters, directors, KMPs, and the related parties (As defined under Companies Act, 2013) either severally or jointly with any person.

Contd... 9

Deepak Bhagat & Co. PURNEA Chartered Accountants

DAKSHA CONSTRUCTION PVT.LTD.

Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(iv) Capital Work in Progress

A) The company does not have capital work in progress as at the end of the financial year.

B) There are no Capital Work in Progress whose Completion is overdue or has exceeded its cost compared to its original plan.

(v) Intangible Assets under Develpoment

The company does not have intangible assets under development as at the end of the financial year.

(vi) Details of Benami Property

No proceedings have been initiated during the year or are pending against the company as at the year end for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder.

(vii) Security of current assets against borrowings

The company has not been sanctioned any borrowings during the year or as at the year end on the basis of security of current assets.

(viii) Wilful Defaulters

The company has not been declared as wilful defaulter by any banks or financial instituions or any other lender.

(ix) Relationship with struck off companies

The company has not enterted into transactions with the companies struck off under section 248 of Companies Act 2013 or Section 560 of Companies Act, 1956.

(x) Registration of Charge

The company does not have borrowing in the company. Hence no charge is created on the assets of the company.

(xi) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017.

(xii) Compliance with approved scheme(s) of arrangements

There are no scheme of arrangements which has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.

(xiii) Utilisation of Borrowed funds and share premium

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

Contd... 10

Deepak Bhagat & Co. Chartered Accountants PURNEA

DAKSHA CONSTRUCTION PVT.LTD.

Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(xiv) Undisclosed Income

There was no transactions found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961.

(xv) Corporate Social Responsibility

Provision of section 135 of the Companies Act, 2013 in respect of Corporate Social Responsibility is not applicable to the company.

(xvi) Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual currency during the financial year.

Contd... 11

DAKSHA CONSTRUCTION PVT.LTD.

Director

Deepak Bhagat & Co. PURNEA Chartered Accountants

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

Note:- 23 DISCLOSURES UNDER ACCOUNTING STANDARDS

1. RELATED PARTIES DISCLOSURES

(i) Name of related parties with whom transactions have taken place during the year

Description of relationships	Name of relationship
Key management Personnel (KMP)	Arvind Kumar (Director) Pallavi Gupta (Director)
Relative of KMP	
Enterprise owned or singnificantly influenced by key management personnel or their relatives	M/s Bishwanath Jewellers, Prop.- Arvind Sah

(ii) Transaction with related parties during the year: (Amount in hundred)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Rs.	Rs.
Mrs. Pallavi Gupta, Director & Land Owner of "Murli Project"		
Mr. Arvind Sah, Director & Land Owner of "BM Project"	92550.00	229117.50

As per our report of even date
For Deepak Bhagat & Co
Chartered Accountants
FRN: 021721C

(Deepak Kumar)
M.No.052191
Proprietor

Deepak Bhagat & Co. PURNEA Chartered Accountants

For and on behalf of the Board of Directors of
Daksha Construction Private Limited

(Arvind Kumar)
Director
DIN 08615092

(Pallavi Gupta)
Director
DIN 08615091

Place :- Patna
Date :- The 05th day of September , 2025

DAKSHA CONSTRUCTION PVT.LTD.
Director

DAKSHA CONSTRUCTION PVT.LTD.
Director

DAKSHA CONSTRUCTION (P) LIMITED, PATNA
AS ON 31ST MARCH, 2025

(xvii) Analytical Ratios

Sl No.	Ratio	Numerator	Denominator	Numerator	Denominator	As at 31st March, 2025	Numerator	Denominator	As at 31st March, 2024	Variance	Reason for Variance
a)	Current Ratio	Current Assets	Current Liability	10280.93	7697.51	1.34	55376.59	10247.22	5.40	-75.28%	
b)	Debt Equity Ratio	Short Term Debt+Long Term Debt+ Other fixed Payment Obligation	Share Capital and Reseves and Surplus	0.00	46640.06	0.00	0.00	24731.81	0.00	0.00%	
c)	Debt Service Coverage Ratio	Net Profit before taxes, non cash expenses (i.e depreciation and amortisation), interest	Interest and lease payments and principal repayments i.e (Term Loan and Interest).	29605.75	0.00	0.00	42224.84	0.00	0.00	0.00%	
d)	Return on Equity Ratio	Profit after taxes	Share Capital and Reseves and Surplus	21908.24	46640.06	46.97%	31977.62	24731.81	129.30%	-63.67%	
e)	Inventory Turnover Ratio	Net Sales	Avergae Inventory	472994.00	0.00	0.00	559276.70	0.00	0.00	0.00%	
f)	Trade Receivables Turnover Ratio	Net Credit Sales	Avergae Trade Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
g)	Trade Payables Turnover Ratio	Net Credit Purchases	Avergae Trade Payables	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
h)	Net Capital Turnover Ratio	Net Sales	Avergae working Capital	472994.00	23856.39	19.83	559276.70	23569.26	23.73	-390.24%	
i)	Net Profit Ratio	Profit after taxes	Net Sales	21908.24	472994.00	4.63%	31977.62	559276.70	5.72%	-1.09%	
j)	Return on Capital Employed	EBIT	Tangible Net Woeth+Total Debt+Defered Tax Liabilities	29605.75	46640.06	63.48%	42224.84	24731.81	170.73%	-62.82%	The decrease in on account of increase in operating ezpenses.
k)	Return on Investment	Income generated from investments	Time weighted investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	

Contd....11

Deepak Bhagat & Co. Chartered Accountants PURNEA

DAKSHA CONSTRUCTION PVT.LTD.

Director