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# DREAM HOMES DEVELOPERS

BYE LANE, PEACE ROAD RANCHI-834001

## REVISED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

	Particulars	Note	Figures as at the end of (current reporting period) ( in Rs.)
	1	2	3
I.	Revenue from operations	17	9,37,03,612.33
II.	Other Income	18	-
III.	<b>Total Income (I+II)</b>		<b>9,37,03,612.33</b>
IV.	<b>Expenses:</b>		
	(a)Cost of Goods Consumed	19	5,94,02,170.79
	(b)Cost of Construction	19(b)	1,85,59,818.00
	(b)Employee benefits expense	20	20,85,218.00
	(c)Depreciation and amortization expense	21	4,12,429.85
	(d)Finance Cost	22	-
	(e)Other expenses	23	41,84,506.00
	<b>Total expenses</b>		<b>8,46,44,142.64</b>
V	<b>Profit/(loss) before exceptional and extraordinary items and tax (III-IV)</b>		<b>90,59,469.69</b>
VI	Exceptional items		
VII	<b>Profit/(loss) before extraordinary items and tax (V-VI)</b>		<b>90,59,469.69</b>
VIII	Extraordinary Items		
IX	<b>Profit before tax (VII-VIII)</b>		<b>90,59,469.69</b>
X	Tax expense:		
	(a)Current tax		28,26,600.00
	(b)Deferred tax		
XI	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>		<b>62,32,869.69</b>
XII	Profit/(loss) from discontinuing operations		
XIII	Tax expense of discontinuing operations		
XIV	<b>Profit/(loss) from discontinuing operations (after tax) (XII-XIII)</b>		
XV	<b>Profit/(Loss) for the year (XI+XIV)</b>		

In terms of our report of even date annexed herewith.

**FOR MURMURIA & ASSOCIATES**

**Chartered Accountants**

**FRN:-316188E**

**CA SUNIL MURMURIA**

**(PROPRIETOR)**

**M.NO.052943**

**PLACE:KOLKATA**

**DATE:**

**UDIN:**

## DREAM HOMES DEVELOPERS

BYE LANE, PEACE ROAD RANCHI-834001

REVISED BALANCE SHEET ACCOUNT FOR THE YEAR ENDED 31.03.2023

	Particulars	Note No	Figures as at the end of (current reporting period) ( in Rs.)
I	<b>EQUITY AND LIABILITIES</b>		
	(1) Owners' Funds		
	(a) Owners' Capital Account	3	1,43,64,377.69
	(b) Reserves and surplus		-
2	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	4	12,29,905.13
	(b) Deferred tax liabilities (Net)		
	(c) Other long-term liabilities		
	(d) Long-term provisions		
3	<b>Current liabilities</b>		
	(a) Short-term borrowings	5	-
	(b) Trade payables:-		
	(A) Total outstanding dues of micro, small and medium enterprises and		
	(B) Total outstanding dues of creditors other than micro, small and medium enterprises	6	85,70,695.25
	(c) Other current liabilities	7	1,46,780.00
	(d) Short-term provisions	8	28,94,810.00
	<b>Total</b>		<b>2,72,06,568.07</b>
II	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment and Intangible assets	9	23,37,221.15
	(i) Property, Plant and Equipment		
	(ii) Intangible assets		
	(iii) Capital work in progress		
	(iv) Intangible asset under development		
	(b) Non-current investments		
	(c) Deferred tax assets (Net)		
	(d) Long Term Loans and Advances		
	(e) Other non-current assets	10	-
2	<b>Current assets</b>		
	(a) Current investments	11	-
	(b) Inventories	12	1,24,26,460.00
	(c) Trade receivables	13	16,35,600.00
	(d) Cash and bank balances	14	82,61,712.05
	(e) Short Term Loans and Advances	15	-
	(f) Other current Assets	16	25,45,574.87
	<b>Total</b>		<b>2,72,06,568.07</b>
	Brief about the Entity	1	
	Summary of significant accounting policies	2	
	The accompanying notes are an integral part of the Financial statements		

In terms of our report of even date annexed herewith.

**FOR MURMURIA & ASSOCIATES**

**Chartered Accountants**

**FRN:-316188E**

**CA SUNIL MURMURIA**

**(PROPRIETOR)**

**M.NO.052943**

**PLACE:KOLKATA**

**DATE:**

**UDIN:**

## DREAM HOMES DEVELOPERS

SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

**Note-3: Owners' Capital Account**

PARTNER	PROFIT SHARING RATIO	OPENING BALANCE	INTRODUCED DURING THE YEAR	WITHDRAWALS DURING THE YEAR	SHARE OF PROFIT OR LOSS	CLOSING BALANCE
PRAN RANJAN	50%	40,65,754.00	-	-	31,16,434.85	71,82,188.85
NAVEEN PRAKASH LAKRA	50%	40,65,754.00	-	-	31,16,434.85	71,82,188.85
	<b>TOTAL</b>	<b>81,31,508.00</b>	-	-	<b>62,32,869.69</b>	<b>1,43,64,377.69</b>

SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31.03.2023

<b>Note-4: Long Term Borrowings</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
<b>Secured Loan</b>	
Vehicle Loan	12,29,905.13
<b>Unsecured Loan From Other Parties</b>	
<b>TOTAL</b>	<b>12,29,905.13</b>
<b>Note-5: Short term borrowings</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
<b>Secured Loan</b>	
	-
<b>Note-6 Trade Payable</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Total Outstanding Dues Of creditors other	
Sundry Creditors	85,70,695.25
<b>TOTAL</b>	<b>85,70,695.25</b>
<b>Note-7 Other Current Liabilities</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Audit fee payable	94,400.00
GST payable	52,380.00
<b>TOTAL</b>	<b>1,46,780.00</b>
<b>Note-8 Short Term Provision</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Provision for Tax	28,26,600.00
Provision for labour payment	68,210.00
<b>TOTAL</b>	<b>28,94,810.00</b>

<b>DREAM HOMES DEVELOPERS</b>	
SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023	
<b>NOTE-9 :Property Plant &amp; Equipment</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
<b>Cost</b>	
Opening Balance	1,86,525.00
Addition	25,63,126.00
Disposal/Transfer	
<b>Closing balance</b>	<b>27,49,651.00</b>
<b>Accumulated Depreciation</b>	
Opening Balance	-
Depreciation Charges for the Year	4,12,429.85
Disposal/Transfer	
<b>Closing Balance</b>	<b>4,12,429.85</b>
<b>Accumulated Closing Balance</b>	<b>23,37,221.15</b>
LAND	
<b>Carrying Value</b>	<b>23,37,221.15</b>

<b>NOTE-10:Other non Current Assets</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
Retention Money		
	<b>Total</b>	<b>-</b>
<b>NOTE-11 :Current Investment</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
	<b>Total</b>	<b>-</b>
<b>NOTE-12 :Inventories</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
Raw Material		
Work-in-Progress		1,24,26,460.00
Finished Goods		
	<b>Total</b>	<b>1,24,26,460.00</b>
<b>NOTE-13 :Trade Receivable</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
Secured ,Considered Goods		
Sundry debtors		16,35,600.00
	<b>Total</b>	<b>16,35,600.00</b>
<b>DREAM HOMES DEVELOPERS</b>		
SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023		
<b>NOTE-14 :Cash &amp; Cash Equivalent</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
(a) Balance with Bank		
IDBI 08174		69,93,688.05
IDBI 08310		7,92,968.00
Canara Bank 0054		49,438.00
		<b>-</b>
	<b>Total</b>	<b>78,36,094.05</b>
(b) Cash in Hand		4,25,618.00
	<b>Total(a+b+c)</b>	<b>82,61,712.05</b>
<b>NOTE-15: Short term Loans &amp; Advances</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
<b>Loans &amp; Advances</b>		
	<b>Total</b>	<b>-</b>
<b>NOTE-16 :Other Current Assets</b>		
<u>Particular</u>		<b>As at 31.03.2023</b>
GST Cash Ledger		18,500.00
Advance Tax		8,50,000.00
TCS FY 22-23		42,494.87
TDS FY 22-23		16,34,580.00
	<b>Total</b>	<b>25,45,574.87</b>

**DREAM HOMES DEVELOPERS**

SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED  
31.03.2023

<b>NOTE-17 :Revenue From Operation</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Sale Of Services	9,37,03,612.33
Other Operating Revenue	-
<b>Total</b>	<b>9,37,03,612.33</b>
<b>NOTE-18 :Other Income</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Intt. On FD	
<b>Total</b>	<b>-</b>
<b>NOTE-19 :Cost of Goods Consumed</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Purchase	6,36,13,230.79
Add:-Opening Stock	82,15,400.00
Less:- Closing Stock	1,24,26,460.00
<b>Total</b>	<b>5,94,02,170.79</b>
<b>NOTE-19(b) :Direct cost (Expense for execution of work)</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Power & Fuel	26,30,000.00
Hire Charges	4,76,500.00
Petty Contractor	25,26,200.00
Labour & Wages	86,74,280.00
Site Expenses	35,67,220.00
Transporting	2,45,618.00
Other Direct Expenses	4,40,000.00
<b>Total</b>	<b>1,85,59,818.00</b>
<b>NOTE-20 :Employee benefit expense</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Salary & wages(Labour charges)	17,80,000.00
Bonus	2,40,000.00
Staff Welfare	65,218.00
<b>Total</b>	<b>20,85,218.00</b>
<b>NOTE-21 :Depreciation</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Depreciation on tangible assets	4,12,429.85
<b>Total</b>	<b>4,12,429.85</b>
<b>NOTE-22 :Finance Cost</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Bank Interest	
<b>Total</b>	<b>-</b>

**DREAM HOMES DEVELOPERS**SCHEDULES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED  
31.03.2023

<b>NOTE-23 :Other Expenses</b>	
<b>Particular</b>	<b>As at 31.03.2023</b>
Audit Fees	94,400.00
Accounting Charge	3,00,000.00
Bank charges	12,675.00
Interest on Loan	1,56,917.00
Office Expenses	1,28,518.00
Insurance	48,236.00
Repair & Maintainance	5,17,530.00
Prinitng & Stationery	61,540.00
Travelling & Conveyance Expense	3,25,610.00
Telephone Expense	12,140.00
Postage Charges	8,560.00
Site Room Rent	4,13,600.00
Mess Expenses	4,80,480.00
Vehicle Running Expense	2,19,082.00
Advertisment	56,320.00
Consultancy Fees	1,06,000.00
Electricity & Fuel	2,12,600.00
Rent & Taxes	2,40,000.00
General & misc Expense	7,45,080.00
Legal Expenses	45,218.00
<b>Total</b>	<b>41,84,506.00</b>