

Annual Accounts

Of

**NUGRAJ DREAM BUILDERS PRIVATE
LIMITED
(CIN-U74999DL2018PTC329622)**

FY: 2023-2024

JAGMOHAN SINGH & ASSOCIATES
Chartered Accountants

904-906, Shahpuri Tirath Singh Tower
C-58, Community Centre Janak Puri, New Delhi, Delhi-110058
Tel: 91-11-41588008-09, Mobile : 9811269798

E-mail: mail@jsa.net.in

Web. : www.jsa.net.in

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHJ), 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)

Assessment
Year
2024-25

PAN	AAFCN9419E		
Name	Nugraj Dream Builders Private Limited		
Address	B-115 , Sector-3, Bawana Industrial Area , New Delhi , 09-Delhi, 91-INDIA, 110039		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	798878591311224

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	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	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	1,36,000
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,35,000
	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

This return has been digitally signed by NUGRAJ JAIN in the capacity of Director
having PAN ACVPJ4098E from IP address 223.177.184.90 on 31-Dec-2024 18:11:02 at
New Delhi (Place) DSC SI.No & Issuer 4148684 & 190125239888365CN=SignX sub-CA for Class 3
Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code



AAFCN9419E067988785913112240e93db77552f6fe4a1f65c223686f07293f6bc67

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INDIA
JAGMOHAN SINGH &
ASSOCIATES
 CHARTERED ACCOUNTANTS

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

B-1/517 C, 1st Floor Janakpuri,
 New Delhi - 110018 (INDIA)

Code :- NUGRAJ_10

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

Permanent Account No : AAFCN9419E
 Status : Private Limited
 Previous year : 2023-2024
 Ward/Circle :
 Nature of Business or Profession : Other services n.e.c. - 21008
 Date of Incorporation : 19/02/2018
 Resident Status : Resident
 Assessment Year : 2024-2025
 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	50806	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax Payable		0
Less : TDS/TCS		136000
Assessed Tax		-136000
Add : Interest And Fee		1000
Fee u/s 234F	1000	
Amount Refundable		135000
Amount Refundable Rounded Off u/s 288 B		135000

COMPREHENSIVE DETAIL

Income from Business & Profession Details

NUGRAJ DREAM BUILDERS PRIVATE
 LIMITED
 Net Profit As Per P&L A/c

50806

0



**JAGMOHAN SINGH &
ASSOCIATES**
CHARTERED ACCOUNTANTS

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

B-1/517 C, 1st Floor Janakpuri,
New Delhi - 110018 (INDIA)

Add: Items Inadmissible/for Separate
Consideration

Depreciation Separately Considered
Depreciation Allowed as Per IT Act
Income taxable under other heads of income

Total of Business & Profession

Setoff of Business(Ordinary) Loss 2019-2020

Setoff of Business(Ordinary) Loss 2020-2021

B/Fwd

B/Fwd

50806

12197

38609

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
RITTI GUPTA	ADBPG9906D	194IA	BP-Income From Business Profession	6800000	68000
MISHA GUPTA	AFGPG9064H	194IA	BP-Income From Business Profession	6800000	68000
Total				13600000	136000

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Business(Ordinary)	2019-2020	12197	12197	0	0
Business(Ordinary)	2020-2021	103324	38609	64715	0
Business(Ordinary)	2021-2022	34838	0	34838	0

Jurisdiction: Return for Asst. Year: 2023-2024 filed with Ward: on vide receipt No. 0

Return Filing Due Date : 31/10/2024
Due Date Extended 15/11/2024
upto :
Interest Calculated 31/12/2024
Upto :

Return Filing Section : 139(4)
Notification No : Circular No. 13/2024



**JAGMOHAN SINGH &
ASSOCIATES**
CHARTERED ACCOUNTANTS

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

B-1/517 C, 1st Floor Janakpuri,
New Delhi - 110018 (INDIA)

Nugraj Dream Builders Private Limited
Depreciation Chart For Assessment Year '2024-2025'

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%	108637820. 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108637820 .00
Total			108637820. 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108637820 .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



INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF NUGRAJ DREAM BUILDERS PVT. LTD.,

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 **31/03/2024**, 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 **31/03/2024**, and its **Profit of Rs.508 (Figures in Hundred)** 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.

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 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 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, 2016, 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.
- (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 **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** 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.

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



JAGMOHAN SINGH

Partner

M.No. : 098485

UDIN : 25098485BMHMBM1184

Date : 28/11/2024

Place : New Delhi

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of NUGRAJ DREAM BUILDERS PVT. LTD.

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, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

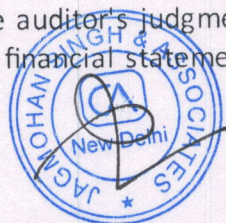
Management's Responsibility for Internal Financial Controls

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 of 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 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 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, 2024, 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.

Date : 28/11/2024

Place : New Delhi

FOR JAGMOHAN SINGH & ASSOCIATES
(Chartered Accountants)

Reg No. : 0032620N



M.No. : 098485

UDIN : 25098485BMHMBM1184

Ref No.

Dated.....

DIRECTORS' REPORT

Dear shareholders,

Your directors have pleasure in presenting the Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2024.

FINANCIAL SUMMARY

The company has incurred a profit of Rs. 508 (Figure in hundred) for the year ended 31 March 2024. The break-up of profit is given as follows :

("Figures in 100")

Particulars	2023-24	2022-23
Sales	386100	106135
Net Profit/(Loss) (PBDT)	508	93383
Less : Depreciation	0.00	0.00
Profit after depreciation but before tax (PBT)	508	93383
Less : Taxes	128	23503
Net profit / (loss) for the period	380	69881
No. of Shares	1000000	10000
EPS	0.038	7
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	380	69881

For NUGRAJ DREAM BUILDERS PVT LTD.

Sakshi Chaudhary
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Wajid Khan
DIRECTOR



DIVIDEND

The company does not propose any dividend during the current year.

The board does not propose any amount to carry to any specific reserves.

STATE OF COMPANY'S AFFAIRS

During the current financial year, the company has incurred Net Profit of Rs. 508 (Figures in Hundred) as compared to Net loss Rs. 93,383 (Figures in Hundred) made in previous financial Year.

CHANGES IN NATURE OF BUSINESS

There are no significant changes that have been made in the nature of the company during the financial year.

MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

For NUGRAJ DREAM BUILDERS PVT LTD.

Balash Chaudhary
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Om Jay Rao
DIRECTOR

DEPOSITS

During the financial year, the Company has not accepted any type of deposits. Neither, any type of deposits of the previous year is Unpaid or Unclaimed during the financial year.

STATUTORY AUDITORS

M/s. JAGMOHAN SINGH & ASSOCIATES, Chartered Accountants, were appointed as the Statutory Auditors of the Company from the conclusion of the 30-09-2024 Annual General Meeting (AGM) of the Company and till the conclusion of Annual General Meeting for the financial year 2028-29.

AUDITORS REPORT

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on the Auditor's report.

SHARE CAPITAL

During the financial year, the Company had not issued any Equity Shares with Differential rights, any Sweat Equity Shares and any Employee Stock Options.

ANNUAL REPORT

The Extract of Annual report of the company in Form MGT-9 has been annexed with this report.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A) Conservation of Energy : Nil

B) Technology Absorption : Nil

C) Foreign Exchange earnings and outgo:

The company has no foreign exchange earnings and outgo transactions during the current financial year.

For NUGRAJ DREAM BUILDERS PVT LTD.

Sahash Chandra Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Om Raj Rao
DIRECTOR

CORPORATE SOCIAL RESPONSIBILITY(CSR)

Provisions of Corporate social responsibility are not applicable to the Company. Accordingly details of activities have not been attached in the format specified in the annexure of Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014.

DIRECTORS

A) Changes in Directors and Key Managerial Persons:-

There is no change in Directors and Key Managerial Persons by way of Appointment, Re-designation, Resignation, Death, Disqualification and Variations made or Withdrawn, etc., of the company during the financial year.

B) Declaration by an Independent Director(s) and reappointment, if any:-

The Board of Directors of the company hereby confirms that they have received the declaration of fulfilling the criteria of Independent Director specified in subsection (6) of section 149 of the Companies Act, 2013 from all the Independent directors if appointed during the year.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company has held 4 number of meetings during this financial year which is in compliance with the provisions of the Companies Act, 2013.

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has made following loans and Investments and has given following guarantees in compliance of section 186 of the Companies Act,2013 during the financial year:-

S.No	Loan/Guarantee/ Investment	Date of Transaction	Name of Company	Amount
	NIL	NIL	NIL	NIL

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chandra Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Nay Raj Sax
DIRECTOR

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Details in Form No AOC-2 for transactions entered with the related parties at on arm length or non-arm length basis are NIL.

MANAGERIAL REMUNERATION

Provision of details of Managerial Remuneration required to be Disclosed in Boards Report as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to Company.

There is no employee who is withdrawing remuneration more than 60 Lacs per annum, more than 5 Lacs per month and more than remuneration of Managing Director or Whole Time Director.

RISK MANAGEMENT POLICY

Risks are events, situations or circumstances which may lead to negative consequences on the company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the company and key risks will now be managed within the unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace risk management policy and guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the company's business systems and processes, such that our responses to risks remain current and dynamic.

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

- (i) In the preparation of the accounts for the financial year ended 31 March 2024 the applicable Accounting standards have been followed along with proper explanations relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for

For NUGRAJ DREAM BUILDERS PVT LTD.

Bhaskar Chandra Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Om Raj
DIRECTOR

safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

- (iv) The directors have prepared the accounts for the year ended 31 March 2024 on a 'going concern' basis.
- (v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward to their continued support.

Date : 30.09.2024

For and on behalf of the board

Place : New Delhi

NUGRAJ DREAM BUILDERS PVT. LTD.

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chand Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Nugraj Jain
DIRECTOR

PRAKASH CHAND JAIN

NUGRAJ JAIN

Director
DIN: 00367633

Director
DIN: 07876308

NUGRAJ DREAM BUILDERS PVT. LTD.

CIN No. U74999DL2018PTC329622

Balance Sheet as at 31 March 2024

(Rupees in '100')

Particulars	Note No.	Figures as at the end of 31/03/2024 (In Rs.)	Figures as at the end of 31/03/2023 (In Rs.)
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital kmmkm	3	100,000	1,000
(b) Reserves and surplus	4	100,243	85,434
(c) Money received against share warrants		0	0
		200,243	86,434
2 Share application money pending allotment		0	0
3 Non-current liabilities			
(a) Long-term borrowings			0
(b) Deferred tax liabilities (net)			1,496,119
(c) Other long-term liabilities	5	3,491,606	0
(d) Long-term provisions		0	0
		3,491,606	1,496,119
4 Current liabilities			
(a) Short-term borrowings	7	244,952	222,000
(b) Trade payables	6	1,131,501	
(c) Other current liabilities			
(d) Short-term provisions	8	305	25,224
		1,376,757	247,224
TOTAL		5,068,606	1,829,776
II ASSETS			
1 Non-current Assets			
(a) Property, Plant And Equipment & Intangible Assets			
(i) Tangible Asset	13	0	1,156,085
(ii) Intangible assets		0	0
(iii) Capital work-in-progress			
(iv) Intangible asset under development			
		0	1,156,085
(b) Non-current investments			0
(c) Deferred tax assets (net)			0
(d) Long-term loans and advances			
(e) Other non-current assets		0	0
		0	0
2 Current assets			
(a) Current investments	14	1,330	(6,820)
(b) Inventories		6,719,575	
(c) Trade receivables	11	(1,388,608)	
(d) Cash and cash equivalents	9	(903,887)	(172,058)
(e) Short-term loans and advances			
(f) Other current assets	10	640,195	852,570
		5,068,606	673,691
TOTAL		5,068,606	1,829,776

For Jagmohan Singh & Associates
Chartered Accountants



Jagmohan Singh
Partner
M. No. 098485
Firm Regn No. 032620N
UDIN : 25098485BMHMBM1184
Place : New Delhi
Date : 28/11/2024

For and on behalf of the Board of Directors

For NUGRAJ DREAM BUILDERS PVT. LTD.
Director
Nugraj Jain
DIN - 07876308

Director
Prakash chand Jain
DIN - 00367633

For NUGRAJ DREAM BUILDERS PVT. LTD.
Director
Prakash chand Jain
DIN - 00367633

NUGRAJ DREAM BUILDERS PVT. LTD.
CIN No. U74999DL2018PTC329622
Profit and Loss Statement for the year ended 31 March 2024

(Rupees in '100')

Particulars		Note No.	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
1		2	3	4
I	Revenue from operations		386,100	106,135
II	Other Income			
III	Total Income (I+II)		386,100	106,135
IV	Expenses			
	(a) Cost of materials consumed			
	(b) Direct Expenses			
	(c) Changes in inventories		(5,563,799)	
	(d) Purchase of Finished Goods		5,913,311	
	(e) Employee benefits expense		36,000	
	(f) Finance costs			
	(g) Selling & Distribution Expenses			
	(h) Depreciation and amortisation expense			
	(i) Other expenses	12	81	12,751
	Total expenses		385,592	12,751
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)		508	93,383
VI	Exceptional items		0	0
VII	Profit / (Loss) before extraordinary items and tax (V- VI)		508	93,383
VIII	Extraordinary items		0	0
IX	Profit / (Loss) before tax (VII- VIII)		508	93,383
X	Tax expense:			
	(a) Current Tax		128	23,503
	(b) Deferred Tax			
	(c) MAT Credit		0	
XI	Profit /(Loss) for the period from continuing operations (IX - X)		380	69,881
XII	Profit/(loss) from discontinuing operations		0	0
XIII	Tax expense of discontinuing operations		0	0
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0	0
XV	Profit (Loss) for the period (XI + XIV)		380	69,881
XVI	Earnings per equity share:			
	(1) Basic		0	7
	(2) Diluted			

For Jagmohan Singh & Associates
Chartered Accountants

Jagmohan Singh
Partner

M. No. 098485

Firm Regn No. 032620N

UDIN : 25098485BMHMBM1184

Place : New Delhi

Date : 28/11/2024



For NUGRAJ DREAM BUILDERS PVT LTD.
Nugraj Jain
DIRECTOR

Director

Nugraj Jain

DIN - 07876308

For NUGRAJ DREAM BUILDERS PVT LTD.

Prakash Chand Jain
DIRECTOR

Director

Prakash chand Jain

DIN - 00367633

NUGRAJ DREAM BUILDERS PVT. LTD.

Notes Forming Part Of The Financial Statements

Note	Particulars
1	<p>Corporate Information</p> <p>The Company NUGRAJ DREAM BUILDERS PVT. LTD. Having Registered office at Property No- B-115, Secor-3 Bawana Industrial Area New Delhi North West Delhi -110039. The Company was incorporated in February 2018. . Prakash Chand Jain and Nugraj Jain are the Directors of the company.</p>
2	<p>Significant Accounting Policies</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>Basis Of Accounting And Preparation Of Financial Statements</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 2013. 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>Use Of Estimates</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>Inventories</p> <p>Inventories are valued at the Lower of Cost (on FIFO basis) or 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>

For NUGRAJ DREAM BUILDERS PVT LTD.



DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Prakash Chand Jain

DIRECTOR

NUGRAJ DREAM BUILDERS PVT. LTD.

Note 2 Significant Accounting Policies (Contd.)

Note	Particulars
2.4	<p>Depreciation And Amortisation</p> <p>Depreciation has been provided on the straight-line method as per the rates prescribed in Schedule II of the Companies Act 2013.</p>
2.5	<p>Revenue Recognition</p> <p><u>Sale of Goods</u></p> <p>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>Other Income</p> <p>Interest income is accounted on accrual basis.</p>
2.7	<p>Tangible Fixed Assets</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></p> <p>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>

For NUGRAJ DREAM BUILDERS PVT LTD.
Wayley Xao
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Sahesh Chaudhary
 DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Note 2 Significant Accounting Policies (contd.)

Note	Particulars
2.8	<p>Intangible Assets</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> <p>Refer Note 2.21 for accounting for Research and Development Expenses.</p>
2.9	<p>Foreign Currency Transactions And Translations</p> <p><u>Initial recognition</u></p> <p>Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.</p> <p><u>Measurement of foreign currency monetary items at the Balance Sheet date</u></p> <p>Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.</p> <p>In the case of integral operations assets and liabilities (other than non-monetary items) are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.</p> <p><u>Treatment of exchange differences</u></p> <p>Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.</p> <p>The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.</p> <p><u>Accounting of forward contracts</u></p> <p>Premium / discount on forward exchange contracts which are not intended for trading or speculation purposes are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.</p>

For NUGRAJ DREAM BUILDERS PVT LTD.
Rajay Yad
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Sahash Chand Jain
 DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Note 2 Significant Accounting Policies (contd.)

Note	Particulars
2.11	<p>Investments</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>
2.12	<p>Employee Benefits</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></p> <p>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>
2.13	<p>Taxes on Income</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.
Uday Singh
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT. LTD.
Balash Chaudhary
 DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Note 2 Significant accounting policies (contd.)

Note	Particulars																																																																													
2.14	<p>Provisions and contingencies</p> <p>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.</p>																																																																													
2.15	<p>Analytical Ratios</p> <table><tr><th></th><th>Ratio</th><th>Numerator</th><th>Denominator</th><th>Current Period</th><th>Previous Period</th><th>% Variance</th></tr><tr><td>i</td><td>Current Ratio</td><td>Current Assets</td><td>Current Liability</td><td>3.68</td><td>2.73</td><td>35.10%</td></tr><tr><td>ii</td><td>Debt-Equity Ratio</td><td>Total Debt</td><td>Shareholder's Equity</td><td>17.44</td><td>17.31</td><td>0.74%</td></tr><tr><td>iii</td><td>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</td><td>Inventory Turnover Ratio</td><td>Cost of Goods Sold</td><td>Average Inventory</td><td>0.10</td><td>NA</td><td></td></tr><tr><td>v</td><td>Trade Receivable Turnover Ratio</td><td>Net Credit Sales</td><td>Average Accounts Receivable</td><td>-0.56</td><td>NA</td><td></td></tr><tr><td>vi</td><td>Trade Payable Turnover Ratio</td><td>Net Credit Purchases</td><td>Average Trade Payable</td><td>10.5</td><td>NA</td><td>NA</td></tr><tr><td>vii</td><td>Net Capital Turnover Ratio</td><td>Net Sales</td><td>Average Working Capital</td><td>0.10</td><td>NA</td><td></td></tr><tr><td>viii</td><td>Net Profit Ratio</td><td>Net Profit</td><td>Net Sales</td><td>0.00</td><td>NA</td><td></td></tr><tr><td>ix</td><td>Return on Capital Employed</td><td>Earning Before Interest & taxes</td><td>Capital Employed</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>x</td><td>Return on Investment</td><td>NA</td><td>NA</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	3.68	2.73	35.10%	ii	Debt-Equity Ratio	Total Debt	Shareholder's Equity	17.44	17.31	0.74%	iii	Debt Service Coverage Ratio	Earning available for debt services	Debt Service	NA	NA	NA	iv	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	0.10	NA		v	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	-0.56	NA		vi	Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payable	10.5	NA	NA	vii	Net Capital Turnover Ratio	Net Sales	Average Working Capital	0.10	NA		viii	Net Profit Ratio	Net Profit	Net Sales	0.00	NA		ix	Return on Capital Employed	Earning Before Interest & taxes	Capital Employed	NA	NA	NA	x	Return on Investment	NA	NA	NA	NA	NA
	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance																																																																								
i	Current Ratio	Current Assets	Current Liability	3.68	2.73	35.10%																																																																								
ii	Debt-Equity Ratio	Total Debt	Shareholder's Equity	17.44	17.31	0.74%																																																																								
iii	Debt Service Coverage Ratio	Earning available for debt services	Debt Service	NA	NA	NA																																																																								
iv	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	0.10	NA																																																																									
v	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	-0.56	NA																																																																									
vi	Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payable	10.5	NA	NA																																																																								
vii	Net Capital Turnover Ratio	Net Sales	Average Working Capital	0.10	NA																																																																									
viii	Net Profit Ratio	Net Profit	Net Sales	0.00	NA																																																																									
ix	Return on Capital Employed	Earning Before Interest & taxes	Capital Employed	NA	NA	NA																																																																								
x	Return on Investment	NA	NA	NA	NA	NA																																																																								

For NUGRAJ DREAM BUILDERS PVT LTD.
Wojay
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Balash Chandel
 DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Notes Forming Part Of The Financial Statements

Note 3 : Share capital

(Rupees in '100')

Particulars	Figures as at the end of 31/03/2024		Figures as at the end of 31/03/2023	
	No. of shares	Amount (Rs.in 100)	No. of shares	Amount (Rs.in 100)
(a) Authorised Equity shares of ` 10 each with voting rights	1,000,000	100,000.00	100,000	10,000
(b) Issued Equity shares of ` 10 each with voting rights	1,000,000	100,000.00	10,000	1,000
(c) Subscribed and fully paid up Equity shares of ` 10 each with voting rights	1,000,000	100,000.00	10,000	1,000
Total	1,000,000.00	100,000.00	10,000.00	1,000.00

For NUGRAJ DREAM BUILDERS PVT LTD.
Nitya Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Babash Chaudhary
DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Notes forming part of the financial statements

Note 4 Reserves and Surplus

(Rupees in '100')

Particulars	Figures as at the end of 31/03/2024	Figures as at the end of 31/03/2023
(a) Securities Premium Account		
Opening Balance	-	-
Add : Premium on shares issued during the year	-	-
Others	-	-
Closing balance	-	-
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening Balance	85,434	10,710
Add: Profit / (Loss) for the year	380	69,881
Other adjustment	14,429	4,843
Closing balance	100,243	85,434
Total	100,243	85,434

Note 5 Other Long term Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Booking for Harayana Land		
Aakarsh Industries		
East Asia Impex		3,000
Sanatan Dharam Shiksha		-
Tarun	2,820	2,820
Alpana Kaushik	50,000	50,000
Ankit garg	60,000	40,000
Ashish Kaushik	50,000	50,000
Classic Enterprises	16,350	16,350
Jaideep	50,000	50,000
Jitin agarwal	25,000	25,000
Kriyansh	45,000	45,000
Nitin gera	210,700	213,000
Pure pack tapes pvt. ltd.	22,500	22,500
Rajeev Madhan	2,000	2,000
Rajesh Kumar	14,000	14,000
Ritu Agarwal		52,313
Sarti	6,000	6,000
Shyam Yadav	60,000	60,000
Sunita c/o Dharminder		50,000
Suresh(Dimple Ji)	25,000	25,000
Vineet Aghi	25,000	50,000
Loan From Director :		
Nugraj Jain	2,472,380	535,280
Prakash Chand Jain	354,856	183,856
Total	3,491,606	1,496,119



For NUGRAJ DREAM BUILDERS PVT LTD.

DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chand Jain
DIRECTOR

NUGRAJ DREAM BUILDERS PVT. LTD.

Note 6 Trade Payables

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
ADITYA MITTAL	3,000	-
AJAY MANGLA	32,000	-
AMAN PRAKASH GUPTA HUF	10,000	-
ANIL GULATI	40,000	-
ASHISH SONS	50,000	-
BHAVESH AGGARWAL	63,000	-
CHAR CHINAR DESINGER SHEETS	100,000	-
GEETA	20,000	-
HANUMAN BANSAL	50,000	-
JYOTI DAHIYA	8,000	-
KAMLESH GARG C/O MANISH GARG	105,000	-
PARAS MITTAL	2,000	-
PARVEEN GOEL	197,700	-
PEARL SOLUTIONS	9,104	-
PRADEEP MITTAL	4,000	-
PULKIT REALBUILD PRIVATE LIMITED	100,000	-
RAJAN GULATI	40,000	-
RAJAT JINDAL	6,000	-
RAJ KUMAR JAIN C/O PAWAN KUMAR PAMPO	50,000	-
SANGEETA MITTAL	4,000	-
SUNSHINE ENTERPRISES	37,229	-
SUNTRACK ENTERPRISES	53,667	-
SURESH MITTAL	4,000	-
TARUN GOEL	4,000	-
VINITA MITTAL C/O NEERAJ KHATRI	4,000	-
Others	2,301	-
VIRENDER SINGH	7,500	-
VISHNU KHURANA C/O MANISH GARG	125,000	-
Total	1,131,501	

For NUGRAJ DREAM BUILDERS PVT. LTD.
Raj
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT. LTD.
Prakash Chandra Jain
 DIRECTOR



NUGRAJ DREAM BUILDERS PVT. LTD.

Note 7 Short Term Borrowing

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Unsecured Loan		
K R Enterprises	51,700	51,700
K R Steel	57,300	57,300
K R Steel Traders	10,000	10,000
Nugraj Developers LLP	3,000	3,000
Teen Murti Agencies HUF	50,000	50,000
Komal Jain	50,000	50,000
Exim pvt ltd.	19,952	
Other Liabilities	3,000	
Total	244,952	222,000

Note 8 Short Term Provisions

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Provisions		
- Audit fee Payable	177	177
- Expenses Payable		1,544
Provision for tax	128	23,503
Total	305	25,224

Note 9. Cash and cash equivalents

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
(a) Cash on hand	22	22
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	(903,908)	(172,080)
(ii) In EEFC accounts		
(iii) In deposit accounts		
(iv) In earmarked accounts		
- Unpaid dividend accounts		
- Unpaid matured deposits		
- Unpaid matured debentures		
- Share application money received for allotment of securities and due for refund		
- Balances held as margin money or security against borrowings, guarantees and other commitments		
- Other earmarked accounts		
(d) Others		
- FLC Margin Money		
Total	(903,887)	(172,058)



For NUGRAJ DREAM BUILDERS PVT. LTD.
M. K. Singh
 DIRECTOR

For NUGRAJ DREAM BUILDERS PVT. LTD.
Balash Chand Jain
 DIRECTOR

NUGRAJ DREAM BUILDERS PVT. LTD.

Note 10 Other current assets

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Other Current assests		
(a) BIYANA A/C		
Gannaur A/c	30	30
Khewar Land	25,000	25,000
Interest on Loan	952	
(b) Advance Bayana For Purchase of Property		
-ATOM MEP Engineers pvt Ltd.	14,000	
-Chand advance /Bayana Larsoli Land	15,000	15,000
-Deepak Advance/Bayana Nahara Land		-
-Kuldeep Singh Advance /Bayana		-
Kuljeet (Nahara) Advance/Bayana	2,821	2,821
Parveen Advance /Bayana Nahara Land	25,000	-
-Raj Associates Advance Bayana	25,000	25,000
-Sachin Advance /Bayana Nahara Land		0
-Sandeep Kumar Bayana Advance	21,093	21,093
-Trilok chand Advance/Bayana -Nahara Land		-
Jai Bhagwan Jatti	27,689	16,879
-Ram Kali		-
-Sanjay	309	-
Anil Kumar (Garhi Bala)		25,500
Anil Kumar Sharma		46,250
Ankit Gupta c/o pankaj gupta		40,000
Bijender Singh VIA DHARMINDER	10,000	100,000
Dharampal advance bayana silana kharkhodha	609	90,609
Dharmender Gehlot	6,000	6,000
Kanta Devi		2,300
mahar Singh PIPLI(51K)		60,000
Mahender	14,000	14,000
Naresh kumar PIPLI(51K)	146,938	60,000
Naveen Nahara		15,000
Ramesh PIPLI(51K)	128,203	60,000
Santra (garhi bala)		11,200
Sat Narayan Pipli(51K)		60,000
Subhash Chand Nahara 1.50ACRE		10,000
Sunder Dhaiya (Garhi Bala)		25,500
Suraj Bhan	6,700	6,700
Suresh Pipli(51K)	160,000	60,000
Tarun Nahara 1.50Acre		10,000
Vinod(Garhii Bala)		25,500
Sunita Chirsami	(397)	(397)
(C) LOANS & ADVANCES	1,000	1,000
(D) Duties & Taxes	298	298
(E) TDS on Property(26QB)	3,299	1,939
(F) Advance to vendor	6,652	15,348
Total	640,195	852,570



For NUGRAJ DREAM BUILDERS PVT LTD.

Day Ray Das

DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Balash Chand Jain

DIRECTOR

NUGRAJ DREAM BUILDERS PVT. LTD.

Note 11 Trade Receivables

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
ALOK S/O DHARAM PAL BARUNA (48K)	(197,222)	
AZAD SINGH S/O SURAJ BHAN BAURUNA (48K)	(197,222)	
DAYANAND JHAJJAR	4,000	
HARI PRAKASH SHARMA	8,000	
JAGBIR SINGH KHARKHODA 92K13M	(371,800)	
JASBIR SELLER JHAROTHI	33,469	
KALA WATI JHAROTH VIA RAVI LAKRA	1,000	
KARAM VEER KHARKHODA 92 K 13 M	(138,600)	
KHEWAT NO 105 MIN KHATA 130 CHIRASMI (8K)	64,500	
KRISHAN KUMAR KHARKHODA 92K13M	(100,600)	
KULDEEP (NAHARA) ADVANCE/BAYANA	(0)	
KUNDAL DAHIYA S/O SUDHIR KUMAR (BAURUNA (48K)	(41,856)	
MAHINDER JHAROT	15,000	
MANGAL RAM JHAJJAR	1,883	
MANOJ S/O BALDEV SINGH BAURONA (48K)	(108,333)	
MEHAR CHAND S/O SUBHE SINGH JHAJJAR	2,825	
MUKESH SELLER JHAROTHI	22,313	
NARENDER DAHIYA S/O BALDEVA SINGH BAURONA (48K)	(108,333)	
NIRMALA JHAJJAR	1,000	
OM PRAKASH	(0)	
PARDEEP DAHIYA NAHARA	25,000	
PARMOD DAHIYA S/O ZILE SINGH BARUNA (48K)	(43,667)	
PAWAN JHAJJAR	11,000	
PIYARI JHAJJAR	2,825	
RAJIV JHAJJAR	2,825	
RAMESH SELLER JHAROTHI	22,313	
ROHTAS C/I BILLU NUMBERDAR SISANA	5,000	
SANDEEP NAHARA	10,000	
SANDEEP SELLER JHAROTHI	22,313	
SANJAY C/O BILLU NUMBERDAR SISANA	5,000	
SANJAY DAHIYA S/O ZILE SINGH BARUNA (48K)	(43,667)	
SARLA W/O SURAJ BHAN JHAROTH C/O RAVI LAKRA	5,000	
SATPAL SELLER JHAROTHI	33,469	
SATYAWAN JHAJJAR	11,000	
SEEMA WIDOW MANOJ DAHIYA BARUNA (48K)	(17,222)	
SHEEL KUMAR NAHARA	(18,667)	
SHRI OM S/O SURAJ BHAN BARUNA (48K)	(130,367)	
SUDHIR KAMLESH SISANA C/O BILLU NUMBERDAR	5,000	
SUNITA (NAHARA)	3,000	
SURENDER JHAJJAR	1,418	
SUSHMA W/O ZILE SINGH BARUNA (48K)	(54,889)	
UTKARSH S/O MANOJ DAHIYA BARUNA (48K)	(17,222)	
VIJAY KHARKHODA 92 K 13 M	(137,800)	
VIJAY PAL JHAJJAR	2,825	
VIRENDER JHAROT	15,000	
YASHPAL S/O ISHWAR SINGH JHAJJAR	1,883	
Total	(1,388,608)	



For NUGRAJ DREAM BUILDERS PVT LTD.
10/4/2020
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chandel
DIRECTOR

NUGRAJ DREAM BUILDERS PVT. LTD.

Note 12 Other expenses

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Audit fees	59	59
Court Fees		10,810
Bank Charges	22	26
Other Expenses		1,544
Interest on income tax		311
Total	81	12,751

Note-13 Tangible Asset

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Agriculture Land		1,156,085
Total	-	1,156,085

Note-14 Investment

(Rupees in '100')

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Amount (Rs.)	Amount (Rs.)
Project	8,150	
Registration Charges	(150)	(150)
Stamp Duty	(6,670)	(6,670)
Total	1,330	(6,820)

For NUGRAJ DREAM BUILDERS PVT LTD.
Om Raj
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.
Pankaj Chandra Jain
DIRECTOR



NUGRAJ DREAM BUILDERS PRIVATE LIMITED

(CIN : U74999DL2018PTC329622)

B115, SECTOR-3 BAWANA DSIIDC, New Delhi, DELHI-110039

'Notes forming part of the financial statements

Note -15 'Additional Notes to the financial Statements

1 . Contingent Liabilities and Commitments

Particulars	As at 31.03.2024	As at 31.03.2023
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 pre- dominant 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. Earnings per Share (AS - 20)

Particulars	As at 31.03.2024 (Amt. in Hundreds)	As at 31.03.2023 (Amt. in Hundreds)
a) Net Profit attributable to equity shareholders	380	69881

For NUGRAJ DREAM BUILDERS PVT LTD.

DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

DIRECTOR

b) Weighted average number of equity shareholders	10,00,000	1,00,000
c) Basic Earnings per Share (face value of Rs. 10/- each)	0.04	7

5. Taxes on Income (AS - 22)

Particulars	As at 31.03.2024 (Amt. in Hundreds)	As at 31.03.2023 (Amt. in Hundreds)
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)

Particulars	As at 31.03.2024 (Amt. in Hundreds)	As at 31.03.2023 (Amt. in Hundreds)
Statutory Audit Fees (including Goods & Service Tax)	59	59

9. Directors Remuneration

Particulars	As at 31.03.2024 (Amt. in Hundreds)	As at 31.03.2023 (Amt. in Hundreds)
Remuneration	NIL	NIL

10. Share Application money pending allotment : NIL

For NUGRAJ DREAM BUILDERS PVT LTD.

[Signature]
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

[Signature]
DIRECTOR

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

12. Notes 1 to 15 form an integral part of the accounts and have been duly authenticated.

As per our report of even date

For and on behalf of the Board

Jagmohan Singh & Associates
Chartered Accountants

(Jagmohan Singh)
Partner
M.No.-098485



Firm Regn. No.- 032620N

Place: New Delhi,
Date: November' 28, 2024

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chand Jain
DIRECTOR

Prakash Chand Jain

Director

DIN-00367633

For NUGRAJ DREAM BUILDERS PVT LTD.
Nugraj Jain
DIRECTOR

Nugraj Jain

Director

DIN -07876308

For NUGRAJ DREAM BUILDERS PVT LTD.
Prakash Chand Jain
DIRECTOR

For NUGRAJ DREAM BUILDERS PVT LTD.

Nugraj Jain
DIRECTOR