

DARLING HOUSING PRIVATE LIMITED
BALANCE SHEET AS AT 31.03.2022

(All amounts in Hundreds, except share data and where otherwise stated)

Particulars	Note No	As At 31st	As At 31st
		March 2022	March 2021
Amount (Rs. in hundreds)			
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	62,502.00	62,502.00
(b) Reserves and Surplus	2.2	229,814.82	195,436.49
(c) Money received against Share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	260,895.77	190,042.38
(b) Deferred Tax Liabilities			
(c) Other Long Term Liabilities			
(d) Long Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	2.4	232,807.33	255,399.41
(b) Trade Payables			
(i) Total outstanding dues of Micro Enterprises & Small Enterprises &			
(ii) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	2.5	43,612.40	77,534.06
(c) Other Current Liabilities	2.6	23,262.44	8,217.31
(d) Short-Term Provisions	2.7	13,269.54	10,814.31
Total		866,164.30	799,945.96
II. Assets			
(1) Non-Current Assets			
<i>(a) Property, Plant & Equipment and Intangible Assets</i>			
(i) Property, Plant & Equipment	2.8	32,143.26	45,211.54
(ii) Intangible Assets			
(iii) Capital work-in-progress			
(iv) Intangible Assets under development			
(2) Non-Current Investments			
(c) Deferred tax Assets	2.9	-	4,682.78
(d) Long Term Loans and Advances	2.10	5,873.45	
(e) Other Non-Current Assets	2.11	203,996.15	170,204.61
(2) Current Assets			
(a) Current Investments	2.12	512,420.46	450,190.46
(b) Inventories	2.13	85,775.54	95,375.63
(c) Trade Receivables	2.14	2,499.17	855.97
(d) Cash and Cash Equivalents	2.15	2,102.59	13,633.88
(e) Short-Term Loans and Advances	2.16	21,353.68	19,791.09
(f) Other Current Assets			
Total		866,164.30	799,945.96

The accompanying notes 1 to 2.34 form an integral part of the Financial Statements
This is the Balance Sheet referred to in our report of even date

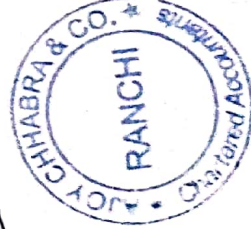
For Ajoy Chhabra & Co.
Chartered Accountants
Firm Regn No. 012594C

Amita Ranjani
(Amita Ranjani)
Partner

M No. 308166

Place : Ranchi

Date : 25-08-2022



For and on behalf of the Board

DARLING HOUSING PVT. LTD.

Ankur Anil

Director

Meenakshi Singh

Director

DIN No.-05132924

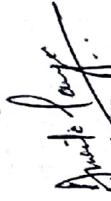
DIN No.-06609408

DARLING HOUSING PRIVATE LIMITED
Statement of Profit & Loss for the year ended 31st March, 2022
(All amounts in Hundreds, except share data and where otherwise stated)

Particulars	Note No	For the period from	For the period from
		01.04.21 to 31.03.22	01.04.20 to 31.03.21
Amount (Rs. in hundreds)			
INCOME			
Revenue from operations	2.17	772,547.55	720,143.71
Other Income	2.18	8,779.75	14,982.32
Total Income		781,327.29	735,126.02
EXPENSES			
Cost of Materials Consumed	2.19	696,027.85	659,389.98
Changes in Inventories of finished goods, WIP & Stock-in-Trade	2.2	(62,230.00)	(73,120.46)
Employee Benefit Expense	2.21	39,224.82	42,259.06
Finance costs	2.22	33,743.85	39,415.96
Other Expenses	2.23	15,035.28	18,180.50
Depreciation and amortization expense	2.8	13,068.29	6,968.22
Total Expenses		734,870.09	693,093.26
Profit before exceptional and extraordinary items and tax		46,457.21	42,032.76
Exceptional Items		-	-
Profit before extraordinary items and tax		46,457.21	42,032.76
Extraordinary Items		-	-
Profit before tax		46,457.21	42,032.76
Tax expense:			
(1) Current tax		13,269.54	10,814.31
(2) Previous year tax		(1,190.67)	(3.60)
(2) Deferred tax charge/(benefit)			114.21
Profit/(Loss) for the period from Continuing operations		34,378.34	31,107.84
Earning per equity share (Face Value Rs. 100 Per Share)	2.24		
Basic		5.50	4.98
Diluted		5.50	4.98

The accompanying notes 1 to 2.34 form an integral part of the Financial Statements
This is the Balance Sheet referred to in our report of even date

For Ajoy Chhabra & Co.
Chartered Accountants
Firm Regn No. 012594C



(Amrita Taneja)
Partner
M.No. 308166




Place : Ranchi
Date : 25-08-2022

For and on behalf of the Board

DARLING HOUSING PVT. LTD.


Meenakshi Singh
Director
DIN No.-05132924


Ankur Anil
Director
DIN No.-06609408



DARLING HOUSING PRIVATE LIMITED

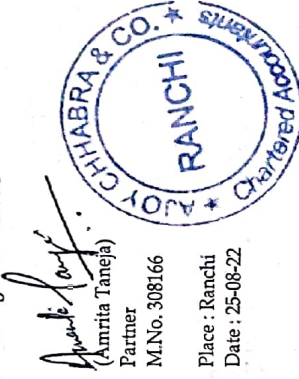
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.3.2022

(All amounts in Hundreds, except share data and where otherwise stated)

A. CASH FLOW FROM OPERATING ACTIVITIES	2021-22	2020-21
Net Profit	34,378.34	31,107.84
Adjustments for:		
Deffered Tax	(1,190.67)	114.21
Depreciation	13,068.29	6,968.22
Profit on Sale of Fixed Asset	(3,909.47)	(3,909.47)
Operating Profits before Working Capital Changes	46,255.95	34,260.80
Adjustments for:		
a) (Increase)/Decrease in Inventories	(62,230.00)	(73,120.46)
b) (Increase)/Decrease in Trade Receivables	9,600.09	76,707.49
c) (Increase)/Decrease in Long Term Loans & Advances	-	-
d) (Increase)/Decrease in Short Term Loans & Advances	11,531.29	(28,695.07)
e) (Increase)/Decrease in Other Current & Non Current Assets	(35,354.14)	2,199.32
f) Increase/(Decrease) in Trade Payables	(33,921.67)	(33,078.50)
g) Increase/(Decrease) in Borrowings	48,261.31	29,497.23
h) Increase/(Decrease) in Other Current Liabilities	15,045.14	20,638.22
i) Increase/(Decrease) in Provisions	2,455.23	(3,399.10)
Cash generated from operation	1,643.20	25,029.93
Net Cash flow from Operating Activities	1,643.20	25,029.93
B. Cash Flow from Investing Activities		
a) Purchase of Fixed Assets	-	(31,345.79)
b) Sale of Fixed Assets	-	5,000.00
Net Cash flow from Investing Activities	-	(26,345.79)
C. Cash Flow from Financing Activities		
Share Capital From Financial Institutions	-	-
Net Cash used for Financing Activities	-	-
D. NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	1,643.20	(1,315.85)
Cash & Cash Equivalent at the beginning of the year	855.97	2,171.82
Cash & Cash Equivalent at the end of the year	2,499.17	855.97
E. NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	1,643.20	(1,315.85)

The accompanying notes 1 to 2.34 form an integral part of the Financial Statements
This is the Cash Flow Statement referred to in our report of even Date

For Ajoy Chhabra & Co.
Chartered Accountants
Firm Regn No. 012594C



For and on behalf of **DARLING HOUSING PVT. LTD.**

Ankur Anil
Ankur Anil
Director
DIN No.-06609408 DIN No.-05132924

Meenakshi Singh
Meenakshi Singh
Director
DIN No.-06609408 DIN No.-05132924

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in Hundreds, except share data and where otherwise stated)

2.1 SHARE CAPITAL

Particulars	As at 31st March 2022		Amount (Rs.in Hundreds)	
	No. of Shares	Amount	No. of Shares	Amount
(a) Authorised Equity shares of Rs. 10.00 each	1,00,000	100,000	1,00,000	100,000.00
(b) Issued, Subscribed & Paid-Up Equity shares of Rs. 10.00 each	62,502	62,502	62,502	62,502.00
Total	625,020	62,502	625,020	62,502.00

FOOTNOTES:

(i) Reconciliation of the number of shares outstanding at the beginning & at the end of the Reporting Period.

Particulars	As at 31st March 2022		Amount (Rs.in Hundreds)	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period/Year	625,020	62,502	625,020	62,502.00
Shares Issued during the Period	-	-	-	-
Shares Bought back during the period/Year	-	-	-	-
Shares Outstanding at the end of the period/Year	625,020	62,502	625,020	62,502.00

(ii) The company has only one class of equity shares having par value of Rs. 10 each. Each shareholder is eligible for one vote per share held. 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 preferential amounts. The distribution will be in proportion to the numbers equity shares held by equity shareholders eligible for one vote per share.

(iii) Shareholders Holding more than 5% Shares

Name of shareholder	As at 31st March 2022		As at 31st March 2021	
	No of Shares	% of Total Holding	No of Shares	% of Total Holding
1. Anil Kumar Singh	506,520	81.04%	506,520	81.04%
2. Ankur Anil	60,000	9.60%	60,000	9.60%
3. Meenakshi Singh	55,000	8.80%	55,000	8.80%

iv) Shareholding of Promoters as below:

Name of shareholder	Shares held by promoters at the end of the year	
	No of Shares	% of Total Holding
1. Anil Kumar Singh	506,520	81.04%
2. Ankur Anil	60,000	9.60%
3. Meenakshi Singh	55,000	8.80%

2.2 RESERVES AND SURPLUS

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)	% of Total Holding	Amount (Rs.in Hundreds)	% of Total Holding
(a) Profit & Loss Account				
As per Last Balance Sheet	195,436.49		164,328.65	
Add: Profit During the year	34,378.34		31,107.84	
Closing balance	229,814.82		195,436.49	

2.3 LONG TERM BORROWINGS

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)	% of Total Holding	Amount (Rs.in Hundreds)	% of Total Holding
Secured Loans:				
From Banks/ Financial Institutions	99,880.63		55,505.68	
Unsecured Loan:				
- From Related Party	161,015.14		134,536.71	
Total	260,895.77		190,042.38	

Note: Vehicle Loans are repayable in equal monthly installments over the tenure of the loans and the final installments. The loans are secured by way of Hypothecation on assets thus purchased.

2.4 SHORT TERM BORROWINGS

(Unsecured, considered good)

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)	% of Total Holding	Amount (Rs.in Hundreds)	% of Total Holding
(a) Bank Overdraft *	212,900.17		223,513.23	
(b) Current Maturities of Long term Debts	19,907.16		31,886.18	
Total	232,807.33		255,399.41	

* Bank overdraft is against hypothecation of Current Assets.



DARLING HOUSING P.V. LTD.

Director

2.5 **TRADE PAYABLES**
(Unsecured, considered good)

Particulars	As at 31st March 2022			As at 31st March 2021		
	Amount (Rs.in Hundreds)			Amount (Rs.in Hundreds)		
(a) Micro, Small and Medium Enterprises						
(b) Others		43,612.40			77,534.06	
Total		43,612.40			77,534.06	
Outstanding for following periods from due date of payment (2021-22)						
articulars	Less than 1 year	1-2 years	2-3 years	more than 3 years	Total	
(i) MSME						
(ii) Others	39324.69	4287.71				43,612.40
(iii) Disputed dues- MSME						
(iv) Disputed Dues- Others						
Outstanding for following periods from due date of payment (2020-21)						
articulars	Less than 1 year	1-2 years	2-3 years	more than 3 years	Total	
(i) MSME						
(ii) Others	68114.38	6896.02		5523.66		77,534.06
(iii) Disputed dues- MSME						
(iv) Disputed Dues- Others						

Footnote: Micro and Medium scale business entities :

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March 2022. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

2.6 **OTHER CURRENT LIABILITIES**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)		Amount (Rs.in Hundreds)	
(a) Other Payables		23,262.44		8,217.31
Total		23,262.44		8,217.31

2.7 **SHORT TERM PROVISIONS**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)		Amount (Rs.in Hundreds)	
(a) Provisions:				
(i) Provision For Income Tax		13,269.54		10,814.31
Total		13,269.54		10,814.31

2.9 **NON CURRENT INVESTMENT**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)		Amount (Rs.in Hundreds)	
Total		-		-

2.10 **DEFERRED TAX ASSET**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)		Amount (Rs.in Hundreds)	
Deferred Tax Asset arising on account of Fixed Assets		5,873.45		4,682.78
Total		5,873.45		4,682.78

2.11 **OTHER NON-CURRENT ASSETS**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Amount (Rs.in Hundreds)		Amount (Rs.in Hundreds)	
(a) Fixed Deposits (including Accrued interest)		67,954.49		93,018.63
(b) Advances		8,000.00		8,000.00
(c) Security Deposit		128,041.66		69,185.98
Total		203,996.15		170,204.61

Note: Fixed Deposits are pledged against Bank Guarantees.



Director
PARULING HOUSING PVT. LTD.

2.12 INVENTORIES

(As valued and certified by the Management)

Particulars	As at 31st March 2022	As at 31st March 2021
	Amount (Rs.in Hundreds)	Amount (Rs.in Hundreds)
(a) Work-in-Progress (as certified by the management)	510,420.46	450,290.46
Total	510,420.46	450,290.46

2.13 TRADE RECEIVABLES

(Conserved, considered good)

Particulars	As at 31st March 2022	As at 31st March 2021
	Amount (Rs.in Hundreds)	Amount (Rs.in Hundreds)
Trade Receivables	85,773.54	85,975.63
TOTAL	85,773.54	85,975.63

Amount (Rs.in Hundreds)

Trade Receivable ageing schedule as at 31.03.22

Particulars	Less than 1 year			1-2 years			2-3 years			more than 3 years			Total
	85,773.54												
Undiscounted trade receivables - considered good													85,773.54
Undiscounted trade receivables - considered doubtful													
Discounted trade receivables - considered good													
Discounted trade receivables - considered doubtful													
Total													85,773.54

2.14 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March 2022	As at 31st March 2021
	Amount (Rs.in Hundreds)	Amount (Rs.in Hundreds)
(a) Cash in hand	2,499.17	855.87
Total	2,499.17	855.87

Footnote (a) Cash in hand is as per the notes and as certified by the Management.

2.15 SHORT TERM LOANS AND ADVANCES

(Conserved, considered good)

Particulars	As at 31st March 2022	As at 31st March 2021
	Amount (Rs.in Hundreds)	Amount (Rs.in Hundreds)
(a) Other Advances	2,010.59	15,633.88
Total	2,010.59	15,633.88

2.16 OTHER CURRENT ASSETS

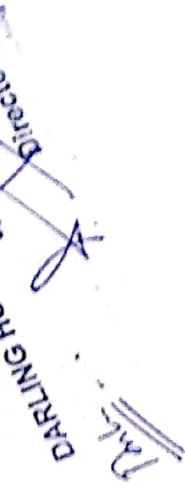
(Conserved, considered good)

Particulars	As at 31st March 2022	As at 31st March 2021
	Amount (Rs.in Hundreds)	Amount (Rs.in Hundreds)
TDS & Advance Tax	21,353.68	19,790.09
Total	21,353.68	19,790.09

2.17 REVENUE FROM OPERATIONS

Particulars	For the period from 01.04.21 to 31.03.22	
	Amount (Rs.in Hundreds)	
Operating Revenue	770,547.55	720,143.71
Total	770,547.55	720,143.71




 Director
 DARLING HOUSING PVT. LTD.

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

2.18 OTHER INCOME

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Miscellaneous Income	4,096.86	9,503.59
Interest on Fixed Deposit	4,682.89	5,478.73
Total	8,779.75	14,982.32

2.19 COST OF CONSTRUCTION

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Cost of Construction	696,027.85	659,389.98
Total	696,027.85	659,389.98

2.20 CHANGES IN INVENTORY O WORK IN PROGRESS

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Opening WIP	450,190.46	377,070.00
Closing WIP	512,420.46	450,190.46
Total	(62,230.00)	(73,120.46)

2.21 EMPLOYEE BENEFIT EXPENSE

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Directors Remuneration	11,520.00	
Salaries, Wages & Allowances	27,704.82	42,259.06
Total	39,224.82	42,259.06

2.22 FINANCE COST

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Bank Interest & Charges	30,852.74	39,415.96
Other Interest	2,891.11	
Total	33,743.85	39,415.96

2.23 OTHER EXPENSES

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Repairs and Maintenance	1,945.11	942.35
Rent	1,020.00	1,301.90
Telephone & Internet Expenses	97.36	129.62
Travelling and Conveyance	146.82	579.09
Printing and Stationery	47.03	186.40
Audit Fees	1,121.00	1,121.00
Security & Maintenance	3,552.00	3,491.28
Insurance Policy	1,398.77	1,936.65
Electricity	3,065.20	1,590.04
Miscellaneous Expenses	2,641.99	6,902.16
Total	15,035.29	18,180.50

Footnote: Auditors Remuneration:

Statutory Audit Fees: Rs 826.00/- (Previous Year: Rs 826.00/-)

Tax Audit Fees: Rs 295.00/- (Previous Year: Rs 295.00/-)



DARLING HOUSING PVT. LTD.

Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

2.24 EARNING PER SHARE

Particulars	For the period from	For the period from
	01.04.21 to 31.03.22	01.04.20 to 31.03.21
	Amount (Rs.in Hundreds)	
Net Profit attributable to Equity Share Holders	34,378.34	31,107.84
Weighted average number of Equity Shares (Units)	625,020	625,020
Diluted number of Equity Shares (Units)	625,020	625,020
Basic Earning per Share	5.50	4.98
Diluted Earning per Share	5.50	4.98
Face value per Equity Share	10	10

2.25 Balance of Sundry Creditors, Sundry Debtors, and Security Deposits is subject to confirmation and is net of Debit & Credit balances.

2.26 No provision has been made for liability, if any arising due to long term benefits, if any payable to employees.

2.27 GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit/filing of Annual Return under the provisions of GST Laws shall be accounted for on completion of audit/filing of Annual Return under GST Laws. In the opinion of the Management there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company. In the absence of updation of GST details/data by Suppliers at the GST Portal, the impact if any vis-a-vis the returns filed by the Company remains unascertained and is subject to final linking and reconciliation.

2.28 The Company's only business being construction, disclosure of segment-wise information is not applicable under Accounting Standard 17-'Segmental Information' (AS-17) notified by the Companies (Accounting Standards) Rules, 2006 (as amended). There is no geographical segment to be reported since all the operations are undertaken in India.

2.29 The Company has reassessed the useful lives of its tangible fixed assets during the year 2014-15 and useful lives have been revised to match those specified in Part C of Schedule II to the Companies Act 2013, for all classes of assets. Management believes that the revised useful lives of the assets reflect the period over which these assets are to be used.

2.30 Additional information to the financial statements

a) **CONTINGENT LIABILITIES**

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Amount (Rs. In hundreds)	
Claims against the company not acknowledged as debt		
Guarantees/ Counter Guarantees	302,000.00	226,550.00
Other money for which the company is contingently liable		
TOTAL	302,000.00	226,550.00

b) Board opinion on realisable value of Property, Plant and Equipment, Intangible assets Fixed Assets and non-current investments
In the opinion of the Board, all of the assets other than Property, Plant and Equipment, Intangible assets and non-current investments, have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

c) Particulars of loans and advances given to or guarantees or securities provided in connection with loans and advances to or Investments made in related parties during the financial year : Nil

2.31 List of Related parties where control exists and other related parties with whom the Company had transactions and their relationship:

Name of Related Party	Nature of Relationship	Nature of Transaction	Transaction (For the period from 01.04.21 to 31.03.22)	Amount (Rs in hundreds)	
				Amount receivable/ (payable) as at 31 March 2022	Amount receivable/ (payable) as at 31 March 2021
1. Anil Kumar Singh	Key Management Personnel	Remuneration	3,840.00	-	-
2. Meenakshi Singh		Unsecured Loan	(28,000.00)	(151,720.00)	(123,000.00)
3. Ankur Anil		Flat Booking	-	53,650.00	53,650.00
		Remuneration	3,840.00	-	-
		Unsecured Loan	(1,840.00)	(8,045.81)	(6,205.81)
		Remuneration	3,840.00	-	-
		Unsecured Loan	4,081.57	(1,249.33)	(5,330.90)
Key Managerial Personnel with whom transaction were carried out during the year.					



DARLING HOUSING PVT. LTD.

[Signature]
Director

2.32 Ratios

(All amounts in Hundreds, except share data and where otherwise stated)

Sr. No.	Particulars	Items included in Numerator		Items included in Denominator		Ratio	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	Prev Year	Current Year	Reason for variance	% of variance
		Current Year	Prev Year	Current Year	Prev Year														
(a)	Current Ratio	Current Assets	Current Liab	624,151.44	312,951.71	1.99	579,847.03	351,965.09	1.65	257,938.49	351,965.09	1.73	257,938.49	351,965.09	1.65	257,938.49	351,965.09	21.06%	
(b)	Debt-Equity Ratio	Total Borrowing	Equity + Reserve & Surplus	493,703.10	292,316.82	1.69	445,441.79	257,938.49	1.73	445,441.79	257,938.49	1.73	445,441.79	257,938.49	1.73	445,441.79	257,938.49	(0.02)	Increase in borrowings
(c)	Debt Service Ratio	Earning for Debt Service = Net Profit after taxes + Noncash operating expenses + Interest + Other non-cash	Debt service = Interest and lease payments + Principal repayments	81,190.47	33,743.85	2.41	77,492.02	39,415.96	1.97	77,492.02	39,415.96	1.97	77,492.02	39,415.96	1.97	77,492.02	39,415.96	0.22	
(d)	Ratio on Equity	PAT	Equity + Reserve & Surplus	34,378.34	292,316.82	0.12	31,107.84	257,938.49	0.12	31,107.84	257,938.49	0.12	31,107.84	257,938.49	0.12	31,107.84	257,938.49	-2.48%	Increase in expenses
(e)	Inventory turnover ratio	Cost of goods sold = material Consumed + Purchases of stock in trade + Change in inventories of Finished Goods, Work in progress and Stock in trade	Average Inventory	633,797.85	481,305.46	1.32	586,269.52	413,630.23	1.42	586,269.52	413,630.23	1.42	586,269.52	413,630.23	1.42	586,269.52	413,630.23	-7.09%	
(f)	Trade Receivables turnover ratio	Credit Sales	Average trade receivables	772,547.55	90,575.59	8.53	720,143.71	133,729.38	5.39	720,143.71	133,729.38	5.39	720,143.71	133,729.38	5.39	720,143.71	133,729.38	58.39%	
(g)	Trade payables turnover ratio	Credit purchase	Average trade payables	696,027.85	60,573.23	11.49	659,389.98	94,073.31	7.01	659,389.98	94,073.31	7.01	659,389.98	94,073.31	7.01	659,389.98	94,073.31	63.93%	
(h)	Net capital turnover ratio	Revenue from operations	Working Capital=Total current assets-Total current liabilities	772,547.55	311,199.73	2.48	720,143.71	227,881.94	3.16	720,143.71	227,881.94	3.16	720,143.71	227,881.94	3.16	720,143.71	227,881.94	-21.44%	
(i)	Net profit ratio	PAT	Revenue from operations	34,378.34	772,547.55	0.04	31,107.84	720,143.71	0.04	31,107.84	720,143.71	0.04	31,107.84	720,143.71	0.04	31,107.84	720,143.71	3.02%	Increase in expenses
(j)	Return on Capital employed	EBIT	Capital employed = Tangible Net worth + Total Borrowings + Deferred Tax liabilities(if any)	80,201.06	553,212.59	0.14	81,448.72	447,980.87	0.18	81,448.72	447,980.87	0.18	81,448.72	447,980.87	0.18	81,448.72	447,980.87	-20.26%	
(k)	Return on investment	Weighted average investment	Income from investment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		

DARLING HOUSING PVT. LTD.

Director



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

(All amounts in Hunderds, except share data and where otherwise stated)

2.8: Property, Plant & Equipment

Fixed Assets	RATE	Gross Block			Accumulated depreciation and amortisation			Net Block
		As on 1.04.2021	Additions	Sales/ Adjustments	As on 31.03.2022	Charge for the year	Sales/ Adjustments	
Tangible: (Owned)								
Furniture & Fixture	5,465.09	-	-	-	2,796.35	686.49	3,482.83	1,982.26
Plant & Machinery	18,245.74	-	-	-	18,245.74	1,448.64	11,708.77	6,536.97
Computer	1,486.86	-	-	-	1,486.86	987.36	1,287.47	199.38
Motor Cycle	1,603.62	-	-	-	1,603.62	1,237.22	1,348.26	255.36
Motor Car	62,636.12	-	-	-	62,636.12	28,944.83	39,466.84	23,169.28
Total	89,437.43	-	-	-	89,437.43	44,225.89	57,294.18	32,143.26
Previous Year	70,651.17	31,345.79	12,559.52	89,437.43	48,726.66	11,468.99	44,225.89	45,211.54
								21,924.51

*In the opinion of the management there was no impairment of Fixed Assets during the year.

DARLING HOUSING PVT. LTD.
 Director
 [Signature]



2.33 Additional Regulatory Information

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

The company's financial statement does not disclose any immovable asset.

(ii) Revaluation of Property, Plant and Equipment

The company has not done revaluation of any Property, Plant and Equipment during the year,

(iii) Loans or Advances in the nature of loans are granted to promoters, directors, KMP's and the related parties

The Company has not granted any Loans or Advances in the nature of loans during the year to its promoters, directors, KMP's and the related parties.

(iv) Capital-Work-in Progress (CWIP)

The Company does not have any Capital-Work-in Progress, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost.

(v) Intangible assets under development:

The Company does not have any Intangible assets under development, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost.

(vi) Details of Benami Property

No proceedings have been initiated during the or pending, as at the end of the year against the company for holding any benami property under the Prohibition of Benami Transactions Act, 1988 (45 of 1988) and the rules made thereunder.

(vii) Borrowings from banks or financial institutions-Quarterly Returns/ Statements

The Company has not borrowed afresh during the year from banks or financial institutions on the basis of security of current assets.

(viii) Willful defaulter

The company has not been declared a willful defaulter during the year by any bank or financial Institution or other lender.

(ix) Relationship with Struck off Companies :

The company does not have any transaction during the year with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

(x) Registration of charges or satisfaction with Registrar of Companies

The company was not required to get charges or satisfaction of charges to be registered with Registrar of Companies as it did not have any borrowing during the year.

(xi) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(xii) Compliance with approved Scheme(s) of Arrangements

The Company did not enter into any Scheme of Arrangements during the year, requiring approval thereof by, nor any such scheme was approved by the Competent Authority during the year, in terms of sections 230 to 237 of the Companies Act, 2013.

(xiv) Utilisation of Borrowed funds and share premium:

(a) The Company has not advanced or given loan or invested funds through any intermediary during the year, to any other person(s) or entity(ies), including foreign entities, being Ultimate Beneficiary, identified in any manner whatsoever by or on behalf of the company.

(b) The company has not received any fund from any person(s) or entity(ies), including foreign entities, (Funding Party) with the understanding that the company shall 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).

(xv) Undisclosed income

The Company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, therefore there is no such previously unrecorded transactions relating to the such income in question.

(xvi) Corporate Social Responsibility (CSR)

The company is not covered during the year under section 135 of the Companies Act, 2013. Therefore, the provisions related to Corporate Social Responsibility are not applicable to the Company during the year.

(xvii) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

2.34 Previous years figures have been regrouped/rearranged wherever necessary.

DARLING HOUSING PVT. LTD.
Director