



CA. Sushil Bhakat, M. Com, FCA., CS

Sushil Bhakat & Co.

(Chartered Accountants)

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Independent Auditor's Report

To the Members of DPB CONSTRUCTIONS PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of DPB CONSTRUCTIONS PRIVATE LIMITED ('the Company'), which comprise the balance sheet as at 31 March 2025, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 Standards prescribed under section 133 of the act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit for the year ended on that date.

Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Standalone 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 and presentation of these standalone 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 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.

The Board of Directors is also responsible for establishing and maintaining adequate and effective controls in respect of use of accounting software that entails the requisite features as specified by the Companies (Accounts) Rules, 2014, as amended from time to time, including an evaluation and assessment of the adequacy and effectiveness of the company's accounting software in terms of recording and maintaining audit trail (edit log) of each and every transaction and ensuring that the audit trail cannot be disabled and has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors,



as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

- Identify and assess the risks of material misstatement of the 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.
- 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.



Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. on the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f. 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.
 - g. With respect to the matter to be included in the Auditor's Report under section 197 (16): The company is a private limited company under the definition of the Act, hence the provisions of section 197 (read with schedule V) of the Act is not applicable to the company.
 - h. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which 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, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

- Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub- clause (iv) and (v) contain any material mis-statement

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

for Sushil Bhakat & Co.

Chartered Accountants

FRN.: 327931E

(S. Bhakat, Proprietor)

Membership number: 303443

Burdwan, The 2nd September, 2025

UDIN: 25303443BMKOUNP3615



DPB CONSTRUCTIONS PRIVATE LIMITED
CIN : U43299WB2023PTC263653
BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	As at 31st March 2025	Amount in Rs.100' As at 31st March 2024
EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital			
(b) Reserve and surplus	2	1,000.00	1,000.00
(c) Money received against share warrants	3	(616.43)	(326.00)
(2) Share application money pending allotment			
(3) Non current liabilities			
(a) long term borrowings			
(b) Deferred tax liabilities (Net)	4	-	-
(c) Other long term liabilities			
(d) Long term provisions			
(4) Current liabilities			
(a) Short term borrowings			
(b) Trade payables			
(c) Other current liabilities	5	-	-
(d) Short term provisions	6	100.00	326.00
TOTAL		483.57	1,000.00

ASSETS

(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets			
(ii) intangible assets	7	93.87	-
(iii) Capital work in progress			
(iv) Intangible assets under development			
(b) Non current investments	8		
(c) Deferred tax assets (net)	9	3.61	-
(d) Long term loans and advances			
(e) Other non current assets			
(2) Current assets			
(a) Current investments			
(b) Inventories	10	-	-
(c) Trade receivables	11		
(d) Cash and Cash equivalents	12	386.09	1,000.00
(e) Short term loans and advances	13	-	-
(f) Other current assets	14	-	-
TOTAL		483.57	1,000.00

Significant Accounting Policies
Notes on Financial Statements


1
1 to 43

The notes referred to above forms an integral part of the Balance Sheet

In terms of our report of even date annexed

For SUSHIL BHAKAT & CO.
Chartered Accountants
FRN: 327931E

By order of the board
for and on behalf of DPB CONSTRUCTIONS PRIVATE LIMITED


(S. Bhakat, Proprietor)
Membership No. 303443
UDIN: 25303443BMKOU3615
Place: Burdwan
Date: The 02nd day of September, 2025



DPB Constructions Private Limited
Polish Bonik
Director

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

		Amount in Rs. 100'	
	Notes	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
INCOME			
Revenue from Operations	15	-	-
Other Income	16	-	-
Total Income	"A"	-	-
EXPENDITURE			
Cost of Materials Consumed			
Purchase of Stock-In-Trade	17	-	-
(Increase)/ Decrease in stock	18	-	-
Employee Benefit Expenses	19	-	-
Depreciation and Amortization Expenses		6.13	
Other Expenses	20	287.91	326.00
Finance Cost	21	-	-
Total Expenses	"B"	294.04	326.00
PROFIT BEFORE TAX	(A-B)	(294.04)	(326.00)
Tax Expenses			
Current Tax		-	-
Deferred Tax		(3.61)	-
Earlier Years		-	-
		(3.61)	-
NET TAX EXPENSES		(3.61)	-
PROFIT / (LOSS) FOR THE YEAR		(290.43)	(326.00)
Earnings Per Equity Share (Face Value of Rs. 10/- each) :	22		
Basic			
Diluted			
Significant Accounting Policies	1		
Notes on Financial Statements	1 to 43		

The notes referred to above form an integral part of the Statement of Profit and Loss

In terms of our report of even date annexed

For SUSHIL BHAKAT & CO.
Chartered Accountants
FRN: 327931E



(S. Bhakat, Proprietor)
Membership No. 303443
UDIN: 25303443BMKROUP3615
Place: Burdwan
Date: The 02nd day of September, 2025

By order of the board
for and on behalf of DPB CONSTRUCTIONS PRIVATE LIMITED

DPB Constructions Private Limited
Bitish Bonik
Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

I. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016. The management evaluates all recently used or revised accounting standards on an ongoing basis. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly issued accounting standard, if initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. Use of Estimates

The preparation of the Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates includes future obligation with respect to employees benefits, income taxes, useful lives of fixed assets etc. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

C. Property Plant And Equipment

(i) Tangible Assets

Tangible assets are stated at their cost of acquisition net of Cenvat receivables/ VAT/ GST Credits. All costs, direct or indirect, relating to the acquisition and installation of fixed assets and bringing it to its working condition for its intended use are capitalised and include borrowing costs and adjustments arising from foreign exchange rate variations directly attributable to construction or acquisition of fixed assets. Depreciation on fixed assets is provided on Written Down Value Method (WDV) based on useful lives of respective assets as specified in Part "C" of Schedule II of the Companies Act, 2013. As per the requirements of the Schedule, from 1st April, 2014 (the date from which the Schedule became effective), the carrying amount in respect of an asset has been depreciated over the remaining useful life of the asset as per the Schedule or has been recognised in the opening balance of the retained earnings, after retaining the residual value, where the remaining useful life is nil. The residual value of all assets, both existing at the beginning of the year and those purchased during the year, have been assumed to be lower of 5% of the cost of the asset or carrying value as at the beginning of the year.

(ii) Intangible Assets

An intangible asset is recognized where it is probable that future economic benefits attributable to the asset will flow to the enterprise and where its cost can be reliably measured.

D. Impairment of Assets

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

E. Inventories

Stock in Trade is taken as valued and certified by the management and is valued at cost.

F. Revenue Recognition

Sales of goods are recognised on dispatch to customers and are exclusive of Sales Tax/GST.

G. Foreign Currency Transactions

- (i) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate on the date of transaction.
- (ii) Monetary items denominated in foreign currencies at the year end are restated at year end rates.
- (iii) Non-monetary foreign currency items are carried at cost.

H. Retirement Benefits

Retirement benefits are accounted for as and when paid.



DPB Constructions Private Limited

Bitish Barik
Director

DPB CONSTRUCTIONS PRIVATE LIMITED

CIN : U43299WB2023PTC263653

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

SIGNIFICANT ACCOUNTING POLICIES

I. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing cost are charged to revenue.

J. Taxation

- i) Provision for Current Tax is made and retained in the accounts on the basis of estimated tax liability as per the applicable provisions of the Income Tax Act, 1961.
- ii) Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the Balance Sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

K. Earning Per Share

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on Earning Per Share. In determining earning per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earning per share is the weighted average number of equity shares outstanding during the period. The numbers of shares used in computing diluted earning per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as of the beginning of the period, unless issued at a later date.

L. Provision, Contingent Liabilities and Contingent Assets

Contingent Liabilities are not provided for but are disclosed by way of notes, if any.



DPB Constructions Private Limited

Bitish Bonik.

Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2. **SHARE CAPITAL**

Authorised Share Capital :
1,50,000 Equity Shares of Rs. 10/- each

Issued Subscribed & Fully paid-up :
10,000 Equity Shares of Rs. 10/- each

Amount in Rs. 100'	
As at 31st March 2025	As at 31st March 2024
15,000.00	15,000.00
1,000.00	1,000.00
1,000.00	1,000.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	10,000	1,000	-	-
Shares Issued during the year - Fresh Issue	-	-	10,000	1,000
Shares outstanding at the end of the year	10,000	1,000	10,000	1,000

(b) Details of Shareholders holding more than 5 % (percent) shares in the Company :

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 10 each fully paid-up				
PRITISH BONIK	7,000	70.00%	7,000	70.00%
PAMPI BANIK	3,000	30.00%	3,000	30.00%

As per records of the Company, including its registers of Shareholders / Members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(c) Details of Shareholding of Promoters in the Company

	31st Mar 2025		
	No. of Shares	% of Holding	% Change during the year
Equity Shares of ₹ 10 each fully paid-up			
Name of the Shareholders			
PRITISH BONIK	7,000	70.00%	0.00%
PAMPI BANIK	3,000	30.00%	0.00%
	31st Mar 2024		
	No. of Shares	% of Holding	% Change during the year
Equity Shares of ₹ 10 each fully paid-up			
Name of the Shareholders			
PRITISH BONIK	7,000	70.00%	0.00%
PAMPI BANIK	3,000	30.00%	0.00%

3. **RESERVES & SURPLUS**

Securities Premium Reserve

Opening balance

Add : Additions during the year year

Closing balance

As at 31st March 2025	As at 31st March 2024
-	-
-	-
-	-

Surplus / (Deficit) in the Statement of Profit and Loss

Balance as per last financial statements

Add : Net Profit / (Net Loss) for the year

Net Surplus / (Deficit) in the Statement of Profit and Loss

(326.00)	-
(290.43)	(326.00)
(616.43)	(326.00)
(616.43)	(326.00)

4. **LONG TERM LOAN**

Loan from related parties (Unsecured)

From Body corporates

From Others

-	-
-	-
-	-

5. **TRADE PAYABLE**

Total outstanding dues of micro & small enterprises

Total outstanding dues of creditors other than micro & small enterprises

-	-
-	-
-	-

Trade Payables aging schedule as at 31-03-2025

Outstanding for following periods from due date of payment



DPB Constructions Private Limited
Pritish Bonik
Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Amount in Rs. 100'				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
Total	-	-	-	-	-

Trade Payables ageing schedule as at 31-03-2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
Total	-	-	-	-	-

- (a) Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

	As at	
	31st March 2025	31st March 2024
6. OTHER CURRENT LIABILITIES		
Short term borrowings	-	-
Liability for Expenses	-	-
Incorporation Fees Payable	-	134.99
ROC Fees payable	-	91.01
Audit fees payable	100.00	100.00
	<u>100.00</u>	<u>326.00</u>

	As at 31st March 2025		As at 31st March 2024	
	Non - Current	Current	Non - Current	Current
8. NON CURRENT INVESTMENT				
Unsecured considered good unless stated otherwise				
No. of Shares	Amount (Rs.)		Amount (Rs.)	
Co-ownership Property	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. DEFERRED TAX ASSETS		
Opening balance	-	-
Add: This Year	3.61	-
	<u>3.61</u>	<u>-</u>

10. INVENTORIES		
Valued at lower of cost and net realisable value		
Finished Goods	-	-
	<u>-</u>	<u>-</u>

11. TRADE RECEIVABLES		
Trade Receivables		
(Unsecured & Considered good)		
Over Six Months	-	-
Others	-	-
	<u>-</u>	<u>-</u>

Trade Receivables Ageing Schedule as on 31.03.2025

Particulars	Outstanding for					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	
<u>Undisputed Trade Receivables</u>						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
<u>Disputed Trade Receivables</u>						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



DPB CONSTRUCTIONS PRIVATE LIMITED
CIN : U43299WB2023PTC263653
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

7. PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS:

Amount in Rs.

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS ON 01.04.2024	ADDITION DURING THE YEAR	DE/ADJUST RING THE YE	AS ON 31.03.2025	Up To 01.04.2024	FOR THE YEAR	ADJ. DURING THE YEAR	Up To 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
CCTV Camera	-	100.00	-	100.00	-	6.13	-	6.13	93.87	-
Total	-	100.00	-	100.00	-	6.13	-	6.13	93.87	-
Previous Year's Figures	-	-	-	-	-	-	-	-	-	-

By order of the board
for and on behalf of DPB CONSTRUCTIONS PRIVATE LIMITED



DPB Constructions Private Limited
Director
Rishabh Bonik
Director

Trade Receivables Ageing Schedule as on 31.03.2024

Amount in Rs. 100'

Particulars	Outstanding for					Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 years	
<u>Undisputed Trade Receivables</u>						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
<u>Disputed Trade Receivables</u>						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
	-	-	-	-	-	-

12. CASH AND BANK BALANCES

Cash and Cash Equivalents

Cash in Hand

Cheques in Transit

In Current Accounts

323.90	-
-	1,000.00
62.19	-
386.09	1,000.00

13. SHORT TERM LOANS AND ADVANCES

Loans (repayable on demand)

Advances recoverable in cash or kind

As at 31st March 2025	As at 31st March 2024
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-	-
-	-
-	-

14. OTHER CURRENT ASSETS

Prepaid expenses

-	-
-	-
-	-

15. REVENUE FROM OPERATIONS

Sale of goods

-	-
-	-
-	-

16. OTHER INCOME

Other receipts

-	-
-	-
-	-

17. PURCHASE OF STOCK IN TRADE

Purchase of Goods

-	-
-	-
-	-

18. (INCREASE) / DECREASE IN FINISHED GOODS

Inventories at the end of the year

Inventories at the beginning of the year

-	-
-	-
-	-

19. EMPLOYEE BENEFITS EXPENSE

Salaries Bonus & Other Allowances

-	-
-	-
-	-

20. OTHER EXPENSES

Telephone charges

Bank Charges

Rent

Audit Fees

Office Expenses

Power & fuel charges

Documentation charges

Printing and Stationery

Incorporation Expenses

ROC fees

Trade license

License & taxes

Conveyance

-	-
-	-
37.91	-
100.00	100.00
150.00	-
-	-
-	-
-	-
-	134.99
-	91.01
-	-
-	-
-	-
287.91	326.00

21. FINANCE COST

Interest on loan

-	-
-	-

- (i) Value Of Imports Calculated On C.I.F. Basis
(ii) Expenditure In Foreign Currency (Accrual Basis)
(iii) Earnings In Foreign Exchange (Accrual Basis)

Nil	Nil
Nil	Nil
Nil	Nil



DPB Constructions Private Limited

British Bomik
Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Amount in Rs. 100'

22. EARNINGS PER SHARE (EPS)
The

Net Profit / (Loss) After Taxation
Weighted
Add: Dilutive
No. of Equity
Nominal Value of Shares (in ₹)
Basic Earnings Per Share (in ₹)
Diluted Earnings Per Share (in ₹)

2024-2025	2023-2024
(290.43)	(326.00)
10,000	10,000
-	-
10,000	10,000
10	10
(0.03)	(0.03)
(0.03)	(0.03)

23

RATIO ANALYSIS			2024-25	2023-24	% Change	Remarks
(a)	Current Ratio	<u>Current Assets</u> Current	3.86	NA	NA	-
(a)	Debt-Equity Ratio	<u>Total Borrowings</u> Total Equity	0.00	NA	NA	-
(b)	Debt Service Coverage Ratio	<u>EBIT</u> Finance cost	NA	NA	NA	-
(c)	Return on Equity Ratio	<u>Profit after Tax</u> Total Equity	-29.04%	NA	NA	-
(d)	Inventory Turnover	<u>Turnover</u> Average	NA	NA	NA	-
(e)	Trade Receivables Turnover Ratio	<u>Turnover</u> Average Trade	NA	NA	NA	-
(f)	Trade Payables Turnover Ratio	<u>Turnover</u> Average Trade Payables	NA	NA	NA	-
(g)	Net Capital Turnover Ratio	<u>Turnover</u> (Current Assets -	0%	NA	NA	-
(h)	Net Profit Ratio	<u>Net Profit</u> Turnover	NA	NA	NA	-
(i)	Return on Capital Employed	<u>EBIT</u> (Total Assets - Current Liab)	-76.66%	NA	NA	-
(i)	Return on Investment	<u>Net Profit</u> Opening Equity	-29.40%	NA	NA	-

24. Micro, Small and Medium Enterprises

This information is given on the basis of the receipt of intimation from the suppliers about its status as Micro, Small and Medium Enterprises or its registration with the appropriate authority under the Micro, Small and Medium Enterprises Development Act, 2006.

Particulars

31-Mar-25

31-Mar-24

Due for Goods and Services

25. Value of Imports calculated on C.I.F basis by the company during the financial year in respect of

- a) Raw materials and Boughtout Items
b) Components and spare parts
c) Capital goods

26. Expenditure in Foreign Currency

Particulars

- a) Raw Materials and Boughtout Items
b) Others Expenses

Percentage of consumption of imported and indigenous raw materials and boughtout items and components of stores and spares to total consumption

27

a) Raw materials and Boughtout Items

31-Mar-25

31-Mar-24

Indigenous
Imported
Total

0.00%
0.00%
0.00%

0.00%
0.00%
0.00%

b) Components of Stores and Spares

Indigenous
Imported
Total

0.00%
0.00%
0.00%

0.00%
0.00%
0.00%

DPB Constructions Private Limited

Bikshu Bantik

Director



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

28 Earning in Foreign Currency Amount in Rs. 100'
a) Export of goods calculated on F.O.B basis

29 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

30 The Company does not have any transactions with companies struck off.

31 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

32 During the year, the company had not revalued its Property, Plant and Equipment. Assets revaluation reserve reflecting in the balance sheet are brought forwards from previous years.

33 Capital Work-in-progress (CWIP)

CWIP ageing schedule

31-Mar-25

Capital Work-in-progress (CWIP)

a) Projects in progress

b) Projects temporarily suspended

Less than 1	1 - 2 yrs	Amount in CWIP for a period of		Total
		2 - 3 yrs	More than 3 yrs	
-	-	-	-	-
-	-	-	-	-

31-Mar-24

Capital Work-in-progress (CWIP)

a) Projects in progress

b) Projects temporarily suspended

Less than 1	1 - 2 yrs	Amount in CWIP for a period of		Total
		2 - 3 yrs	More than 3 yrs	
-	-	-	-	-
-	-	-	-	-

34 The Company has not been sanctioned working capital limits during the year from banks or financial institutions on the basis of security of current assets of the company. The returns/statements filed by the Company with such banks are in agreement with the books of accounts of the Company.

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

36 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

37 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- 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 to or on behalf of the Ultimate Beneficiaries.

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



DPB Constructions Private Limited

Bhishu Bhowik
Director

Amount in Rs. 100'

38 GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit under the provisions of GST Laws shall be accounted for in the year in which the audit is completed. In the opinion of the management/assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company/ assessee.

39 Certain Sundry Debtors are subject to confirmation and reconciliation. However in view of the management the adjustments, if any, arising out of the reconciliation will not be materials and hence, no provisions is considered necessary.

39 Corporate Social Responsibility(CSR) is not applicable to the company as per provisions of Section 135 of the Companies Act, 2013.

40 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

41 There are no derivative instrument entered into by the company during the year. All the receivables and payable in foreign currency are unhedged.


42 These financial statements are presented in Indian Rupee (Rs) which is also the Company functional currency. All amounts are rounded-off to nearest lakhs or decimals thereof, unless otherwise indicated.

43 **PREVIOUS YEAR FIGURES**

The previous years figures have been regrouped/rearranged wherever considered necessary, to conform to the current year presentation.

Signature of Significant Accounting Policy and Notes '1' to '13'


For SUSHIL BHAKAT & CO.
Chartered Accountants
FRN: 327931E


(S. Bhakat, Proprietor)
Membership No. 303443
UDIN: 25303443BMK0UP3615
Place: Burdwan
Date: The 02nd day of September, 2025



By order of the board
for and on behalf of DPB CONSTRUCTIONS PRIVATE LIMITED

DPB Constructions Private Limited


Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Amount in Rs. 100'

38 GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit under the provisions of GST Laws shall be accounted for in the year in which the audit is completed. In the opinion of the management/assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company/ assessee.

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43 **PREVIOUS YEAR FIGURES**

The previous years figures have been regrouped/rearranged wherever considered necessary, to conform to the current year presentation.

Signature of Significant Accounting Policy and Notes 'I' to '43'

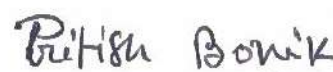
For SUSHIL BHAKAT & CO.
Chartered Accountants
FRN: 327931E

By order of the board
for and on behalf of DPB CONSTRUCTIONS PRIVATE LIMITED


(S. Bhakat, Proprietor)
Membership No. 303443
UDIN: 25303443BMK0UP3615
Place: Burdwan
Date: The 02nd day of September, 2025



DPB Constructions Private Limited


Director