



SHAKIL AKHTAR, Chartered Accountants
3/H/5, Narkeldanga Main Road, Kolkata 700011
Phone: 9831 703 229 / 7980 519 582 E – Mail: tnsconsultancy1@gmail.com

Independent Auditor's Report

**To the Members Of DA CONSTRUCTION & INFRA PRIVATE LIMITED.
FLAT NO 11D, FLOOR 11T, T2 2/1 HOSSAIN SHAH ROAD KOLKATA 700023.
CIN NO. U45203WB2022PTC254105**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of DA CONSTRUCTION & INFRA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, (statements of changes in equity) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the returns for the year ended on that date audited by the branch auditors of the company's branches located at (location of branches)]

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its loss, (changes in equity) and its cash flows 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Information other than the Financial statements and auditor's report Thereon

The company's board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial statements and our auditor's report thereon.]

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

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

If, based in the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report the fact. We have nothing to report in this regard.

Responsibility of Management and Those charged with the Governance for the Financial statements

The company's board of Directors is responsible for the matters stated in section 134(5) of the companies Act, 2013 ("the act") with respect to the preparation of this financial statements that give a true and fair view of financial position, financial performance, (changes in equity) and cash flow of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the act. The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safe guarding 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 designs, implementation and maintenance of adequate internal financial controls, that were operating effectively for insuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial statements, the board of Directors is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going





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Concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to Cease operations, or has no realistic alternatives but to so.

The Board of Directors are also responsible for observing the company's Financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement 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 guaranty 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 a part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risk 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 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.





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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 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 disclosures 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.

Other Matter

We did not audit the financial statements/information of One branch included in the financial statements of the Company whose financial statement/financial information reflect total assets of Rs. 15,57,391 as at 31st March, 2024 and total revenues of Rs. 37,004 for the year ended on that date, as considered in the financial statements. The financial statements/information of these branches have been audited by the branch auditors whose reports have been furnished to us and

our opinion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditors.

Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of 143 of the Companies Act, 2013 is not applicable to the company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;





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(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]

(c) [The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with us in preparing this report]

(d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us]

(e) 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.

(f) On the basis of written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of section 164(2) of the Act.

(g) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us





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The Company does not have any pending litigations which would impact its financial position

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

- i. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.**

Thanking you
Yours faithfully



For SHAKIL AKHTAR
Chartered Accountants
M. NO-308208
UDIN: 24308208BKFFHX4876

Place: KOLKATA

Date: 21/09/2024



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DA CONSTRUCTION & INFRA PRIVATE LIMITED
U45203WB2022PTC254105
FLAT NO 11D,FLOOR 11T,T2 2/1 HOSSAIN SHAH ROAD KOLKATA 700023
Statement of Profit & Loss for the year ended 31st March, 2024

Sr. No	Particulars	Note	For the year ended 31st March,2024	For the year ended 31st March,2023
I	Revenue from operations		Rs. -	Rs. 7,98,500
II	Other income		-	-
	Total Revenue (I)		-	7,98,500
III	Expenses :			
	Cost of materials consumed	9	-	2,18,604
	Changes in inventories of finished goods,work-in-progress and Stock in Trade		-	-
	Employee Benefit Expense	10	36,000	92,550
	Financial Costs		-	-
	Depreciation & amortisation expenses		-	-
	Other Administrative Expenses	11	42,892	4,85,916
	Total Expenses (II)		78,892	7,97,070
IV	Profit before exceptional and extraordinary items and tax (II - I)		(78,892)	1,430
V	Exceptional Items		0	0
VI	Profit before extraordinary items and tax (III - IV)		(78,892)	1,430
VII	Extraordinary Items		0	0
VIII	Profit before tax (V - VI)		(78,892)	1,430
IX	Tax expense :			
	Current tax		-	-
	Deferred tax		-	-
X	Profit (Loss) from the period from continuing operations (VII - VIII)		(78,892)	1,430
XI	Profit/(Loss) from discontinuing operations		0	0
XII	Tax expense of discontinuing operations		0	0
XIII	Profit/(Loss) from discontinuing operations		0	0
XIV	Profit/(Loss) for the period (XI + XIV)		(78,892)	1,430
XV	Earning per equity share : [Value per Share `10/-]			
	(1) Basic		(7.89)	0.14
	(2) Diluted		(7.89)	0.14

Company Information and Significant accounting policies
See accompanying notes forming part of the financial statements

2 to 11

In terms of our report attached.

For, SHAKIL AKHTAR

Chartered Accountants



C A SHAKIL AKHTAR
M. NO: 308208
UDIN: 24308208BKFFHX4876
Place : Kolkata
Date : 21-09-2024

DA CONSTRUCTION & INFRA PRIVATE LIMITED
Mohammed Ayub Ansari
MOHAMMED AYUB ANSARI
Director

DIRECTOR

DIN: 08181384

DA CONSTRUCTION & INFRA PRIVATE LIMITED
Dawood Ansari
DAWOOD ANSARI

DIRECTOR

DIN: 09611144

DA CONSTRUCTION & INFRA PRIVATE LIMITED
U45203WB2022PTC254105
FLAT NO 11D,FLOOR 11T,T2 2/1 HOSSAIN SHAH ROAD KOLKATA 700023
BALANCE SHEET AS ON 31 MARCH 2024

Particulars	Note	As at 31st March, 2024	As at 31st March, 2023
I.EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	15,00,000	15,00,000
(b) Reserves and Surplus	3	(77,462)	1,430
(2) Non Current Liabilities			
(a) Deferred Tax Liabilities		0	0
(b) Long Term Borrowings		0	0
(3) Current Liabilities			
(a) Short -Term Borrowings	4	84,05,000	1,07,05,000
(b) Trade Payables	5	0	0
(c) Short - Term Provisions			
(d) Others Payable	6	0	0
Total Equity & Liabilities		98,27,538	1,22,06,430.0
II.ASSETS			
(1) Non Current Assets			
(a) Tangible Assets		89,00,000	89,00,000
(2) Investments		0	0
(3) Current Assets			
(a) Inventories		1,78,560	1,78,560
(b) Trade recivables	7	0	0
(c) Cash and cash equivalents	8	3,48,978	31,27,870
(d) Short term Loans & Advances		4,00,000	0
(e) Miscellaneous Expenses		0	
(f) Other Current Assets			-
Total Assets		98,27,538	1,22,06,430

Company Information and Significant accounting policies

See accompanying notes forming part of the financial statements

2 to 11

In terms of our report attached.

For, SHAKIL AKHTAR

Chartered Accountants



C A SHAKIL AKHTAR

M. NO: 308208

UDIN: 24308208BKFFHX4876

Place : Kolkata

Date : 21-09-2024

DA CONSTRUCTION & INFRA PRIVATE LIMITED

MOHAMMED AYUB ANSARI
Director

DIRECTOR

DIN: 08181384

DA CONSTRUCTION & INFRA PRIVATE LIMITED

DAWOOD ANSARI
Director

DIRECTOR

DIN: 09611144

Notes forming part of the Balance Sheet

		Rs.	Rs.
		As at 31st March,2024	As at 31st March,2023
2	SHARE CAPITAL		
	AUTHORIZED CAPITAL		
	150000 Equity Shares of Rs.10/- each.	15,00,000.00	15,00,000.00
	ISSUED,SUBSCRIBED & PAID UP CAPITAL		
	To the Subscribers of the Memorandum	15,00,000.00	15,00,000.00
	10000 Equity Shares of Rs.10/- each,Full		
	Paid up by cash		
Reconciliation of number of Share Capital			
As the beginning and at the end of the year			
<u>The details of Shareholders holding more than 5% Shares</u>			
<u>in the Company :</u>			
<u>Name of the Shareholder</u>			
MOHAMMED AYUB ANSARI	(i) No of Shares	80,000.00	80,000.00
	(ii) % held	53.33	53.33
EHTESHAM ANSARI	(i) No of Shares	20,000.00	20,000.00
	(ii) % held	13.33	13.33
DAWOOD ANSARI	(i) No of Shares	50,000.00	50,000.00
	(ii) % held	33.34	33.34

	As at 31st March,2023	As at 31st March,2022
3 RESERVE & SURPLUS		
<i>Surplus in Statement of Profit & Loss Account</i>		
At the beginning of the year	1,430.00	
Add : Profit / (Loss) for the year	(78,892.00)	1,430.00
Total	<u>(77,462.00)</u>	<u>1,430.00</u>
4 DEFERRED TAX LIABILITY		
5 LONG TERM BORROWINGS		
Loan from Directors	-	-
Total	<u>-</u>	<u>-</u>
6 SHORT TERM BORROWINGS		
Unsecured	-	-
Total	<u>-</u>	<u>-</u>
*Cash Credit facilities are secured by hypothecation of Inventories of the company,both present and future.		
4 SHORT TERM BORROWINGS		
Loan from Directors	13,00,000.00	36,00,000.00
LOAN	71,05,000.00	71,05,000.00
Total	<u>84,05,000.00</u>	<u>1,07,05,000.00</u>
5 TRADE PAYABLE		
Sundry creditors		
Other Liabilities		
	<u>-</u>	<u>-</u>
6 OTHERS PAYABLE		
Provision For Tax	-	-
Gst Payable		-
Outstanding Audit Fees		
Total	<u>-</u>	<u>-</u>
9 INVESTMENTS		
Fixed Deposits with Bank	-	-
Others	-	-
Total	<u>-</u>	<u>-</u>
10 INVENTORIES		
Stock in Trade	1,78,560.00	1,78,560.00
Total	<u>1,78,560.00</u>	<u>1,78,560.00</u>

11 TRADE RECEIVABLES

Outstanding for a period not exceeding six months from the date they are due for payment

7 TRADE RECEIVABLE

Sundry Debtors

TDS

GST Credit Ledger

Total

- -

- -

8 CASH & CASH EQUIVALENT

Cash at Bank

48,705.00 30,46,537.00

Cash - in - Hand

3,00,273.00 81,333.00

Total

3,48,978.00 31,27,870.00

13 SHORT TERM LOANS & ADVANCES

Loans & Advances

- -

Loans & Advances to Directors

MOHAMMED AYUB ANSARI

1,00,000.00

DAWOOD ANSARI

3,00,000.00

Total

4,00,000.00 -

Notes forming part of the Profit & Loss A/C

9 Cost of materials consumed

- 73,813.00

Direct expenses

Purchase of Raw Material Consumed

1,44,791.00

Material, Labour & Others

-

Total

- 2,18,604.00

10 Employee Benefit Expense

Salary & Bonus

36,000.00 92,550.00

Total

36,000.00 92,550.00

	As at 31st March,2024	As at 31st March,2023
11 OTHER ADMINISTRATIVE EXPENSES		
AUDIT FEES		
Bank Charges		
Conveyence	8,654.00	21,254.00
Donation		
Electric Expenses	8,204.00	35,504.00
Entertenment		-
General Expenses		
Mobile Expenses		27,500.00
Other Administrative Expenses		-
Salary		96,000.00
Printing & Stationary	6,520.00	6,520.00
Rent		1,64,000.00
Round Off		-
Traveling Expenses		-
Preliminary Expenses		
Telephone Expenses	3,500.00	
Tea & Refreshment	1,694.00	20,818.00
Miscellaneous Expenses	8,000.00	28,000.00
Repair & Maintanance	6,320.00	86,320.00
Total	42,892.00	4,85,916.00