

DURGA DEVELOPERS PVT. LTD. RANCHI.
BALANCE SHEET AS AT 31ST MARCH 2024

		SCHEDULES	CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
	SOURCES OF FUNDS			
1	SHARE HOLDER'S FUNDS			
	(a) SHARE CAPITAL	1	5543345.00	5543345.00
	(b) RESERVE & SURPLUS	2	27039742.00	22990797.00
2	NON-CURRENT LIABILITIES			
	(a) LONG TERM BORROWINGS	3	60100000.00	60100000.00
	(b) OTHER LONG TERM LIABILITIES	4	25028607.00	24350859.00
3	CURRENT LIABILITIES			
	TRADE PAYABLE	5	23379907.00	23604730.00
	OTHER CURRENT LIABILITIES	6	284839377.00	233991371.00
	SHORT TERM PROVISIONS	7	30481260.00	34619490.00
			456412238.00	405200592.00
	APPLICATION OF FUNDS			
4	NON CURRENT ASSETS			
	FIXED ASSETS			
	PROPERTY PLANT AND EQUIPMENTS			
	(a) GROSS BLOCK	8	11945535.00	11745110.00
	(b) Less: DEPRECIATION		-9003083.00	-8277157.00
			2942452.00	3467953.00
5	LONG TERM LOANS AND	9		
	ADVANCES		80877632.00	81773719.00
	CURRENT ASSETS			
6	(a) INVENTORIES	10	322556000.00	288220000.00
	(b) CASH & CASH EQUIVALENTS	11	563624.00	225081.00
	(c) Trade Receivable	12	35277521.00	19597015.00
	(d) OTHER CURRENT ASSETS	13	14195009.00	11916824.00
	TOTAL CURRENT ASSETS		372592154.00	319958920.00
	TOTAL ASSETS		456412238.00	405200592.00
			0.00	0.00

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

This is the Balance Sheet referred to in our report of even date.

PLACE : RANCHI

DATE :

FOR ISHWAR & CO
CHARTERED ACCOUNTANTS

(B.K.ISHWAR)
PROPRITOR

Durga Developers Pvt. Ltd.

अजीय. क. शर्मा
Director

Durga Developers Pvt. Ltd.

Shilpy Ghosh
Director

DURGA DEVELOPERS PVT. LTD. RANCHI.
PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2024

	SCHEDULES	CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
INCOME :			
RECEIPT		51252410.00	4318722.00
OTHER INCOME		267561.00	
INTEREST RECEIVED		4058.00	
Rent Received		1423296.00	
Rounding off		11137.00	
		52958462.00	4318722.00
EXPENDITURE :			
RAW MATERIAL CONSUMED	14	64484516.00	47094006.00
(INCREASE)/DECREASE IN STOCK IN TRADE &		-34356000.00	-58140000.00
WORK IN PROCESS	15		
EMPLOYEES COST	16	9398999.00	4326400.00
DEPRECIATION & AMORTIZATION EXPS		725926.00	704031.00
OTHER EXPENSES	17	6151086.00	4208592.00
FINANCE COST	18		
		46404527.00	-1806971.00
PROFIT BEFORE TAXATION		6553935.00	6125693.00
PROVISION FOR TAXATION		-2504990.00	-913150.00
INCOME TAX ADJUSTMENT			
BALANCE CARRIED TO BALANCE SHEET		4048945.00	5212543.00
EARNING PER EQUITY SHARES			
BASICS		111.00	145.00
DILUTED		80.00	104.00

Rounded off to the hundereds

Notes on Accounts & Significant Accounting Policies 20

PLACE : RANCHI

DATE :

FOR ISHWAR & CO
CHARTERED ACCOUNTANTS

(B.K.ISHWAR)
PROPRITOR

Durga Developers Pvt. Ltd.

अतीव प्रसादाय
Director

Durga Developers Pvt. Ltd.

अतीव प्रसादाय
Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

SCHEDULE : 1 :

			CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
SHARE CAPITAL :				
AUTHORISED				
50000/ Equity Shares of Rs.100/-each			5000000.00	5000000.00
ISSUED, SUBSCRIBED AND PAID UP				
36000 / Equity Shares of Rs 100/each			3600000.00	3600000.00
Share Appln Money Pending for Allotment			1943345.00	1943345.00
			5543345.00	5543345.00

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED ON 31/
(Rs in

BALANCE AT THE BEGINNING OF THE CURRENT PERIOD	CHANGES IN EQUITY THE YEAR	BALANCE AT THE END OF THE REPORT PERIOD
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S.NO	EQUITY SHARES HELD BY PROMOTERS		% Change During the Year
	PROMOTERS NAME	No Of Shares	
1	Anil Kumar Jha	18800	NIL
2	Durga Jha	100	NIL
3	Niloy Jha	17000	NIL
4	Sunil Kumar Jha	100	NIL

Durga Developers Pvt. Ltd.

Anil Kumar Jha

Director

Durga Developers Pvt. Ltd.

Niloy Jha

Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

SCHEDULE : 2 :

		CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
	OTHER EQUITY		
	RETAINED EARNINGS		
(i)	BALANCE AT THE BEGINNING OF THE REPORTING PERIOD	22990797.00	17778254.00
(ii)	CHANGES IN ACCOUNTING POLICY OR PRIOR PERIOD		
(iii)	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	4048945.00	5212543.00
(iv)	DIVIDENDS		
(v)	ANY OTHER CHANGES		
(vi)	BALANCE AT THE END OF THE REPORTING PERIOD	27039742.00	22990797.00

SCHEDULE : 3 :

		CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
	NON CURRENT LIABILITIES		
	FINNACIAL LIABILITIES		
	BORROWINGS		
	SECURED LOAN		
A	HUDCO (Secured against Mortgage of Land & Building & Personal Guarantee of Directors Loan Against Vehicle (Secured Against Hypothecation Of Vehicle)	60100000.00	60100000.00
		60100000.00	60100000.00

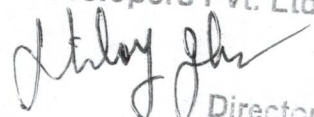
CHARGES AND SATISFACTION OF CHARGES ARE ALREADY REGISTERED WITH REGISTRAR OF

Durga Developers Pvt. Ltd.

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Director

Durga Developers Pvt. Ltd.


Director

DURGA DEVELOPERS PVT. LTD. RANCHI.**SCHEDULE : 4 :**

NON CURRENT LIABILITIES		CURRENT YEAR	PREVIOUS YEAR
		RUPEES	RUPEES
		31.03.2024	31.03.2023

(b) OTHER LONG TERM LIABILITIES

UNSECURED LOAN

OTHER LONG TERM BORROWINGS

FROM DIRECTORS		
ANIL KUMAR JHA	3595325.00	3595325.00
Niloy Kr Jha	6575699.00	8422937.00
ARVIND KUMAR	2718985.00	
DIKSHA CONSTRUCTION	500000.00	500000.00
KALESHWAR AND ANIL THAKUR	1400000.00	1400000.00
Navrata Dhar	650000.00	650000.00
NISHANT KUMAR	1950000.00	1950000.00
PRADIP(PAPPU)	165600.00	165600.00
RAJESH KUMAR SINGH	590000.00	590000.00
RAM RAJ PRASAD	50000.00	50000.00
SANJAY KUMAR SINGH	300000.00	300000.00
ADVANCE AGAINST ALLOTMENT	800000.00	800000.00
RAVI KUAMR	328500.00	328500.00
Chandra Anisha	101001.00	
ADV FROM CUSTOMER BANGALORE		
BIPUL JHA	5243497.00	5538497.00
SHIV APARTMENT	60000.00	60000.00
	25028607.00	24350859.00

SCHEDULE : 5 :

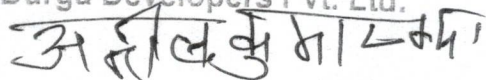
TRADE PAYABLE

OTHERS

	CURRENT YEAR	PREVIOUS YEAR
	RUPEES	RUPEES
	31.03.2024	31.03.2023
LESS THAN 1 YR	-2810438.00	2835954.00
1-2 YEARS	2471610.00	10690075.00
2-3 YEARS	6928396.00	1022142.00
MORE THAN 3 YEARS	16790339.00	9056559.00
	23379907.00	23604730.00

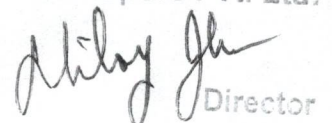
THERE WAS NO SPECIFIC DUE DATE OF PAYMENT IN REPECT OF CREDITORS

Durga Developers Pvt. Ltd.



Director

Durga Developers Pvt. Ltd.


Director

DURGA DEVELOPERS PVT. LTD. RANCHI.**SCHEDULE :6: OTHER CURRENT LIABILITIES**

	CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
SUNDRY CREDITORS OTHER		
ADV FROM MEMBERS CANCELLED	41262310.00	29942648.00
PDC CHEQUE ASHOK NAGAR	63443300.00	63443300.00
PDC CHEQUE GHAGHARA	27500000.00	27500000.00
AUDIT FEES	361500.00	181500.00
SAI ARCADE	8015621.00	22486731.00
SHIVAM HEIGHT COMMERCIAL	12788124.00	12217260.00
SHIVAM HEIGHT RESIDENTIAL5%	122589487.00	75705887.00
SHIVAM HEIGHT RESIDENTIAL 1%	446535.00	347525.00
Deep Sikha GMC	1550000.00	1550000.00
Security Deposit	6882500.00	616520.00
	284839377.00	233991371.00

SCHEDULE : 7 :

SHORT TERM PROVISIONS

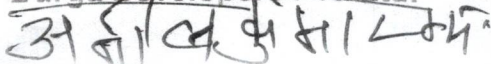
	CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
PROV FOR TAXATION EARLIER YEARS	6684502.00	13619686.00
PROV FOR TAXATION	10182715.00	11182715.00
GST PAYABLE UPTO 20	4226692.00	6506770.00
PROV FOR TAXATION 23	4290.00	913150.00
Prov For Taxation 24		
GST PAYABLE 21	1791322.00	1791322.00
TDS Payable 22	261600.00	55000.00
GST Payable 23	2362774.00	
Gst Payable 24	2504990.00	
Residential	2597892.00	2362774.00
Commercial	-135517.00	-1811927.00
	30481260.00	34619490.00

SCHEDULE : 9 :**LONG TERM LOANS AND
ADVANCES**

UNSECURED CONSIDERED GOOD

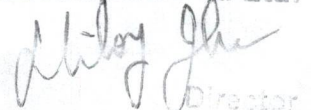
	CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
DEFERRED TAX ASSETS	132664.00	132664.00
LAND ADV BANGALORE	37925902.00	37925902.00
LAND ADV BHUBNESHWAR	1050000.00	1050000.00
LAND ADVANCE SHIVAM PLAZA		
LAND ADV KADRU	81000.00	81000.00
LAND ADV PUNDAG	1400000.00	1400000.00

Durga Developers Pvt. Ltd.



Director

Durga Developers Pvt. Ltd.



Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

LAND ADV SHIV APARTMENT	105620.00	105620.00
ASHISH KUMAR	627000.00	627000.00
NARSIMHA LANDOWNER	850000.00	850000.00
Land Advance Latma	992416.00	992416.00
DAMODAR LAL	1700000.00	1700000.00
SHAHDEO KRISHNA	3425000.00	3425000.00
MD MASIUDIN ANSARI(KADRU)	30000.00	30000.00
RAJESH KUMAR LAL	300000.00	300000.00
RAJEEV RANJAN JAISWAL	527000.00	527000.00
RAVI SHANKAR SINGH	250000.00	250000.00
SAGAR KUMAR	200000.00	200000.00
SATISH KUAMR	1765500.00	1765500.00
Land adv Budh Bihar	2922251.00	2412166.00
Land Adv Ghaghara	1944240.00	3894242.00
Hizbul Rehman	100000.00	100000.00
Gopal Roy	550000.00	550000.00
ABHIJITA CONSTN LLP	8326048.00	7836048.00
Rajni Kant	1001000.00	
DTF OUTSOURCING		2064000.00
DURGA JHA	6924991.00	5848074.00
Niloy kumar Jha		160087.00
Vijeta Jha	7348000.00	7348000.00
Jagdeep Rundhawa	99000.00	99000.00
Land advance Ghaghara	300000.00	100000.00
	80877632.00	81773719.00

NATURE OF LOANS AND ADVANCES

WITHOUT SPECIFYING ANY TERMS OR PERIOD OF REPAYMENT

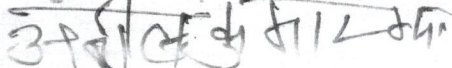
**AMOUNT OF LOANS OR ADVANCES IN
THE NATURE OF LOAN OUTSTANDING**

	31.03.2024	31.03.2023
PROMOTER	15851039.00	14564209.00
DIRECTORS		
KMPS		
RELATED PARTIES	7348000.00	7348000.00
	23199039.00	21912209.00

**PERCENTAGE TO THE TOTAL LOANS AND
ADAVNCES IN THE NATURE OF LOANS**


	31.03.2024	31.03.2023
PROMOTER	20	20
DIRECTORS		
KMPS		
RELATED PARTIES	9	9

Durga Developers Pvt. Ltd.



Director

Durga Developers Pvt. Ltd.



Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

SCHEDULE : 10 :				
			CURRENT YEAR	PREVIOUS YEAR
			RUPEES	RUPEES
			31.03.2024	31.03.2023
INVENTORIES				
A	WORK IN PROCESS			
	(At Realisable Value)			
	LAND BALBIR VILLA			
	Cloaing Stock			
	Work In Process		322556000.00	288220000.00
			322556000.00	288220000.00

SCHEDULE : 11 :				
			CURRENT YEAR	PREVIOUS YEAR
			RUPEES	RUPEES
			31.03.2024	31.03.2023
CASH & CASH EQUIVALENTS				
A	CASH IN HAND		311737.00	181871.00
	BALANCES WITH SCHEDULED BANKS :			
	HDFC FDR		10000.00	
	CURRENT ACCOUNTS			
	ICICI A/c No. 0889		4011.00	4011.00
	HDFC Ac 7062		172833.00	
	HDFC Ac 7539		12805.00	
	ALLAHABAD BANK AC 1167		9587.00	9587.00
	IDBI BANK 2615		-265.00	-265.00
	ORIENTAL BANK OF COMMERCE 1110		6835.00	6835.00
	ORIENTAL BANK OF COMMERCE BANGALORE		13089.00	13089.00
	PUNJAB NATIONAL BANK 5941		224.00	224.00
	STATE BANK OF INDIA		22768.00	9729.00
			563624.00	225081.00

Durga Developers Pvt. Ltd.

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Director

Durga Developers Pvt. Ltd.

(Signature)

Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

SCHEDULE : 12 :

TRADE RECEIVABLES	CURRENT YEAR	PREVIOUS YEAR
	RUPEES	RUPEES
	31.03.2024	31.03.2023
UNDISPUTED TRADE RECEIVABLE		
UNSECURED CONSIDERED GOOD		
LESS THAN SIX MONTH		
6 MONTHS-1YEAR	15680506.00	
1-2 YEARS		3700000.00
2-3 YEARS	3700000.00	15789872.00
MORE THAN 3 YEARS	15897015.00	107143.00
	35277521.00	19597015.00

SCHEDULE : 13 :

OTHER CURRENT ASSETS	CURRENT YEAR	PREVIOUS YEAR
	RUPEES	RUPEES
	31.03.2024	31.03.2023
Gym Deposit	251000.00	
TAX DEDUCTED AT SOURCE 18	280365.00	280365.00
TAX DEDUCTED AT SOURCE 20	1478783.00	1478783.00
INCOME TAX REFUNDABLE	852697.00	852697.00
DEMAND PAID INCOME TAX	9271610.00	9271610.00
TDS 22	33369.00	33369.00
TDS-24	491503.00	
E Stamp	1535682.00	
	14195009.00	11916824.00

Durga Developers Pvt. Ltd.

अनिल कुमार

Director

Durga Developers Pvt. Ltd.

Director

DURGA DEVELOPERS PVT. LTD. RANCHI.

SCHEDULE: 14 :

			CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
RAW MATERIAL CONSUMED				
1	MATERIAL PURCHASED		47627393.00	25256184.00
	COMPENSATION EXPS		2100000.00	3902086.00
	Labour Exps		8221441.00	6521290.00
	Municipal Fees			11264446.00
	Enviornment Clearance			150000.00
	Development Agreement		6535682.00	
			64484516.00	47094006.00

SCHEDULE : 15 ;

			CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
INCREASE/DECREASE IN INVENTORIES				
1	Op Work In Process		288200000.00	230080000.00
	Closing Work In Process		-322556000.00	-288220000.00
			-34356000.00	-58140000.00

SCHEDULE : 16 ;

			CURRENT YEAR RUPEES 31.03.2024	PREVIOUS YEAR RUPEES 31.03.2023
EMPLOYEES BENEFIT COST				
1	SALARY & WAGES		6458999.00	1806400.00
2	DIRECTOR'S REMUNERATION		2940000.00	2520000.00
			9398999.00	4326400.00

Durga Developers Pvt. Ltd.

अशोक कुमार झा

Director

Durga Developers Pvt. Ltd.

Nilay Jha

Director

NOTES :17 : OTHER EXPENSES :AS ON 31/03/2024

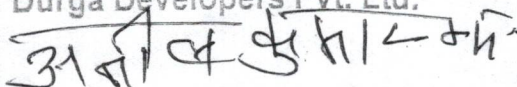
OTHER EXPENSES	CURRENT YE PREVIOUS YEAR	
	RUPEES (2023-24)	RUPEES (2022-23)
Audit Fees	200000.00	100000.00
Telephone Exps	2070.00	11500.00
Advertisement Exps	129661.00	474167.00
Traveling & Conveyance	48188.00	20000.00
Printing & Stationary	30065.00	74478.00
Rent Exps	2080897.00	550000.00
Legal Exps	250487.00	840000.00
Insurance Rates & Taxes	16234.00	121221.00
Office & Misc Exps	306625.00	461561.00
Newspaper & Periodicals	6870.00	7355.00
Fuel & Oil Exps		588144.00
Repair & Maint	284128.00	255449.00
Security Service Exp.	46874.00	352213.00
Electricity Exp.	28663.00	323488.00
Int On TDS		380.00
Bank charges	16402.00	28626.00
Late Fine on TDS		
E Stamp	1385960.00	
GST Late Fine & Interest	1317962.00	10.00
Rounding Off		
	6151086.00	42,08,582.00

M/S DURGA DEVELOPERS PRIVATE LIMITED, RANCHI

SCHEDULE : 18 :

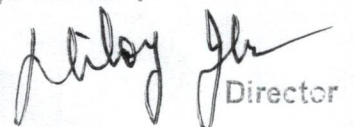
FINANCE COST		
Interest Expenses		
BANK SERVICE EXPS		
	0.00	0.00

Durga Developers Pvt. Ltd.



Director


Durga Developers Pvt. Ltd.



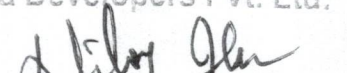
Director

EQUITY			
(a) SHARE CAPITAL		5543345.00	5543345.00
(b) RESERVE & SURPLUS		27039742.00	22990797.00
		32583087.00	28534142.00
Debt Equity Ratio		2.61	2.96
DEBT SERVICE COVERAGE RATIO			
PROFIT BEFORE TAXATION		6553935.00	6125693.00
INT ON LOAN		0.00	0.00
PRINCIPAL REPAYMENT OF TERM LOAN			
		#DIV/0!	0.00
Debt Service Coverage Ratio		#DIV/0!	#DIV/0!
Return on Equity Ratio			
Return on Equity Ratio			
Profit after tax		4048945.00	5212543.00
(a) SHARE CAPITAL		5543345.00	5543345.00
		5543345.00	5543345.00
Return On Equity Ratio		0.73	0.94
TRADE RECEIVABLE TURNOVER RATIOS			
TRADE RECEIVABLE		35277521.00	
TURNOVER FOR THE YEAR		51252410.00	
Trade Receivable Turnover Ratio		0.69	#DIV/0!
TARDE PAYABLE TURNOVER RATIOS			
TRADE PAYABLE		23379907.00	
TURNOVER FOR THE YEAR		51252410.00	0.00
TARDE PAYABLE TURNOVER RATIOS		0.46	#DIV/0!
NET PROFIT RATIO			
NET PROFIT AFTER TAX		4048945.00	0.00
TURNOVER FOR THE YEAR		51252410.00	0.00
NET PROFIT RATIO		0.08	#DIV/0!
RETURN ON CAPITAL EMPLOYED			
EBIT		6553935.00	6125693.00
TOTAL CAPITAL OTHER THAN CURRENT LIABILITIES		117711694.00	112985001.00
RETURN ON CAPITAL EMPLOYED		0.06	0.05

Durga Developers Pvt. Ltd.


Director

Durga Developers Pvt. Ltd.


Director

RETURN ON INVESTMENT

Profit After Tax	4048945.00	5212543.00
Equity	5543345.00	5543345.00
Reserve & Surplus	27039742.00	22990797.00
	<u>32583087.00</u>	<u>28534142.00</u>

RETURN ON INVESTMENT**0.12****0.23****NET CAPITAL TURNOVER RATIO**

TURNOVER FOR THE YEAR

52958462.00

4318722.00

Equity

5543345.00

5543345.00

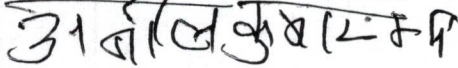
Reserve & Surplus

27039742.00

22990797.00

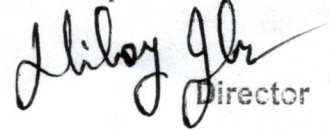
32583087.0028534142.00**RETURN ON INVESTMENT****0.12****0.18**

Durga Developers Pvt. Ltd.



Director

Durga Developers Pvt. Ltd.

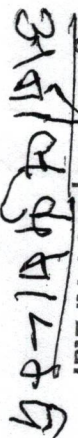



Director

M/S DURGA DEVELOPERS PVT LTD, RANCHI

SCHEDULE '7' : FIXED ASSETS : ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2024

SL NC PARTICULARS	GROSS -- BLOCK (AT COST)				DEPRICIATION				NET -- BLOCK							
	Bal. As on 1.04.23	AddDur- ing the yr.	Trans du the yr	TOTAL	Up to 31st Mar-23	During the year	Trans Dug the Yr	TOTAL	As on 31st Mar-24	As on31st Mar-23	As on31st Mar-23					
	Rs	P	Rs	P	Rs	P	Rs	P	Rs	P	Rs	P				
1 Plant & Machinery	3832549.00		61860.00		3894409.00		1938936.00		304964.00		2243900.00		1650509.00		1893613.00	
2 Motor Vehicle	4741868.00				4741868.00		3919398.00		243633.00		4163031.00		578837.00		822470.00	
3 Furniture & Fittings	1275083.00		138565.00		1413648.00		756459.00		116997.00		873456.00		540192.00		518624.00	
4 Computer	1895610.00				1895610.00		1662364.00		60332.00		1722696.00		172914.00		233246.00	
	11745110.00		200425.00		0.00		11945535.00		8277157.00		725926.00		9003083.00		2942452.00	3467953.00
PREVIOUS YEAR	11542737.00		202373.00		0.00		11745110.00		7573126.00		704031.00		0.00		8277157.00	3467953.00

Durga Developers Pvt. Ltd.

 Director

Durga Developers Pvt. Ltd.

 Director