

Independent Auditor's Report

To the Members of

Report on the Audit of the DREAM PR HOMES PRIVATE LIMITED

Opinion

We have audited the financial statements of DREAM PR HOMES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended 31st March 2023, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

Based on audit evidence obtained, it is concluded that, material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue to going concern.

Further at the time of audit found that the bank account also closed.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, verification time to time quantity of closing stock and there value, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

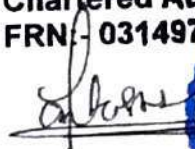
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication. Auditor are not responsible for verification of quantity and value of closing stock. Entire GST audit is not in our scope.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, **is not applicable for the company.**
2. As required by Section 143 (3) of the Act, we report that: **is not applicable for the company**

For S Santosh & Co.
Chartered Accountants
FRN:- 031497C


CA Santosh Sah
Proprietor
MNo:- 550288
UDIN No: - 23550288BGXHPZ3700



Date: 06.09.2023
Place: Patna

DREAM PR HOMES PRIVATE LIMITED
CIN No. : U45400BR2021PTC054317
Balance Sheet As On 31st March, 2023

Amount in Rupees			
Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	500,000	500,000
(b) Reserves and surplus	2	31,000	(15,500)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5	-	-
(i) Outstanding dues of micro enterprises and small enterprises		-	-
(ii) Outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	74,000	15,500
(d) Short-term provisions	7	-	-
TOTAL		605,000	500,000
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment and Land	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances	10	-	-
(e) Other Non Current Assets	11	-	-
2 Current assets			
(a) Current Investments	12	-	-
(b) Inventories	13	-	-
(c) Trade receivables	14	-	-
(d) Cash and cash equivalents	15	105,000	-
(e) Short-term loans and advances	16	-	-
(f) Other Current Assets	17	500,000	500,000
TOTAL		605,000	500,000

See accompanying notes forming part of the financial statements
In terms of our report attached.

For S. Santosh & Co
Chartered Accountants
FRN:- 021497C



CA Santosh Sah
Proprietor
Mno:- 550288
Place: Patna
Date: 06.09.2023
UDIN: 23550288BGXHPZ3700

For and on behalf of the Board of Directors
DREAM PR HOMES PRIVATE LIMITED

DREAM PR HOMES PVT LTD
Khushbu Kumari
KHUSHBU KUMARI
DIRECTOR
DIN 09337503
Rakesh Kumar
RAKESH KUMAR
DIRECTOR
DIN 09337503

DREAM PR HOMES PVT LTD

Director

DREAM PR HOMES PRIVATE LIMITED

CIN No. : U45400BR2021PTC054317

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Amount in Rupees

Particulars	Note No.	As at 31st March, 2023 Rs.	As at 31st March, 2022 Rs.
I Revenue from operations (gross)	18	3,107,700	-
Less: Excise Duty		-	-
Revenue from operations (net)		3,107,700	-
II Other Income	19	-	-
III Total Income (I+II)		3,107,700	-
IV Expenses			
(a) Cost of materials consumed	20	2,696,000	-
(b) Purchase of Stock in Trade & Services	21	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	22	-	-
(d) Employee benefits expenses	23	199,100	-
(e) Finance costs	24	-	-
(f) Depreciation and amortisation expenses	25	-	-
(g) Other expenses	26	166,100	15,500
Total Expenses		3,061,200	15,500
V Profit before exceptional and extraordinary item and tax		46,500	(15,500)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		46,500	(15,500)
VIII Extraordinary Items		-	-
IX Profit before Tax		46,500	(15,500)
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		46,500	(15,500)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		46,500	(15,500)
XVI Earning per equity share:			
(1) Basic		5	(2)
(2) Diluted		5	(2)

See accompanying notes forming part of the financial statements in terms of our report attached.

For S. Santosh & Co
Chartered Accountants
FRN:- 031497C

CA Santosh Sah
Proprietor
Mno:- 550288
Place: Patna
Date: 06.09.2023
UDIN: 23550288BGXHPZ3700

DREAM PR HOMES PVT LTD.
For and on behalf of the Board of Directors
DREAM PR HOMES PRIVATE LIMITED
Khushbu Kumari
KHUSHBU KUMARI
DIRECTOR
DIN 09337422

DREAM PR HOMES PVT LTD
Rakesh Kumar
RAKESH KUMAR
DIRECTOR
DIN 09337503
Director

DREAM PR HOMES PRIVATE LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2021 and March 31, 2023

	2022-2023		2021-2022	
Cash Flows from Operating Activities				
Net Income		46,500	-	(15,500)
Add: Expenses Not Requiring Cash:				
Depreciation	-	-	-	-
Income Tax	-	-	-	-
Finance Cost	-	-	-	-
Deferred Tax Liability	-	-	-	-
Total EBDIT		46,500		
Add:- Decrease in Current Assets :-				
Trade receivables	-	-	-	-
Short-term loans and advances	-	-	-	-
Other Current Assets	-	-	-	-
Less :- Increase in Current Assets :-				
Inventories	-	-	-	-
Short-term loans and advances	-	-	-	-
Trade receivable	-	-	-	-
Short-term loans and advances	-	-	-	-
Other current assets	-	-	-	-
Add:- Increase in Current Liability :				
Short Term Borrowings	-	-	-	-
Trade payables	-	-	-	-
Other current liabilities	58,500.00	-	-	-
Short-term provisions	-	-	-	-
Less:- Decrease in Current Liabilities-				
Short Term Borrowings	-	-	-	-
Trade payables	-	-	-	-
Short Term Provision	-	-	-	-
Other current liabilities	-	-	-	-
Net Cash from Operating Activities		105,000		(15,500)
Cash Flows from Investing Activities				
Add:- Sale of Fixed Assets		-		-
Less:- Purchase of New PPE And Land		-		-
Less:- Investments Increased		-		-
Net Cash Used for Investing Activities		-		-
Add Share Capital		-		-
Add Long-term borrowings		-		-
Less:- Long-term borrowings		-		-
Less:- Finance Coste		-		-
Net Cash from Financing Activities		-		-
NET INCREASE/(DECREASE) IN CASH		105,000		(15,500)
Less:- Income Tax		-		-
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR		-		-
CASH, & CASH EQUIVALENT AT THE END OF YEAR		105,000		(15,500)

For S. Santosh & Co
Chartered Accountants

CA Santosh Sah
Proprietor
Place: Patna
Date: 06.09.2023



DREAM PR HOMES PRIVATE LIMITED
DREAM PR HOMES PVT LTD

KHESIBU KUMARI
DIRECTOR
DIN 09337422

Director

DREAM PR HOMES PVT LTD

RAKESH KUMAR
DIRECTOR
DIN 09337503

Director

DREAM PR HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -I. SHARE CAPITAL

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 100000 Equity shares of Rs. 10/- each with voting rights	100,000	1,000,000	100,000	1,000,000
(b) Issued, Subscribed and Paid up 50000 Equity shares of Rs. 10 each with voting rights	100,000	1,000,000	100,000	1,000,000
	50,000	500,000	50,000	500,000
Total	50,000	500,000	50,000	500,000
(c) Un- Paid up 10000 Equity shares of Rs. 10 each with voting rights	50,000	500,000	50,000	500,000
	50,000	500,000	50,000	500,000

List of Shareholders holding more than share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
KHUSHBU KUMARI	25000	50.00	10	250,000
RAKESH KUMAR	25000	50.00	10	250,000
TOTAL	50,000	100.00		500,000

Terms/rights attached to equity shares

The Company has only one class of equity shares having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts.

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	KHUSHBU KUMARI	25000	50.00	-
2	RAKESH KUMAR	25000	50.00	-
		50000	100.00	

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
	KHUSHBU KUMARI	25000	50.00	-
	RAKESH KUMAR	25000	50.00	-
		50000	100.00	

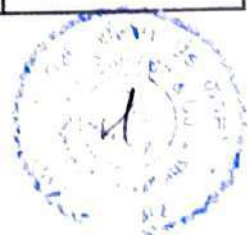
NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period

Previous reporting Period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period



DREAM PR HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

		(Amount in Rs.)	
		31st March, 2023	31st March, 2022
2 Reserves and surplus			
Balance at the beginning of the year		-15,500	
(+) Net Profit/(Net Loss) For the current year		46,500	-15,500
(a) Capital Reserve		-	-
(b) Revaluation Reserve		-	-
(c) Other Reserve (Please specify)		-	-
(d) Undistributed Surplus (Balance from statement of profit and loss)		-	-
Total		31,000	-15,500
		Long Term	
3 Long Term Borrowings			
<u>Secured</u>			
(a) Term loans			
From banks		-	-
Note:			
Book debts; First charge current assets & second on CGTMSE from other parties		-	-
(b) Loans repayable on demand			
from banks		-	-
from other parties		-	-
(c) Deferred payment liabilities		-	-
(d) Loans and advances from related parties		-	-
(e) Long term/current maturities of finance lease obligation		-	-
(f) Other loans advances (specify nature)		-	-
Total (A)			
<u>Unsecured</u>			
(a) Term loans			
From banks		-	-
from other parties		-	-
(b) Loans repayable on demand			
from banks		-	-
from other parties		-	-
(c) Deferred payment liabilities		-	-
(d) Loans and advances from related parties		-	-
Mohan Singh Rawat			
Rajesh Singh			
	0		
Loans received from directors carry interest at the rate of Nil @P.a.			
(e) Long term/current maturities of finance lease obligation		-	-
(f) Other loans advances (specify nature)		-	-
Total (B)			
Total (A) + (B)			
Foot Note:			
(i) Nature of the Security to be specified separately.			
(ii) Terms of repayment of terms loans and other loans may be stated.			
(iii) Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.			
		Short Term	Short Term
4 Short Term Borrowings			
<u>Secured</u>			
(a) Term loans			
From banks		-	-
Canara Bank CC		-	-
(b) Loans repayable on demand			
from banks		-	-
from other parties		-	-



(c) Deferred payment liabilities	-	-
(d) Loans and advances from related parties	-	-
(e) Long term/current maturities of finance lease obligation	-	-
(f) Other loans advances (specify nature)	-	-
Total (A)	-	-
Unsecured		
(a) Term loans	-	-
from banks	-	-
from other parties	-	-
(b) Loans repayable on demand	-	-
from banks	-	-
from other parties	-	-
(c) Deferred payment liabilities	-	-
(d) Loans and advances from related parties	-	-
(e) Long term/current maturities of finance lease obligation	-	-
(f) Other loans advances (specify nature)	-	-
Total (B)	-	-
Total (A) + (B)	-	-
Foot Note:		
(i) Nature of the Security to be specified separately.		
(ii) Terms of repayment of terms loans and other loans may be stated.		
(iii) Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.		

Deferred tax liabilities/(asset) (Net) Deferred tax asset Expenses provided but allowable in Income Tax on payment basis Provision for doubtful debts Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A) Deferred tax liability Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax liability (B) Net deferred tax liability/(asset) (B-A)	-	31st March, 2023	31st March, 2022
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-



DREAM PR HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

		31st March, 2023	31st March, 2022
5 Trade payables			
(a) Total outstanding dues of micro, small and medium enterprises		-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		-	-
Total Trade payables			
Disclosure relating to suppliers registered under MSMED Act based on the information available			
Particulars		31st March, 2023	31st March, 2022
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until		-	-
Other long-term liabilities		31st March, 2023	31st March, 2022
Advance from customers		-	-
Others (please specify)		-	-
Total Other long-term liabilities		-	-
7 Provisions			
(a) Provision for employee benefits			
Provision for gratuity		-	-
Provision for leave Encashment		-	-
(b) Other provisions			
Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)		-	-
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)		-	-
Other (specify nature)		-	-
Total Provisions		-	-
Note: Current Year Provision for Income Tax adjusted with TDS Receivable.			
6 Other current liabilities			
(a) Current maturities of finance lease obligations (Refer note XX)			
(b) Advance from Customer		-	-
(c) Interest accrued and due on borrowings		-	-
(d) Income received in advance		-	-
(e) Unearned revenue (Advance from trade receivable)		-	-
(f) Goods and Service tax payable		-	-
(g) Expenses Payable Lease Rent Payable		-	-
(h) Professional Fees Payable		-	-
(i) Duties and Taxes for organisation Net as per Book		-	-
(j) Expenses Payable		-	-
Total Other current liabilities		74,000	15,500



Note No 8

DREAM PR HOMES PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	G R O S S ----- B L O C K				DEPRECIATION			N E T ----- B L O C K	
	AS ON 01/04/2022	ADDITIONS Before 30.09.2022	MONTHS	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	AS ON 31.03.2023	AS ON 31.03.2022
LAND	-	-		-	-	-	-	-	-
Office Equipment	-	-		-	-	-	-	-	-
PLANT & MACHINERY	-	-		-	-	-	-	-	-
FURNITURE	-	-		-	-	-	-	-	-
MOTOR VEHICLES	-	-		-	-	-	-	-	-
COMPUTER	-	-	8	-	-	-	-	-	-
TOTAL	-	-		-	-	-	-	-	-

PREVIOUS YEAR

As per our report of even date attached

For S. Santosh & Co
Chartered Accountants
FRN: 031497C



CA Santosh Sah
Proprietor
Place: Patna
Date: 06.09.2023

DREAM PR HOMES PRIVATE LIMITED

DREAM PR HOMES PVT LTD **DREAM PR HOMES PVT LTD**

Director
K. K. Kishore Kumar
K. KISHORE KUMAR
DIRECTOR
DIN 09337503

Director
K. K. Kishore Kumar
K. KISHORE KUMAR
DIRECTOR
DIN 09337422

DREAM PR HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

PPE Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

TANGIBLE ASSETS									
Particulars / Assets	Lease land & Building Ref Note	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computers and Printers	Total	
Gross Block									
At 1 April 2022	0	0	0	0	0	0	0	0	0
Additions									
Deductions / Adjustments									
At 1 April 2021									0
Additions									0
Deductions / Adjustments									0
At 31 March 2023		0	0	0	0	0	0	0	0
At 31 March 2022		0	0	0	0	0	0	0	0
Depreciation / Adjustments									
At 1 April 2022	0	0	0	0.00	0.00	0	0.00	0.00	0
Additions									
Deductions / Adjustments									
At 1 April 2021									0
Additions									0
Deductions / Adjustments									0
At 31 March 2023	0	0	0	0	0	0	0.00	0.00	0
At 31 March 2022	0	0	0	0	0	0	0.00	0.00	0
Net Block									
At 31 March 2022	-	0	0	0	0	-	0.00	0.00	-
At 31 March 2023	-	0	0	0	0	-	0.00	0.00	-



Notes forming part of the Financial Statements for the year ended 31st March, 2023

			31st March, 2023	31st March, 2022
		Face Value	Numbers/ Units/ Shares	Book Value
9	Investments - Non Current and Current (valued at historical cost unless stated otherwise)			
	Trade Investments - Quoted			
(a)	Investments in Other Entities			
	Less: Provision for diminution in value of investments			
(b)	Investments in partnership firm (Refer footnote 1)			
	Other Investments			
(c)	Investments in preference shares			
(d)	Investments in equity instruments			
(e)	Investments in government or trust securities			
(f)	Investments in debentures or bonds			
(g)	Investments in mutual funds			
(h)	Investments property			
(i)	Other non-current investments (specify nature)			
	Total Investments			
	Trade Investments - Unquoted			
(a)	Investments in Other Entities			
	Less: Provision for diminution in value of investments			
(b)	Investments in partnership firm (Refer footnote 1)			
	Other Investments			
(c)	Investments in preference shares			
(d)	Investments in equity instruments			
(e)	Investments in government or trust securities			
(f)	Investments in debentures or bonds			
(g)	Investments in mutual funds			
(h)	Other non-current investments (specify nature)			
(i)	Investments property			
	Total Investments			
	Aggregate market value as at the end of the year:			
	Aggregate amount of quoted investments and market value thereof.			
	Aggregate amount of Un-quoted investments.			
	Aggregate Provision for diminution in value of investments.			
	Footnote 1: Details of investment in partnership firm			
	Name of partner with % share in profits of such firm			
	Total capital of the firm (Amount in Rs.)			
			31st March, 2023	31st March, 2022
12	Current Investments	Face Value	31st March, 2023 Numbers/ Units/ Shares	31st March, 2022 Book Value
	Trade (valued at lower of cost or market value) - Quoted			
(a)	Current maturities of long-term investments			
(b)	Investments in equity instruments			
(c)	Investments in preference shares			
(d)	Investments in government or trust securities			
(e)	Investments in debentures or bonds			
(f)	Investments in mutual funds			
(g)	Other Short-term investments (specify nature)			
	Net current investments			
	Trade (valued at lower of cost or market value) - Unquoted			
(a)	Current maturities of long-term investments			
(b)	Investments in equity instruments			
(c)	Investments in preference shares			
(d)	Investments in government or trust securities			
(e)	Investments in debentures or bonds			
(f)	Investments in mutual funds			
(g)	Other Short-term investments (specify nature)			
	Net current investments			
	Grand Total			
	Aggregate value of quoted investments and market value thereof.			
	Aggregate value of unquoted investments			
	Aggregate Provision for diminution in value of investments.			



	31st March, 2023	31st March, 2022
11 Other non-current assets		
(a) Security Deposits	-	-
(b) Prepaid expenses	-	-
(c) Others (Specify nature)	-	-
Total other non-current other assets		
	31st March, 2023	31st March, 2022
13 Inventories		
Inventories at the end of the year:		
Note:		
The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained including Packing material and all Purchase Stores and spares and Loose Tools	-	-
(b) Others (Specify nature)		
[Goods in transit to be disclosed under relevant sub-head of inventories]	-	-
Total		
Note: -		
The company does not maintain separate records for trading goods & amc goods, rather common inventory record are maintained.		
	31st March, 2023	31st March, 2022
14 Trade receivables		
Outstanding for a period less than 6 months from the date they are due for receipt	-	-
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Unbilled receivables	-	-
Total		
	31st March, 2023	31st March, 2022
15 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On current accounts	-	-
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits	-	-
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	105,000	-
Total	105,000	-
	(i)	
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(ii) Margin money or deposits under lien	-	-
(iii) Others (specify nature)	-0.0	-
Total other bank balances	-0	-
Total Cash and bank balances	105,000	-
	(i+ii)	
16 Loans and advances		
A (Secured)		
(Unsecured)		
Advances to employee	-	-
Security Deposits	-	-
With Holding Tax (Note)	-	-
Other loans and advances	-	-
Note: Loss on foreign exchange transactions and translations considered		
Withholding Tax claimed as credit under DTAA		
17 Other current assets	31st March, 2023	31st March, 2022
Advance to creditors	-	-
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)	-	-
Interest accrued but not due on deposits	-	-
Duties & taxes	-	-
Debts due from the subscriber	500,000	500,000
Total	500,000	500,000



DREAM PR HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023

(Amount in Rs.)

		31st March, 2023	31st March, 2022
18	Revenue from operations		
(a)	Sale of products	3,107,700	-
(b)	Sale of services	-	-
(c)	Grants or donations received	-	-
(d)	Other operating revenue	-	-
	Revenue from operations (Gross)	3,107,700	-
	Less: Excise duty	-	-
	Revenue from operations (Net)	3,107,700	-
19	Other income		
(a)	Interest on FD income	-	-
	Total other income	-	-
20	Cost of goods sold (Delete whatever is not applicable)		
(A)	Cost of raw material consumed		
	Raw material consumed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	2,696,000	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(I) 2,696,000	-
	Note: Inventory at the end of the year		
	The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained including Packing material and all Purchase Stores and spares and Loose Tools		
	Special material consumed (If considered as part of raw material)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of packing material consumed	(II) -	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material consumed	(III) -	-
	Total raw material consumed (A)	(I+II+III) 2,696,000	-
21	Purchases of stock-in-trade & Services		
(i)	Purchases of trade Goods, AMC Goods with services during The Year	-	-
(ii)	Purchases of Raw Material	-	-
(iii)	Purchases of Services in Factory under workes contract	-	-
	Total (B)	0	-
	Note:		
	The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained including Packing material and all Purchase considered in Cost of material Changed during the year.		



22	Changes in inventories of finished goods, work in progress and stock-in trade	31st March, 2023	31st March, 2022
	Inventories at the beginning of the year:	-	-
(i)	Note: The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained Including Packing material and all Purchase Stores and spares and Loose Tools	-	-
	Inventories at the end of the year:	-	-
	Note: The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained Including Packing material and all Purchase Stores and spares and Loose Tools	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C) Total (A+B+C)	-	-
	Note: The company does not maintain separate records for trading goods & manufactured goods, rather common inventory record are maintained Including Packing material and all Purchase considered in Cost of material Changed during the year.	-	-
23	Employee benefits expense (Including contract labour)	31st March, 2023	31st March, 2022
(a)	Salaries, wages, bonus and other allowances	199,100	-
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	199,100	-
24	Finance cost	31st March, 2023	31st March, 2022
(a)	Interest expense	-	-
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	-	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-
	Note: Loss on foreign exchange transactions and translations considered (net) Withholding Tax claimed as credit under DTAA	-	-
25	Depreciation and amortization expense	31st March, 2023	31st March, 2022
(a)	on tangible assets (Refer Annex PPE)	-	-
(b)	on intangible assets (Refer Annex PPE)	-	-
	Total Depreciation and amortization expense	-	-



Contract Fees & Charges	
Backup Engineering Expenses	
Power and fuel Freight and Cartage	
Rent & Guest House Expenses	
Repairs and maintenance - Building & Office	
Repairs fuel and maintenance - of Car	4,700
Company Incorporation Fees	
Accounting & ROC Compliance	25,000
Insurance	
Electricity expenses	23,500
consultancy Charges	
Travelling expenses	47,500
Auditor's remuneration	20,000
Printing and stationery	1,000
Communication expenses	
Legal and professional charges	
Business Promotion	29,300
Loss on sale of Property, Plant and Equipment (Vehicle)	
Loss on foreign exchange transactions (net)	
Office running and Misc. Expenses	8,500
Tender Exp & Gem Portal Expenses	
Rates & Taxes	
Pollution Charges	
Conveyance & Delivery Charges	4,900
Houskeeping Expenses	
Courier Expenses	
Bank Charges	1,700
Total	166,100

31st March, 2023

31st March, 2022

15,500

15,500

DREAM PR HOMES PVT LTD

See accompanying notes forming part of the financial statements
In terms of our report attached.

For S. Santosh & Co
Chartered Accountants

CA Santosh Sah

Proprietor

Place: Patna

Date: 06.09.2023

UDIN: 23550288BGXHP23700



For and on behalf of the Board of Directors
DREAM PR HOMES PRIVATE LIMITED

Khushbu Kumari
KHUSHBU KUMARI

DIRECTOR

DIN 09337422

DREAM PR HOMES PVT LTD

Rakesh Kumar
RAKESH KUMAR

DIRECTOR

DIN 09337503

Director

I Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of items of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of promoter/ director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		

(c) debts due from the subscribers of Rs. 1,00,000.00 of unpaid share capital

IV Capital Work In Progress (CWIP)

(a) For capital work in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Property in progress					
Property temporarily suspended					

(b) For capital work in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

V Intangible assets under development:

(a) For intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

(b) intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

VI Details of Benami Property held

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Willful Defaulter

a. Date of declaration as willful defaulter

b. Details of default (amount and nature of default)

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 540 of Companies Act, 1956, the Company shall disclose the following details:

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		

x Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (b)(7) of section 2 of the Act, read with Companies (Restriction on number of layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship system of holding of the company in such downstream companies shall be disclosed

XII Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.00	0.00	0.00
Debt Service coverage ratio	EBITDA X CAPX	Debt Service (Int+Principal)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	9.30	0.00	9.30
Inventory Turnover Ratio	CHECS	Average Inventory	0.00	0.00	0.00
Trade Receivables turnover ratio	Net Sales	Average Trade receivables	0.00	0.00	0.00
Trade payables turnover ratio	Total Purchases (incl Cost + Office Expenses + Freight)	Ending Trade Payables	0.00	0.00	0.00
Net capital turnover ratio	Sales	Working capital (C.A.V.I.)	0.00	0.00	0.00
Net profit ratio	Net Profit	Sales	1.461	0.00	1.50
Return on Capital employed	Earnings before interest and tax	Capital Employed	9.3001	0.00	9.30
Return on investment	Net Profit	Investment	9.30	0.00	9.30

XIII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of

XIII Utilisation of Borrowed funds and share premium:



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

21 General Information

DREAM PR HOMES PRIVATE LIMITED ('the Company') is a private company domiciled in India and incorporated under the provisions of Companies Act, 2013 on February 14, 2014. The Company is engaged in the business of Construction, Construction Material and Related Activities in all areas of information technology and AMC services.

22 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous period.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialise..

(c) Property, plant & equipment

Tangible fixed assets are stated at their original cost, net of accumulated depreciation and accumulated impairment losses.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realisable value and are shown separately in the financial statements. Any expected loss is recognised immediately in the Statement of Profit and Loss.

Depreciation is provided on pro rata basis as per straight line method at the rates over the estimated useful lives of the assets which are higher than the rates prescribed under Schedule II to the Companies Act, 2013.

Assets	Useful life
Buildings	5 - 30 years
Computers	3 years
Software	3 years
Office Equipment	5 years
Furniture & Fixture	10 years
Vehicles	4 years
Land on Lease	11 Years

Depreciation methods, useful lives and residual values are reviewed at each reporting date.



When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Subsequent expenditure relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the statement of profit and loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or disposition of the asset and the resultant gains or losses are recognized in the statement of profit and loss.

(d) **Inventories :**

Inventories are valued at lower of cost and net realisable value. Cost for the purpose is calculated on First-in-First-Out (FIFO) method basis. Appropriate provisions are made for damaged / expired, slow moving and obsolete inventories to write down the carrying value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. .

(e) **EMPLOYEE BENEFITS**

(a) **Short-term Benefits**

Short term employee benefits are recognised in the Statement of Profit and Loss as expense in the year during which services have been rendered.

(b) **Employees State Insurance**

There are some employees of the Company who are covered under the employees' state insurance schemes, which are also defined contribution schemes recognised and administered by the Government of India. The Company's contributions to these schemes are expensed in the Profit and Loss Account. The Company has no further obligations under these schemes beyond its monthly contributions.

(c) Termination benefits are recognised as an expense in the Statement of Profit and Loss immediately.

(f) **Investments: NIL**

(g) **Provisions and contingent liabilities:**

Provisions: Provisions are recognised when the Company has a present legal obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

Contingent liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is also termed as contingent liability.



(h) **Impairment of assets**

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised along with depreciation in the Statement of Profit and Loss.

(i) **Foreign currency transactions: NIL**

(j) **Revenue recognition:**

- (a) Revenue from sale of goods is recognised on delivery of goods to the customer which coincides with the transfer of significant risk and rewards of ownership of the goods and is stated net of trade discounts, sales returns and other levies.
- (b) Revenue is recognised to the extent that it can be reliably measured and is probable that the economic benefits will flow to the Company.

(k) **Contingent Liabilities**

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made

(l) **LEASES**

Operating Lease - As Lessee

Lease rentals are recognised as income/expense on a straight-line basis over the term of the lease.

(m) **Accounting for taxes on income**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred tax resulting from "timing differences" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future. However in respect of unabsorbed depreciation or carry forward loss, the deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the assets will be realised in future.



(n) **TAXATION**

Tax expense comprises of current tax and deferred tax and is included in determining the net results for the year.

Current Tax:

Current tax provision is made for income tax liability based on the applicable provisions of the Income-tax Act, 1961.

Deferred

Deferred tax assets (DTA) and liabilities are computed on the timing differences at the balance sheet date between the carrying amount of assets and liabilities and their respective tax bases. DTA is recognised based on management estimates of reasonable / virtual certainty, as applicable, that sufficient future taxable income will be available against which such DTA can be realised. Deferred tax is computed using the income tax rates that have been enacted or substantially enacted at the balance sheet date.

23 Auditor Remuneration

PARTICULARS

31st March, 2023 **31st March, 2022**
Amount (in Rs) **Amount (in Rs)**

(a) As statutory auditors	20,000.00	-
(b) For other services		-
(c) Out-of-pocket expenses		-
	20,000.00	-

24 Earnings Per Share

Net profit after tax attributable to equity shareholders	46,500	(15,500)
Weighted average number of equity shares in		
No of Shares outstanding during the year / period	50000	50000
Basic earnings per share [Nominal value per share Rs. 10 (Previous year: Rs. 10)]	0.93	(0.31)

25 Related Party Disclosures

In accordance with Accounting Standard (AS-18) on Related Party disclosures, where control exists and where key managerial personnel are able to exercise significant influence and where transactions have taken place during the current year and previous year along with the description of relationship as identified and certified are as given-below

Related party relationship where control exists:-

(A) Related parties with whom the company has transacted - Key Managerial Personnel and their relatives

S. No.	Name	Relationship
1	Khushbu Kumari	Director
2	Rakesh Kumar	Director

(B) Transaction With Related Parties

31st March, 2023 **31st March, 2022**
Amount (in Rs) **Amount (in Rs)**

Purchase of Services during the Year



Sale of Goods

Remuneration

Receipt of Loan

Repayment of Loan

0

0

(C) Outstanding Balances

Accounts Payables

Accounts Receivables

For S. Santosh & Co

Chartered Accountants



CA Santosh Sah

Proprietor

Place: Patna

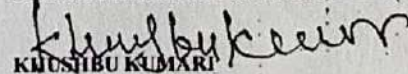
Date: 06.09.2023

UDIN: 23550288BGXJHPZ3700



For and on behalf of the Board of Directors

DREAM PR HOMES PRIVATE LIMITED


Khusibu KUMARI

DIRECTOR

DIN 09337422

DREAM PR HOMES PVT LTD


Rakesh KUMAR

DIRECTOR

DIN 09337503

Director

DREAM PR HOMES PVT LTD



Director