DAKSHA CONSTRUCTION PVT.LTD.

Reg.No: U45309BR2019PTC044132

BUILDERS&DEVELOPERS *GST NO:10AAHCD5223C1Z6*

Regd.off: Madhubani Bazar, Purnia *dakshaconstr@gmail.com*

Bihar: -854301 *Mob. No:9939269999*

Letter No-RERA----41----/22-23 Date----8/10/22----

TO WHOM IT MAY CONCERN

We are scrutinized the Daksha Construction Pvt. Ltd. Project **S.B. APARTMENT, NAVRATAN HATA, PURNIA. (BIHAR)** Reg.No-BRERAP45037-1/28/R-1187/2021. designed and supervised by me.

Till 30th. September. 2022. RCC structure work, Brick work in super structure (wall) up to (+) 12600.00 (3rd. Floor) with other work-electrical wall pipe conducting, plumbing work, door frame, window grill &wall putty has been done etc. Rest work in progress.

The work has been completed to my best satisfaction, the workmanship and all the materials have been used strictly in accordance with general and detailed specifications.

SITANSHU KUMAR
REGISTERED ARCHITECT
SITANSHU KUMAR
AR-06/2019
PURNEA

DAKSHA CONSTRUCTION PVT. LTD.
Director

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DAKSHA CONSTRUCTION PVT.LTD.

Reg.No: U45309BR2019PTC044132

BUILDERS&DEVELOPERS *GST NO:10AAHCD5223C1Z6*

Regd.off: Madhubani Bazar, Purnia *dakshaconstr@gmail.com*

Bihar: -854301 *Mob. No:9939269999*

Letter No-RERA---46---/22-23 Date----------8/10/22----------

TO WHOM IT MAY CONCERN

We are scrutinized the Daksha Construction Pvt. Ltd. The Project **S.B. APARTMENT, NAVRATAN HATA, PURNIA. (BIHAR)** Reg.No-BRERAP45037-1/28/R-1187/2021.Cost certified that as on I have thoroughly scrutinized the books of project S.B apartment of Daksha Construction Pvt. Ltd. Since the starting that project, till September 2022. Total cost is Rs. **2,78,45,630.00**

And July to September 2022 that project cost is Rs. **12,00,300.00** (approx.).**The promoter fund** Rs.**1,00,300.00** and that amount received from Buyers Rs. **11, 00,000.00**.

Up to September 2022 quarter, Total number of Flats along with Garages-7(7-Flats and 7-Garages).

Total number of Flats along with Garages-6. (6-Flats and 6-Garages) Up to June 2022 quarter.

Up to June 2022 quarter. Cost of project Rs. **2,66, 45, 330.00**

Note: -Valuation of that project based on average monthly distribution of cost basis (pro-rata basis)

RAVI ROSHAN
(ENGINEER)

Er. RAVI ROSHAN
Certified Engineer
Nagar Nigam. PURNEA
Reg. No.-10/2019

DAKSHA CONSTRUCTION PVT. LTD.

Director

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S.B.1.

ANNEXURE-A

Quarterly Progress Report for quarter ending March/June/Sept/December of 2020 (Year)

I. PARTICULARS OF PROJECT			
Project Registration Number	BRERAP45037-1/28/R-1187/2021	Name of Project/Phase of Registered Project	S.B. Apartment
Name of Promoter	Arvind Kumar	Project Address	Navratan Hatg Purnia (Bihar)
Name of Co-promoter	Pallavi Gupta		
Project Registration is valid up to	11-06-2023		
Starting date of Project or Phase of the Project	01-09-2021		
Type of Project or Phase of the Project	1. Residential 2. Commercial 3. Residential-cum-Commercial 4, Plotted project		
Period of validity of map by the Competent Authority	N. Nagam Purnia		

II. DISCLOSURE OF SOLD/BOOKED INVENTORY OF APARTMENTS				
Building/Block Number	Apartment Type	Carpet Area	Total Number of sanctioned apartments	Total Number of Apartments –
	1. 1 BHK - 2. 2 BHK, - 3. 3 BHK - 4. Shop - 5.Bungalow - 6. Plot etc. -		15 Nos	1. Booked/ Allotted - 7 Nos 2. Sold -

III. DISCLOSURE OF SOLD / BOOKED INVENTORY OF GARAGES			
Building / Block Number	Total Number of Sanctioned Garages	Total Number of Garages:	
201, 204, 301, 302 303, 304 & 305	15 Nos	1. Booked/Allotted -	7 Nos.
		2. Sold -	

IV. Construction Progress of the Project		
Building / Wing / Layout Number _____ (To beaded for each Building / Wing)		
Sl No. (1)	Tasks / Activity (2)	Percentage of Actual Work Done (As on date of the Certificate) (3)
1.	Excavation (if any)	100% Complete
2.	Basements (if any)	N/A

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3.	Podiums (if any)	N/A
4.	Plinth	100% - Complete
5.	Stilt Floor	50%. Work complete.
6.	Slabs of Super Structure	100% - Complete.
7.	Internal walls, Internal Plaster, Floorings, Doors and Windows within Flats /Premises.	65% complete with work in progress.
8.	Sanitary Fittings within the Flat/Premises, Electrical Fittings within the Flat/Premises	Only pipe line work complete
9.	Staircases, Lifts Wells and Lobbies at each Floor level, Overhead and Underground Water Tanks.	85% - Work complete
10.	External plumbing and external plaster, elevation, completion of terraces with waterproofing of the Building/Wing.	Work in progress.
11.	Installation of Lifts, water pumps, Fire Fighting Fittings and Equipment as per CFO NOC, Electrical fittings, Mechanical Equipment, compliance to conditions of environment/CRZ NOC, Finishing to entrance lobby/s, plinth protection, paving of areas appurtenant to Building/Wing, Compound Wall and all other requirements as my be required to complete project as per specifications in Agreement of Sale. Any other activities.	Work in progress.

V. Amenities and Common Area and External Infrastructure Development Works)				
S. No.	Common Areas and Facilities	Proposed (Yes/No)	Percentage of actual Work Done (As on date of the Certificate)	Details
(1)	(2)	(3)	(4)	(5)
1.	Internal Roads & Footpaths	No		
2.	Water Supply	NO		

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SB-3.

3.	Sewerage (Chamber, Line, Septic Tank, STP)	Yes	40% work complete	
4.	Storm Water Drains	No		
5.	Landscaping & Tree Planting	No		
6.	Street Lighting	No		
7.	Community Buildings	No		
8.	Treatment and Disposal of Sewage and Sullage Water	No		
9.	Solid Waste Management & Disposal	Yes	work in progress.	
10.	Water Conservation / Rain Water Harvesting	No		
11.	Energy Management	No		
12.	Fire Protection and Fire Safety Requirements	Yes	Now works in progress.	
13.	Closed Parking	Yes	in progress.	
14.	Open Parking	No		
15.	Electrical Meter Room, Sub-Station, Receiving Station	Yes	work in progress.	
16.	Others (Option to Add More)	N/A.		

VI.	PHOTOGRAPH OF THE BLOCKS (EACH BLOCK) OF THE BUILDING	
S. No.	Particulars	
1.	Front Elevation.	- All ready Photo toge in ~~progress~~ Report
2.	Rear Elevation	
3.	Side Elevation	

VII.	Financial Progress of the Project	
S. No.	Particulars	Amount (In Rs.)

SB-4.

(1)	(2)	(3)
1.	Project Account No. – (ICICI Bank Purnia)	071205003630/071205003751
2.	Estimated Cost of the Project including land cost at the start of the Quarter	5.60 (cr). (in land)
3.	Amount received during the Quarter (Left to Tell date)	69,47,000=00
4.	Actual Cost Incurred during the Quarter	2,78,45,630=00
5.	Net amount at end of the Quarter	11,00,000=00
6.	Total expenditure on Project **till date**	–
7.	Details of Mortgage or Charge, if any, created on the Land and the projects	NO.

VIII. MISCELLANEOUS		
A	List of Legal Cases (if any)	
1.	Case No.	–
2.	Name of Parties	–
B	Sale/Agreement for Sale during the Quarter	
1.	Sale Deed	–
2.	Agreement for Sale	–

Undertaking:

I/we solemnly affirm, declare and undertake that all the details stated above are true to the best of my/our knowledge and nothing material has been concealed here from. I am/we are executing this undertaking to attest to the truth of all the foregoing and to apprise the Authority of such facts as mentioned as well as for whatever other legal purposes this undertaking may serve.

Signature of Promoter

Name:
Date :

DAKSHA CONSTRUCTION PVT.LTD.

Arvind Kumar

Director

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WORK SCHEDULES

APARTMENT NAME:-			S.B.APARTMENT NAVRATAN HATA,PURNIA
COMMENCING DATE-WORKING PERIOD.(IN YEARS)-			01/09/21 to 11/06/23 01.(YEARS) 09.(MONTHS)
QTR.	WORKING TIME	PERTICULAR	REMARKS/WORK DONE
1st.	upto-31st.Dec.21	Earth work excavation in foundation&sand filling,PCC(1:4:8) RCC(1:1.5:3).including Centering&Shuttering work upto-(+) 3150.00	
2nd.	upto-31st.Mar.22	RCC(1:1.5:3).including Centering&Shuttering work upto-(+) 6300.00.Brick Work in super str.upto-(+) 3150.00	
3rd.	upto-30th.June.22	RCC(1:1.5:3).including Centering&Shuttering work upto-(+) 9450.00.Brick Work in super str.upto-(+) 6300.00	
4th.	upto-30th.Sep.22	RCC(1:1.5:3).including Centering&Shuttering work upto-(+) 12600.00.Brick Work in super str.upto-(+) 9450.00	
5th.	upto-31st.Dec.22	Brick Work in super str.upto-(+) 12600.00.Finishing Work-30% (Door&window fixing including M.S.Grill,Plubing Work,Platering (internal&external)Paint with Flooring.	
6th	upto-31st.Mar.23	Finishing Work-50% (Door&window fixing including M.S.Grill,Plubing Work,Platering (internal&external)Paint with Flooring.	
7th.	upto-11th.June.23	Rest 20% Finishing work Complete then Ready to moov for Handing Over.	

DAKSHA CONSTRUCTION PVT.LTD.

Director

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DAKSHA CONSTRUCTION PRIVATE LIMITED
C/O-ARVIND KUMAR,S/O-VISHWNATH SAH,MADHUBANI CHAUK,PURNIA,BIHAR-854301
PROVISIONAL BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in Rs.)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	(5,43,332.59)	(2,86,008.59)
(2) Non Current liabilities			
Long Term Borrowings	3	56,27,000.00	21,19,000.00
(3) Current liabilities			
Other Current Liabilities	4	1,74,65,450.00	1,35,11,000.00
TOTAL		**2,26,49,117.41**	**1,54,43,991.41**
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	6	34,18,800.00	34,18,800.00
(b) Deferred Tax Assets		- 10,400.00	- 7,800.00
(2) Current assets			
(a) Cash and Bank Balances	5	3,39,906.27	15,55,609.27
(b) Project Expenses - WIP	7	1,47,32,811.14	49,24,382.14
(c) Short Term Loans & Advances	8	41,68,000.00	55,53,000.00
TOTAL		**2,26,49,117.41**	**1,54,43,991.41**

Significant Accounting Policies
Notes on Financial Statements 1 to 17
Note : The notes referred to above form an integral part of these financial statements

As per our report of even date.

For DEEPAK BHAGAT & CO
Chartered Accountants
Firm Registration No.:021721C

(DEEPAK KUMAR)
Proprietor.
M.No.: 534084

Deepak Bhagat & Co. PURNEA Chartered Accountants

For and on behalf of the Board

Daksha Construction Pvt Ltd

Arvind Kumar
Director
DIN-08615092

Pallavi Gupta
Director
DIN-08615091

Place : Purnea
Dated : 06.09.2022 UDIN:- 22534084BBVRZN2305

DAKSHA CONSTRUCTION PRIVATE LIMITED
C/O-ARVIND KUMAR,S/O-VISHWNATH SAH,MADHUBANI CHAUK,PURNIA,BIHAR-854301
PROVISIONAL STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
Revenue from Operation		-	-
Total revenue		-	-
Expenses:			
Other Expenses	9	2,57,324.00	2,00,765.10
Depreciation	6	-	-
Total expenses		**2,57,324.00**	**2,00,765.10**
Profit/ (Loss) Before Tax		(2,57,324.00)	(2,00,765.10)
Tax Expense :			
1) Current Tax		-	-
2) Earlier Year Tax		-	-
2) Deferred Tax Liability / (Asset)		-	(10,400.00)
Profit/ (Loss) for the year		**(2,57,324.00)**	**(2,11,165.10)**
Earnings per equity share:	11		
(1) Basic		**-257.32**	**-198.17**
(2) Diluted			
Significant Accounting Policies			
Notes on Financial Statements	1 to 25		

Note : The notes referred to above form an integral part of these financial statements

As per our Report of even date.

For DEEPAK BHAGAT & CO
Chartered Accountants
Firm Registration No.:021721C

Deepak Bhagat & Co. PURNEA Chartered Accountants

(DEEPAK KUMAR)
Proprietor.
M.No.: 534084

For and on behalf of the Board

Daksha Construction Pvt Ltd

Arvind Kumar — **Director** — DIN-08615092

Pallavi Gupta — **Director** — DIN-08615091

Place : Purnea
Dated : 06.09.2022 UDIN:- 22534084BBVRZN2305

DAKSHA CONSTRUCTION PRIVATE LIMITED
C/O-ARVIND KUMAR,S/O-VISHWNATH SAH,MADHUBANI CHAUK,PURNIA,BIHAR-854301

NOTE : 6
TANGIBLE FIXED ASSETS

Particulars	Gross Block (At Cost)				Depreciation	
	As on 01.04.2021	Additions for the year	Deletion for the year	Total as on 31.03.22	For the Year	Total 31.03.2022
Land	3418800.00	-	0.00	34,18,800.00	0.00	34,18,800.00
Total :	**3418800.00**	**-**	**0.00**	**34,18,800.00**	**0.00**	**34,18,800.00**
Previous Year's Total :	**0.00**	**0.00**		**0.00**	**0.00**	**0.00**

Deepak Bhagat & Co. PURNEA Chartered Accountants

Arvind Kumar

DAKSHA CONSTRUCTION PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH, 2022

(A) - SIGNIFICANT ACCOUNTING POLICIES :

Nature of activity

The Company is engaged in he business of Real Estate Development.

(a) Basis of Accounting

Accounts are prepared under historical cost convention. Income and expenditure is accounted for on accrual basis.

(b) Fixed Assets

Fixed Assets are stated at their acquisition cost together with any incidental expenses of acquisition/ installation.

(c) Depreciation:

Depreciation on assets is charged on Written Down Value method over the remaing useful life of assets in accordance with schedule II of the the Companies Act 2013.

(d) Advance Received From Customer

Flat Booking advances taken from, customer for delivery of Flats has been classified under current liabilites as advance received from customer, since operating cycle for the same is taken as 3 to 4 Year.

(e) Inventories

Inventories are valued as under:

Construction Work in progress are valued at cost and includes cost of land, premium for development rights, construction costs, allocated interest and expenses incidental to the projects undertaken by the company.

(f) Taxation

Provision for Current Income Tax is made in accordance with the Income Tax Act, 1961.The deferred tax charge or credit is recognised using substantively enacted tax rates subject to consideration of prudence on timing differences between book and tax profits.

(B) Notes on Financial Statements for the year ended 31st. March, 2022

	As at 31st March, 2022	As at 31st March, 2021
Note No : 1		
Share capital		
(a) Authorised		
5000 of par value Rs.100/- each	5,00,000.00	5,00,000.00
	5,00,000.00	**5,00,000.00**
(b) Issued, subscribed and fully paid up		
1000 Equity shares of par value Rs. 100/- each	1,00,000.00	1,00,000.00
	1,00,000.00	**1,00,000.00**

(c) Reconciliation of number and amount of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No.of Shares	Amount (Rs.)	No. of shares	Amount (Rs.)
Outstanding at the beginning of the reporting period	1,000	1,00,000	1,000	1,00,000
Add: Issued during the year	-	-	-	-
Outstanding at the end of the reporting period	**1,000**	**1,00,000**	**1,000**	**1,00,000**

(d) Terms/ rights attached to equity shares :

The Company has only one class of equity shares having par value of Rs.100/- each. Each holder of equity shares is entitled to one vote per share.

The dividend if proposed by the Board of Directors will be subject to the approved of the shareholders in the AGM except interim dividend.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribuition of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

Deepak Bhagat & Co. PURNEA Chartered Accountants

(e) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares held	% of holding	No. of shares held	% of holding
Arvind Kumar	500	50%	500	50%
Pallavi Gupta	500	50%	500	50%

Particulars	As at 31st March, 2022 (Amount in ₹)	As at 31st March, 2021 (Amount in ₹)
Note No : 2		
Reserves and surplus		
Surplus in Statement of Profit & Loss		
As per Last Balance Sheet	(2,86,008.59)	(87,843.49)
Profit/(Loss) for the year	(2,57,324.00)	(1,98,165.10)
Balance at the end of the year	**(5,43,332.59)**	**(2,86,008.59)**
Note No : 3		
Long Term Borrowings		
- Related Party (Refer Note No: 3.1 below)	35,19,000.00	10,19,000.00
- Others	21,08,000.00	11,00,000.00
	56,27,000.00	21,19,000.00
Note No : 3.1 Details of loans taken from Related Party		
a) Interest free Loan taken from Bishwanath Sah, No repayment schedule had been stipulated.	10,00,000.00	10,00,000.00
b) Interest free Loan from Arvind Kumar , No repayment schedule had been stipulated.	25,19,000.00	19,000.00
	35,19,000.00	10,19,000.00
Note No : 4		
Other Current Liabilities		
Advance from customers against Flat Booking	1,49,45,200.00	1,10,30,450.00
Libilities for Expenses	89,700.00	50,000.00
Unpaid GST Liability	5,80,550.00	5,80,550.00
Liability for Land Purchase	18,50,000.00	18,50,000.00
	1,74,65,450.00	**1,35,11,000.00**

Particulars	As at 31st March, 2022 (Amount in ₹)	As at 31st March, 2021 (Amount in ₹)
Note No : 5		
Cash and Cash Equivalents		
Cash in hand	58,470.00	85,464.00
Balance with Bank	2,81,436.27	14,70,145.27
	3,39,906.27	**15,55,609.27**
Note No : 7		
A. Construction Project Expenses (W-I-P)		
Construction work in progress Expenses - B M Apartment (Refer Note-7.1 below)	29,21,762.23	9,84,876.43
Construction work in progress Expenses - Murli Apartment (Refer Note-7.2 below)	59,05,524.46	19,69,752.86
Construction work in progreess Expenses -S B Apartment (Refer Note-7.3 below)	59,05,524.46	19,69,752.86
	1,47,32,811.14	**49,24,382.14**

Deepak Bhagat & Co. Chartered Accountants PURNEA

Arvind Kumar

NOTE: 7.1

Details of Construction work in progress Expenses - B M APARTMENT

Opening Construction work in progress		**9,84,876.43**		**17,900.00**
Add: Expenditure during the year				
Land Purchase		-		-
Expenses :				
Construction, Material, Road, Land Leveling & Site Expenses	16,76,631.68		7,46,722.31	
Transitional GST	1,53,159.12		1,13,159.12	-
Rates & Taxes	1,07,095.00		1,07,095.00	-
Other	-	19,36,885.80	-	9,66,976.43
		19,36,885.80		9,66,976.43
Closing Construction Work in Progress		**29,21,762.23**		**9,84,876.43**

Particulars	**As at 31st March, 2022** (Amount in ₹)	**As at 31st March, 2021** (Amount in ₹)
NOTE: 7.2		
Details of Construction work in progress Expenses Murli Apartment & SB Apartment		
Opening Construction work in progress	**19,69,752.86**	**35,800.00**
Expenses :		
Construction, Material, Road, Land Leveling & Site Expenses	39,35,771.60	**19,33,952.86**
	59,05,524.46	**19,69,752.86**
B. SB Apartment Project Expenses (W-I-P)		
Opening Construction work in progress	**19,69,752.86**	**35,800.00**
Expenses :		
Construction, Material, Road, Land Leveling & Site Expenses	39,35,771.60	**19,33,952.86**
Closing Construction Work in Progress -S B Project	59,05,524.46	**19,69,752.86**
Construction Work in Progress - WIP	**1,47,32,811.14**	**49,24,382.15**

Note No : 8

Particulars	**As at 31st March, 2022** (Amount in ₹)	**As at 31st March, 2022** (Amount in ₹)
Unsecured considered good		
Loans to related party (Refer Note 13)	37,10,000.00	37,10,000.00
Advances against Land Purchase	-	8,50,000.00
Advances to Suppliers	4,58,000.00	9,93,000.00
	41,68,000.00	55,53,000.00

Note No: 9

Particulars	**As at 31st March, 2022** (Amount in ₹)	**As at 31st March, 2022** (Amount in ₹)
Other Expenses		
Donation	84,895.00	1,25,101.00
General Expenses	1,29,700.00	49,958.46
Preliminiary Expenses	-	-
Bank Charges	7,729.00	705.64
Audit Fees	35,000.00	25,000.00
	2,57,324.00	**2,00,765.10**

Deepak Bhagat & Co. Chartered Accountants PURNEA

Note No: 10

Contingent Liabilities and commitments (to the extent not provided for)

i **Contingent Liabilites**

There are no contingent liabilities at the balance sheet date which require adjustments or disclosure in the accounts.

Note No : 11

Earning Per Share :	**31.03.2022**	**31.03.2021**
Profit after Tax	(2,57,324.00)	(1,98,165.10)
Weighted Average No. of Shares outstanding during the year	1000	1000
Earning per Share (Basic & Diluted)	(257.32)	(198.17)
Nominal Value of an Equity Shares	100/- Per Share	100/- Per Share

Note No : 12

Earnings/ Expenditure in Foreign Currency - NIL.

Note No : 13

Related Party Disclosures

Related Party Disclosures have been made in accordance with the accounting standard on "Related Party Disclosure" (AS 18) issued by The Institute of Chartered Accountants of India.

I) Names of related parties where control exists irrespective of whether transactions have occurred or not :

Holding Company	Nil
Subsidiary Company	Nil

II) Names of other related parties with whom transactions have taken place during the year :

(a) Key Management Personnel (KMP) & their relatives :

- Arvind Kumar
- Pallavi Gupta

III) Disclosure of transactions between the company & related parties and the status of outstanding balances as on 31.03.2022 :

Nature of Transaction	31st March, 2022	31st March, 2021
Long Tern Loan Received		
Bishwanath Sah	10,00,000	1000000
Arvind Kumar	2,00,000	200000
Short Term loan Given		
Bishwanath Jewellers	37,10,000	3710000
Repayment of Loan Taken		
Arvind Kumar	3,00,000	300000

Nature of Transaction	31st March, 2022	31st March, 2021
Balance outstanding at closing :		
Credit :		
Short Term Loan received		
Arvind Kumar	25,19,000	19,000
Bishwanath Sah	10,00,000	10,00,000
Debit :		
Short Term loan Given		
Bishwanath Jewellers	37,10,000	37,10,000

Deepak Bhagat & Co. Chartered Accountants PURNEA

Arvind Kumar

DAKSHA CONSTRUCTION PRIVATE LIMITED

Note No : 14

1)The Company, Daksha Construction Private Limited (Developer) has entered into Develpoment Agreements with **(1) Braj Kishore Yadav, (2) Shashikala Devi (3) Rajesh Kumar Yadav (4) Rajnish Kumar** (all hereinafter referred to as "Land owners") for development of residential housing units (project named "S B Apartment") at land situated at Navratna Hata, Purnia District owned by the landowners.

After the completion of construction the Company will give 40% of the constructed area to above Land Owners . 2) The Company ,Daksha Construction Private Limited (Developer) has entered into Develpoment Agreement with Mrs Pallavi Gupta for development of residential housing units (project named "Murli Apartment") at land situated at Amla Tola,Madhubani,Purnia District owned by the landowner. After the completion of construction the Company will give 40% of the constructed area to above Land Owner . 3) The Company ,Daksha Construction Private Limited (Developer) has entered into Develpoment Agreement with Mr Arvind Kumar for development of residential housing units (project named " B M Apartment") at land situated at Chunapur Road, Madhubani, Purnia District owned by the landowner. After the completion of construction the Company will give 40% of the constructed area to above Land Owner.

Further the Landowners have given the right to the "Developer" through registered Power of Attorney to sell their allocated flats to the buyers.

Further, Mr.Arvind Kumar and Pallavi Gupta also Director of M/s. Daksha Construction Private Limited.

Note No : 15

The company has given advances to the tune of Rs. 8,50,000 (Previous year Rs.8,50,000) against purchase of land (Refer Note No. 8). It has executed several Agreements with different parties. These agreements have not been registered as per the provisions of the Transfer of Property Act, 1982.

Note No : 16

The Company has not paid GST Liability to the tune of Rs. 5,80,550/- (Rupees Five Laks Eighty Thousand Fifty Five Only/-) which is outstanding as on 31.03.2022.

Note No : 17

Previous year's figures have been re-arranged and/or regrouped wherever found necessary.

As per our Report of even date attached hereto.

For DEEPAK BHAGAT & CO
Chartered Accountants
Firm Registration No.:021721C

(DEEPAK KUMAR)
Proprietor.
M.No.: 534084

Deepak Bhagat & Co. PURNEA Chartered Accountants

Place : Purnea
Dated : 06.09.2022

For and on behalf of the Board

Daksha Construction Pvt Ltd

Arvind Kumar
Director
DIN-08615092

Pallavi Gupta
Director
DIN-08615091

Daksha Construction Private Limited

PROJECT COST DETAILS

Particulars	2020-21	2021-22	TOTAL
Construction, Material & Labour	37,83,111.54	83,83,158.39	**1,21,66,269.93**
Panchayat Taxes & Fees	4,57,000.00	5,35,475.00	**9,92,475.00**
Soil Testing Charges	48,000.00	58,000.00	**1,06,000.00**
Misc Expenses	10,24,580.00	7,65,795.60	**17,90,375.60**
Site Visiting Charges	50,000.00	97,000.00	**1,47,000.00**
Total	53,62,691.54	98,39,428.99	**1,52,02,120.53**

Arvind Kumar

Deepak Bhagat & Co.
PURNEA
Chartered Accountants