



Dimension Financial Solutions Pvt. Ltd.

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	15,200,000	1,900,000
(b) Reserves and Surplus	3	60,391,962	71,552,734
(c) Money received against share warrants		-	-
(2) Share Application money		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	722,045	1,097,791
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	5	28,380,452	72,465,555
(b) Trade Payables	6	-	5,724
(c) Other Current Liabilities	7	15,603,180	19,874,026
(d) Short-Term Provisions	8	585,844	470,935
Total Equity & Liabilities		120,883,483	167,366,765
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment	9		
(i) Gross Block		82,307,673	81,660,788
(ii) Depreciation		6,713,869	5,366,370
(iii) Net Block		75,593,804	76,294,418
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	10	464,522	383,305
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current Assets			
(a) Current investments	11	604,749	604,749
(b) Inventories	12	42,845,943	88,282,055
(c) Trade receivables	13	197,740	25,254
(d) Cash and cash equivalents	14	200,944	181,121
(e) Short-term loans and advances	15	617,825	1,126,708
(f) Other current assets	16	357,956	469,155
Total Assets		120,883,483	167,366,765
NOTES TO ACCOUNTS			
1			
Notes referred to above and notes attached there to form an integral part of Balance Sheet			
This is the Balance Sheet referred to in our Report of even date.			
For Mittal Garg Gupta & Co.		For Dimension Financial Solutions Pvt. Ltd.	
Chartered Accountants		Authorised Signatory	
(Firm Reg. No.: 016591N)		Authorised Signatory	
			
SANJAY KUMAR GUPTA, FCA		Ravi Kant Mathur	
Partner		(DIRECTOR)	
M.No. 093321		DIN: 02047908	
Place :- New Delhi		Prachi Chopra	
Date :- 29/10/2021		(DIRECTOR)	
UDIN: 21093321AAAAANJ1586		DIN : 02389752	

Dimension Financial Solutions Pvt. Ltd.

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2021

Sr. No	Particulars	Note No.	For the year ended 31.03.2021	For the year ended 31.03.2020
I	Revenue from operations	17	1,605,969,567	876,931,441
II	Other Income	18	8,478,345	9,036,313
III	III. Total Revenue (I +II)		1,614,447,912	885,967,754
IV	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		1,555,801,600	848,967,056
	Changes in inventories of finished goods, work-in-progress and	19	45,436,112	18,636,308
	Employee Benefit Expenses	20	4,238,981	4,428,868
	Financial Costs	21	3,191,349	7,718,655
	Depreciation and Amortization Expenses	22	1,197,726	1,434,513
	Other Administrative Expenses	23	1,788,517	2,964,366
	Total Expenses (IV)		1,611,654,285	884,149,766
V	Profit before exceptional and extraordinary items and tax	(III - IV)	2,793,627	1,817,987
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		2,793,627	1,817,987
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		2,793,627	1,817,988
X	Tax expense:			
	(1) Current tax		585,844	470,935
	(2) Deferred tax Liabilities/Assets		(81,217)	(118,672)
XI	Profit(Loss) from the period from continuing operations	(IX-X)	2,289,000	1,465,725
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		2,289,000	1,465,725
XVI	Earning per equity share:			
	(1) Basic		1.51	0.96
	(2) Diluted		1.51	0.96

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

For Mittal Garg Gupta & Co.

Chartered Accountants

(Firm Reg. No.: 016591N)

For Dimension Financial Solutions Pvt. Ltd.

SANTAY KUMAR GUPTA, FCA

Partner

M.No. 093321

Place :- New Delhi

Date :- 29/10/2021

UDIN: 21093321AAAANJ1586

Ravi Kant Mathur

(DIRECTOR)

DIN: 02047908

Prachi Chopra

(DIRECTOR)

DIN : 02389752

CASH FLOW STATEMENT AS AT 31ST MARCH, 2021

Particulars	As at March 31, 2021	As at March 31, 2020
Cash Flows from Operating Activities		
Net Profit before Taxation	2,793,627	1,817,988
Adjustment for :		
Depreciation	1,197,726	1,434,513
Other Adjustment in TDS	-	-
Rent Received	(4,788,398)	(4,079,700)
Interest Received	(3,074,120)	(4,930,263)
Operating profit before working capital changes	(3,871,165)	(5,757,462)
Changes in current assets (exclude cash and bank balances)	-	-
Change in Debtors	(172,486)	134,756
Change in Current Investments	-	-
Change in Stock	45,436,112	18,636,308
Change in Short Term Loans & Advances	508,883	1,349,478
Change in other current assets	111,200	(10,000)
Changes in current liabilities(exclud div and debts)	-	-
Change in Creditors	(5,724)	(12,976)
Change in Other current liabilities	(4,270,846)	(4,922,019)
Cash generated from operations	37,735,974	9,418,085
Income tax for the Previous Year	470,935	1,107,510
Cash from opeartions before extraordinary items	37,265,039	8,310,575
Net cash from operating activities (1)	37,265,039	8,310,575
Cash Flows from Investing activities		
Interest Received	3,074,120	4,930,263
Rent Received	4,788,398	4,079,700
Purchase / Sale of Fixed Assets	(646,885)	(935,677)
Net cash from investing activities (2)	7,215,633	8,074,286
Change in other short / long term debts	(44,460,849)	(16,576,500)
Net cash from financing activities (3)	(44,460,849)	(16,576,500)
Net increase in cash / bank balance (4) = (1) + (2) + (3)	19,823	(191,639)
Cash / Bank Balance at the beginning of period (5)	181,121	372,760
Cash / Bank Balance at the end of period (4) + (5)	200,944	181,121
Cash / Bank Balance at the end of period (As per input sheet)	200,944	181,121
In Terms of our audit report of even date		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>For Mittal Garg Gupta & Co.</p> <p>Chartered Accountants</p> <p>M.No. 093321</p> <p>SANJAY KUMAR GUPTA, FCA</p> <p>Partner</p> <p>M.No. 093321</p> <p>Place : New Delhi</p> <p>Date :- 29/10/2021</p> <p>UDIN: 21093321AAAANJ1586</p> </div> <div style="width: 45%;"> <p>For Dimension Financial Solutions Pvt. Ltd.</p> <p>Ravi Kant Mathur</p> <p>(DIRECTOR)</p> <p>DIN: 02047908</p> </div> <div style="width: 45%;"> <p>Prachi Chopra</p> <p>(DIRECTOR)</p> <p>DIN : 02389752</p> </div> </div>		

Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 2 Share Capital

Sr. No	Particulars		As at March 31, 2021	As at March 31, 2020
1	AUTHORIZED CAPITAL 20,00,000 Equity Shares of Rs. 10/- each.		20,00,000	5,00,000
			20,00,000	5,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL <i>To the Subscribers of the Memorandum</i> 1,90,000 Equity Shares of Rs. 10/- each, Fully Paid Up Bonus Shares issued in the ratio of 1:7 of Rs. 10/ each, Fully Paid Up		1,90,000 13,30,000	1,90,000 -
	Total		15,20,000	1,90,000

Note - 2A

1. Reconciliation of the shares outstanding at the beginning and the end of the reporting period :

No.	Particulars	As at 31 March 2021		As at 31 March 2020	
		Number of shares	Amount of shares (at par)	Number of shares	Amount of shares (at par)
	Issued, subscribed and fully paid				
	(a) Equity Shares of 10/- each				
1	Opening	190,000	1,90,000	190,000	1,90,000
2	Addition (Issue of Bonus Shares)	1,330,000	13,30,000	-	-
	Closing	1,520,000	15,20,000	190,000	1,90,000

Note -2B

2. The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the
The Company has only one class of equity shares having a par value of Rs .10. per share. Each shareholder is entitled to one vote per share. In the event of the liquidation of the company, the holder of the equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion of the number of the equity shares held by the equity shareholders.

Note - 2C

No shares has been issued other than cash.

Note - 2D

3. Details of Shareholders holding more than 5% shares in the company :

S No.	Name of Shareholder	As at 31 March 2021		As at 31 March 2020	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
	A. Equity Shares				
1	Ravi Kant Mathur	840000	55.26%	105000	55.26%
2	Ravi Kant Mathur (HUF)	320000	21.05%	40000	21.05%
3	Prachi Chopra	360000	23.68%	45000	23.68%
	Total	1,520,000	100.00%	190,000	100.00%



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 3 Reserve & Surplus

(Amount in Rs.)

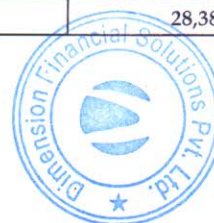
Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	(a) Securities premium account		
	Opening balance (Fully Paid)	14,000,000	14,000,000
	Opening balance (Partly Paid)	-	-
	Add : Premium on shares issued during the year	-	-
	Less : Bonus shares issued during the year	13,300,000	-
	Closing balance	700,000	14,000,000
2	(b) General Reserve		
	Opening balance	-	-
	Add: Transferred from surplus in Statement of Profit and Loss	-	-
	Closing balance	-	-
3	(c) Capital Reserve		
	Opening balance	1,200,000	1,200,000
	Add: Share Forfeited Amount	-	-
	Closing balance	1,200,000	1,200,000
4	(d) Assets Revaluation Reserve		
	Opening balance	40,165,408	40,322,848
	Add: Revaluation amount during the year	-	-
	Less : Adjustemnt of Additional Depreciation	(149,772)	(157,440)
	Closing balance	40,015,636	40,165,408
5	(e) Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	16,187,326	14,721,601
	Add: Profit / (Loss) for the year	2,289,000	1,465,725
		18,476,326	16,187,326
	Total	60,391,962	71,552,734

Note : 4 Long Term Borrowings

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
	Secured Loans - From Banks & Financial Institutions		
1	- Jeep Car Loan	570,293	912,122
2	- Car Loan	151,752	185,669
	Total	722,045	1,097,791

Note : 5 Short Term Borrowings

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
	Secured Loans - From Banks & Financial Institutions		
1	- Federal Bank - O/d A/c	(32,670)	29,183,927
2	- ICICI BANK 3799	23,413,122	43,281,628
	Unsecured Loans -From Related Party		
1	Prachi Mathur	2,400,000	-
2	Ravi kant Mathur	2,600,000	-
	Total	28,380,452	72,465,555



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 6 Trades Payable

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
	<u>-Sundry Creditors</u>		
	Others (Sub Note: D)	-	5,724
	Total	-	5,724

Note : 7 Other Current Liabilities

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
	<u>Other Liabilities</u>		
	From Others (Sub Note: E)	13,000,000	17,800,000
		13,000,000	17,800,000
1	Legal & Professional Charges (MGG)	-	67,810
2	Mittal Garg Gupta & Co.	50,000	85,000
3	Rent Security Deposit	2,090,000	1,465,000
4	Salary Payable	362,681	245,388
5	Advance From Customers (Sub note C)	58,517	164,669
		2,561,198	2,027,867
	<u>Statutory Due</u>		
1	TDS Payable	14,178	11,586
2	ESI Payable	601	601
3	GST Payable @ 18%	27,203	33,972
		41,982	46,159
	Total	15,603,180	19,874,026

Note : 8 Short Term Provisions

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Provision for Income Tax	585,844	470,935
	Total	585,844	470,935

Note : 11 Current Invesments

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Invesment in Shares	604,749	604,749
	Total	604,749	604,749

Note : 12 Inventories

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Stock	42,845,943	88,282,055
	Total	42,845,943	88,282,055



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 13 Trades Recivable

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
	<u>-Sundry Debtors</u>		
	Others (Sub Note: B)	197,740	25,254
	Total	197,740	25,254

Note : 14 Cash & Cash Equivalent

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	<u>Cash-in-Hand</u>		
	Cash Balance	104,364	56,754
	(As certified by the management)		
	Sub Total (A)	104,364	56,754
2	<u>Bank Balance</u>		
	_With Bank of Baroda	20,209	11,214
	_With Federal Bank	38,130	11,020
	_With HDFC Bank	38,242	71,120
	_With Punjab National Bank	-	22,232
	_With SBI Bank	-	8,782
	Sub Total (B)	96,581	124,367
3	<u>Cheques on Hand</u>	-	-
	(C)		
	Total [A + B + C]	200,944	181,121

Note : 15 Short Terms Loans and Advances

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	<u>Others</u>		
	Advance Recoverable in cash or in kind or for value to be considered good		
	Advance Income Tax/Refund Due (Sub Note A)	80,000	123,385
2	Interest Recivables	437,318	957,516
3	Prepaid Insurance	28,781	30,807
4	Advance to Staff	11,000	15,000
5	Advance Payment to Custmores (Sub note F)	59,726	-
6	FDR With Federal Bank	1,000	-
	Total	617,825	1,126,708

Note :16 Other Current Assets

Sr. No	Particulars	As at 31st March, 2021	As at 31st March, 2020
1	Rent Security Deposit	-	63,000
2	RDMC LTD CPF Trust (Secuirty Deposit for Bonds)	-	10,000
3	TDS Receivables	357,956	396,155
	Total	357,956	469,155



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2021

Note : 17 Revenue from Operations

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Sales	1,605,969,567	876,931,441
	Total	1,605,969,567	876,931,441

Note : 18 Other Income

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Interest Income from Bonds	3,074,120	4,930,263
2	Rent Received	4,788,398	4,079,700
3	Other Income	599,524	-
4	Dividend Income	16,303	13,850
5	Balance W/off	-	12,500
	Total	8,478,345	9,036,313

Note : 19 Change in Inventories

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	<u>Inventories at the end of the year</u>		
	Stock-in-Trade	42,845,943	88,282,055
		42,845,943	88,282,055
	<u>Inventories at the beginning of the year</u>		
	Stock-in-Trade	88,282,055	106,918,363
		88,282,055	106,918,363
	Net Increase / (Decrease)	45,436,112	18,636,308

Note : 20 Employment Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Salaries, Bonus, PF & ESIC	2,473,904	2,665,872
2	Directors Remuneration	1,644,000	1,644,000
3	Staff Welfare Expense	121,077	118,996
	Total	4,238,981	4,428,868

Note : 21 Financial Cost

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Bank Charges	36,811	38,053
2	Interest on O/D Account	3,068,931	7,665,870
3	Interest on TDS	661	14,732
4	Interest on Car Loan	84,946	-
	Total	3,191,349	7,718,655



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2021

Note : 22 Depreciation & Amortised Cost

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	<u>Depreciation</u>		
	Depreciation	1,347,498	1,591,953
	Less: Adjusted against Revaluation Reserve	(149,772)	(157,440)
	Total (A+B)	1,197,726	1,434,513

Note : 23 Other Administrative Expenses

Sr. No	Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
1	Audit Fees	55,000	35,000
2	Advertisement Exp	-	19,500
3	AMC Charges	11,720	23,650
4	GST Late Fees & Interest	2,733	380
5	Business Promotion	9,930	42,211
6	Insurance	72,887	45,768
7	Commission Paid	22,237	347,500
8	Computer Repair & Maintenance	4,450	43,294
9	Conveyance	90,400	118,778
10	CSSL Deal Expenses	66,996	39,313
11	Demat Charges	43,792	17,767
12	Entertainment Expenses	310	11,700
13	Festival Celebration Exp	-	27,775
14	ROC Filling Fees	12,000	5,900
15	General Exp.	2,265	119,483
16	Registry & Stamp Fees	-	247,500
17	Legal & Professional Expenses	197,920	35,000
18	ESIC Late Fees	-	35
19	News Paper & Books	1,013	1,440
20	Office Repair & Maintenance	203,919	266,505
21	Portal Fees	-	225,000
22	Electricity Exp	291,506	259,609
23	Printing & Stationery	14,419	46,128
24	Loan Processing Fees	184,263	(3,630)
25	Property Tax	89,662	84,753
26	Rent Paid	40,750	164,100
27	Telephone Expenses	86,396	137,591
28	Security Exp	182,981	233,120
29	Tour & Travelling Expenses	19,795	266,652
30	Misc. Exp	19,827	35,727
31	Postage & Stamp	1,400	10,997
32	Generator Exp	40,108	25,522
33	Vehicle Repair and Maintenance	13,438	-
34	Website Expenses	6,400	2,800
35	Property Valuation Charges	-	27,500
	Total	1,788,517	2,964,366



Dimension Financial Solutions Pvt. Ltd.

Break-up of Notes Items appearing in Balance Sheet as at 31st March, 2021

A Advance Income Tax/ Refund Due

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
1	Advance Income Tax	80,000	75,000
2	Income Tax Refundable	-	48,385
	Total	80,000	123,385

B Trade Receivables:

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
a)	<u>Outstanding for more than Six Months</u>		
	Total (a)	-	-
b)	<u>Others</u>		
1	VGM Consultants Private limited	194,699	-
2	Sandeep Logistic	3,041	25,254
	Total (b)	197,740	25,254
	Total	197,740	25,254

C Advance from customers:

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
1	Quess Corp LTD.	58,517	58,517
2	Research & Information System EPF	-	67,275
3	Capital Foods Pvt. Ltd.	-	38,877
	Total	58,517	164,669

D Trade Payable:

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
a)	<u>Outstanding for more than Six Months</u>		
	Total (a)	-	-
b)	<u>Others</u>		
1	SAS Techvision	-	2,124
2	SS Enterprises	-	3,600
	Total (b)	-	5,724
	Total	-	5,724

E Other Current Liabilities:

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
1	- Shri Ram Tradecom Pvt. Ltd.	-	800,000
2	- Vidhan Infrastructure Pvt. Ltd.	2,500,000	2,500,000
3	- WBT India Pvt. Ltd.	-	4,000,000
4	- Autonom Pvt. Ltd.	5,000,000	5,000,000
5	- Mentor Financial Services Pvt. Ltd.	5,000,000	5,000,000
6	- Aura Engineering	500,000	500,000
	Total	13,000,000	17,800,000

F Advance Paid to customers:

Sr. No	Particulars	As at March 31, 2021	As at March 31, 2020
1	Air excel projects	34,726	-
2	NGM Enterprises	25,000	-
	Total	59,726	-



Dimension Financial Solutions Pvt. Ltd.

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

SCHEDULE OF FIXED ASSETS AS PER INCOME TAX ACT 1961 AS AT 31ST MARCH, 2021

Particulars	Rate	W. D. V. as on 1-4-20	Additions		Gross Block	Sold	Net Block	Depreciation for the year	W. D. V. as on 31-3-21
			up to 1.4.20 to 30.09.20	01.10.20 to 31.3.21					
Computer	40%	19,698	-	-	19,698	-	19,698	7,879	11,819
Laptop	40%	23,938	-	-	23,938	-	23,938	9,575	14,363
Software (Window)	40%	3,112	-	-	3,112	-	3,112	1,245	1,867
Computer UPS	40%	5,922	-	-	5,922	-	5,922	2,369	3,553
Furniture & Fixture	10%	278,677	-	54,552	333,229	-	333,229	30,595	302,634
Air conditioner	15%	208,398	-	101,766	310,164	-	310,164	38,892	271,272
Attendance Machine	15%	5,657	-	-	5,657	-	5,657	849	4,808
Bike	15%	34,630	-	-	34,630	-	34,630	5,195	29,435
Car	15%	62,532	-	-	62,532	-	62,532	9,380	53,152
Car (Micra)	15%	149,039	-	-	149,039	-	149,039	22,356	126,683
Car (Kwid)	15%	236,666	-	-	236,666	-	236,666	35,500	201,166
Car (JEEP)	15%	1,558,935	-	-	1,558,935	-	1,558,935	233,840	1,325,095
Car (S S Cross)	15%	722,500	-	-	722,500	-	722,500	108,375	614,125
CCTV Camera	15%	6,038	-	-	6,038	-	6,038	906	5,132
Coffee Machine	15%	2,773	-	-	2,773	-	2,773	416	2,357
Fan	15%	53,951	-	-	53,951	-	53,951	8,093	45,858
Digital Watch	15%	-	43,644	-	43,644	-	43,644	6,547	37,097
Inverter Battery	15%	6,402	-	-	6,402	-	6,402	960	5,442
Logger	15%	584	-	-	584	-	584	88	496
Mobile Phones	15%	125,392	-	84,615	210,007	-	210,007	25,155	184,852
Printer	15%	5,411	-	-	5,411	-	5,411	812	4,599
Stabilizer	15%	15,105	-	-	15,105	-	15,105	2,266	12,839
T.V.	15%	28,336	-	-	28,336	-	28,336	4,250	24,086
Music System	15%	14,089	-	-	14,089	-	14,089	2,113	11,976
EPBX System	15%	27,601	-	-	27,601	-	27,601	4,140	23,461
RO System	15%	35,239	-	-	35,239	-	35,239	5,286	29,953
Water Dispenser	15%	4,852	-	-	4,852	-	4,852	728	4,124
Office Building	5%	9,240,872	-	210,820	9,451,692	-	9,451,692	467,314	8,984,378
Total		12,876,349	43,644	451,753	13,371,746	-	13,371,746	1,035,124	12,336,622



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

Note : 9 Property, Plant & Equipment

Sr. No	Particulars	Rate	Gross Block				Depreciaton			Net Block			
			Value at the beginning	Revaluation of Assets	Addition during the year	Deduction during the year	Value at the end	Adjustment to P & L A/c	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2021	WDV as on 31.03.2020
I	Tangible Assets												
	Office Equipments												
	Airconditioner		405,913	-	101,766	-	507,679	321,844	41,141	-	362,985	144,694	84,069
	CCTV Camera		39,187	-	-	-	39,187	37,228	-	-	37,228	1,959	1,959
	Mobiles		283,057	-	128,259	-	411,316	253,474	35,479	-	288,953	122,363	29,583
	Television		117,177	-	-	-	117,177	94,129	8,920	-	103,049	14,128	23,048
	Water System		60,629	-	-	-	60,629	43,303	7,809	-	51,112	9,517	17,326
	Computers & Data Processing Units												
	Computers & Laptop		442,102	-	-	-	442,102	392,570	20,316	-	412,886	29,216	49,532
	Printers		17,100	-	-	-	17,100	16,245	-	-	16,245	855	855
	Furniture & Fittings		524,513	-	54,552	-	579,065	383,271	38,875	-	422,146	156,920	141,242
	Electrical Installation & Equipments		166,763	-	-	-	166,763	88,809	20,127	-	108,936	57,827	77,954
	Motor Vehicles												
	Motor Bike		58,928	-	-	-	58,928	46,016	3,342	-	49,358	9,570	12,912
	Cars		4,398,710	-	-	-	4,398,710	2,598,359	553,057	-	3,151,416	1,247,294	1,800,351
	Land & Building		75,018,081	-	362,308	-	75,380,389	973,079	614,278	-	1,587,357	73,793,032	74,045,002
	Office	0.000%	13,625,581	-	151,488	-	13,777,069	-	-	-	-	13,777,069	13,625,581
Office Land	0.000%	47,840,000	-	-	-	47,840,000	-	-	-	-	47,840,000	47,840,000	
Building	4.870%	13,552,500	-	210,820	-	13,763,320	973,079	614,278	-	1,587,357	12,175,963	12,579,421	
	SUB TOTAL (A)		81,532,160	-	646,885	-	82,179,045	5,248,327	1,343,344	-	6,591,672	75,587,374	76,283,833
II	Intangible Assets												
	Software (Window)	39.304%	128,628	-	-	-	128,628	118,043	4,154	-	122,197	6,431	10,585
	SUB TOTAL (B)		128,628	-	-	-	128,628	118,043	4,154	-	122,197	6,431	10,585
	Total [A+B+C+D](Current Year)		81,660,788	-	646,885	-	82,307,673	5,366,370	1,347,498	-	6,713,869	75,593,805	76,294,418
	(Previous Year)		80,725,111	-	935,677	-	81,660,788	3,774,418	1,591,953	-	5,366,370	76,294,418	76,950,693

Note:

- The Value of Office land and Building under construction have been revalued as per the Valuation report received from the management. The difference amount has been accounted for by creating Revaluation Reserve.
- As per the Management the Building was fully constructed and ready for use and be rented out on 01.10.2018. Hence depreciation is charged from 01.10.2018 onwards only.



Dimension Financial Solutions Pvt. Ltd.**Note : 10****NOTE OF DEFERRED TAX ASSETS/LIABILITIES AS ON 31-03-2021**

SL.NO.	PARTICULARS		As at 31st March, 2021	As at 31st March, 2020
1	Deferred Tax Liability/Assets (Opening Balance)		(383,305)	(264,633)
	Deferred Tax Assets on account of difference in Depreciation for the year as per IT Act & Companies Act			-
	As per Income Tax Act	1,035,124		
	As per Companies Act	1,347,498		
		(312,374)		
	Tax @ 26%		(81,217)	(118,672)
	Deferred Tax Liability/(Assets)		(464,522)	(383,305)

