

DAKSHA CONSTRUCTION (P) LIMITED, PATNA**Balance Sheet as at 31st March, 2025**

(Amount in hundred)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
		Rs.	Rs.
I. <u>EQUITY AND LIABILITIES</u>			
<u>Shareholder's Funds</u>			
Share Capital	3	1000.00	1000.00
Reserves and Surplus	4	45640.06	23731.81
<u>Non-Current Liabilities</u>			
Deferred Tax Liabilites (Net)	5	0.00	0.00
<u>Current Liabilities</u>			
Short term borrowings	6	141130.00	96880.00
Trade Payable	7	69513.02	257640.34
Other Current liabilities	8	435678.04	394847.20
Short term Provision	9	7697.51	10247.22
Total:		700658.63	784346.57

II. ASSETS**Non-current assets**

Property, Plant & Equipment & Intangible Assets	10	34180.00	34180.00
Other non current assets	5	104.00	104.00
Deffer Tax	11	61000.00	0.00
Investment			

Current assets

Inventories	12	143442.43	320501.08
Trade Receivables	13	99442.57	144811.20
Cash and Bank Balances	14	10280.93	55376.59
Short term loans and advances	15	352208.70	229373.70

Total: 700658.63 784346.57

Corporate Information and Significant Accounting Policies 1&2
The accompanying notes are integral part 23
of the financial statements
As per our report of even date

For Deepak Bhagat & Co
Chartered Accountants
FRN: 021721C

Deepak Bhagat
(Deepak Kumar)
M.No.534084
Proprietor



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

(Arvind Kumar)
Director
DIN 08615092

(Pallavi Gupta)
Director
DIN 08615091

DAKSHA CONSTRUCTION PVT.LTD.**DAKSHA CONSTRUCTION PVT.LTD.**

Place :- Purnia

Date :- The 05th day of September , 2025

Arvind Kumar
Director

Pallavi Gupta
Director

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

Note: 3 SHARE CAPITAL

(Amount in hundred)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number of share	Amount Rs.	Number of share	Amount Rs.
Authorised				
Equity shares of Rs.10/- each	200000	20000.00	200000	20000.00
Issued, Subscribed and fully paid up				
Equity shares of Rs.10/- each	10000	1000.00	10000	1000.00
	10000	1000.00	10000	1000.00

(ii) Share Capital Reconciliation

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number of Shares	Amount	Number of Shares	Amount
Opening Balance	10000	1000.00	10000	1000.00
Add:- Fresh Issue	0	0	0	0
Closing Balance at the year end	10000	1000.00	10000	1000.00

(iii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the company.

Name of Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Arvind Kumar	5000	50.00%	5000	50.00%
Pallavi Gupta	5000	50.00%	5000	50.00%

(iv) Details of Shareholding of Promoters

Name of Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Arvind Kumar	5000	50.00%	5000	50.00%
Pallavi Gupta	5000	50.00%	5000	50.00%
% change during the year		NIL		NIL



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DAKSHA CONSTRUCTION PVT.LTD.

Arvind Kumar
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: 4 RESERVE & SURPLUS**Surplus / (Deficit)**

Profit in Statement of Profit and Loss

Opening balance

23731.81 (8245.81)

Add: Profit / (Loss) for the year

21908.24 31977.62

Closing balance

45640.06 23731.81

Total: 45640.06 23731.81
Note: 5 DEFFERED TAX LIABILITIES (NET)

Particulars	Deferred Tax Liabilities as at 31st March, 2025	Current Year (Charge)	Deferred Tax Liabilities as at 31st March, 2024
	Rs.	Rs.	Rs.

Excess of Tax WDV of Property, Plant & Equipment over Book

WDV of Property, Plant & Equipment

104.00 0.00 104.00

Note: 6 SHORT TERM BORROWINGS

Unsecured loan

From Directors

141130.00 96880.00

Total: 141130.00 96880.00
Note: 7 TRADE PAYABLES

Acceptances (refer point 4 of "Note 23" for detail of dues to micro and small enterprises)

Other than acceptances

69513.02 257640.34

Total: 69513.02 257640.34
Note: 8 OTHER CURRENT LIABILITIES

GST Payable

Audit Fee Payable

Advance against flat booking

Others

0.00 1843.74

500.00 500.00

345643.58 388880.26

89534.46 3623.20

Total: 435678.04 394847.20
Note: 9 SHORT TERM PROVISION

Provision for Income Tax

7697.51 10247.22

Total: 7697.51 10247.22


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DAKSHA CONSTRUCTION PVT.LTD.

Director

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

(Amount in hundred)

Particulars	As at	As at
	31st March, 2025	31st March, 2024
	Rs.	Rs.
<u>Note: 11 NON CURRENT INVESTMENT</u>		
Investment in Land(Belori Purnia)	61000.00	0.00
Total:	<u>61000.00</u>	<u>0.00</u>
<u>Note: 11 INVENTORIES</u>		
Work in progress	143442.43	320501.08
Raw Material	0.00	0.00
Total:	<u>143442.43</u>	<u>320501.08</u>
<u>Note: 12 TRADE RECEIVABLES</u>		
More than 6 month		
Less than 6 month	99442.57	144811.20
Total:	<u>99442.57</u>	<u>144811.20</u>
<u>Note: 13 CASH & BANK BALANCES</u>		
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:	<u>10280.93</u>	<u>55376.59</u>
<u>Note: 14 SHORT TERM LOANS & ADVANCES</u>		
GST	1291.20	0
Advance to Suppliers	0.00	256.20
Advance against Land Purchase	25000.00	0.00
Advance against Land Lord Share(BM Project)	325917.50	229117.50
Total:	<u>352208.70</u>	<u>229373.70</u>
<u>Note:- 15 REVENUE FROM OPERATIONS</u>		
Sale of Flat	472994.00	559276.70
Total:	<u>472994.00</u>	<u>559276.70</u>
<u>Note:- 16 OTHER INCOME</u>		
Interest income	79.60	0.00
Total:	<u>79.60</u>	<u>0.00</u>
<u>Note:- 17 COST OF PROJECT</u>		
BM APARTMENT	158003.48	171128.42
MURLI APARTMENT	98429.30	131048.72
SB APARTMENT	0.00	287041.28
Total:	<u>256432.78</u>	<u>589218.42</u>

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DAKSHA CONSTRUCTION PVT.LTD.

(Signature)
 Director

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

Note:- 10 PROPERTY, PLANT & EQUIPMENT

Amount in Rs.

Particulars	Gross block			Accumulated depreciation and impairment					Revaluation of Assets (More than 10%)	Impairment of Assets	Net block	
	Cost as at 1st April, 2024	Additions	Disposal/ Other adjustments	Cost as at 31st March, 2025	Balance as at 1st April, 2024	Depreciation /amortisation for the year	Eliminated on disposal of assets	Upto 31st March, 2025			As at 31st March, 2025	As at 31st March, 2024
Land	34180.00	0.00	0.00	34180.00	0.00	0.00	0.00	0.00	0.00	0.00	34180.00	34180.00
Total :-	34180.00	0.00	0.00	34180.00	0.00	0.00	0.00	0.00	0.00	0.00	34180.00	34180.00
Previos Year	34180.00	0.00	0.00	34180.00	34180.00	0.00	0.00	34180.00	0.00	0.00	0.00	34180.00



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DAKSHA CONSTRUCTION PVT.LTD.

(Signature)
Director

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

Note: 1 CORPORATE INFORMATION

Daksha Construction ("the Company") is "private limited" company. The Company is mainly engaged in the business of Building Constructions.

Note: 2 NOTES ON ACCOUNTS

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

i) Basis of Accounting

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

ii) Government Grants

Any government grant is recognised when there is reasonable assurance of its receipt. A capital grant relating to specific assets is reduced from the gross value of the Property, Plant & Equipment and capital grant for project capital subsidy is credited to Capital Reserve. Revenue grant is recognised in the Statement of Profit & Loss.

iii) Property, Plant & Equipment

Property, Plant & Equipment are stated at cost which includes cost of acquisition, cost of improvement, cost of bringing the assets to the present location and condition and apportioned cost in respect of pre operative expenses.

Depreciation on Property, Plant & Equipment has been provided on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

iv) Treatment of Expenditure during construction Period

Expenditure during construction period is included under capital work in progress and the same is allocated to the respective Property, Plant & Equipment on completion of construction.

v) Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit & Loss as and when it arises. Impairment loss recognised in prior years is reversed when there is an indication that impairment loss recognised for the asset no longer exists or may have decreased.

vi) Classification of Assets and liabilities as current and Non-Current

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, 12 months has been considered by the Company for the purpose of current or non-current classification of assets and liabilities.

vii) Investments

Investments are classified as current and Non-current. Current investments are those investments which are readily realisable, and are to be held not more than one year from the date of investment. All other investments are classified as long-term investments.

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DAKSHA CONSTRUCTION PVT.LTD.

[Signature]
Director

viii) Inventories

Raw materials, stores and spares are valued at lower of cost and net realizable value.

Work-in-progress and finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity.

ix) Revenue Recognition

Revenue from transportation services consists primarily of revenue earned from services performed on a "time and material" basis. The related revenue is recognised as and when the services are performed.

Interest Income: Revenue is recognised on a time proportion basis taking into the amount outstanding and rate applicable.

x) Employee Benefits

Short-term employee benefits are recognised as an expenses at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered. Retirement benefits in the form of gratuity, leave encashment, etc., will be accounted for on accrual basis. The detail liabilities in respect of gratuity, payable under the payment of Gratuity Act, 1972 and other retirement benefits are yet to be ascertained and its detail is under process of preparation.

xii) Deferred Tax Asset/Liability

Current tax is determined as the amount of tax payable in respect of taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

Deferred income tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, using the Tax rates and laws that are applicable as on the Balance sheet Date. Deferred tax assets are not recognised on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

xiii) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable.

Contingent liabilities are not recognised but are disclosed in the financial statement. Claims against the Company where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.

xiv) Disclosure pertaining to small and medium sized Company

The Company is a small and medium sized company as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with Accounting Standard as applicable to a small and medium sized Company.

xv) Earning Per Share

Basic earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period.

xvi) Prior-Period items

Material items of prior-period expenses, non-recurring and extra ordinary expenses are disclosed separately.



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AKASHA CONSTRUCTION PVT.LTD.

Monish Kumar
Director