

DONA CONSTRUCTION AND
PROJECT PRIVATE LIMITED

(PAN - AADC1921D)

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

(F.Y - 2021-2022)

(A.Y - 2022-2023)

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

Ref No.

Date. 01.09.2022

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, 2022, 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, 2022, 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>



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	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	
I.	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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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.



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Date.

J	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. 22061415BAHWTO4176

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

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at	Figures as at	Figures as at	Figures as at
		31.03.2022	31.03.2022	31.03.2021	31.03.2021
		Rs.'000	Rs.	Rs.'000	Rs.
A EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share capital	1	5,000.00	5,000,000.00	5,000.00	5,000,000.00
(b) Reserves and surplus	2	2,166.97	2,166,974.97	1,967.92	1,967,921.40
(b) Money Received against share warrents		-	-	-	-
2 Share application money pending allotments					
		-	-	-	-
3 Non-current liabilities					
(a) Long-term borrowings	3	3,073.92	3,073,918.40	1,488.92	1,488,918.40
(b) Deferred tax liabilities (net)		-	-	-	-
(c) Other Long Term Liabilities		-	-	-	-
(d) Long term provision		-	-	-	-
4 Current liabilities					
(a) Short Term Borrowings	4	483.51	483,507.67	576.94	576,938.20
(b) Trade payables					
(A) total outstanding dues of micro enterprises and small	5	-	-	-	-
(B) total outstanding dues of Creditors other than micro		416.20	416,200.00	1,526.08	1,526,080.08
(c) Other current liabilities	6	7,763.75	7,763,750.00	10,279.25	10,279,250.00
(d) Short-term provisions	7	240.07	240,073.60	258.35	258,352.00
TOTAL		19,144.42	19,144,424.64	21,097.46	21,097,460.08
B ASSETS					
1 Non-current assets					
(a) (i) Property, Plant and Equipment					
(ii) Intangible assets	8	415.98	415,982.38	567.20	567,202.61
(iii) Capital Work in progress		-	-	-	-
(iv) Intangible Assets under Development		-	-	-	-
(b) Non-current investments					
(c) Deferred Tax Assets	9	88.87	88,869.00	77.78	77,782.00
(d) Long term loans and Advances		-	-	-	-
(e) Other Non Current Assets		-	-	-	-
2 Current assets					
(a) Current Investments	10	-	-	-	-
(b) Inventories	11	15,586.40	15,586,400.00	16,633.82	16,633,821.00
(c) Trade receivables	12	-	-	-	-
(d) Cash and cash equivalents	13	2,382.30	2,382,295.49	3,379.10	3,379,095.00
(e) Short-term loans and advances	14	670.88	670,877.77	439.56	439,559.47
(f) Other Current Assets	15	-	-	-	-
TOTAL		19,144.42	19,144,424.64	21,097.46	21,097,460.08

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Sanjay K Ringsia & Associates

Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

CA SANJAY KUMAR RINGSIA

Proprietor

Place: Hooghly

Date:

U/DIN :

Director

(DIRECTOR)

DIN -

Director

(DIRECTOR)

DIN:

SANJAY KR RINGSIA
PROPRIETOR

01/09/2022

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 2022

(Figures in lakhs)

Particulars	Note No.	Figures as at	Figures as at	Figures as at	Figures as at
		31.03.2022	31.03.2022	31.03.2021	31.03.2021
		Rs.'000	Rs.	Rs.'000	Rs.
I Revenue from operations (gross)	16	5,958.32	5,958,316.00	8,440.45	8,440,450.00
Revenue from operations (net)		5,958.32	5,958,316.00	8,440.45	8,440,450.00
II Other Income	17	103.97	103,974.47	83.93	83,926.00
III Total Income (I+II)		6,062.29	6,062,290.47	8,524.38	8,524,376.00
IV Expenses		-	-	-	-
(a) Cost of materials consumed	18	-	-	-	-
(b) Purchase of Stock in Trade		9.92	9,915.00	4,118.97	4,118,973.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	1,047.42	1,047,421.00	2,024.63	2,024,629.00
(d) Employee benefits expenses	20	883.40	883,400.00	845.77	845,767.00
(e) Finance costs	21	2.39	2,390.99	3.87	3,865.33
(f) Depreciation and amortisation expenses		179.12	179,120.23	258.79	258,788.58
(g) Other expenses	22	3,659.33	3,659,325.08	880.10	880,102.50
Total Expenses		5,781.57	5,781,572.30	8,132.13	8,132,125.41
V Profit before exceptional and extraordinary item and tax		280.72	280,718.17	392.25	392,250.59
VI Exceptional Items		-	-	-	-
VII Profit before extraordinary item and tax		280.72	280,718.17	392.25	392,250.59
VIII Extraordinary Items		-	-	-	-
IX Profit before Tax		280.72	280,718.17	392.25	392,250.59
X Tax Expense:					
(a) Current tax expense		84.07	84,073.60	128.10	128,102.00
(b) Deferred tax		(11.09)	(11,087.00)	(26.12)	(26,118.00)
(c) Income Tax of Earlier Years		8.68	8,678.00	9.34	9,341.00
XI Profit / (Loss) for the period from continuing operations		199.05	199,053.57	290.27	280,925.59
XII Profit / (Loss) from discontinuing operations		-	-	-	-
XIII Tax from discontinuing operations		-	-	-	-
XIV Profit/ (Loss) from discontinuing operations		-	-	-	-
XV (Loss) for the Period		199.05	199,053.57	290.27	280,925.59
XVI Earning per equity share:					
(1) Basic			0.40		0.56
(2) Diluted			0.40		0.56

In terms of our report attached.
 For Sanjay K Ringsia & Associates
 Chartered Accountants

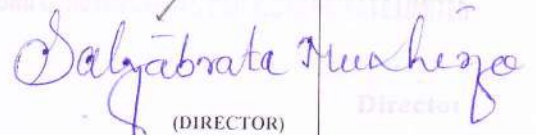
CA SANJAY KUMAR RINGSIA
 Proprietor
 Place: Hooghly

Date: SANJAY K RINGSIA & ASSOCIATES
 UDIN: CHARTERED ACCOUNTANTS

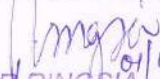
DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED


 (DIRECTOR)
 DIN -

Director


 (DIRECTOR)
 DIN:

Director


 SANJAY K RINGSIA
 PROPRIETOR
 01/09/2022

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

Note -1. SHARE CAPITAL

Particulars	Figures as at 31.03.2022			Figures as at 31.03.2021		
	Number of shares	Rs.'000	Rs.	Number of shares	Rs.'000	Rs.
(a) Authorised 500000 Equity shares of Rs.10/- each with voting rights	500,000.00	5,000.00	5,000,000.00	500,000.00	5,000.00	5,000,000.00
(b) Issued, Subscribed and Paid 500000 Equity shares of Rs.10 each with voting rights	500,000.00	5,000.00	5,000,000.00	500,000.00	5,000.00	5,000,000.00
Total	500,000.00	5,000.00	5,000,000.00	500,000.00	5,000.00	5,000,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Subrata Mukherjee	366000	74.54%	10	3,660,000.00
Parakh Realtors Pvt. Ltd.	125000	25.46%	10	1,250,000.00
TOTAL	491,000.00	100%		4,910,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period						
Sr No.	Promotor's Name	No of shares	% of total shares			% Change during the year
	Subrata Mukherjee	366000	73.2			-25
	Madhumita Mukherjee	8000	1.6			0
	Satyabrata Mukherjee	1000	0.2			0

Previous reporting Period						
Sr No.	Promotor's Name	No of shares	% of total shares			% Change during the year
	Subrata Mukherjee	491000	98.2			18.2
	Madhumita Mukherjee	8000	1.6			-8.4
	Satyabrata Mukherjee	1000	0.2			-9.8

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		Related Balance at the beginning of	Changes in Equity Share Capital during	Rs.'000	Balance at the end of the current
5000000			5000000	0		5000000

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	Rs.'000	Balance at the end of the previous reporting period
500,000.00				4,500,000.00	5,000.00	5,000,000.00

In terms of our report attached.


For Sanjay K Ringsia & Associates
Chartered Accountants

CA SANJAY KUMAR RINGSIA
Proprietor

Place: Hooghly

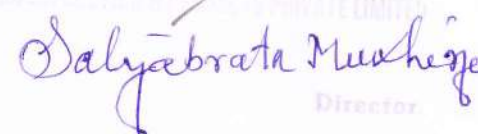
Date: **SANJAY K RINGSIA & ASSOCIATES**
CHARTERED ACCOUNTANTS

SANJAY KR RINGSIA
PROPRIETOR



DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

(DIRECTOR) (DIRECTOR)
DIN - DIN:


Director

01/09/2022

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 31.03.2022		Figures as at 31.03.2021	
	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	1,967.92	1,967,921.40	1,687.00	1,686,995.81
Add: Profit / (Loss) for the year	199.05	199,053.57	280.93	280,925.59
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-	-	-
Closing balance	2,166.97	2,166,974.97	1,967.92	1,967,921.40
Total	2,166.97	2,166,974.97	1,967.92	1,967,921.40

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
UNSECURED LOANS				
Loan from Director & Relatives				
Madhumita Mukherjee	2.36	2,360.00	2.36	2,360.00
Satyabrata Mukherjee	239.36	239,360.00	239.36	239,360.00
Subrata Mukherjee	2,832.20	2,832,198.40	1,247.20	1,247,198.40
TOTAL	3,073.92	3,073,918.40	1,488.92	1,488,918.40

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
SECURED LOANS				
OD A/C		-		-
Car Loan A/c - 95369790000096	483.51	483,507.67	576.94	576,938.20
TOTAL	483.51	483,507.67	576.94	576,938.20

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Sundry Creditors	-	-	-	-
Value received for booking of flats etc.	-	-	-	-
Project - Dona Arcadia	-	-	-	-
Arup Kumar Kundu	1,360.00	1,360,000.00	1,360.00	1,360,000.00
Bani & Asit Kr. Mitra	400.00	400,000.00	400.00	400,000.00



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

[Signature]
Director

Goutam Bhar	200.00	200,000.00	250.00	250,000.00
Madhumita & Moumita Mukherjee (Adv.)	600.00	600,000.00	600.00	600,000.00
Sarat Ahir (Adv)	-	-	-	-
Utpal Sarkar (Adv)	20.00	20,000.00	20.00	20,000.00
Kamal Das (Garage)	460.00	460,000.00	460.00	460,000.00
Juthika Saha	750.00	750,000.00	750.00	750,000.00
Moumita Mukherjee (Adv.) F-V/1	-	-	-	-
Subrata & Tanushree Sarkar (Flat - 73)	-	-	-	-
Project - Dona East Wing	-	-	-	-
Ajit Kr. Ghosh	20.00	20,000.00	20.00	20,000.00
Anita Biswas	-	-	1,100.00	1,100,000.00
Anjan & Ranjan Bhowmik	-	-	-	-
Jagannath Karmakar	-	-	-	-
Mithun Mondal	1,995.00	1,995,000.00	1,995.00	1,995,000.00
Provat Chatterjee	-	-	2,065.50	2,065,500.00
Sovan Kumar Das	-	-	-	-
Sudip Kumar Panja	1,258.75	1,258,750.00	1,258.75	1,258,750.00
Titas Banerjee	-	-	-	-
Sounav & Samir Chatterjee	-	-	-	-
Project - Dona Twins (Raima)	-	-	-	-
Nirupama Pal (Flat No.....)	100.00	100,000.00	-	-
Papiya Sarkar (Adv)	600.00	600,000.00	-	-
Total	7,763.75	7,763,750.00	10,279.25	10,279,250.00

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
(a) Provision for employee benefits				
(b) Provision - for TAX				
Provision for Income Tax(Prior Years)		-		-
Provision for Income Tax(Current Years)	84.07	84,073.60	128.10	128,102.00
TDS Payable	-	-	-	-
(c) Provision - Others				
TDS on Director Remuneration	12.50	12,500.00	3.75	3,750.00
Accounting Charges (Outstanding)	101.00	101,000.00	82.00	82,000.00
TDS on Gross Job	4.00	4,000.00	4.50	4,500.00
Audit Fees Payable	35.00	35,000.00	40.00	40,000.00
TDS on Professional Service	3.50	3,500.00	-	-
Total	240.07	240,073.60	258.35	258,352.00

In terms of our report attached.


For Sanjay K Ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

CA SANJAY KUMAR RINGSIA
Proprietor
Place: Hooghly


Director

(DIRECTOR)
DIN -


Director

(DIRECTOR)
DIN:

Date: SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS


SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021
		Rs.	Rs.'000	Rs.
Mutual Fund	-		-	
Total	-	-	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021
		Rs.	Rs.'000	Rs.
Finished Goods	-	-	-	-
Raw Material (including Packing Material)	-	-	-	-
WIP	15,586.40	15,586,400.00	16,633.82	16,633,821.00
Stock with Consignee	-	-	-	-
Total	15,586.40	15,586,400.00	16,633.82	16,633,821.00

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021
		Rs.	Rs.'000	Rs.
A) Cash In Hand	2,150.44	2,150,435.11	1,992.53	1,992,533.37
B) Bank Balance	-	-	-	-
Syndicate Bank A/c No. - 95363073674	175.71	175,713.20	755.93	755,930.07
State Bank Of India (Chinsurah) A/c No. - 39144019088	56.15	56,147.18	630.63	630,631.56
Total	2,382.30	2,382,295.49	3,379.10	3,379,095.00



✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Advances for Purchases	-	-	-	-
Advances to Suppliers	-	-	-	-
Security Deposit with RICL	-	-	-	-
Security Deposit with BSNL	-	-	-	-
Additional Tax Recoverable C.G.	-	-	-	-
GST INPUT	559.28	559,277.77	244.96	244,959.47
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
Income Tax Advance	-	-	80.00	80,000.00
Self Assessment Tax	-	-	-	-
Prepaid Trade Licence	-	-	3.00	3,000.00
TDS Receivable P.Y	-	-	-	-
TDS Receivable A.Y 2022-23	-	-	-	-
Total	670.88	670,877.77	439.56	439,559.47

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Deferred Tax	-	-	-	-
B) fixed assets scrap	-	-	-	-
C) other	-	-	-	-
Total	-	-	-	-

In terms of our report attached.

For Sanjay K ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

CA SANJAY KUMAR RINGSIA

Proprietor

Place: Hooghly

Date:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Sanjay K Ringsia
01/09/2022
SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director
(DIRECTOR)
DIN -

[Signature]
Director

(DIRECTOR)

DIN:

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Bards Elevator Pvt. Ltd.		84,600.00			84,600.00
Mukherjee Enterprise	331,600.00	-			331,600.00
Total					416,200.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Bards Elevator Pvt. Ltd.		84,600.00			84,600.00
Hi - Tech	5,300.00	-			5,300.00
Masqnic Adornment Procreator	29,580.08	-			29,580.08
Mukherjee Enterprise	1,406,600.00	-			1,406,600.00
Total					1,526,080.08

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						



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

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						



✓ GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

✓ GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Satyabrata Mukherjee
Director

Note - 8

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
STATEMENT OF FINED ASSETS, AS ON 31ST MARCH 2022

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 01/04/2021	ADDITIONS Before 30/09/2021	ADDITIONS After 30/09/2021	SALE during the year	AS ON 31.3.2022	UP TO 01/04/2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
AC Machine	31.12%	23,97,000	-	-	-	23,97,000	547.52	22,704.15	1,211.85	1,739.37	31,03,2021
Computer & Accessories	52.45%	8,22,000	-	-	-	8,22,000	8,223.72	3,223.72	269.28	303.28	31,03,2021
Computer & Accessories	63.16%	73,193.07	-	-	-	73,193.07	62,574.44	10,218.58	3,911.88	10,618.58	31,03,2021
Inverter	32.88%	4,264.00	-	-	-	4,264.00	186.95	8,882.36	381.64	508.99	31,03,2021
Furniture & Fixture	25.65%	56,098.98	-	-	-	56,098.98	22,889.31	6,597.66	24,611.69	31,309.67	31,03,2021
Mobile Set	32.04%	47,910.00	-	-	-	47,910.00	20,444.98	2,333.56	5,974.43	7,006.02	31,03,2021
Mobile Set	18.01%	11,463.00	27,900.00	-	-	27,900.00	3,923.47	3,923.47	21,976.53	21,976.53	31,03,2021
Hydraulic Tresser	31.12%	-	-	-	-	-	8,394.93	984.35	9,284.37	2,178.73	31,03,2021
Motor Car (Ford-Eco-Sport (SDSL)	31.23%	1,108,704.24	-	-	-	1,108,704.24	624,740.44	151,141.89	775,882.33	332,821.91	31,03,2021
Pump Set	18.01%	26,715.98	-	-	-	26,715.98	2,350.89	3,307.55	5,658.44	15,057.54	31,03,2021
Portable Fog Machine	18.01%	8,274.55	-	-	-	8,274.55	1,088.43	1,320.24	6,955.88	7,386.12	31,03,2021
TOTAL		1,368,163.82	27,900.00	-	-	1,396,063.82	800,961.22	1,79,120.23	980,081.46	415,982.48	567,202.61
PREVIOUS YEAR		1,344,641.29	8,374.55	15,047.98	-	1,368,163.82	542,172.63	258,788.56	800,961.21	567,202.61	567,202.61

As per our report of even date attached
For Sanjay K Ringia & Associates
Chartered Accountants

CA SANJAY KUMAR RINGIA
Proprietor
Place: Hooghly
Date:

(DIRECTOR)
DIN :

(DIRECTOR)
DIN :

Note - 8

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED
STATEMENT OF FINED ASSETS, AS ON 31ST MARCH 2022

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 01/04/2021	ADDITIONS Before 30/09/2021	ADDITIONS After 30/09/2021	SALE during the year	AS ON 31.3.2022	UP TO 01/04/2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2021	
AC Machine	31.12%	33,92	-	-	-	33,92	22.16	0.55	22.70	1.76	31,03,2021
Computer & Accessories	52.45%	8,42	-	-	-	8,42	8,22	-	8,22	0.20	31,03,2021
Computer & Accessories	63.16%	75,19	-	-	-	75,19	62,57	6,71	69,28	3,91	31,03,2021
Inverter	32.88%	9,26	-	-	-	9,26	8,70	0.19	8,88	0.38	31,03,2021
Furniture & Fixture	25.65%	86,10	-	-	-	86,10	22,89	8,60	31,49	24,61	31,03,2021
Mobile Set	30.04%	47,41	-	-	-	47,41	39,94	2,39	42,34	5,57	31,03,2021
Mobile Set	18.01%	11,46	27,90	-	-	27,90	8,39	3,92	23,98	7,97	31,03,2021
Hydraulic Tresser	31.12%	-	-	-	-	-	8,39	0.98	9,28	2.18	31,03,2021
Motor Car (Ford Eco-Sport (SDSL)	31.23%	1,108,70	-	-	-	1,108,70	624,74	151,14	775,88	332,82	31,03,2021
Pump Set	18.01%	26,72	-	-	-	26,72	2,35	3,31	5,66	15,06	31,03,2021
Portable Fog Machine	18.01%	8,47	-	-	-	8,47	1,09	1,33	6,06	7,39	31,03,2021
TOTAL		1,368,16	27,90	-	-	1,396,06	800,96	1,79,12	980,08	415,98	567,20
PREVIOUS YEAR		1,344,64	8,47	15,05	0.00	1,368,16	542,17	258,79	800,96	567,20	567,20

As per our report of even date attached
For Sanjay K Ringia & Associates
Chartered Accountants

CA SANJAY KUMAR RINGIA
Proprietor
Place: Hooghly
Date:

(DIRECTOR)
DIN :

(DIRECTOR)
DIN :

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
Satyabrata Meeherjee
Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
[Signature]
Director

[Signature]
SANJAY K R RINGIA
PROPRIETOR

ANNEXURE - A

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

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

SL. NO.	PARTICULARS	RATE OF DEP	WDV as on 01.04.2021	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
				More than 180 days	Less than 180 days				
1	COMPUTER EQUIPMENT	40%	22,754.00	-	-	-	22,754.00	9,101.60	13,652.40
2	FURNITURE	10%	66,991.00	-	-	-	66,991.00	6,699.10	60,291.90
3	PLANT & MACHINERY	15%	776,618.00	-	-	-	776,618.00	116,492.70	660,125.30
4	MOBILE SET	15%	27,900.00	27,900.00	-	-	27,900.00	4,185.00	23,715.00
Current Year Total :-			866,363.00	27,900.00	-	-	894,263.00	136,478.40	757,784.60

As per our report of even date attached

For Sanjay K Ringsia & Associates
Chartered Accountants

CA SANJAY KUMAR RINGSIA & ASSOCIATES
Proprietor

Place: Hooghly

Date:

Sanjay K Ringsia
SANJAY KR RINGSIA
PROPRIETOR

DONA CONSTRUCTION & PROJECT'S PRIVATE LIMITED

Director

(DIRECTOR)

DIN -

DONA CONSTRUCTION & PROJECT'S PRIVATE LIMITED

Director

(DIRECTOR)

DIN:

Salyabrata Mukherjee

Working Note:

Calculation of Deferred Tax

Accounting Income or PBT	280,718.17	Taxable Income accounting Income	280,718.17
Tax on accounting Income	72,986.72	Add: Dep cos act	179,120.23
		Less: Dep IT Act	459,838.40
		Prov for I.T	136,478.40
			323,360.00
			84,073.60

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

Hence Deferred Tax Assets (11,087.00)
Current Tax 84,073.60

Note 16 REVENUE FROM OPERATIONS

(IN LAKHS)

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021	
		Rs.	Rs.'000	Rs.	Rs.
Sale of Services	5,958.32	5,958,316.00	8,440.45	8,440,450.00	
Total - Sales	5,958.32	5,958,316.00	8,440.45	8,440,450.00	

Note 17 OTHER INCOME

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021	
		Rs.	Rs.'000	Rs.	Rs.
Income from Investment	-	-	-	-	-
Other Income	73.04	73,038.39	83.93	83,926.00	
Miscellaneous Income	0.00	1.00			
Liabilities No Longer Required	30.94	30,935.08			
Total	103.97	103,974.47	83.93	83,926.00	

Note 18 COST OF MATERIALS CONSUMED

Particulars	Rs.'000	Figures as at 31.03.2022		Figures as at 31.03.2021	
		Rs.	Rs.'000	Rs.	Rs.
Opening stock	-	-	-	-	-
Add: Purchases					
Import					
Domestic					
Less: Closing stock					
Cost of material consumed					



GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

Note 19 CHANGE IN INVENTORIES

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Inventories at the end of the year:				
Finished goods	-	-		
Work-in-progress	15,586.40	15,586,400.00	16,633.82	16,633,821.00
	15,586.40	15,586,400.00	16,633.82	16,633,821.00
Inventories at the beginning of the year:				
Finished goods	-	-		
Work-in-progress	16,633.82	16,633,821.00	18,658.45	18,658,450.00
	16,633.82	16,633,821.00	18,658.45	18,658,450.00
Net (increase) / decrease	1,047.42	1,047,421.00	2,024.63	2,024,629.00

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Salaries and wages	271.40	271,400.00	233.50	233,500.00
ESI Employees Contribution	-	-	-	-
Staff Welfare	-	-	0.27	267.00
Bonus	-	-	-	-
Director's Salary	612.00	612,000.00	612.00	612,000.00
Total	883.40	883,400.00	845.77	845,767.00

Note 21 FINANCE COST

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
Bank Charges	2.39	2,390.99	3.87	3,865.33
Interest on Unsecured loan	-	-	-	-
Bank Interest	-	-	-	-
Total	2.39	2,390.99	3.87	3,865.33

In terms of our report attached.

For Sanjay K Ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

CA SANJAY KUMAR RINGSIA
Proprietor

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Place: Hooghly

Director
(DIRECTOR)

Director
(DIRECTOR)

Date: SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS

DIN -

DIN:

01/09/2022
SANJAY KR RINGSIA
PROPRIETOR

Note 22 OTHER EXPENSES

Particulars	Figures as at 31.03.2022		Figures as at 31.03.2021	
	Rs.'000	Rs.	Rs.'000	Rs.
(A) DIRECT EXPENSES				
Generator Exp.	-		-	
Electric Charges	23.88	23,877.22	27.61	27,606.98
House Rent	147.30	147,300.00	99.60	99,600.00
Plan Sanction Charges	899.96	899,961.00	10.00	10,000.00
Architect / Engenering Charges	-		20.00	20,000.00
Payment to Land Owner (Chandrima Muns)	-		95.00	95,000.00
Carrying Charges (Loading & Unloading)	0.45	450.00	2.85	2,850.00
Wages to Mistri & Helper	-		30.65	30,650.00
Holding Tax	-		2.67	2,666.00
Service Connection Charges	-		2.00	2,000.00
Mutation Charges	-		3.60	3,600.00
Mukherjee Enterprise (Job)	1,900.00	1,900,000.00		
Chandrima Munshi (Land Owner Bandel)	65.00	65,000.00		
Total (A)	3,036.59	3,036,588.22	293.97	293,972.98
(B) INDIRECT EXPENSES				
Professional Fees	2.80	2,800.00	25.90	25,900.00
Audit Fees	15.00	15,000.00	20.00	20,000.00
ROC Filing Fees	8.30	8,300.00	82.30	82,300.00
Car Warranty Charges Extended	-		23.90	23,898.00
Printing & Stationery	32.71	32,709.00	21.37	21,373.00
Car Running, Driving & Fuel Expenses	117.88	117,876.10	109.44	109,443.24
Car Maintenance Charges GST 18%	7.97	7,967.95		
Car Maintenance Charges GST 28%	0.99	988.72		
Repairs & Maintenance	20.30	20,298.00	13.11	13,109.10
Repairs & Maintenance GST	14.78	14,784.96		
Telephone Expenses	29.59	29,588.82	24.57	24,567.72
Donation & Subscription	30.90	30,900.00	22.50	22,500.00
Corona Cabach Premium	-		9.04	9,039.00
Computer Maintenance Charges	5.60	5,600.00	5.90	5,896.86
Interest on TDS	0.78	776.00	1.12	1,123.00
R. Off	0.00	0.88	0.60	601.18
Interest on Car Loan	43.85	43,847.99	53.01	53,006.42
Inspection Charges	-		0.24	236.00
Consultancy Charges	80.51	80,508.44	50.85	50,846.00
Late Fee Charges (GST)	-		0.06	56.00
Puja Expenses / Pandel & Decoration	69.02	69,015.00	23.37	23,372.00
Professional Tax	2.50	2,500.00	2.50	2,500.00
Tea & Tiffin Expenses	2.57	2,566.00	3.45	3,451.00
Interest on Trade Licence	-		0.15	150.00
Trade Licence	3.00	3,000.00	3.00	3,000.00
Legal Expenses	8.05	8,050.00	1.20	1,200.00
Membership with Indian Chamber of Com	-		13.75	13,750.00
Membership Regn. Charges	-		13.00	13,000.00



GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

GONA CONSTRUCTION & PROJECTS PRIVATE LIMITED
[Signature]
Director

Membership Fees	4.50	4,500.00		
Membership Fees GST	10.00	10,000.00		
Car Insurance Charges	-		14.20	14,202.00
Advertisement Expenses	4.00	4,000.00	25.50	25,500.00
Office Maintenance	3.73	3,729.00	22.11	22,109.00
Miscellaneous Expenses	13.47	13,470.00		
Conveyance	0.10	100.00		
Fees for Secretarial Job	10.00	10,000.00		
Driving expenses	24.60	24,600.00		
Municipal Tax	1.26	1,260.00		
Accounting Charges	54.00	54,000.00		
Total (B)	622.74	622,736.86	586.13	586,129.52
Total (A+B)	3,659.33	3,659,325.08	880.10	880,102.50

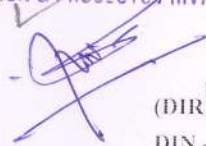
In terms of our report attached.

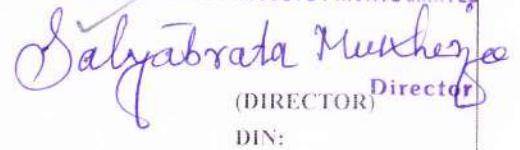
For Sanjay K ringsia & Associates
Chartered Accountants

DONA CONSTRUCTION AND PROJECT PRIVATE LIMITED

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

CA SANJAY KUMAR RINGSIA
Proprietor
Place: Hooghly
Date:


Director
(DIRECTOR)
DIN -


Director
(DIRECTOR) Director
DIN:

SANJAY K RINGSIA & ASSOCIATES
CHARTERED ACCOUNTANTS


01/09/2022
SANJAY KR RINGSIA
PROPRIETOR

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

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

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

NO

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	NA	NA
Directors	NA	NA
KMPs	NA	NA
Related Parties	NA	NA

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	
Projects in progress	NIL	NIL	NIL	NIL	
Projects temporarily suspended					



DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Director

DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Director

Figures taken for ratio calculation

DEBT	LOAN FROM BANKS AND FINANCIAL INSTITUTIONS AND DIRECTORS
SHARE HOLDERS EQUITY	SHARE CAPITAL PLUS RESERVES AND SURPLUS
EBIDTA	Earnings before interest, taxes, depreciation, and amortization
CAPEX	CAPITAL EXPENDITURE
DEBT SERVICE	INTEREST PLUS PRINCIPAL
PROFIT FOR THE YEAR	PROFIT BEFORE TAX
AVERAGE SHAREHOLDERS EQUITY	OPENING SHARE HOLDER EQUITY PLUS CLOSING SHARE HOLDER EQUITY DIVIDED BY TWO
COGS	COST OF GOODS SOLD
AVERAGE INVENTORY	OPENING INVENTORY PLUS CLOSING INVENTORY DIVIDED BY TWO
NET SALES	SALES MINUS ALLOWANCES AND DISCOUNTS
AVERAGE TRADE RECEIVABLE	OPENING TRADE RECEIVABLES PLUS CLOSING TRADE RECEIVABLES DIVIDE TWO
TOTAL PURCHASE	GOODS PURCHASED DURING THE YEAR FOR CONSUMPTION OR SALE
CLOSING TRADE PAYABLE	CLOSING TRADE PAYABLE
SALES	SALES
WORKING CAPITAL	CURRENT ASSETS MINUS CURRENT LIABILITIES
NET PROFIT	NET PROFIT
EARNINGS BEFORE INTEREST AND	NET PROFIT PLUS TAX PLUS INTEREST
CAPITAL EMPLOYED	TOTAL ASSETS MINUS CURRENT LIABILITIES
NET PROFIT	GAIN FROM INVESTMENT OF COMPANY



✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


Director

✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED


Director

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.50	0.30	0.20
Debt Service coverage ratio	EBITDA-CAPEx	Debt Service (Int-Principal)	#DIV/0!	#DIV/0!	#DIV/0!
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.039719876	0.09	-0.05
Inventory Turnover Ratio	COGS	Average Inventory	0	0.00	0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	#DIV/0!	#DIV/0!	#DIV/0!
Trade payables turnover ratio	Total Purchases (Fuel Cost - Other Expenses-Closing Inventory-Opening Inventory)	Closing Trade Payables	0	0.00	0.00
Net capital turnover ratio	Sales	Working capital (CA-CL)	0.611985446	1.08	-0.47
Net profit ratio	Net Profit	Sales	0.033407689	0.03	0.00
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.038834679	0.06	-0.02
Return on Investment	Net Profit	Investment	#DIV/0!	#DIV/0!	#DIV/0!

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

NOT APPLICABLE

XIII Utilisation of Borrowed funds and share premium:

NOT APPLICABLE



DDNA CONSTRUCTION & PROJECTS PRIVATE LIMITED

[Signature]
Director

DDNA 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:

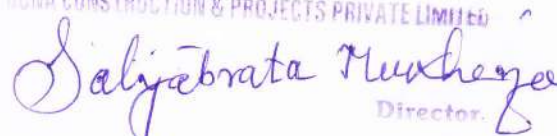
i) Revenue Recognition : Revenue is recognized as and when the economic benefits flow to the company.

ii) All expenses are recognized on accrual basis.



✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Director

✓ DONA CONSTRUCTION & PROJECTS PRIVATE LIMITED

Director.

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 Mukherjee, 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 not incurred any borrowing cost 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