



**SD AND ASSOCIATES**  
Chartered Accountants

## INDEPENDENT AUDITORS' REPORT

DADIMATA MARCOM PRIVATE LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of DADIMATA MARCOM PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the 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 and presentation 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical

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**Asansol Office:** 4<sup>th</sup> Floor, Karnataka Bank Building, Murgasole, Asansol-713303, WB. **Contact:** +91-9832968256 **Raniganj**  
**Residence Office:** Ranisar More, Near Flyover, Raniganj-713358 (WB) **Email Id.** [ghananjaysatguru@gmail.com](mailto:ghananjaysatguru@gmail.com) **Head Office:**  
Muzaffarpur (Bihar) **Other Branches in India:** New Delhi, Ghaziabad, Kolkata & Deoghar (JH)

Digitally signed by  
DHANANJAY KUMAR SINGH



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requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

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, and its profit/loss and its cash flows for the year ended on that date.

### **Report on other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2015("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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Chartered Accountants

- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i. The Company does not have any pending litigations which would impact its financial position
  - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
  - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For S D AND ASSOCIATES.  
Chartered Accountants

 Digitally signed by  
DHANANJAY KUMAR  
SINGH

(CA DHANANJAY KUMAR SINGH, FCA)  
Partner (M. No.: 303095) ,FRN-016223C  
DATED-30/09/2023

**DADIMATA MARCOM Private Limited**  
**CIN-U74900WB2012PTC189106**

**Dated-30/09/2023**

**DIRECTOR'S REPORT**

TO,  
THE MEMBERS,  
**DADIMATA MARCOM**  
**PRIVATE LIMITED**

Your Director have pleasure in presenting their **(NA)** Annual Report on the business and operation of the company and the accounts for the Financial year Ended 31st March,2023

**1 FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY :**

The financial results for the year ended 31st March, 2023 and the corresponding figures for the last year are as under :-

<b>Particulars</b>	<b>2022-2023</b>	<b>2021-2022</b>
Profit Before interest, Depreciation & Tax	0.00	0.00
Less: Finance Cost	0.00	0.00
Less: Depreciation & Amortization Expense	0.00	0.00
Profit before Tax	0.00	0.00
Provision for Tax	0.00	0.00
Income Tax	0.00	0.00
Deferred Tax	0.00	0.00
Profit after Tax	0.00	0.00
Less : Proposed Dividend & Tax thereon	0.00	0.00
Balance carried to Balance Sheet	0.00	0.00

**2 RESERVE & SURPLUS :**

Out of the total profit of NIL for the financial year, NIL amount is proposed to be transferred to the General Reserve.

**3 BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR :**

NIL

**4 CHANGE IN THE NATURE OF BUSINESS :**

There is no Change in the nature of the business of the Company done during the year same as last year.

**5 EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:**

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

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**GANDHI**

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**6 DIVIDEND :**

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

**7 MEETINGS :**

Four meeting of the Board of Directors were held during the financial year.

**8 DIRECTORS AND KEY MANAGERIAL PERSONNEL :**

There is not change in the nature of business of the company.

**9 COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

**10 DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES :**

The provisions Corporate Social Responsibility is not applicable to the company.

**11 RISK MANAGEMENT POLICY :**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

**12 SUBSIDIARY,JOINTVENTURE AND ASSOCIATE COMPANY :**

The Company has one (NAME OF JOINTVENTURE/ASSOCIATE) which is mainly engaged in the Construction business. As per Rule 6 of the Companies (Accounts) Rules, 2014 the Company is exempted from making Consolidated Financial Statements of its Joint venture for the financial year 2018-2019. However, a statement of AOC-1 containing silent features of the financial statement of the JV is attached herewith as ANNEXURE-A.

**13 SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:**

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**14 CHANGES IN SHARES CAPITAL :**

The Company has not raised money during the year under review.

**SURJEET SINGH  
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**15 STATUTORY AUDITORS:**

**S D AND ASSOCIATES (FIRM REGD NO-016223C)** Chartered Accountants, Statutory Auditors has been appointed as auditor of company for next year. They have confirmed their eligibility and willingness for the next term from the conclusion of ensuing annual general meeting to the conclusion of next annual general meeting. The Board of Directors, therefore, recommends ratification of appointment for F.Y. 2023-2023 of S D AND ASSOCIATES (FIRM REGD-016223C), Chartered Accountants, as statutory auditors of the company for the approval of Shareholders.

**16 AUDITORS' REPORT :**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

**17 EXTRACT OF ANNUAL RETURN:**

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 7 as a part of this Annual Report as **ANNEXURE 'B'**.

**18 PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 :**

**Details of Loans:**

Nil

**19 DEPOSIT :**

The Company has made security deposits of Rs as per audit report attached to some business associates.

**20 PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :**

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transaction with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

**SURJEET SINGH  
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**23 TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND :**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

**24 DIRECTORS'S RESPONSIBILITY STATEMENT:**

The Director's Responsibility Statement referred to in clause (c) of Sub-section (3) of Section 134 of the Companies Act, 2013 shall state that

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

**25 ACKNOWLEDGEMENTS**

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

DADIMATA  
MARCOM  
PRIVATE  
LIMITED

For and on behalf of the Board of Directors

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SINGH  
GANDHI**

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**SURJEET SINGH GANDHI**  
Chairman



**DADIMATA MARCOM PRIVATE LIMITED**

**BALANCE SHEET AS AT 31ST MARCH, 2023**

Particulars		For the year ended 31st March, 2022
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	10700000.00	10700000.00
(b) Reserves and Surplus	-762411.50	-15739.50
<b>(2) Share application money pending allotment</b>	<b>0.00</b>	<b>0.00</b>
<b>(3) Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
(a) Long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00
<b>(4) Current Liabilities</b>		
(a) Trade payables	716044.50	60121.00
(b) Other current liabilities (Booking)	6065000.00	5000.00
(c) Advances- S S Gandhi	0.00	1890000.00
(D) Security Deposit from Developer	1000000.00	0.00
(e) Other payable	0.00	0.00
<b>Total</b>	<b>17718633.00</b>	<b>12639381.50</b>
<b>II. Assets</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	13303538.00	12453538.00
(b) Non Current Investments	2008718.00	0.00
(c) Long term loans and advances	0.00	0.00
<b>(2) Current assets</b>		
(a) Inventories	0.00	0.00
(b) Trade receivables	0.00	0.00
(c) Cash and cash equivalents	2245850.00	25316.50
(d) Short-term loans and advances	0.00	0.00
(e) Current Investment	0.00	0.00
(f) Other current assets	160527.00	160527.00
<b>Total</b>	<b>17718633.00</b>	<b>12639381.50</b>

Notes on Accounts

0.00

**In terms of our Report of even date**

**For S D And Associates**

 Digitally signed  
by DHANANJAY  
KUMAR SINGH

**(Dhananjay Kumar Singh, FCA)**

**Partner**

**Chartered Accountants**

**Place : Asansol**

**Date :30/09/2023**

**UDIN : 23303095BGTCMI6064**

**SURJEE  
T SINGH  
GANDHI**

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**DADIMATA MARCOM PRIVATE LIMITED**

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**

Particulars	For the year ended 31st March , 2023	For the year ended 31st March, 2022
I. Revenue from operations	0.00	0.00
II. Other Income	8718.00	0.00
<b>III. Total Revenue (I +II)</b>	<b>8718.00</b>	<b>0.00</b>
<b>IV. Expenses:</b>	0.00	0.00
(a) Cost of Materials Consumed	0.00	0.00
(b) Purchase of Traded Goods	0.00	0.00
(c) Employee benefit expense	72000.00	0.00
(e) Financial costs	0.00	0.00
(f) Depreciation and amortization expense	0.00	0.00
(g) Other expenses	25000.00	0.00
i) Audit fees	10000.00	5000.00
ii) Bank Charges	390.00	679.00
<b>Total Expenses</b>	<b>755390.00</b>	<b>5679.00</b>
<b>V. Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>-746672.00</b>	<b>-5679.00</b>
VI. Exceptional Items		
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>-746672.00</b>	<b>-5679.00</b>
VIII. Extraordinary Items		
<b>IX. Profit before tax (VII - VIII)</b>	<b>-746672.00</b>	<b>-5679.00</b>
<b>X. Tax expense:</b>		
(a) Current tax	0.00	0.00
(b) Deferred tax		
<b>XI. Profit/(Loss) for the period (X - XI)</b>	<b>-746672.00</b>	<b>-5679.00</b>
<b>XII. Earning per equity share:</b>		
(1) Basic		
(2) Diluted		

Notes on Accounts

**In terms of our Report of even date**

**For S D & Associates**

 Digitally signed  
by DHANANJAY  
KUMAR SINGH

**(Dhananjay Kumar Singh, FCA)**

**Partner**

**Chartered Accountants**

Place : Asansol

Date :30/09/2023

UDIN : 23303095BGTCMI6064

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GANDHI**

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