



**JAGMOHAN SINGH &  
ASSOCIATES**  
CHARTERED ACCOUNTANTS

PH. NO. : 011-41588008  
FAX NO. : 011-41588009  
MOBILE NO. : 9811269798  
E-mail : mail@jsa.net.in

JSA TOWER, 1A, GANESH NAGAR,  
JANAK PURI EAST METRO,  
NEW DELHI - 110018 (INDIA)

Name : M/s Nugraj Dream Builders Private Limited  
CIN : U74999DL2018PTC329622  
Address(O) : B-115, Sector-3, Bawana Industrial Area, New Delhi, DELHI-110039  
Address(R) : B-115, Sector-3, Bawana Industrial Area, New Delhi, DELHI-110039

Code :- NUGRAJ\_10

Permanent Account No : AAFCN9419E  
Status : Private Limited  
Previous year : 2021-2022  
Ward/Circle :  
Nature of Business or Profession : Real estate activities on a fee or contract basis - 07004  
Date of Incorporation : 19/02/2018  
Resident Status : Resident  
Assessment Year : 2022-2023  
Return : ORIGINAL

**Computation of Total Income**

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-6136	0
Income from Capital Gains	1676294	1670158
Income from Other Sources	0	0
<b>Gross Total Income</b>		<b>1670158</b>
<b>Less : Deduction under Chapter VIA</b>		<b>0</b>
<b>Total Income</b>		<b>1670158</b>
<b>Rounding off u/s 288A</b>		<b>1670160</b>
Income Taxable at Normal Rate		1670160
Income Taxable at Special Rate		0

**TAX CALCULATION**

Tax at Normal Rates (22%)	367435	
	<b>MAT Prov</b>	<b>Normal Prov</b>
Total Tax as per other provisions of the IT Act		367435
Tax payable u/s 115JB	0	
Add : Surcharge(if applicable)	0	36744
<b>Total</b>	<b>0</b>	<b>404179</b>
Add : Health and Education Cess	0	16167
<b>Total</b>	<b>0</b>	<b>420346</b>
<b>Higher of the above two</b>		<b>420346</b>
<b>Add : Interest</b>		<b>31143</b>
u/s 234B	25218	
25218[6M]		
u/s 234C	5925	
(1722+4203)		

ZenIT - A KDK Software Product

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Balash Chand Dani*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Nugraj Das*  
DIRECTOR





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JSA TOWER, 1A, GANESH NAGAR,  
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Amount Payable	451489
Tax Rounded Off u/s 288 B	451490

**COMPREHENSIVE DETAIL**

**Income from Business & Profession Details**

**NUGRAJ DREAM BUILDERS PRIVATE  
LIMITED**

Net Loss As Per P&L A/c	1670158	
Add: Items Inadmissible/for Separate Consideration	0	
Depreciation Separately Considered	0	
Less: Items Admissible/for Separate Consideration	1676294	
Depreciation Allowed as Per IT Act	0	
Income taxable under other heads of income	1676294	
Description	Amount	
Income chargeable under the head Capital Gain	1676294	
Loss From NUGRAJ DREAM BUILDERS PRIVATE LIMITED	-6136	
<b>Total of Business &amp; Profession</b>		0
Loss adjusted with CG(ST Normal)		6136

**Income From Capital Gain(s)** 1670158

Income From ST Cap. Gain (as per an. attached)	1676294
<b>Total Capital Gain(s)</b>	1676294
Note: Business Setoff(ST Normal)	6136
<b>Taxable Short Term Capital Gain Not Falling u/s 111A</b>	1670158

**Set off & Carry Forward of Losses**

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Nature of Loss	2019-2020	12197	0	12197	0
Business(Ordinary)	2020-2021	103324	0	103324	0
Business(Ordinary)	2021-2022	34838	0	34838	0
Business(Ordinary)					

**Nugraj Dream Builders Private Limited**

Client Code: NUGRAJ\_10  
Assessment Year: 2022-2023

**Statement of ST Capital Gain (Other)**

Sno	Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improvement Cost	Exemption	Exp	Gain/Loss
1	Land(Other Assets)	12/11/2021	4000000	21/09/2020	3689748	0		0	0	310252

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For NUGRAJ DREAM BUILDERS PVT.LTD.

*Sahash Chandra Jain*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rajendra Singh*  
DIRECTOR





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2	LAND(Other Assets)	22/12/2021	309392	07/10/2020	166422	0	0	0	142970
3	land(Other Assets)	22/12/2021	2646900	07/10/2020	1423828	0	0	0	1223072
Total			6956292		5279998	0	0	0	1676294

Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 18/09/2022

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Isabesh Chaudhary*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*10 w Kay Lee*  
DIRECTOR



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**Nugraj Dream Builders Private Limited  
Depreciation Chart For Assessment Year '2022-2023'**

**Business Name :NUGRAJ DREAM BUILDERS PRIVATE LIMITED**

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Land 0% - Land	0.00%	11103308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11103308.00
Total			11103308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11103308.00

**Details of Bank Accounts :**

**No of Bank Account :- 1**

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	HDFC0004723	HDFC BANK LTD-SEC-5, J-BLOCK, VARDHMAN PLAZA, BAWANA INDUSTRIAL AREA, NEW DELHI - 110039	50200030178605	Current

**Verified By : NUGRAJ JAIN**

**For NUGRAJ DREAM BUILDERS PVT.LTD.**

*Prakash Chand Jain*  
**DIRECTOR**

**For NUGRAJ DREAM BUILDERS PVT.LTD.**

*Nugraj Jain*  
**DIRECTOR**

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# JAGMOHAN SINGH & ASSOCIATES

First Floor, B1, 517-C, District Centre, Janak Puri, New Delhi - 110058 (INDIA)

Phone : +91-11-41588008 / 09 • Mobile : 9811269798

Email : mail@jsa.net.in • Website : www.jsa.net.in

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF Nugraj Dream Builders Private Limited**

### Report on the Financial Statements

We have audited the accompanying financial statements of **Nugraj Dream Builders Private Limited**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2022**, and its **Profit** of Rs 16,70,158 for the year ended on that date.

### 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 there under, 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.

### Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Balash Chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Niraj Singh*  
DIRECTOR



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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

### Responsibility of Management and Those Charged with Governance (TCWG)

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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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, management 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 management 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.

### Auditor's Responsibility

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 judgement and maintain professional skepticism throughout the audit. We also:

- 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

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rajendra Singh*  
DIRECTOR



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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 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.

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.

For NUGRAJ DREAM BUILDERS PVT.LTD.

Rakesh Chaudhary  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

Rajesh Kumar  
DIRECTOR

- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and 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 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A".
- (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, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, 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



For NUGRAJ DREAM BUILDERS PVT.LTD.  
*Sahash Chandel*  
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.  
*Neeraj Kumar*  
 DIRECTOR

(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.

FOR JAGMOHAN SINGH & ASSOCIATES  
(Chartered Accountants)  
Reg No. :0032620N



JAGMOHAN SINGH  
Partner

M.No. : 098485

UDIN : 22098485ATYJAB9908

Date : 01/09/2022  
Place : Delhi

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chandra Jain*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*104 Key 7*  
DIRECTOR

**"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Nugraj Dream Builders Private Limited.**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.**

We have audited the internal financial controls over financial reporting of Nugraj Dream Builders Private Limited as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company, (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rahash Chaudhary*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rajesh Kumar*  
DIRECTOR



generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

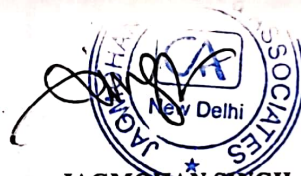
### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

**FOR JAGMOHAN SINGH & ASSOCIATES**  
(Chartered Accountants)  
Reg No. :0032620N



**JAGMOHAN SINGH**  
Partner

M.No. : 098485

UDIN : 22098485ATYJAB9908

Date : 01/09/2022  
Place : Delhi

**For NUGRAJ DREAM BUILDERS PVT.LTD.**

*Sahash Chandra*  
**DIRECTOR**

**For NUGRAJ DREAM BUILDERS PVT.LTD.**

*Deep Ray*  
**DIRECTOR**

# Nugraj Dream Builders Private Limited

## Balance Sheet as on 31 March, 2022

Particulars		(All amounts in Thousand)	
1	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>A EQUITY AND LIABILITIES</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>1 Shareholders' funds</b>			
(a) Share capital	3	100	100
(b) Reserves and surplus	4	1,071	-179
(c) Money received against share warrants		-	-
		1,171	-79
<b>2 Share application money pending allotment</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)	5	10,983	14,510
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
		10,983	14,510
<b>4 Current liabilities</b>			
(a) Short-term borrowings	6	17,200	17,200
(b) Trade payables		-	-
(c) Other current liabilities	7	432	6
(d) Short-term provisions		-	-
		17,632	17,206
<b>TOTAL</b>		<b>29,786</b>	<b>31,637</b>
<b>B ASSETS</b>			
<b>1 Non-current Assets</b>			
(a) Fixed assets			
(i) Tangible assets	8	11,349	16,383
(ii) Intangible assets under development		-	-
(iii) Fixed assets held for sale		-	-
		11,349	16,383
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	9	211	275
(d) Cash and cash equivalents	10	18,226	14,979
(e) Short-term loans and advances		18,436	15,254
(f) Other current assets		-	-
		29,786	31,637
<b>TOTAL</b>	12		
See accompanying notes forming part of the financial statements			

In terms of our report attached.

For Jagmohan Singh & Associates  
Chartered Accountants



Jagmohan Singh  
Partner  
M. No. 098485  
F.R.N. 032620N  
UDIN : 22098485ATYJAB9908

Place : New Delhi  
Date : 01-09-2022

For and on behalf of the Board of Directors  
For NUGRAJ DREAM BUILDERS PVT. LTD.

*Prakash Chand Jain*  
**DIRECTOR**

Director  
(Prakash Chand Jain)  
DIN : 00367633

For NUGRAJ DREAM BUILDERS PVT. LTD.

*Nugra Jain*  
**DIRECTOR**

Director  
(Nugra Jain)  
DIN : 07876308



**Nugraj Dream Builders Private Limited**  
Statement of Profit and Loss for the year ended 31 March, 2022

		(All amounts in Thousand)	
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1	2	3	4
<b>A CONTINUING OPERATIONS</b>			
1 Revenue from operations (gross)		-	-
Less: Excise duty		-	-
Revenue from operations (net)		-	-
2 Other Income		1,676	-
3 Total revenue (1+2)		1,676	-
4 Expenses			
(a) Cost of materials consumed		-	-
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(d) Employee benefits expense		-	-
(e) Finance costs		-	-
(f) Depreciation and amortisation expense		-	-
(g) Other expenses	11	6	35
Total expenses		6	35
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,670	(35)
6 Exceptional items		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		1,670	(35)
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		1,670	(35)
10 Tax expense:			
(a) Current tax expense for current year		420	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		420	-
(d) Net current tax expense		-	-
(e) Deferred tax		420	-
11 Profit / (Loss) from operations (9 ± 10)		1,250	-35

In terms of our report attached.

For Jagmohan Singh & Associates  
Chartered Accountants

Jagmohan Singh  
Partner

M. No. 098485

F.R.N. 032620N

UDIN : 22098485ATYJAB9908

Place : New Delhi  
Date : 01-09-2022



For NUGRAJ DREAM BUILDERS PVT. LTD. For NUGRAJ DREAM BUILDERS PVT. LTD.  
*Prakash Chand Jain* *Nugra Jain*  
**DIRECTOR** **DIRECTOR**

Director  
(Prakash Chand Jain)  
DIN : 00367633

Director  
(Nugra Jain)  
DIN : 07876308



# Nugraj Dream Builders Private Limited

## Notes forming part of the financial statements

Note	Particulars
1	<p><b>Corporate Information</b></p> <p>M/s Nugraj Dream Builders Private Limited has been formed as Private limited Company under the Companies Act, 1956 in February 2018 having its registered office at : Property No- B-115, Secor-3 Bawana Industrial Area New Delhi North West Delhi - 110039. Prakash Chand Jain and Nugraj Jain are the Directors of the company.</p>
2	<p><b>Significant accounting policies</b></p> <p>The significant accounting policies have been predominantly presented below in the order of the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). The order of presentation may be customised for each Company.</p> <p>The significant accounting policies would need to be customised for each Company based on its applicability and relevance. For example, in case of a Small and Medium Sized Company, it should state in its financial statements that "The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company." and should also modify the accounting policies suitably. Similarly, companies that have not opted for the transition provisions in para 46 / 46A of AS 11 <i>The Effects of Changes in Foreign Exchange Rates</i> and companies that have not opted for Hedge Accounting should modify the accounting policies on Foreign Currency Transactions and Translations and Hedge Accounting, respectively.</p>
2.1	<p><b>Basis of accounting and preparation of financial statements</b></p> <p>The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.</p>
2.2	<p><b>Use of estimates</b></p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
2.3	<p><b>Inventories</b></p> <p>Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.</p>
2.4	<p><b>Depreciation and Amortisation</b></p> <p>Depreciation has been provided on the straight-line method as per the rates prescribed in Schedule II to the Companies Act, 2013</p>



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chand Jain*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chand Jain*  
DIRECTOR



Note 2 Significant accounting policies (contd.)

Note	Particulars
2.5	<p><b>Revenue Recognition</b></p> <p><u>Sale of Goods</u> Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.</p>
2.6	<p><b>Other income</b></p> <p>Interest income is accounted on accrual basis.</p>
2.7	<p><b>Tangible fixed assets</b></p> <p>Fixed assets except the Building Work in Progress and Capital Work in Progress, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.</p> <p>Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.</p> <p><u>Capital work-in-progress:</u> Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.</p>
2.8	<p><b>Intangible assets</b></p> <p>Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an Intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.</p>



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Babesh Chandel Jain*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Nay Raj*  
DIRECTOR

## Note 2 Significant accounting policies (contd.)

Note	Particulars
2.9	<p><b>Investments</b></p> <p>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.</p> <p>Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</p>
2.10	<p><b>Employee benefits</b></p> <p>Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.</p> <p><u>Defined contribution plans</u> The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.</p> <p><u>Defined benefit plans</u> For defined benefit plans in the form of gratuity fund and post-employment medical benefits, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.</p> <p><u>Short-term employee benefits</u> The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under : (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and (b) in case of non-accumulating compensated absences, when the absences occur.</p> <p><u>Long-term employee benefits</u> Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.</p>



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Balash Chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Kunoy*  
DIRECTOR

Note	Particulars
2.11	<p><b>Borrowing costs</b></p> <p>Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.</p>
2.12	<p><b>Earnings per share</b></p> <p>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.</p>
2.13	<p><b>Taxes on income</b></p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.</p> <p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p> <p>Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.</p>

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chandra Jain*  
DIRECTOR



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Neeraj Kumar*  
DIRECTOR

Note 2.14

Note	Particulars																																																																								
2.14	<b>Provisions and contingencies</b> A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.																																																																								
2.15	<b>Insurance claims</b> Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.																																																																								
2.16	<b>Goods &amp; Service tax input credit</b> Goods & Service tax input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilising the credits.																																																																								
2.17	<b>Analytical Ratios</b> <table><tr><th>Ratio</th><th>Numerator</th><th>Denominator</th><th>Current Period</th><th>Previous Period</th><th>% Variance</th></tr><tr><td>i Current Ratio</td><td>Current Assets</td><td>Current Liability</td><td>1.05</td><td>0.89</td><td>0.15</td></tr><tr><td>ii Debt-Equity Ratio</td><td>Total Debt</td><td>Shareholder's Equity</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>iii Debt Service Coverage Ratio</td><td>Earning available for debt services</td><td>Debt Service</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>iv Return on Equity Ratio</td><td>Net Profit After Taxes</td><td>Average Shareholder's Equity</td><td>1.07</td><td>0.00</td><td>1.00</td></tr><tr><td>v Inventory Turnover Ratio</td><td>Cost of Goods Sold</td><td>Average Inventory</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>vi Trade Receivable Turnover Ratio</td><td>Net Credit Sales</td><td>Average Accounts Receivable</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>vii Trade Payable Turnover Ratio</td><td>Net Credit Purchases</td><td>Average Trade Payable</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>viii Net Capital Turnover Ratio</td><td>Net Sales</td><td>Working Capital</td><td>0.0</td><td>0.0</td><td>0</td></tr><tr><td>ix Net Profit Ratio</td><td>Net Profit</td><td>Net Sales</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>x Return on Capital Employed</td><td>Earning Before Interest &amp; taxes</td><td>Capital Employed</td><td>0.14</td><td>0.00</td><td>1.00</td></tr><tr><td>xi Return on Investment</td><td>Net income</td><td>Total investment</td><td>NA</td><td>NA</td><td>NA</td></tr></table>	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	i Current Ratio	Current Assets	Current Liability	1.05	0.89	0.15	ii Debt-Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	iii Debt Service Coverage Ratio	Earning available for debt services	Debt Service	NA	NA	NA	iv Return on Equity Ratio	Net Profit After Taxes	Average Shareholder's Equity	1.07	0.00	1.00	v Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	NA	vi Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	vii Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payable	NA	NA	NA	viii Net Capital Turnover Ratio	Net Sales	Working Capital	0.0	0.0	0	ix Net Profit Ratio	Net Profit	Net Sales	NA	NA	NA	x Return on Capital Employed	Earning Before Interest & taxes	Capital Employed	0.14	0.00	1.00	xi Return on Investment	Net income	Total investment	NA	NA	NA
Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance																																																																				
i Current Ratio	Current Assets	Current Liability	1.05	0.89	0.15																																																																				
ii Debt-Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA																																																																				
iii Debt Service Coverage Ratio	Earning available for debt services	Debt Service	NA	NA	NA																																																																				
iv Return on Equity Ratio	Net Profit After Taxes	Average Shareholder's Equity	1.07	0.00	1.00																																																																				
v Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	NA																																																																				
vi Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	NA	NA	NA																																																																				
vii Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payable	NA	NA	NA																																																																				
viii Net Capital Turnover Ratio	Net Sales	Working Capital	0.0	0.0	0																																																																				
ix Net Profit Ratio	Net Profit	Net Sales	NA	NA	NA																																																																				
x Return on Capital Employed	Earning Before Interest & taxes	Capital Employed	0.14	0.00	1.00																																																																				
xi Return on Investment	Net income	Total investment	NA	NA	NA																																																																				



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Abhash chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rajendra Singh*  
DIRECTOR

# Nugraj Dream Builders Private Limited

Notes forming part of the financial statements

## Note 3 : Share capital

Particulars	31st March, 2022		31st March, 2021	
	No. of shares	Amount (Rs.)	No. of shares	Amount (Rs.)
(a) <u>Authorised</u> Equity shares of ₹ 10 each with voting rights	1,00,000	1,000	1,00,000	1,000
(b) <u>Issued</u> Equity shares of ₹ 10 each with voting rights	10,000	100	10,000	100
(c) <u>Subscribed and fully paid up</u> Equity shares of ₹ 10 each with voting rights	10,000	100	10,000	100
<b>Total</b>	<b>10,000</b>	<b>100</b>	<b>10,000</b>	<b>100</b>

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rahash Chand Jain*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Neel Raj Singh*  
DIRECTOR



# Nugraj Dream Builders Private Limited

Notes forming part of the financial statements

## Note 4 Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
<b>(a) Securities Premium Account</b>		
Opening Balance	-	-
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year for:	-	-
Issuing bonus shares	-	-
Others	-	-
Closing balance	-	-
<b>(b) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening Balance	-179	(144)
Add: Profit / (Loss) for the year	1,250	(35)
Amounts transferred from:	-	-
General reserve	-	-
Other reserves	-	-
Less: Interim dividend	-	-
Tax on dividend	-	-
Transferred to:	1,071	(179)
Closing balance	1,071	(179)
<b>Total</b>	<b>1,071</b>	<b>(179)</b>

## Note 5 Other long-term liabilities

Particulars	Figures as at the end Amount (Rs.)	Figures as at the end Amount (Rs.)
Booking for Haryana land	500	500
Aakarsh Industries (Ashish Bansal)	300	300
East Asia Impex		
	3,000	3,000
Bayana for sale of property	282	
Sanatan dharam shiksha		
Tarun		
	5,265	10,115
Loan From Directors	1,636	595
Nugraj Jain		
Prakash Chand Jain	10,983	14,510
<b>Total</b>		

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chand Jain*  
DIRECTOR



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Nugraj Jain*  
DIRECTOR

# Note 6 Short Term Borrowing

Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
Unsecured Loans		
K R Enterprises		
K R Steel	5,170	5,170
K R Steel Traders	5,730	5,730
Nugraj Developers LLP	1,000	1,000
Teen Murti Agencies HUF	300	300
	5,000	5,000
<b>Total</b>	<b>17,200</b>	<b>17,200</b>

# Note 7 Short term Provision

Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
Provision		
- Audit fee Payable	12	6
- Provision for tax	420	
<b>Total</b>	<b>432</b>	<b>6</b>

# Note 8 Tangible Asset

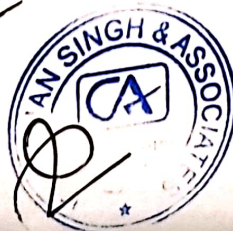
Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
Agricultural Land	11,349	16,383
<b>Total</b>	<b>11,349</b>	<b>16,383</b>

# Note 9 Cash and cash equivalents

Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
(a) Cash on hand	4	-
(b) Cheques, drafts on hand		4
(c) Balances with banks	206	271
(i) In current accounts	-	-
(ii) In EEFC accounts		
<b>Total</b>	<b>211</b>	<b>275</b>

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Isahash Chaudhary*  
DIRECTOR



For NUGRAJ DREAM BUILDERS PVT.LTD.

*Deep Raj Saxena*  
DIRECTOR

# Note 10 Other current assets

Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
(a) BIYANA A/C Gannaur A/c Khewar Land	3,914 2,500	3,914 2,500
(b) Advance bayana for purchase of property		
-CHAND ADVANCE /BAYANA LARSOLI LAND	1,500	1,500
-DEEPAK ADVANCE/BAYANA NAHARA LAND	324	324
-KULDEEP SINGH ADVANCE/BAYANA	483	483
-KULJEET (NAHARA) ADVANCE/BAYANA	282	282
-PARVEEN ADVANCE/BAYANA NAHARA LAND	324	324
-RAJ ASSOCIATES ADVANCE/BAYANA	2,500	2,500
-SACHIN ADVANCE/BAYANA NAHARA LAND	324	324
-SANDEEP KUMAR BAYANA/ADVANCE	2,109	2,109
-TRILOK CHAND ADVABCE/BAYANA -NAHARA LAND	-	340
-Jai Bhagwan jatti	1,688	-
-Ram kali	49	-
-Saijan	2,100	-
(c) Loan & Advances	100	350
(d) Duties & Taxes (Gst Refundable )	30	30
<b>Total</b>	<b>18,226</b>	<b>14,979</b>

## Note 11 Other expenses

Particulars	Figures as at the end	Figures as at the end
	Amount (Rs.)	Amount (Rs.)
Audit Fees	6	6
Business Promotion	-	1
Bank Charges	0	28
Professional Charges	-	-0
Short & Excess	6	35
<b>Total</b>		

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Prakash Chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Nayab Khan*  
DIRECTOR



# NUGRAJ DREAM BUILDERS PRIVATE LIMITED

CIN : U74999DL2018PTC329622

B-115, Sector-3, Bawana Industrial Area, New Delhi, DELHI-110039

Notes forming part of the financial statements

## Note -12 'Additional Notes to the financial Statements

### 1. Contingent Liabilities and Commitments

Particulars	As at 31.03.2022	As at 31.03.2021
Claims against the company / Disputed Liabilities not acknowledged as Debts	NIL	NIL
Capital Commitments	NIL	NIL

### 2. Segment Reporting (AS - 17)

The operations of the company predominantly consist of one segment and accordingly segment wise reporting as per Accounting Standard (AS) -17 "Segment Reporting" Issued by The Institute of Chartered Accountants of India is not applicable.

### 3. Related Party Transactions (AS - 18)

- (i) List of related parties with whom transactions have taken place and relationship : NIL
- (ii) Transactions during the period with related parties. : NIL

### 4. Earning per Share (AS - 20)

(Amounts in Thousand)

Particulars	As at 31.03.2022	As at 31.03.2021
a) Net Profit attributable to equity shareholders	1250	NIL
b) Weighted average number of equity shareholders	10000	10000
c) Basic Earning per Share (face value of Rs. 10/- each)	125	NIL

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Rakesh Chandel*  
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.

*Maya Roy*  
DIRECTOR



5. Taxes on Income (AS - 22)

(Amounts in Thousand)

Particulars	As at 31.03.2022	As at 31.03.2021
Defer Tax Liabilities / (Assets)	Nil	Nil

6. There are no Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made.

The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the auditors.

7. There is no income and expenditure in foreign currency.

8. Payment to Auditors (including Audit Fees and professional expenses)

(Amounts in Thousand)

Particulars	As at 31.03.2022	As at 31.03.2021
Statutory Audit Fees (including Goods and Services Tax)	5.9	5.9

9. Directors Remuneration

Particulars	As at 31.03.2022	As at 31.03.2021
Remuneration	NIL	NIL



For NUGRAJ DREAM BUILDERS PVT.LTD.  
*Sahash Chandel Jain*  
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT.LTD.  
*Nayab Singh*  
 DIRECTOR

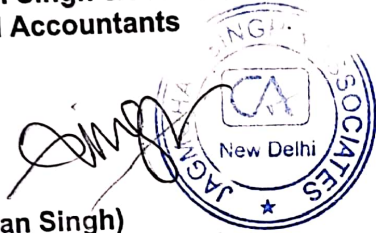
10. Share Application money pending allotment : NIL

11. Figures have been rounded off to the nearest rupee.

12. Notes 1 to 12 forms an integral part of the accounts and have been duly authenticated.

As per our report of even date

Jagmohan Singh & Associates  
Chartered Accountants



(Jagmohan Singh)  
Partner

M.No. - 098485  
F.R.N - 032620N  
Place: New Delhi,  
Date: 01-09-2022

UDIN :22098485ATYJAB9908

For and on behalf of the Board of Directors  
For NUGRAJ DREAM BUILDERS PVT.LTD.

Prakash Chand Jain  
Director

Prakash Chand Jain  
DIN - 00367633

For NUGRAJ DREAM BUILDERS PVT.LTD.

Nugraj Jain  
Director

Nugraj Jain  
DIN - 07876308