DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED

CIN- U45201BR2018OPC040000

HOUSE NO 1 BALDUGAR LAKHISARAI Lakhisarai BR 811311

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

(Figures in Hundred)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Hundred	Hundred
I Revenue from operations	16	40,000.00	239,000.00
II Other Income	17	-	-
III Total Income (I+II)		**40,000.00**	**239,000.00**
IV Expenses			
(a) Cost of materials consumed	18	12,856.04	145,722.51
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(5,409.64)	58,047.73
(d) Employee benefits expenses	20	4,410.00	4,410.00
(e) Finance costs	21	76.43	67.85
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	28,093.06	30,853.72
Total Expenses		**40,025.89**	**239,101.81**
V Profit before exceptional and extraordinary iteam and tax		**(25.89)**	**(101.81)**
VI Exceptional Iteams		-	-
VII Profit before extraordinary iteam and tax		(25.89)	(101.81)
VIII Extraordinary Iteams		-	-
IX Profit before Tax		(25.89)	(101.81)
X Tax Expense:			
(a) Current tax expense		-	-
For current year profits			
Adjustments for earlier years			
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(25.89)	(101.81)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		**(25.89)**	**(101.81)**
XVI Earning per equity share:			
(1) Basic		**(0.26)**	**(1.02)**
(2) Diluted		**(0.26)**	**(1.02)**

See accompanying notes forming part of the financial statements

In terms of our report attached.

As per our report of even date attached
For SINGH RANJAN & CO.
Chartered Accountants
FRN No- 025038C

Singh Ranjan & Co. PATNA Chartered Accountants

Amit Ranjan
Partner
Mem No.439440
Udin:- 24439440BKCNPE1634

Date:- 30-09-2024
Place- Patna

TI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIM

Dhristi kiran Builders & Developers(opc) Pvt.Ltd

Director

NEETISH ANIL KUMAR SINGH
Director
DIN- 08283730

Note 16 REVENUE FROM OPERATIONS		Amount In Hundred
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Sale of products	-	-
Finished goods	40,000.00	239,000.00
Traded goods	-	-
Sale of services	-	-
Grants or Donations Received (relevant in case of sec 8 co)		
Other operating revenue	-	-
Scrap sales		
Other	-	-
Total - Sales	**40,000.00**	**239,000.00**

Note 17 OTHER INCOME		
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Interest income		
Dividend income		
Net gain on sale of investments		
Discount received		
Miscellaneous income	-	-
Total	-	-

Note 18 COST OF MATERIALS CONSUMED		
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Opening stock	-	-
Add: Purchases		-
Import		
Domestic	12,856.04	145,722.51
	12,856.04	**145,722.51**
Less: Closing stock	-	-

Singh Ranjan & Co. PATNA Chartered Accountants

Cost of material consumed	**12,856.04**	**145,722.51**

Note 19 CHANGE IN INVETORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Inventories at the end of the year:		
Finished goods	299,254.60	312,856.70
Work-in-progress	18,700.43	(311.31)
	317,955.03	**312,545.39**
Inventories at the beginning of the year:		
Finished goods	312,856.70	311.31
Work-in-progress	(311.31)	370,593.12
	312,545.39	**370,904.43**
Net (increase) / decrease	**(5,409.64)**	**58,047.73**

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Salaries and wages	4,410.00	4,410.00
ESI Employees Contribution	-	-
Staff Welfare	-	-
Total	**4,410.00**	**4,410.00**

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Bank Charges	-	-
Interest on Unsecured loan	-	-
Bank Interest	-	-
Bank and other charges	76.43	67.85
Total	**76.43**	**67.85**

In terms of our report attached.

As per our report of even date attached **DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC)**

Singh Ranjan & Co.

Chartered Accountants

Singh Ranjan & Co. PATNA Chartered Accountant

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FRN No- 025038C

Amit Ranjan
Partner
Mem No.439440

Date:-
Place- Patna

Dhristi kiran Builder s
& Developers(opc) Pvt.Ltd

Director

NEETISH ANIL KUMAR SINGH

Singh Ranjan & Co.
PATNA
Chartered Accountants

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
(A) DIRECT EXPENSES		
Consumables	-	-
Freight Inward	-	-
Generator Exp.	-	-
Job Charges	-	-
Labour charges	1,458.96	1,557.14
Power & Fuel	-	-
Unloading & Handling charges	-	-
Total (A)	**1,458.96**	**1,557.14**
(B) INDIRECT EXPENSES		
Advertisement and publicity		740.00
Audit Fees		250.00
Marketing Expenses	-	-
Commission Expenses	-	-
Telephone Expenses and Internet	-	-
Conveyance Expenses	-	-
Consultancy	21,568.96	21,701.12
Directors Remuneration	-	-
Insurance	-	-
Legal and professional charges	2,550.00	2,550.00
Loss on sale of Property, Plant and Equipment	-	-
Electricity Expenses	305.60	275.00
Miscellaneous expenses	1,256.98	2,832.34
Office Expenses	-	-
Power and fuel	-	-
Preliminary Expenses W/off	-	-
Professional Fees	370.00	370.00
Printing and stationery	102.56	98.12
Rates and taxes	-	-
Repairs and maintenance - Buildings	-	-
Repairs and maintenance - Machinery	-	-
Repairs and maintenance - Others	-	-
Rent	-	-
Travelling expenses	-	-
Accounting Fee	480.00	480.00
Postage and Telegram	-	-
Misc Fee		
Trasportation and Carriage	-	-

Singh Ranjan & Co. PATNA Chartered Accountants

Total (B)	**26,634.10**	**29,296.58**
Total (A+B)	**28,093.06**	**30,853.72**

Note : The following is the break-up of Auditors remuneration (inclusive/exclusive of service tax)

As auditor:	Figures for the current reporting period	Figures for the previous reporting period
	Hundred	Hundred
Statutory audit		250.00
In other capacity:		
Tax audit		
Reimbursement of expenses		
Total	**-**	**250.00**

In terms of our report attached.

As per our report of even date attached
Singh Ranjan & Co.
Chartered Accountants
FRN No- 025038C

IHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED

Amit Ranjan
Partner
Mem No.439440

Date:- 30-09-2024
Place- Patna

Dhristi kiran Builders
& Developers(opc) Pvt.Ltd

Director

NEETISH ANIL KUMAR SINGH

Singh Ranjan & Co. PATNA Chartered Accountants

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DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Hundred	Number of shares	Hundred
(a) Authorised	10,000.00	1,000.00	10,000.00	1,000.00
10000 Equity shares of Rs. 10/- each with voting rights		-		0
		-		0
(b) Issued, Subscribed and Paid up	10,000.00	1,000.00	10,000.00	1,000.00
10000 Equity shares of Rs.10/- each with voting rights				
Total	**10,000.00**	**1,000.00**	**10,000.00**	**1,000.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
NEETISH ANIL KUMAR SINGH	10000	100.00	10	1,000.00
				-
				-
TOTAL	**10,000.00**	**100.00**		**1,000.00**

Note 1A. : Reconciliation of number of shares outstanding is set out below:

Particulars		
Equity shares at the beginning of the year	10,000	10,000.00
Add: Shares issued during the current financial year	-	-
Equity shares at the end of the year	**10,000**	**10,000**

Note 1B : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1C : There is no fresh issue or buyback of shares during the year.
Note 1D : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1E : There is no change in the number of shares outstanding at the beginning and at the end of the year.
Note 1F : There is no change in the pattern of shareholding during the year. It is same as the last year.

NOTE 1G. SHARES HELD BY PROMOTERS

AT THE END OF YEAR 31.03.2024

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	NEETISH ANIL KUMAR SINGH	10000	100	0
2	0	0	0	0
3	0	0	0	0

AT THE END OF YEAR 31.03.2023

Sr No.	Promoter's Name	No of shares	% of total shares	% Change during the year
1	NEETISH ANIL KUMAR SINGH	10000	100	0
2	0	0	0	0
3	0	0	0	0

Singh Ranjan & Co. PATNA Chartered Accountants

DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(6,585.83)	(6,484.02)
Add: Profit / (Loss) for the year	(25.89)	(101.81)
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013	-	-
Closing balance	**(6,611.72)**	**(6,585.83)**
Total	**(6,611.72)**	**(6,585.83)**

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
Secured (Note: For all the secured loans, nature of security is required to be given by way of footnotes)		
Term loans*	-	-
from banks		
Deposits *		
Loans and advances from related parties *		
Other loans and advances (Specify nature below)*	-	
Unsecured		
Term loans*		
from other parties	100,105.00	121,580.49
Deposits *	-	-
Loans and advances from related parties *	183,659.83	196,710.36
Total long term borrowings excluding its current maturities		
Total	**283,764.83**	**318,290.85**

Singh Ranjan & Co. PATNA Chartered Accountants

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***Terms of repayment**

Term loan from financial institutions was taken during the financial year 20XX-XX and carries interest @ X% to X% p.a. The loan is repayable in _____ instalments of Hundred _____ each along with interest, from the date of loan. The loan is secured by hypothecation of _____ (provide description of the mortgaged asset along with description of First charge/Second Charge)
Further, the loan has been guaranteed by the Personal/Corporate guarantee of _____.

The Company has obtained term loan from Bank/ Financial Institution during the financial year 20XX-XX. As per the Loan Agreement/ term sheet, the said Loan was taken for the Purpose of ..... The company has used such borrowings for the purposes as stated in the loan agreement.

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
SECURED LOANS		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks	-	-
and Personal guarantee of Directors and	-	-
equitable mortgaged of Factory Land and	-	-
Building)	-	-
Loan From Director	42,000.00	42,995.63
Current Maturity of Long Term Borrowings	-	-
TOTAL	**42,000.00**	**42,995.63**

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
Creditors For Advance	-	-
Expenses Payable	180.38	180.38
Goods and Service tax payable	-	-
TDS payable	-	-
Others	112,460.00	108,460.00
Total	**112,640.38**	**108,640.38**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-



(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
	-	-
(c) Provision - Others		
Professional Fee Payable	378.62	378.62
Accounting Fee Payable	480.00	480.00
Other Payables	4,456.89	3,223.44
Audit Fees Payable	400.00	400.00
Total	**5,715.51**	**4,482.06**



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DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(valued at historical cost unless stated otherwise)	Hundred	Hundred
Investment in Property		
Investment in Equity Instruments		
Investments in subsidiaries	-	-
Investments in joint ventures		
Equity Based Mutual Funds		
Total	-	-

Note 10 LONG TERM LOAN AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(Unsecured, considered good, unless stated otherwise)	Hundred	Hundred
Capital advances	-	-
Security Deposit		
Loans and advances to related parties (Refer footnote 1)		
Other loans and advances (specify nature)		
Advance tax and tax deducted at source	-	
CENVAT credit receivable		
VAT credit receivable		
Goods and service tax credit receivables (IGST, CGST, SGST)		
Total	-	-

Footnote 1: Loans and advances due by directors or other officers of the company

Directors *

Other officers of the Company *

Firm in which director is a partner *

Private Company in which director is a member

* Either severally or jointly

Note 11 OTHER NON CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period

Singh Ranjan & Co. PATNA Chartered Accountants

(Unsecured, considered good, unless stated otherwise)	Hundred	Hundred
Long-term Trade Receivables (including trade receivables on deferred credit terms)		-
Security Deposits	-	-
Total	-	-

Note 12 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
(valued at historical cost unless stated otherwise)	Hundred	Hundred
Investments in subsidiaries	-	-
Investments in joint ventures		
Other Short term investments (specify nature)		
Total	-	-

Note 13 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
Finished Goods	299,254.60	312,856.70
Raw Material (including Packing Material)	-	-
W I P		
Stores and spares		
Total	**299,254.60**	**312,856.70**

Note 15 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
A) Cash In Hand	325.86	678.52
B) Bank Balance	19,032.18	2,888.64
C) Bank deposits with more than twelve months maturity shall be disclosed separately		

Singh Ranjan & Co. PATNA Chartered Accountants

Total	**19,358.04**	**3,567.16**

Note 16 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
(Unsecured, considered good, unless stated otherwise)		
Advances for Purchases	-	-
Advances to Suppliers	-	-
Loans and advances to related parties (Refer footnote 1)		
Other loans and advances (specify nature)	-	-
	-	-
Total	-	-

Footnote 1: Loans and advances due by directors or other officers of the company

Directors *

Other officers of the Company *

Firm in which director is a partner *

Private Company in which director is a member

* Either severally or jointly

Note 17 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Hundred	Hundred
A) Preliminary exps. w/off	-	-
B) Fixed assets scrap	-	-
C) Other (GST Input)	6,030.50	-
Total	**6,030.50**	-

Singh Ranjan & Co. PATNA Chartered Accountants

Note 5 TRADE PAYABLES

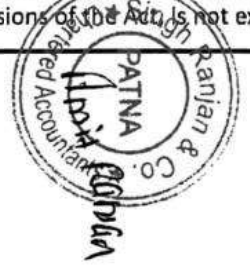
Trade Payables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	4,569.30	-	-	-	4,569.30
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	4,569.30	-	-	-	4,569.30

Trade Payables ageing schedule: As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	9,000.77	-	-	-	9,000.77
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	9,000.77	-	-	-	9,000.77

Note 5.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any,that may be payable in accordance with the provisions of the Act, is not expected to be material.



Note 14 TRADE RECEIVABLES

Trade Receivables ageing schedule: As at 31st March,2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	118,435.16	-	-	-	118,435.16
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-					-
	-	118,435.16	-	-	-	118,435.16

Trade Receivables ageing schedule: As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	161,400.00	-	-	-	161,400.00
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-
	-	161,400.00	-	-	-	161,400.00

Ranjan & Co. Singh ★ Chartered Accountants PATNA

Note - 8

DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024

PARTICULARS	GROSS——BLOCK					DEPRECIATION			NET -- BLOCK	
	AS ON 01/04/2023	ADDITIONS Before 30.09.2023	ADDITIONS After 30.09.2023	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
TANGIBLE ASSETS										
Freehold Land	-	-	-	-	-	-	-	-	-	-
Factory building										
Plant & machinery	-	-	-	-	-	-	-	-	-	-
Furniture & fixtures	-	-	-	-	-	-	-	-	-	-
Computers & Printer	-	-	-	-	-	-	-	-	-	-
Office equipments	-	-	-	-	-	-	-	-	-	-
Electronic equipments	-				-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS										
Computer Software	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-
PREVIOUS YEAR										

Capital Work in Progress

Opening Balance	
Add: Additions during the year	
Less: Capitalized during the year	
Closing Balance	-



DHRISTI KIRAN BUILDEHundred AND DEVELOPEHundred (OPC) PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2023	Addition during the year More than 180 days	Addition during the year Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable
1	AIR CONDITIONER	10%	-	-	-	-	-	-
2	COMPUTER EQUIPMENT	40%	0.00	-	-	-	-	-
3	ELECTRONIC WEIGHING SCALE	15%	-	-	-	-	-	-
4	PLANT & MACHINERY	15%	0.00			-	-	-
5	SEWING MACHINE	15%	-	-	-	-	-	-
6	FURNITURE & FIXTURE	10%	0.00	-	-	-	-	-
7	BUILDING	10%	-			-	-	-
8	Electrical Equipmen	10%	0.00		-	-	-	-
9	Software	40%	-	-	-	-	-	-
	Current Year Total :-		-	-	-	-	-	-

Working Note:

Calculation of Deferred Tax

		Taxable Income	
		accounting Income	-
		Add: Dep cos act	-
			-
		Less: Dep IT Act	-
Accounting Income or PBT	-		-
Tax on accounting Income	-	Prov for I.T	-

Since PBT is more than Taxable Income there is Deferred Tax Liability.

Hence Deferred Tax Liability	-
Current Tax	-

Singh Ranjan & Co. Chartered Accountants PATNA

DHRISTI KIRAN BUILDERS AND DEVELOPERS (OPC) PRIVATE LIMITED

(CIN: - U45201BR2018OPC040000)
Regd. Address- HOUSE NO 1 BALDUGAR, Lakhisarai, LAKHISARAI, Bihar, India, 811311
E-mail: - gadajigar@rocketmail.com

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

1. Significant accounting policies

Basis of Accounting
The Accounts of the company are prepared to comply with all material aspects of the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared under the historical cost Convention in accordance with the Generally Accepted Accounting Principles in India (GAAP). The accounting policies have been consistently applied by the Company. All Income and Expenditure having a material bearing on the financial statements are recognized on accrual basis.

Revenue recognition
Revenue is recognized on transfer of all significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realization of the consideration. Service charges is recognized on completion of work and billed to clients.

Earnings per share
The Company reports basic and diluted earnings per equity share in accordance with Accounting Standard 20, 'Earnings per Share'. Basic earnings per equity share are computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year except where the result would be anti-dilutive.

Inventories
Inventories are valued at lower of cost or Market Value.

Fixed assets and depreciation
Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use. Depreciation on tangible assets is provided on the written down

Singh Ranjan & Co. PATNA Chartered Accountants

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value method over the useful lives of assets as specified by Schedule II of the Companies Act 2013.

Employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange of services rendered by employees is recognized during the period when the employee renders the services. These benefits include salaries, bonus and performance incentives.

Investment

Investments are classified into current and long-term investments. Current Investments are valued at lower of cost and fair value. Long term Investments are stated at cost less provision, if any, for other than temporary diminution in their value.

Taxes on Income

Income tax comprises current tax and deferred tax. Current tax is recognized in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, subject to the consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates enacted or substantively enacted at the balance sheet date.

Deferred tax assets on unabsorbed depreciation and carry forward losses are not recognized unless there is virtual certainty that there will be sufficient future taxable income available to realize such assets.

2. Previous year's figures have been regrouped/reclassified wherever necessary.
3. Value of Import — NIL
4. Expenditures in Foreign Exchange — NIL
5. Earnings in Foreign Exchange — NIL
6. Auditors' Remuneration

a) Statutory Audit Fees — 48000.00

7. In the opinion of the Board of Directors the current assets loans & advances have a value on realization in the ordinary course of business not less than the amount at which they are stated.

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DHRISTI KIRAN BUILDERS AND DEVELOPERS (OPC) PRIVATE LIMITED

(CIN: - U45201BR2018OPC040000)
Regd. Address- HOUSE NO 1 BALDUGAR, Lakhisarai, LAKHISARAI, Bihar, India, 811311
E-mail: - gadajigar@rocketmail.com

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8. Personal accounts of the parties are subject to their confirmation.

9. Remuneration to Directors
Salary NIL

For SINGH RANJAN & CO
Chartered Accountants
FRN No.: 025038C

Singh Ranjan & Co. PATNA Chartered Accountants

AMIT RANJAN
(Partner)
Membership No.: 439440

Dhristi kiran Builders & Developers (opc) Pvt.Ltd

Director

NEETISH ANIL KUMAR SINGH
(DIRECTOR)

DIN- 08283730