

DONA CONSTRUCTION AND
PROJECT PRIVATE LIMITED

(PAN - AADC1921D)

CROOKED LANE , P.O.- CHINSURAH
DIST-HOOGHLY,
PIN -712101

(F.Y - 2022-2023)

(A.Y - 2023-2024)

1. STATUTORY AUDIT REPORT
2. BALANCE SHEET
3. PROFIT & LOSS SHEET

AUDITOR

SANJAY K RINGSIA & ASSOCIATES

C.A - SANJAY KUMAR RINGSIA

NAYASARAI

HOOGHLY

712513

PHONE NO : 9830140747/033-2680-5640

Date. 05-09-2023

No.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

I. Report on the Audit of the Financial Statements

1. Opinion

- A. We have audited the accompanying Financial Statements of DONA CONSTRUCTION & PROJECTS PRIVATE Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- B. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profits for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

3. Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no matters which fall under the description of the key audit matters.



Ref No.

Date.

4.	Other Information - Board of Directors' Report
A.	<p>The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.</p> <p>Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.</p>
B.	<p>In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.</p> <p>If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.</p>
5.	Management's Responsibility for the Financial Statements
A.	<p>The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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, whether due to fraud or error.</p>
6.	Auditor's Responsibilities for the Audit of the Financial Statements
A.	<p>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.</p>



Ref No.

Date.

	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.
B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
	i) 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.
	ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
	iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
	iv) 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
	v) 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
C.	Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,



Ref No.

Date.

including any significant deficiencies in internal control that we identify during our audit.

E. 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.

II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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

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 dealt with by this Report are in agreement with the relevant books of account.

D. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

E. On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

F. In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.

G. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

H i) The Company has disclosed that there are no pending litigations which can have adverse impact on its financial position in its Financial Statements

I ii) The Company has not made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts as there are no such transactions.



SANJAY K. RINGSIA & ASSOCIATES

CHARTERED ACCOUNTANTS

KISHORI CONTRACTOR
NAYASARAI
HOOGHLY-712513
Mob. : 9830140747

Ref No.

Date.

1.	iii) there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company as no such requirement exist.
2.	This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company

For SANJAY K RINGSIA & ASSOCIATES

Chartered Accountants

Firm Registration Number 324993E

UDIN No. 23061415 B612UHF293A

CA SANJAY KUMAR RINGSIA

Proprietor

Membership Number 061415

Hooghly

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS


SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
CROOKED LANE, P.O. - CHINSURAH, DIST. - HOOGHLY, PIN - 712101

Companies CIN	:	U45400WB2009PTC136709
Dated	:	10.07.2009
PAN	:	AADCD1921D
Financial Year	:	2022-2023
Assessment Year	:	2023-2024

Computation of Total Taxable Income

1)	<u>Income from Business</u>	
	Net Profit as per Profit & Loss A/c.	1,11,541.85
	Add : Depreciation as per Company's Act. (To be considered separately)	<u>1,23,766.08</u>
		2,35,307.93
	Less : <u>Depreciation Allowable as per</u> Income Tax Act 1961 as computed in Tax Audit Report	1,14,066.00
	Net Taxable Income	<u><u>1,21,241.93</u></u>

SAY

Tax payable 25%	30,311.00
Add : Health & Education Cess 4%	<u>1,212.00</u>
	31,523.00
<u>Less : Tax Deducted at Source</u>	
TDS Advance tax	25,000.00
P A Y A B L E	<u><u>6,523.00</u></u>

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
CROOKED LANE, P.O. - CHINSURAH, DIST. - HOOGHLY, PIN - 712101

Balance Sheet As On 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
		Rs. '000	Rs.	Rs. '000	Rs.
A EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share capital					
(b) Reserves and surplus	1	5,000.00	50,00,000.00	5,000.00	50,00,000.00
(b) Money Received against share warrents	2	2,241.34	22,41,339.42	2,166.97	21,66,974.97
2 Share application money pending allotments		-	-	-	-
3 Non-current liabilities					
(a) Long-term borrowings		-	-	-	-
(b) Deferred tax liabilities (net)	3	3,182.72	31,82,720.40	3,073.92	30,73,918.40
(c) Other Long Term Liabilities		-	-	-	-
(d) Long term provision		-	-	-	-
4 Current liabilities					
(a) Short Term Borrowings		-	-	-	-
(b) Trade payables	4	7,547.40	75,47,401.23	483.51	4,83,507.67
(A) total outstanding dues of micro enterprises and small enterprises	5	-	-	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		219.72	2,19,720.00	416.20	4,16,200.00
(c) Other current liabilities	6	13,403.44	1,34,03,440.00	7,763.75	77,63,750.00
(d) Short-term provisions	7	191.85	1,91,852.00	240.07	2,40,073.60
		-	-	-	-
TOTAL		31,786.47	3,17,86,473.05	19,144.42	1,91,44,424.64
B ASSETS					
1 Non-current assets					
(i) Property, Plant and Equipment					
(ii) Intangible assets	8	292.22	2,92,216.30	415.98	4,15,982.38
(iii) Capital Work in progress		-	-	-	-
(iv) Intangible Assets under Development		-	-	-	-
(b) Non-current investments	9	-	-	-	-
(c) Deferred Tax Assets		91.39	91,391.00	88.87	88,869.00
(d) Long term loans and Advances		-	-	-	-
(e) Other Non Current Assets		-	-	-	-
2 Current assets					
(a) Current Investments	10	-	-	-	-
(b) Inventories	11	25,413.27	2,54,13,270.00	15,586.40	1,55,86,400.00
(c) Trade receivables	12	-	-	-	-
(d) Cash and cash equivalents	13	3,077.67	30,77,667.59	2,382.30	23,82,295.49
(e) Short-term loans and advances	14	2,911.93	29,11,928.16	670.88	6,70,877.77
(f) Other Current Assets	15	-	-	-	-
TOTAL		31,786.47	3,17,86,473.05	19,144.42	1,91,44,424.64

See accompanying notes forming part of the financial statements

in terms of our report attached.

For Sanjay K Ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Sanjay Kumar Ringsia

Proprietor

Place: Hooghly

Date:

DIN:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS

SANJAY KR RINGSIA
PROPRIETOR

Director

(DIRECTOR) (DIRECTOR)
DIN - DIN:

Director

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
CROOKED LANE, P.O. - CHINSURAH, DIST. - HOOGHLY, PIN - 712101

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

Particulars	Note No.	Figures for the current reporting period		Figures for the previous reporting period	
		Rs. '000	Rs.	Rs. '000	Rs.
I Revenue from operations (gross)	16	2,100.00	21,00,000.00	5,958.32	59,58,316.00
Less: Excise Duty		-	-	-	-
Revenue from operations (net)		2,100.00	21,00,000.00	5,958.32	59,58,316.00
II Other Income	17	2.61	2,610.00	103.97	1,03,974.47
III Total Income (I+II)		2,102.61	21,02,610.00	6,062.29	60,62,290.47
IV Expenses		-	-	-	-
(a) Cost of materials consumed	18	-	-	-	-
(b) Purchase of Stock in Trade		6.67	6,666.00	9.92	9,915.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(9,826.87)	(98,26,870.00)	1,047.42	10,47,421.00
(d) Employee benefits expenses	20	886.70	8,86,700.00	883.40	8,83,400.00
(e) Finance costs	21	510.89	5,10,887.38	2.39	2,390.99
(f) Depreciation and amortisation expenses		123.77	1,23,766.08	179.12	1,79,120.23
(g) Other expenses	22	10,289.92	1,02,89,918.69	3,659.33	36,59,325.08
Total Expenses		1,991.07	19,91,068.15	5,781.57	57,81,572.30
V Profit before exceptional and extraordinary item and tax		111.54	1,11,541.85	280.72	2,80,718.17
VI Exceptional Items		-	-	-	-
VII Profit before extraordinary item and tax		111.54	1,11,541.85	280.72	2,80,718.17
VIII Extraordinary Items		-	-	-	-
IX Profit before Tax		111.54	1,11,541.85	280.72	2,80,718.17
X Tax Expense:		-	-	-	-
(a) Current tax expense		31.52	31,523.00	84.07	84,073.60
(b) Deferred tax		(2.52)	(2,522.00)	(11.09)	(11,087.00)
(b) Income Tax of Earlier Years		8.18	8,176.40	8.68	8,678.00
XI Profit / (Loss) for the period from continuing operations		74.36	74,364.45	199.05	1,99,053.57
XII Profit / (Loss) from discontinuing operations		-	-	-	-
XIII Tax from discontinuing operations		-	-	-	-
XIV Profit / (Loss) from discontinuing operations		-	-	-	-
XV (Loss) for the Period		74.36	74,364.45	199.05	1,99,053.57
XVI Earning per equity share:					
(1) Basic		7.44	19.91		
(2) Diluted		7.44	19.91		

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

In terms of our report attached.

FOR Sanjay K Ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

(Signature) Director
(Signature) Director

(DIRECTOR) (DIRECTOR)
DIN - DIN:

Sanjay Kumar Ringsia
Proprietor

Place: Hooghly SANJAY K RINGSIA & ASSOCIATES
Date: CHARTERED ACCOUNTANTS

UDIN: *(Signature)*
SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -I. SHARE CAPITAL.

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 5,00,00 Equity shares of Rs.10/- each with voting rights	5,00,000.00	50,00,000.00	5,00,000.00	50,00,000.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	5,00,000.00	50,00,000.00	5,00,000.00	50,00,000.00
Total	5,00,000.00	50,00,000.00	5,00,000.00	50,00,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Subrata Mukherjee	366000	73.20%	10	36,60,000.00
Madhumita Mukherjee	8000	1.60%	10	80,000.00
Satyabrata Mukherjee	1000	0.20%	10	10,000.00
Parakh Realtors Pvt. Ltd.	125000	25.00%	10	12,50,000.00
TOTAL	5,00,000.00	100%		50,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

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
50,000.00			4,50,000.00	5,00,000.00

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

In terms of our report attached.

For **SANJAY K RINGSIA & ASSOCIATES**
 Chartered Accountants

SANJAY K RINGSIA
 PROPRIETOR

Proprietor
 Place: Hooghly
 Date:

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

(DIRECTOR)
 DIN -

(DIRECTOR)
 DIN:

Satyabrata Mukherjee
 Director

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of		Figures as at the end of	
	Rs. '000	Rs.	Rs. '000	Rs.
(A) Securities premium account				
Opening balance		-		-
Closing balance		-		-
(B) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance		-		-
Add: Profit (Loss) for the year	2,166.97	21,66,974.97	1,967.92	19,67,921.40
Less: Loss Due to Change in Rate of Depreciation	74.36	74,364.45	199.05	1,99,053.57
As per Company Act 2013	-	-	-	-
Closing balance	2,241.34	22,41,339.42	2,166.97	21,66,974.97
Total	2,241.34	22,41,339.42	2,166.97	21,66,974.97

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current		Figures as at the end of	
	Rs. '000	Rs.	Rs. '000	Rs.
UNSECURED LOANS				
Loan from Director & Relatives				
Madhumita Mukherjee		-		-
Satyabrata Mukherjee	2.36	2,360.00	2.36	2,360.00
Subrata Mukherjee	239.36	2,39,360.00	239.36	2,39,360.00
	2,941.00	29,41,000.40	2,832.20	28,32,198.40
	-	-		
	-	-		
TOTAL	3,182.72	31,82,720.40	3,073.92	30,73,918.40

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Rs. '000	Rs.	Rs. '000	Rs.
SECURED LOANS				
Loan A/c		-		-
CASH CREDIT		-		-
Secured against hypothecation of Stocks		-		-
and Personal guarantee of Directors and		-		-
equitable mortgaged of Factory Land and		-		-
(Building)		-		-
Car Loan A/c - 95369790000096	3,824.42	3,82,442.23	483.51	4,83,507.67
Parakh Realtors Pvt. Ltd.	71,649.59	71,64,959.00		
TOTAL	75,474.01	75,47,401.23	483.51	4,83,507.67



[Signature]
Director

[Signature]
Director

OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Rs. '000	Rs.	Rs. '000	Rs.
Advances For Advance	-	-	-	-
Expenses Payable	-	-	-	-
Amounts received for booking of flats etc.	-	-	-	-
Project - Dona Arcadia	1,360.00	13,60,000.00	1,360.00	13,60,000.00
Vijay Kumar Kundu	400.00	4,00,000.00	400.00	4,00,000.00
Sudh & Asit Kr. Mitra	200.00	2,00,000.00	200.00	2,00,000.00
Goutam Bhar	995.00	9,95,000.00	600.00	6,00,000.00
Machumita & Moumita Mukherjee (Adv.) F-V/1	-	-	-	-
Sarat Ahir (Adv)	20.00	20,000.00	20.00	20,000.00
Utpal Sarkar (Adv)	460.00	4,60,000.00	460.00	4,60,000.00
Kamal Das (Garage)	750.00	7,50,000.00	750.00	7,50,000.00
Lalika Saha	-	-	-	-
Moumita Mukherjee (Adv.) F-V/1	-	-	-	-
Subrata & Tanushree Sarkar (Flat - 73)	-	-	-	-
Project - Dona East Wing	20.00	20,000.00	20.00	20,000.00
Ajit Kr. Ghosh	-	-	-	-
Anita Biswas	-	-	-	-
Anjan & Ranjan Bhowmik	-	-	-	-
Jagannath Karmakar	-	-	1,995.00	19,95,000.00
Mithun Mondal	-	-	-	-
Provat Chatterjee	-	-	-	-
Sovan Kumar Das	1,258.75	12,58,750.00	1,258.75	12,58,750.00
Sadip Kumar Panja	-	-	-	-
Titas Banerjee	-	-	-	-
Sounav & Samir Chatterjee	-	-	-	-
Project - Dona Twins (Raima)	1,167.39	11,67,390.00	100.00	1,00,000.00
Nrupama Pal (Flat No.....)	2,426.60	24,26,600.00	600.00	6,00,000.00
Papiya Sarkar (Adv)	1,211.00	12,11,000.00	-	-
Amab De & Rakhi De	1,116.50	11,16,500.00	-	-
Debasis & Sumita Sil	100.00	1,00,000.00	-	-
Gopa Chakraborty	1,918.20	19,18,200.00	-	-
Rajib Bhuiin	-	-	-	-
Total	13,403.44	1,34,03,440.00	7,763.75	77,63,750.00

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Satyabrata Mukherjee
Director



Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Rs. '000	Rs.	Rs. '000	Rs.
(a) Provision for employee benefits				
ESI Employees Contribution Payable		-		-
ESI Employers Contribution Payable		-		-
Professional Tax		-		-
Wages Payable		-		-
Salary Payable		-		-
(b) Provision - for TAX				
Provision for Income Tax(Prior Years)		-		-
Provision for Income Tax(Current Years)	31.52	31,523.00	84.07	84,073.60
TDS Payable		-		-
(c) Provision - Others				
Power Payable		-		-
Telephone Exp. Payable		-		-
GST Payable		-		-
Other Payables		-		-
TDS on Director Remuneration	10.00	10,000.00	12.50	12,500.00
Accounting Charges (Outstanding)	112.00	1,12,000.00	101.00	1,01,000.00
TDS on Gross Job	-	-	4.00	4,000.00
Audit Fees Payable	20.00	20,000.00	35.00	35,000.00
TDS on Professional Service	-	-	3.50	3,500.00
TDS on Interest on Loan	18.33	18,329.00		
Total	191.85	1,91,852.00	240.07	2,40,073.60

In terms of our report attached.

For
Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

Sanjay Kumar Ringsia

Proprietor

Place: Hoohgly

Date:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS

(DIRECTOR (DIRECTOR)

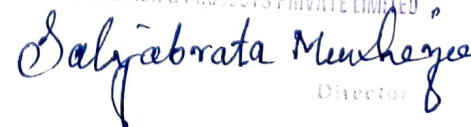
DIN - DIN:


SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


Director

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
		Rs.		Rs.
Fixed Deposit		-		-
Total		-		-

Note 11 INVENTORIES
 (At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
		Rs.		Rs.
Finished Goods		-		-
Raw Material (including Packing Material)	25413.27	2,54,13,270.00	15,586.40	1,55,86,400.00
W.I.P		-		-
Stock with Consignee		-		-
Total	25,413.27	2,54,13,270.00	15,586.40	1,55,86,400.00

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
		Rs.		Rs.
A) Cash In Hand	2,451.93	24,51,930.11	2,150.44	21,50,435.11
B) Bank Balance				
Syndicate Bank A/c No. - 95363073674	578.41	5,78,406.38	175.71	1,75,713.20
State Bank Of India (Chinsurah)	47.33	47,331.10	56.15	56,147.18
Total	3,077.67	30,77,667.59	2,382.30	23,82,295.49

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


 Director



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


 Director

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Rs.		Rs.	
Advances for Purchases	-	-	-	-
Advances to Suppliers	526.50	5,26,500.00	-	-
Advance to Credai Howrah Hooghly	100.00	1,00,000.00	-	-
Security Deposit with RICI	-	-	-	-
Security Deposit with BSNI	-	-	-	-
Additional Tax Recoverable C.G.	-	-	-	-
GST INPUT	2,148.83	21,48,828.16	559.28	5,59,277.77
Others	-	-	-	-
Security Deposit with Multi Link	50.00	50,000.00	50.00	50,000.00
GST Cash Ledger Balance	53.00	53,000.00	53.00	53,000.00
Security against Rent (Rudra Dey)	8.60	8,600.00	8.60	8,600.00
Madhumita / Susanta Mukherjee (Advance)	-	-	-	-
Sibram Sil (Land Owner)	-	-	-	-
Income Tax Advance	25.00	25,000.00	-	-
Prepaid Trade Licence	-	-	-	-
Kedarnath Buildcon (Legal Exps.)	-	-	-	-
Self Assessment Tax	-	-	-	-
TDS Receivable P.Y	-	-	-	-
TDS Receivable A.Y 2022-23	-	-	-	-
Total	2,911.93	29,11,928.16	670.88	6,70,877.77

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Rs.		Rs.	
A) Preliminary exps. w/off	-	-	-	-
B) fixed assets scrap	-	-	-	-
C) other	-	-	-	-
Total	-	-	-	-

In terms of our report attached.

For
Chartered Accountants

Sanjay Kumar Ringsia

Proprietor
Place: Hooghly
Date:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Sanjay KR Ringsia
SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

(DIRECTOR) (DIRECTOR)
DIN - DIN:

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Sanjayabrata Mukherjee
Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Sanjayabrata Mukherjee
Director

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total	
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years			
					Rs. '000	Rs.	
MSME	-	-	-	-	-	-	
Others	-	-	-	-	-	-	
Dispute dues-MSME	-	-	-	-	-	-	
Dispute dues	-	-	-	-	-	-	
Others	-	-	-	-	-	-	
Bards Elevator Pvt. Ltd.	-	84,600.00	-	-	84.60	84,600.00	
Credai Howrah Hooghly	-	40,120.00	-	-	40.12	40,120.00	
Ghosh Machinery & electricals	-	-	-	-	-	-	
Hi - Tech	-	-	-	-	-	-	
Gobinda Kolay	-	-	-	-	-	-	
ISD Industries (P) Ltd.	-	-	-	-	-	-	
KNR Auto Mobiles (P) Ltd.	-	-	-	-	-	-	
Konark Anand	-	-	-	-	-	-	
Masonic Adornment Procreator	-	-	-	-	-	-	
P.E. Elevator (Lift Adv.)	-	-	-	-	-	-	
Mukherjee Enterprise (Payable)	-	95,000.00	-	-	95.00	95,000.00	
Total	-	2,19,720.00	-	-	219.72	2,19,720.00	

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total	
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years			
					Rs. '000	Rs.	
MSME	-	-	-	-	-	-	
Others	-	-	-	-	-	-	
Dispute dues-MSME	-	-	-	-	-	-	
Dispute dues	-	-	-	-	-	-	
Bards Elevator Pvt. Ltd.	-	84,600.00	-	-	84.60	84,600.00	
Hi - Tech	-	-	-	-	-	-	
Gobinda Kolay	-	-	-	-	-	-	
ISD Industries (P) Ltd.	-	-	-	-	-	-	
KNR Auto Mobiles (P) Ltd.	-	-	-	-	-	-	
Konark Anand	-	-	-	-	-	-	
Masonic Adornment Procreator	-	-	-	-	-	-	
P.E. Elevator (Lift Adv.)	-	-	-	-	-	-	
Mukherjee Enterprise	-	3,31,600.00	-	-	331.60	3,31,600.00	
Others	-	-	-	-	-	-	
Total	-	-	-	-	416.20	4,16,200.00	

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director



Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

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

Figures For Previous Reporting Period

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



SONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

SONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Sabyabrata Mukherjee
Director

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31.03.2023

In Rs.

PARTICULARS	RATE OF DEPRECIATION	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	ADDITIONS After 30.09.2022	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	UP TO 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
AC Machine	31.12%	23,916.00	-	23,916.00	22,704.15	377.13	23,081.28	834.72	23,081.28	12,118.85
Computer & Accessories	52.45%	8,424.00	-	8,424.00	8,223.72	-	8,223.72	200.28	8,223.72	2,002.28
Computer & Accessories	63.16%	73,193.07	-	73,193.07	69,281.19	2,470.71	71,751.93	1,441.14	71,751.93	3,911.88
Inverter	32.88%	9,264.00	-	9,264.00	8,882.36	125.48	9,007.84	256.16	9,007.84	3,811.64
Furniture & Fixture	25.89%	56,098.98	-	56,098.98	31,487.29	6,371.97	37,859.26	18,239.72	37,859.26	23,611.69
Mobile Set	30.04%	47,910.00	-	47,910.00	42,335.57	1,674.36	44,010.13	3,899.87	44,010.13	5,574.33
Mobile Set	18.04%	27,900.00	-	27,900.00	3,923.47	4,325.37	8,248.84	19,651.16	8,248.84	23,076.33
Hydraulic Tester	31.12%	11,463.00	-	11,463.00	9,284.27	678.02	9,962.29	1,500.71	9,962.29	2,178.33
Motor Car (Ford Eco-Sport	31.23%	11,08,704.24	-	11,08,704.24	7,75,882.33	1,03,940.28	8,79,822.61	2,28,881.63	8,79,822.61	3,32,821.91
15DSL)	18.01%	20,715.98	-	20,715.98	5,658.44	2,711.86	8,370.30	12,345.68	8,370.30	15,375.34
Pump Set	18.01%	8,474.55	-	8,474.55	2,418.67	1,090.96	3,509.33	4,963.22	3,509.33	6,333.88
Portable Log Machine	18.01%	13,96,063.82	-	13,96,063.82	9,80,081.46	1,23,766.08	11,03,847.54	2,92,216.30	11,03,847.54	4,15,982.38
TOTAL		13,68,163.82	27,900.00	13,96,063.82	8,00,961.22	1,79,120.23	9,80,081.45	4,15,982.37	9,80,081.45	4,15,982.38

In Rs. '000

PARTICULARS	RATE OF DEPRECIATION	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	ADDITIONS After 30.09.2022	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	UP TO 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
AC Machine	31.12%	23.92	-	23.92	22.70	0.38	23.08	0.83	23.08	12.11
Computer & Accessories	52.45%	8.42	-	8.42	8.22	-	8.22	0.20	8.22	2.00
Computer & Accessories	63.16%	73.19	-	73.19	69.28	2.17	71.75	1.44	71.75	3.91
Inverter	32.88%	9.26	-	9.26	8.88	0.13	9.01	0.26	9.01	3.81
Furniture & Fixture	25.89%	56.10	-	56.10	31.49	6.37	37.86	18.24	37.86	23.61
Mobile Set	30.04%	47.91	-	47.91	42.34	1.67	44.01	3.90	44.01	5.57
Mobile Set	18.04%	27.90	-	27.90	3.92	4.33	8.25	19.65	8.25	23.08
Hydraulic Tester	31.12%	11.46	-	11.46	9.28	0.68	9.96	1.50	9.96	2.18
Motor Car (Ford Eco-Sport	31.23%	1,108.70	-	1,108.70	775.88	103.94	879.82	228.88	879.82	3,328.21
15DSL)	18.01%	20.72	-	20.72	5.66	2.71	8.37	12.35	8.37	15.06
Pump Set	18.01%	8.47	-	8.47	2.42	1.09	3.51	4.97	3.51	6.06
Portable Log Machine	18.01%	1,396.06	-	1,396.06	980.08	123.77	1,103.85	292.22	1,103.85	4,159.82
TOTAL		1,368.16	27.90	1,396.06	800.96	179.12	980.08	415.98	980.08	4,159.82

As per our report of even date attached

For
Chartered Accountants **SANJAY K RINGSIA & ASSOCIATES**
CHARTERED ACCOUNTANTS

Sanjay Kumar Ringsia
Proprietor
Place: Hooghly
Date:

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

DIRECTOR (DIRECTOR) DIN

Sanjaykr Ringsia
DIRECTOR (DIRECTOR) DIN

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

DIRECTOR (DIRECTOR) DIN

Sanjaykr Ringsia
DIRECTOR (DIRECTOR) DIN

Note 16: REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
Sale of Services	2,100.00	21,00,000.00	5,458.32	59,58,316.00
Total - Sales	2,100.00	21,00,000.00	5,458.32	59,58,316.00

Note 17: OTHER INCOME

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.		Rs.
Other income			73.04	73,038.39
Miscellaneous Income	2.61	2,610.00	0.00	1.00
Quantities No Longer Required			30.94	30,935.08
Total	2.61	2,610.00	103.97	1,03,974.47

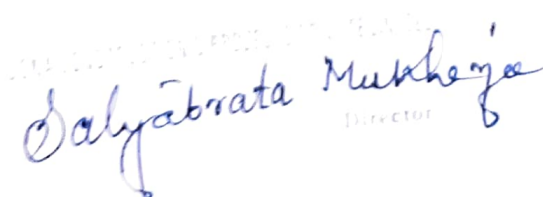
Note 18: COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
Opening stock		-		-
Add: Purchases input Domestic		-		-
Less: Closing stock		-		-
Cost of material consumed		-		-

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


Director




Sabyabrata Mukherjee
Director

Note 19 - CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
Inventories at the end of the year:				
Finished goods	-	-	-	-
Work-in-progress	25,413.27	2,54,13,270.00	15,586.40	1,55,86,400.00
	25,413.27	2,54,13,270.00	15,586.40	1,55,86,400.00
Inventories at the beginning of the year:				
Finished goods	-	-	-	-
Work-in-progress	15,586.40	1,55,86,400.00	16,633.82	1,66,33,821.00
	15,586.40	1,55,86,400.00	16,633.82	1,66,33,821.00
Net (increase) / decrease	-9,826.87	(98,26,870.00)	1,047.42	10,47,421.00

Note 20 - EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
Salaries and wages	298.70	2,98,700.00	271.40	2,71,400.00
ESI Employees Contribution	-	-	-	-
Staff Welfare	-	-	-	-
Director's Salary	588.00	5,88,000.00	612.00	6,12,000.00
Bonus	-	-	-	-
Total	886.70	8,86,700.00	883.40	8,83,400.00

Note 21 - FINANCE COST

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
Bank Charges	4.91	4,914.38	2.39	2,390.99
Interest on Unsecured loan	505.97	5,05,973.00	-	-
Bank Interest	-	-	-	-
	-	-	-	-
Total	510.89	5,10,887.38	2.39	2,390.99

In terms of our report attached.

For

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

Chartered Accountants

Sanjay Kumar Ringsia
Proprietor

(DIRECTOR) (DIRECTOR)
DIN:

Place: Hoohgly SANJAY K RINGSIA & ASSOCIATES
Date: CHARTERED ACCOUNTANTS

Sanjay Kumar Ringsia
SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Sanjay Kumar Ringsia
Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
Saljābrata Mukherjee
Director

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs. '000	Rs.	Rs. '000	Rs.
(A) DIRECT EXPENSES				
Fuel Charges	-		-	
Electric Charges	111.50	1,11,497.53	23.88	23,877.22
House Rent	58.68	58,678.00	147.30	1,47,300.00
Plan Sanction Charges	155.90	1,55,900.00	899.96	8,99,961.00
Carrying Charges (Loading & Unloading)	-	500.00	0.45	150.00
Holding Tax	0.50	610.00	-	
Service Connection Charges	0.61	3,53,802.00	-	
Mukherjee Enterprise (Job)	353.80	87,50,000.00	1,900.00	19,00,000.00
Unloading & Handling charges	8,750.00		-	
Chandrima Munshi (Land Owner Bandel)	-	1,20,000.00	65.00	65,000.00
	120.00	95,50,987.53	3,036.59	30,36,588.22
Total (A)	9,550.99			



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
[Signature]
 Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
Sabyabrata Mukherjee
 Director

(B) INDIRECT EXPENSES

Professional Fees	-	-	2.80	2,800.00
Directors Remuneration	-	-	-	-
Audit Fees	-	10,000.00	15.00	15,000.00
Insurance	10.00	-	-	-
Business promotional Expenses	-	-	-	-
Manpower Support	-	-	-	-
Other Expenses	-	-	-	-
ROC Filing Fees	5.00	5,000.00	8.30	8,300.00
Car Warranty Charges Extended	-	-	-	-
Printing & Stationery	55.93	55,925.00	32.71	32,709.00
Car Running, Driving & Fuel Expenses	46.96	46,961.13	117.88	1,17,876.10
Car Maintenance Charges GST 18%	11.58	11,583.80	1.97	1,967.95
Car Maintenance Charges GST 28%	-	-	0.99	988.17
Repairs & Maintenance	21.77	21,770.00	20.30	20,393.00
Repairs & Maintenance GST	28.14	28,144.07	14.78	14,734.96
Telephone Expenses	21.96	21,957.41	29.59	29,588.82
Donation & Subscription	42.20	42,200.00	30.90	30,900.00
Corona Cabach Premium	-	-	-	-
Computer Maintenance Charges	3.70	3,700.00	5.60	5,600.00
Interest on TDS	2.84	2,839.00	0.78	776.00
R. Off	-0.00	(2.88)	0.00	0.33
Interest on Car Loan	36.46	36,155.83	43.85	43,847.99
Inspection Charges	-	-	-	-
Consultancy Charges	29.66	29,661.02	80.51	80,508.44
Late Fee Charges (GST)	3.67	3,670.00	-	-
Puja Expenses / Pandel & Decoration	80.37	80,371.00	69.02	69,015.00
Professional Tax	2.50	2,500.00	2.50	2,500.00
Tea & Tiffin Expenses	1.52	1,519.00	2.57	2,566.00
Interest on Trade Licence	-	-	-	-
Trade Licence	-	-	3.00	3,000.00
Legal Expenses	-	-	8.05	8,050.00
Membership with Indian Chamber of Commerce	-	-	-	-
Membership Subscription	29.00	29,000.00	-	-
Membership Fees	-	-	4.50	4,500.00
Membership Fees GST	-	-	10.00	10,000.00
Car Insurance Charges	13.28	13,280.00	-	-
Advertisement Expenses	37.50	37,500.00	4.00	4,000.00
Office Maintenance	20.93	20,930.00	3.73	3,729.00
Preliminary Expenses W/off	-	-	-	-
Commission Expenses	-	-	-	-
Miscellaneous Expenses	-	-	13.47	13,470.00
Ayan Kr. Dey (Brokerage)	-	-	-	-
Conveyance	49.00	49,000.77	0.10	100.00
Fees for Secretarial Job	-	-	10.00	10,000.00
Driving expenses	1.60	1,600.00	24.60	24,600.00
Municipal Tax	1.19	1,188.00	1.26	1,260.00
Accounting Charges	56.00	56,000.00	54.00	54,000.00
Annual Subscription Fees	44.00	44,000.00	-	-
Delegate Reg. Fees	74.00	74,000.00	-	-
Internet Charges	5.10	5,095.46	-	-
Loan Charges	0.32	321.55	-	-
Loan Processing Charges	0.24	236.00	-	-
Pump Rent	2.53	2,525.00	-	-
Total (B)	738.93	7,38,931.16	622.74	6,22,736.86
Total (A+B)	10,289.92	1,02,89,918.69	3,659.33	36,59,325.08

In terms of our report attached.

For
Chartered Accountants

Sanjay Kumar Ringsia

Proprietor

Place: Hooghly

Date:

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

(DIRECTOR) (DIRECTOR) Director

DIN: DIN:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTSSANJAY KR RINGSIA
PROPRIETORDONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
Satyabrata Munherjee
Director

VI Details of Benami Property held

NIL

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

NA

VIII Wilful Defaulter

- a. Date of declaration as wilful defaulter, **NA**
- b. Details of defaults (amount and nature of defaults), **NA**

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 560 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

NIL

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) 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/extent of holding of the company in such downstream companies shall be disclosed

CGMA CONSTRUCTION & PROJECTS PRIVATE LIMITED

(Signature)
Director

CGMA CONSTRUCTION & PROJECTS PRIVATE LIMITED
(Signature)
Sahyabrata Mukherjee
 Director



Ratio	Numerator	Denominator	Current Reporting Period	Preceding Reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.44	0.50	1.26
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int-Principal)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.00	0.03	0.03
Inventory Turnover Ratio	COGS	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 (Fuel Cost + Other Expenses - Closing Inventory - Opening Inventory)	Closing Trade Payables	0.00	0.00	0.00
Net capital turnover ratio	Sales	Working capital (C.A.C.I)	0.12	0.04	0.00
Net profit ratio	Net Profit	Sales	0.04	0.03	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.09	0.03	0.00
Return on investment	Net Profit	Investment	0.00	0.00	0.00

XII 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 such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme and in accordance with accounting standards and deviation in this regard shall be explained

NA

XIII Utilisation of Borrowed funds and share premium:

NA

PCNA CONSTRUCTION & PROJECTS PRIVATE LIMITED

(Signature)
Director

PCNA CONSTRUCTION & PROJECTS PRIVATE LIMITED

(Signature)
Director



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Note No. : 10

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Corporate Information:

Dona Construction & Projects Private Limited, a Company domiciled in India is incorporated under the provisions of the Companies Act, 1956.

2. Basis of Preparation:

The financial statements have been prepared and presented under the historical cost convention on the accrual basis as per the generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards notified under section 134(5) by the Companies Act, 2013 (as amended) and the relevant Provisions of the Companies Act, 2013, to the extent applicable.

Summary of Significant Accounting Policies :

a) Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amount of revenues and expense during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

b) Fixed Assets

The company has maintained proper records of fixed assets during the period under audit.

c) Depreciation

The company has provided depreciation as per rates specified under Companies Act 2013.

d) Investments

The company is not holding any Investments during the period under audit.

e) Inventories

The company has valued inventories at cost at the end of the period. The work in progress is as per certificate issued by the director of the company. The value could not be independently verified in absence of a certificate from a competent engineer.

f) Foreign Exchange Transactions

The company has not entered into any foreign exchange transaction during the period under review.

g) Recognition of Income and Expenditure:

i) Revenue Recognition : Revenue is recognized as and when the economic benefits flow to the company.

ii) All expenses are recognized on accrual basis.



h) Accounting for Taxes on Income:
Taxes on Income are determined computed in accordance with the relevant provisions of the Income Tax Act, 1961.
Accounting for Taxes is done in accordance with Accounting Standard 22 'Accounting for Taxes on Income' issued by the Institute of Chartered Accountants of India.

i) Related Party Transactions

The company has entered into contract with the director, Mr Subrata Mukjherjee, for carrying out the construction work of the project. The transactions seems to be at arms length price as per explanation given to us by the directors of the company. The company has also made cash payments, in Addition to normal banking payments, to the company carrying out the work from time to time.

The company has taken unsecured loan from the directors of the company as and when funds were required in the company.

j) Borrowing Costs

The company has debited borrowing cost to profit and loss account during the period under review.

k) Earning per Share:

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period, which is adjusted for events such as bonus issue, bonus element in a rights issue etc, that may change the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

l) Contingent Liabilities and Contingent Assets:

The provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

For and on behalf of the Board of Directors

For Sanjay K Ringsia & Associates
Chartered Accountants
(Firm Reg. No.- 324993E)

(Sanjay Kumar Ringsia)
Proprietor
Membership No. 061415
Place: Hooghly
Date :

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS


SANJAY KR RINGSIA
PROPRIETOR