



DHANDHANIA & CO.
CHARTERED ACCOUNTANTS

Date: 02-12-2023

To,
The Officer in Charge,
West Bengal Real Estate Regulatory Authority,
Kolkata

Sir/Madam,

This is to confirm that M/s. DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED (CIN: U70200WB2021PTC247859) was incorporated on 11-09-2021 i.e. in the F.Y. 2021-22. Therefore, Income Tax Returns are available for only two Financial Years i.e. 2021-22 and 2022-23 along with Last Audited Financial Statement for the F.Y. 2022-23 is being enclosed herewith for your kind perusal.

Regards,

For Dhandhanian & Co.
Chartered Accountants
FRN: 0328027E

CA Piyush Kumar Dhandhanian
(Partner)
M. No.:304529



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NEW ALIPORE RESIDENCY, GENIA-4D,
45A, BUROSHIBTALA MAIN ROAD,
KOLKATA- 700038, WEST BENGAL.
E MAIL: dhandhania.infra@gmail.com
CIN: U70200WB2021PTC247859

Directors' Report

To the Members,

Your Directors have pleasure in presenting the 2nd Annual Report on the business and operations of the Company together with the Audited Financial Statements for the year ended **31st March, 2023**.

1. Financial Highlights

PARTICULARS	FOR THE YEAR ENDED 31 ST MARCH 2023 (Rs. in '000)	FOR THE YEAR ENDED 31 ST MARCH 2022 (Rs. in '000)
Income from Operations and other income	0.56	1.65
Profit / (Loss) before Taxation	(11.13)	(5.55)
Less : Tax Expenses	0.00	0.00
Profit / (Loss) after Taxation	(11.13)	(5.55)
Add : Balance b/f from previous financial year	(5.55)	0.00
Balance Profit / (Loss) c/f to the next financial year	(16.68)	(5.55)

2. Brief description of the Company's working /State of Affairs

Your Company has been made with purpose of dealing in business of Real Estate, trading of land, contractor, constructions, builders, promoters, developers consultants and contractors of lands, building, flats, marionettes dwelling houses, shops, apartments, colonies, building sites.

3. Change in the Nature of Business of the Co.

There has been no change in nature of business.

4. Material changes & commitments:

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

5. Extract of Annual Return

The extract of the Annual Return in Form MGT-9, as required by Section 92 of the Companies Act, 2013 is included in this Report as **Annexure-A** and shall form an integral part of this Board Report.

6. Directors

The present Directors continue in office. The Articles of Association of the Company do not provide for rotation of Directors.

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

B. K. Dhandhan
Director

DHANDHANIA INFRASTRUCTURES PVT. LTD

Vinod Kumar
Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

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7. Appointment & Resignation of Key Management Personnel

Mrs. Priyanka Tarafder has been appointed as a director in the extra ordinary general meeting held on 15-07-2022 with immediate effect thereof. Rest of the directors continue to hold the chairs during the year.

8. Number of meetings of the Board of Directors

In the financial year 2022-23, the Board met 7(Seven) times. The meetings were held on 15.06.2022, 06.07.2022, 12.08.2022, 05.09.2022, 30.09.2022, 24.12.2022 & 31.03.2023.

9. Related Party Transactions

All transactions entered with Related Parties including material related transactions, during the year under review were on arm's length basis and in the ordinary course of business and the provisions of sub section (1) of Section 188 of the Companies Act, 2013 are not attracted. Thus, disclosure in Form AOC - 2 is not required.


10. Directors' Responsibility Statement


Pursuant to Section 134(3)(c) of the Companies Act, 2013, the Directors, based on representations received from the Operating Management, confirm that:

- In the preparation of the Annual Accounts for the year ended 31st March, 2023, the applicable accounting standards have been followed and that there are no material departures.
- They have, in the selection of the accounting policies, consulted the Statutory Auditors and have applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the profit of the Company for the year ended on that date.
- They have taken proper and sufficient care, to the best of their knowledge and ability, for the 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 fraud and other irregularities.
- They have prepared the annual accounts on a going concern basis.
- They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. Finance & Accounts

The Company prepares its financial statements in compliance with the requirements of the Companies Act, 2013, and the Generally Accepted Accounting Principles (GAAP) in India. The financial statements have been prepared on historical cost basis. The estimates and judgments relating to the financial statements are made on a prudent basis so as to reflect in a true and fair manner the form and substance of transactions and reasonably present the Company's state of affairs, Losses and cash flows for the year 31st March, 2023. There is no audit qualification on the financial statements by the statutory auditors for the year under review.

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

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12. Auditors

In accordance with Section 139 of the Companies Act, 2013 and the rules made thereunder, M/s. KUMAR ROYBARMAN PRASANTA & ASSOCIATES, Chartered Accountants (Firm Regn. No. 330634E) had been appointed as the statutory auditors to hold office in the last AGM dated 30-09-2022.

However, to fill up the casual vacancy upon the death of Mr. Prasanta Kumar Roybarman on 29-05-2023, a board meeting was conducted on 20-06-2023 in which board of directors appointed M/s. AK Barman & Associates (FRN: 316190E) upto the conclusion of the 2nd AGM in the year 2023, at a remuneration as may be approved by the Board.

M/s. BERIWAL & ASSOCIATES (FRN: 327662E) have expressed their interest and eligibility to be appointed as statutory auditors of the company in the next AGM to be held in 2023, for a term of next 5 years.

13. Board's comment on Auditors' report

The observations of the statutory auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory.

14. Energy conservation and technology absorption

The necessary disclosures in terms of Section 134(3)(m) of the Companies Act, 2013 do not apply in this case.

15. Share Capital

The Company is incorporated on 11.09.2021 with share capital of Rs. 1,50,000/- which stood as at 31st March, 2023, at Rs. 1,50,000/- only.

16. Dividend

The Directors do not recommend the declaration of any dividend for the year.

17. Risk Management

The Board of Directors has evaluated potential risks faced by the Company. The principal risk factors /areas as identified are i) market risk ii) default risk iii) potential changes in government policy etc.

18. Foreign Exchange Earnings/Out go.

During the year the Company has not earned any income in foreign currencies or incurred any expenses in foreign currencies also.

19. Significant material orders passed by Regulators or Court

There are no significant or material orders passed by any Regulatory Authority or Court, which would affect the going concern status of the Company or its future operations.

20. Particulars of loans, guarantees or investments by Company

The Company has not made any loans or provided any guarantees or made any investment in other companies invoking the provisions of section 186 of the Companies Act, 2013.

DHANDHANIA INFRASTRUCTURES PVT. LTD

B. K. Dhandhan
Director

DHANDHANIA INFRASTRUCTURES PVT. LTD

Vineth Kumar
Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

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21. Deposits

The Company has not accepted any deposits within the meaning of Section 73 of the Companies Act 2013, read with the Companies (Acceptance of Deposit) Rules, 2014.

22. Adequacy of Internal Financial Controls

The Company has an effective internal control and risk mitigation system which are constantly assessed and strengthened with new/revised standard operating procedures. The Company's internal control system is commensurate with its size, scale and complexities of operations.

23. Employee's Remuneration

The Company has no employee during the year covered under Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in terms of prescribed remuneration.

24. Details of Subsidiary, Joint Venture, Associate Company

The Company has no associate company, subsidiary, joint venture.

25. Proceedings pending under IBC, 2016

The company had no proceedings pending under Insolvency and Bankruptcy Code, 2016 during the year.


26. One time settlement (OTS) with banks or financial Institutions

The company had not made any one time settlement (OTS) with any bank or financial institutions during the year.

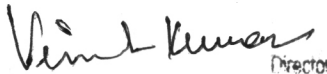
27. Appreciation

The Board of Directors wishes to express its gratitude and record its sincere appreciation for the commitment and dedicated efforts put in by all the employees. Your Directors take this opportunity to express their grateful appreciation for the encouragement, cooperation and support received by the Company from the banker, customers and business associates. The directors are thankful to the esteemed shareholders for their continued support and the confidence reposed in the Company and its management. The Directors wish to thank all other persons associated with the Company for their continued support.

Place: Kolkata
Dated: 04.08.2023

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

BINOD KUMAR DHANDHANIA
Director
DIN: 00673206

On behalf of the Board of Directors

DHANDHANIA INFRASTRUCTURES PVT. LTD

VINEET KUMAR
Director
DIN: 05352275

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2023

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U70200WB2021PTC247859
2	Registration Date	11/09/2021
3	Name of the Company	DHANDHANIA INFRASTRUCTURES PVT LTD
4	Category/Sub-category of the Company	PRIVATE COMPANY LIMITED BY SHARES INDIAN NON-GOVERNMENT COMPANY
5	Address of the Registered office & contact details	NEW ALIPORE RESIDENCY, GENIA-4D, 45A, BURUSHIBTALA MAIN ROAD, KOLKATA, WEST BENGAL-700038
6	Whether listed company	Unlisted
7	Name, Address & contact details of the Registrar & Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Real Estate Activities with Own or Leased Property	6810	0%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	NIL	NIL	NIL	NIL	NIL

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the Incorporation of the Company [As on 01-04-2022]				No. of Shares held at the end of the year [As on 31-March-2023]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	15,000	15,000	100.00%	-	15,000	15,000	100.00%	0.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (1)	-	15,000	15,000	100.00%	-	15,000	15,000	100.00%	0.00%

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B. K. Shanthappa
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vinod Kumar
Director

(2) Foreign										
a) NRI Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%	
b) Other Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%	
c) Bodies Corp	-	-	-	0.00%	-	-	-	0.00%	0.00%	
d) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
TOTAL (A)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
B. Public Shareholding										
1. Institutions										
a) Mutual Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%	
b) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%	
c) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%	
d) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
e) Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%	
f) Insurance Companies	-	-	-	0.00%	-	-	-	0.00%	0.00%	
g) FIs	-	-	-	0.00%	-	-	-	0.00%	0.00%	
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%	
i) Others (specify)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%	
2. Non-Institutions										
a) Bodies Corp										
i) Indian	-	-	-	0.00%	-	-	-	0.00%	0.00%	
ii) Overseas	-	-	-	0.00%	-	-	-	0.00%	0.00%	
b) Individuals										
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%	
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%	
c) Others (specify)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Non Resident Indians	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Overseas Corporate Bodies	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Foreign Nationals	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Clearing Members	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Trusts	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Foreign Bodies - D R	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%	
C. Shares held by Custodian for GDRs & ADRs	-	-	-	0.00%	-	-	-	0.00%	0.00%	
Grand Total (A+B+C)	NIL	15,000	15,000	100%	NIL	15,000	15,000	100%	NIL	

For
DHANDHANIA INFRASTRUCTURES PVT LTD
B. K. Shandha
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vinod Kumar
Director

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the Incorporation of the Company			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	BINOD KUMAR DHANDHANIA	5,000	33.33%	0	5,000	33.33%	0	0.00%
2	NIKHIL KUMAR DHANDHANIA	5,000	33.33%	0	5,000	33.33%	0	0.00%
3	VINEET KUMAR	5,000	33.33%	0	5,000	33.33%	0	0.00%
	TOTAL	15,000	100.00%	0	15,000	100.00%	0	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year						
	Changes during the year			NO CHANGE		NO CHANGE	
	At the end of the year						

(iv) Shareholding Pattern of top ten Shareholders

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	NIL			NIL		NIL	
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%
2	NIL			NIL		NIL	
	At the beginning of the year				0.00%		0.00%
	Changes during the year				0.00%		0.00%
	At the end of the year				0.00%		0.00%

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B. K. Dhandhanias
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vineet Kumar
Director

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholding of AMN Directors and each Key Managerial Personnel	Cause	Reason	Shareholding at the Incorporation of the Company		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	ANUJ KUMAR CHAKRABORTY						
	At the beginning of the year			5,000	33.33%	5,000	33.33%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	33.33%	5,000	33.33%
2	VIKAS KISHOR CHAKRABORTY						
	At the beginning of the year			5,000	33.33%	5,000	33.33%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	33.33%	5,000	33.33%
3	VIKESH KUMAR						
	At the beginning of the year			5,000	33.33%	5,000	33.33%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			5,000	33.33%	5,000	33.33%

vi. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

(Amt. Rs. /Taka/Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
(i) Principal Amount	NIL	-	-	-
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
Total (i-iii)				
Change in indebtedness during the financial year:				
* Increase		5,877.44		5,877.44
* Decrease		2,700.00		2,700.00
Net Change		5,877.44		5,877.44
Indebtedness at the end of the financial year:				
(i) Principal Amount	-	5,888.17	-	5,888.17
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	388.27	-	388.27
Total (i-iii)		5,877.44		5,877.44

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

B. K. Dhandhan
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD

Vinod Kumar
Director

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount (Rs/Lac)
	Name				
	Designation				
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	-	-	-	-
	Ceiling as per the Act	-	-	-	-

B. Remuneration to other Directors

SN	Particulars of Remuneration	Name of Directors			Total Amount (Rs/Lac)
1	Independent Directors	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name Designation	CEO	CFO	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

For
BHANDHANIA INFRASTRUCTURES PVT. LTD

B. R. Bhandharia
Director

For
BHANDHANIA INFRASTRUCTURES PVT. LTD

Vinod Kumar
Director

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
B. DIRECTORS					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
C. OTHER OFFICERS IN DEFAULT					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

161
 DHANDHANIA INFRASTRUCTURES PVT. LTD
B. K. Shandil
 Director

For
 DHANDHANIA INFRASTRUCTURES PVT. LTD
V. K. Kumar
 Director



INDEPENDENT AUDITORS' REPORT

**THE MEMBERS OF
M/S DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED
ON THE AUDIT OF STANDALONE FINANCIAL STATEMENTS**

1. Opinion

We have audited the accompanying financial statements of DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit & Loss ended on that date and summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its financial performance for the year ended on that date.

2. Basis for Opinion

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

3. Key Audit Matters

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 such key Audit Matters to be reported.

4. Information Other than the Financial Statement And Auditor's Report Thereon

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

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

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

If based on the work we have performed, have not come across any material misstatement of this other information and consequently have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation 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 accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.



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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

6. Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

7. Report on Other Legal and Regulatory Requirements

7.1 The Company being a private limited company with a paid-up capital and reserve not more than one crore and which does not have total borrowings exceeding rupees one crore from any bank or financial institution and does not have total revenue exceeding ten crore rupees at any point of time during the financial year, the provisions of companies (Auditor's report) Order 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act are not applicable for the year under review.

7.2 As Required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act
- (f) The Company being a private limited company having turnover less than Rupees 50 crores as per latest Audited Financial Statement and having aggregate borrowing from Banks or Financial Institutions or anybody corporate at any point of time during the financial year less than Rupees 25 crores, reporting under section 143(3)(i) with respect to the adequacy of the internal controls with reference to financial statements of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no G.S.R 583(E) dated 13.06.2017
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act as amended
In our opinion and to the best of our information and according to the explanations given to us, the Company has not paid any remuneration to its directors during the year, and

Cont'd.....4





AKBARMAN & ASSOCIATES

Chartered Accountants

85, Lenin Sarani, 2nd, Kolkata - 700013

Transit Office : 109/1/H Ultadanga, Main Road, Kolkata - 700067

E- barmananjankumar466@gmail.com

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- (h) 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, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations on its financial position in its financial statements which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
c) Based on audit procedures which we considered reasonable and appropriate in the circumstances nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

Place : Kolkata
Date : 04th day of August, 2023



For AK BARMAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No 316190E

ANJAN KUMAR BARMAN
Proprietor

Membership No. 052949

UDIN: 23/052949BG WXNE8221

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED
(CIN: U70200WB2021PTC247859)
New Alipore Residency, Genia-4D,
45A, Buroshibtala Main Road, Kolkata-700038

Balance Sheet as at 31 March, 2023

Particulars	Note No.	(Amount in ₹'000) As at 31.03.2023	(Amount in ₹'000) As at 31.03.2022
I. EQUITY AND LIABILITIES			
A. Shareholders' Funds			
(a) Share Capital	2	150.00	150.00
(b) Reserves & Surplus	3	(16.68)	(5.55)
		133.32	144.45
B. Current Liabilities			
(a) Short Term Borrowings	4	5,877.44	-
(b) Other Current Liabilities	5	89.32	6.80
		5,966.76	6.80
TOTAL		6,100.08	151.25
II. ASSETS			
A. Current Assets			
(a) Inventories	6	1,728.28	-
(b) Cash and Cash Equivalents	7	621.80	49.60
(c) Short Term loans and Advances	8	3,750.00	-
(d) Other Current Assets	9	-	101.65
		6,100.08	151.25
TOTAL		6,100.08	151.25

Summary of significant accounting policies followed by the Company disclosed in Note 1
The accompanying notes are an integral part of the financial statements

In terms of our report of even date
For AK BARMAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. : 316190E

ANJAN KUMAR BARMAN
Proprietor
Membership No. 052949
UDIN: 23052949BGWXNE8221

Place: Kolkata
Dated: 04th day of August, 2023

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Dhandhanian
Director

BINOD KUMAR DHANDHANIA
(Director)
DIN : 00673206

For and on behalf of the board

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vineet Kumar
Director

VINEET KUMAR
(Director)
DIN : 05352275



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED
(CIN: U70200WB2021PTC247859)
New Alipore Residency, Genia-4D,
45A, Buroshibatala Main Road, Kolkata-700038

Statement of Profit & Loss For the Year Ended 31st. March, 2023

Particulars	Note No.	(Amount in ₹000)	(Amount in ₹000)
		Year Ended March 31, 2023	Year Ended March 31, 2022
A. <u>Income</u>			
(a) Revenue from operations(Net)		-	-
(b) Other Income	10	0.56	1.65
Total Income (A)		<u>0.56</u>	<u>1.65</u>
B. <u>Expenses</u>			
(a) Cost of Materials Consumed	11	1,728.28	-
(b) Changes in Inventories of Work In Progress	12	(1,728.28)	-
(c) Finance Costs		-	-
(d) Depreciation & Amortization Expense		-	-
(e) Other Expenses	13	11.69	7.20
Total expenses (B)		<u>11.69</u>	<u>7.20</u>
C. Profit before exceptional & extraordinary items and taxes (A-B)		(11.13)	(5.55)
Less: Exceptional & Extraordinary Items		-	-
D. Profit Before Taxation		(11.13)	(5.55)
Tax expense:			
(a) Current Tax		-	-
(b) Deferred Tax Liability / (Asset)		-	-
Profit/(Loss) for the period		<u>(11.13)</u>	<u>(5.55)</u>
Basic & Diluted Earning Per Shares	14	<u>(0.74)</u>	<u>(0.37)</u>

Summary of significant accounting policies followed by the Company disclosed in Note 1
The accompanying notes are an integral part of the financial statements

In terms of our report of even date
For AK BARMAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn No. : 316190E

Anjan

ANJAN KUMAR BARMAN
Proprietor
Membership No. 052949
UDIN: 23052949BGWXNE 8221

Place: Kolkata
Dated: 04th day of August, 2023

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Dhandhan
Director

BINOD KUMAR DHANDHANIA
(Director)
DIN : 00673206

For and on behalf of the board

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vineet Kumar
Director

VINEET KUMAR
(Director)
DIN 05352275



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Company Overview

Dhandhania Infrastructures Private Limited is a Private Limited Company incorporated in 2021 under the provisions of the Companies Act, 2013 and having its registered office situated at New Alipore Residency, Genia-4D, Buroshibtala Main Road, Kolkata, 24 South Parganas, West Bengal-700038.

Note -1

Significant Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3 Revenue Recognition and Expenditure

- i) Revenue is recognised and reported to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.
- ii) Interest Income is recognised as and when the same has accrued on time proportion basis and company's right to receive interest is established.

1.4 Employee Benefits

Short Term Employee Benefits are recognised as an expense at the undiscounted amount in the profit and loss account of the year in which the related services is rendered. There are no Post Employment and Long Term Benefits payable to the employees.

1.5 Tax Provision

Provision for Current Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Minimum Alternate Tax (MAT) paid in a year is charged to the statement of Profit and Loss as current tax.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Asset arising mainly on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realisation, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each balance sheet date, carrying amount of deferred asset/liability shall be reviewed and the necessary adjustment to asset or liability shall be made.

1.6 Earnings per Share

The Company reports basic earnings per share (EPS) in accordance with Accounting Standard AS-20 on 'Earnings per Share'. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year.

1.7 Contingent Liabilities & Commitments

Company does not have any contingent liability or any capital commitments for the year under review.

1.8 Other Accounting Policies

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standard notified under the Companies Act, 2013 Accordingly, the Company has complied with the Accounting Standards as applicable to a small company.

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Dhandhan
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vijay Kumar
Director



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	(Amount in ₹000) As at 31.03.2023	(Amount in ₹000) As at 31.03.2022
Note-2		
Share Capital		
A. Authorised		
1,00,000 Equity Shares of ₹ 10/- Each	1,000.00	1,000.00
	1,000.00	1,000.00
B. Issued, Subscribed & Paid Up Capital		
15,000 Equity Shares of ₹ 10/- Each	150.00	150.00
	150.00	150.00

C. Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	Current Year		Previous Year	
	No. of Shares	(Amount in ₹000)	No. of Shares	(Amount in ₹000)
Outstanding at the beginning of the year	15,000	150	15,000	150
Add: Issued During the year	-	-	-	-
	15,000	150	15,000	150
Less: Bought Back During the year	-	-	-	-
Outstanding at the year end	15,000	150	15,000	150

D. Rights, Preferences, Restrictions attached to Equity Shares:

The company has only one class of shares referred to as equity shares having a par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any proposed by Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

E. Details of shares held by each shareholder holding more than 5% shares:

Name Of Shareholders	Current Year		Previous Year	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares @ ₹ 10/- Each				
Binod Kumar Dhandhanian	5,000	33.33%	5,000	33.33%
Nikhil Kumar Dhandhanian	5,000	33.33%	5,000	33.33%
Vineet Kumar	5,000	33.33%	5,000	33.33%

F. Shares held by the promoters at the end of the year

Name Of Promoters	Current Year		% of Change during the year
	No. of Shares	% of Holding	
Equity Shares @ ₹ 10/- Each			
Binod Kumar Dhandhanian	5,000	33.33%	0.00%
Nikhil Kumar Dhandhanian	5,000	33.33%	0.00%
Vineet Kumar	5,000	33.33%	0.00%

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Dhandhanian
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vineet Kumar
Director



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	(Amount in ₹'000) As at 31.03.2023	(Amount in ₹'000) As at 31.03.2022
Note -3		
<u>Reserves & Surplus</u>		
<u>Surplus/deficit in the statement of Profit & Loss</u>		
As per last Balance Sheet	(5.55)	-
Add : Profit during the year	(11.13)	(5.55)
	<u>(16.68)</u>	<u>(5.55)</u>
<u>Less: Appropriations during the year</u>		
Tax Adjustment for earlier years	-	-
MAT Credit Charge/(Entitlement)	-	-
Surplus/(deficit) Transferred	<u>(16.68)</u>	<u>(5.55)</u>
Note -4		
<u>Short Term Borrowings</u>		
<u>Unsecured Loans repayable on demand:</u>		
- From Related Parties	5,877.44	-
	<u>5,877.44</u>	<u>-</u>
Note -5		
<u>Other Current Liabilities</u>		
<u>Other Payables</u>		
Statutory Dues	30.83	-
Liabilities for Expenses	58.49	6.80
	<u>89.32</u>	<u>6.80</u>
Note -6		
<u>Inventories</u>		
<u>(As taken, valued and certified by the management)</u>		
Joka Project Construction (Work in Progress)	1,728.28	-
	<u>1,728.28</u>	<u>-</u>
Note -7		
<u>Cash and Cash Equivalents</u>		
Cash on Hand (As certified by the management)	2.27	-
Balance with Bank Accounts		
In Current Accounts	619.53	49.60
	<u>621.80</u>	<u>49.60</u>
Note -8		
<u>Short Term loans and Advances</u>		
<u>(Unsecured & Considered Good)</u>		
<u>Other Loans & Advances Recoverable in Cash or Kind</u>		
Trade Advances	3,750.00	-
	<u>3,750.00</u>	<u>-</u>
Note -9		
<u>Other Current Assets</u>		
Fixed Deposit with Banks	-	101.65
	<u>-</u>	<u>101.65</u>

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Shandhan
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vinod Kumar
Director



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	(Amount in ₹'000) As at 31.03.2023	(Amount in ₹'000) As at 31.03.2022
Note -10		
Other Income		
Interest Income		
Interest on Fixed Deposit	0.56	1.65
	0.56	1.65
Note -11		
Cost of Materials Consumed		
Construction Project Expenses	1,728.28	-
	1,728.28	-
Note -12		
Changes in Inventories of Work In Progress		
Work In Progress in the beginning of the year	-	-
Less: Work In Progress at the end of the year	1,728.28	-
	(1,728.28)	-
Note -13		
Other Expenses		
Bank Charges	2.39	-
Certification Charges	5.00	-
ROC Filing Fees	1.30	0.40
Preliminary Expenses w/off	-	2.65
Rates & Taxes	-	1.15
Payment to Auditor		
For Statutory Audit	3.00	3.00
	11.69	7.20
Note -14		
Basic & Diluted Earning Per Shares		
Profit Available to equity shareholders (A)	(11.13)	(5.55)
Weighted Avg. No. of shares used for calculating Basic EPS (B)	15,000	15,000
Basic/Diluted EPS X=A/B (Face Value ₹ 10/- each)	(0.74)	(0.37)



For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B. K. Dhandhan
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Venki Kumar
Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

15 OTHER DISCLOSURES

- 15.1 The company do not have any immovable property at any time during the year.
- 15.2 The company do not have any capital-work-in-progres and Intangible assets under development.
- 15.3 The company do not have any Benami Property,where any proceeding has been initiated or pending against the company for holding any Benami Property.
- 15.4 The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.
- 15.5 The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority.
- 15.6 The company do not have any transactions with companies struck off.
- 15.7 The company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 15.8 The company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 15.9 The Company is not covered under section 135 of The Companies Act 2013 (Corporate Social Responsibility).
- 15.10 The company do not have any such transaction which is not recorded in the books of Accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961.
- 15.11 The company have not advanced or loaned or invested or received any fund from any persons entities,including foreign entities with the understanding that the intermediary or company as the case may be shall that: Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party or Company (ultimate beneficiaries) or provide any guarantee or security or the like on behalf of the ultimate beneficiaries.
- 15.12 The Company comply with the number of layers prescribed under section 2 (87) of The Companies Act 2013 read with Companies (Restriction on number of Layers) Rules 2017
- 15.13 The company have not borrowed any funds from banks,financial institutions for the specific purpose.
- 15.14 In the opinion of the board of directors, all current assets, loans & advances have a value on realisation in the ordinary course of business atleast equal to the amount at which they are stated.
- 15.15 Based on information available with the company, there are no clients/creditors who are registered under Micro, Small and Medium Enterprises Development Act, 2006.
- 15.16 There is no small scale industrial undertaking to whom the company owes amounts outstanding for more than 30 days as at 31.03.2023.
- 15.17 Cash Balances is as per Certificate issued by the Directors.
- 15.18 The debit / credit balances of Trade Payables, Trade Receivables and Short / Long Term Loans & Advances are subject to reconciliation / confirmation, although confirmations have been sent after the close of the year. In the opinion of the management , there shall be no material impact on the financial statements of any adjustments, if any , arising on such confirmation / reconciliation.

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Shandhan
Director

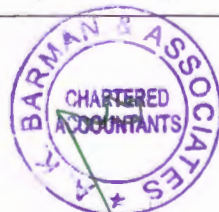
For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Venki Kumar
Director



DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

16 RATIO ANALYSIS

Ratios	Numerator	Denominator	2022-23 Current Period	2021-22 Previous Period	% Variance	Reason for variance
a. Current Ratio (in times)	Current Assets	Current Liabilities	1.02	22.24	-95%	In the year 2021-22, which was the first year of the company, there was no project in hand, therefore, there was a huge Current ratio in the financial year 2021-22.
b. Debt-Equity Ratio (in times)	Total Debt	Shareholder's Equity	44.08	NA	NA	-
c. Debt Service Coverage Ratio (in times)	Earnings available for debt service = <i>Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of PPE etc.</i>	Debt Service = <i>Interest & Lease Payments + Principal Repayments</i>	0.10	NA	NA	-
d. Return on Equity Ratio (in %)	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	-8.00%	-8.00%	0%	-
e. Inventory Turnover Ratio (in times)	Cost of Goods Sold or Sales	Average Inventory = <i>(Opening + Closing balance / 2)</i>	-	NA	NA	-
f. Trade Receivables Turnover Ratio (in times)	Net Credit Sales <i>(Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables)</i>	Average Trade Receivable = <i>(Opening + Closing balance / 2)</i>	NA	NA	NA	-
g. Trade Payables Turnover Ratio (in times)	Net Credit Purchases <i>(Net credit purchases consist of gross credit purchases minus purchase return)</i>	Average Trade Payables = <i>(Opening + Closing balance / 2)</i>	NA	NA	NA	-



For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Dhandhan
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vinay Kumar
Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

16 RATIO ANALYSIS

h. Net Capital Turnover Ratio (in times)	Net Sales (Net Sales shall be calculated as total sales minus sales returns)	Average Working Capital (Working capital shall be calculated as current assets minus current liabilities)	-	-	NA	-
i. Net Profit Ratio (in %)	Net Profit After Tax	Net Sales (Net Sales shall be calculated as total sales minus sales returns)	NA	NA	NA	-
j. Return on Capital Employed (in %)	Earning Before Interest and Taxes	Capital Employed = Net Worth + Current Liabilities	5.00%	-4.00%	-225%	Due to significant increase in capital employed.
k. Return on Investment (in %)	Income generated from investments	Average investments	NA	NA	NA	-

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B.K. Shandh
Director



For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vishu Kumar
Director

DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

17 Related Party Transactions

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below :

- 17.1 List of Related parties where control exists and related parties with whom transactions have taken place and relationships :

Name of the Related Party	Relationships
Binod Kumar Dhandhanian	Director & Promoter of the Company (KMP)
Nikhil Kumar Dhandhanian	Director & Promoter of the Company (KMP)
Vineet Kumar	Director & Promoter of the Company (KMP)
Priyanka Tarafder	Director & Promoter of the Company (KMP)
Manju Budhia	Relative of Director
V N Udhog Pvt. Ltd.	Enterprise where promoters/directors have significant influence.

17.2 Transactions with Related Parties:

Nature of Transaction	Transaction Value(In ₹'000)		Balance Outstanding (In ₹'000)	
	31-03-2023	31-03-2022	31-03-2023	31-03-2022
Binod Kumar Dhandhanian				
Loan Taken	1,700.00	-	100.00	-
Repayment of Loan	1,600.00	-	-	-
Interest on Loan	31.19	-	28.07	-
Director's Remuneration	-	-	-	-
	<u>3,331.19</u>	<u>-</u>	<u>128.07</u>	<u>-</u>
Nikhil Kumar Dhandhanian				
Loan Taken	1,300.00	-	900.00	-
Repayment of Loan	400.00	-	-	-
Interest on Loan	55.40	-	50.40	-
Director's Remuneration	-	-	-	-
	<u>1,755.40</u>	<u>-</u>	<u>950.40</u>	<u>-</u>
Vineet Kumar				
Loan Taken	1,300.00	-	900.00	-
Repayment of Loan	400.00	-	-	-
Interest on Loan	56.00	-	50.40	-
Director's Remuneration	-	-	-	-
	<u>1,756.00</u>	<u>-</u>	<u>950.40</u>	<u>-</u>
Priyanka Tarafder				
Loan Taken	400.00	-	100.00	-
Repayment of Loan	300.00	-	-	-
Interest on Loan	6.78	-	6.10	-
Director's Remuneration	-	-	-	-
	<u>706.78</u>	<u>-</u>	<u>106.10</u>	<u>-</u>
Manju Budhia				
Loan Taken	1,000.00	-	1,000.00	-
Repayment of Loan	-	-	-	-
Interest on Loan	58.69	-	52.82	-
	<u>1,058.69</u>	<u>-</u>	<u>1,052.82</u>	<u>-</u>
V N Udhog Pvt. Ltd.				
Loan Taken	2,600.00	-	2,600.00	-
Repayment of Loan	-	-	-	-
Interest on Loan	99.62	-	89.65	-
	<u>2,699.62</u>	<u>-</u>	<u>2,689.65</u>	<u>-</u>

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
B. K. Dhandhanian
Director

For
DHANDHANIA INFRASTRUCTURES PVT. LTD
Vineet Kumar
Director



17.3 Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with any other person:


S. No.	Type of Borrowers	Amount Of Loan or Advance in the nature of loan Outstanding	Percentage to the Loans & Advances in the nature of Loans
(i)	Promoters	-	-
(ii)	Directors	-	-
(iii)	KMPs	-	-
(iv)	Related Parties	-	-

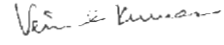
18 Information pursuant to paragraph 3, 4C and 4D of part II of Schedule VI of the Companies Act, 2013:

Particulars	2022-23	2021-22
(i) CIF Value of Imports	Nil	Nil
(ii) Expenditure in Foreign Currency	Nil	Nil
(iii) Earnings in Foreign Currency	Nil	Nil

In terms of our report of even date
For AK BARMAN & ASSOCIATES
 CHARTERED ACCOUNTANTS
 Firm Regn No. : 316190E



 ANJAN KUMAR BARMAN
 Proprietor
 Membership No. 052949
 UDIN: 23052949B6W XNE8221

For
 DHANDHANIA INFRASTRUCTURES PVT. LTD

 Director
 BINOD KUMAR DHANDHANIA
 (Director)
 DIN : 00673206

For
 DHANDHANIA INFRASTRUCTURES PVT. LTD

 Director
 VINEET KUMAR
 (Director)
 DIN : 05352275

Place: Kolkata
 Dated: 04th day of August, 2023



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAICD7411M		
Name	DHANDHANIA INFRASTRUCTURES PRIVATE LIMITED		
Address	GENIA-4D,, NEW ALIPORE RESIDENCY,, 45A, BUROSHIBTALA MAIN ROAD,Sahapur S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700038		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	319177561270923
Taxable Income and Tax Details	Current Year business loss, if any	1	11,128
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
<p>This return has been digitally signed by <u>VINEET KUMAR</u> in the capacity of <u>Director</u> having PAN <u>AHQPK9295E</u> from IP address <u>223.190.63.208</u> on <u>27-</u> <u>Sep-2023 17:19:54</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>4450783</u> & <u>121333732345CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt</u> <u>Ltd.,C=IN</u></p>			
System Generated Barcode/QR Code	 AAICD7411M063191775612709234628dd797283c2b3019a9d56725833c60c7a501f		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			