

Dimension Financial Solutions Pvt. Ltd.

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

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in Lakh's)

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	152.00	152.00
(b) Reserves and Surplus	3	643.24	603.92
(2) Share Application money		-	-
(3) Non-Current Liabilities		-	-
(a) Long-Term Borrowings	4	-	7.22
(4) Current Liabilities		-	-
(a) Short-Term Borrowings	5	1,496.48	283.80
(b) Trade Payables	6		
(i) Total outstanding dues of MSME		-	-
(ii) Total outstanding dues of Other then MSME		1.85	-
(c) Other Current Liabilities	7	146.82	156.03
(d) Short-Term Provisions	8	9.40	5.86
Total Equity & Liabilities		2,449.79	1,208.83
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment	9		
(i) Gross Block		830.02	823.08
(ii) Depreciation		79.87	67.14
(iii) Net Block		750.16	755.94
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	10	5.23	4.65
(2) Current Assets		-	-
(a) Current investments	11	12.88	6.05
(b) Inventories	12	1,647.03	428.46
(c) Trade receivables	13	4.67	1.98
(d) Cash and cash equivalents	14	2.58	2.01
(e) Short-term loans and advances	15	15.02	6.18
(f) Other current assets	16	12.23	3.58
Total Assets		2,449.79	1,208.83

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.

Chartered Accountants

(Firm Reg. No.: 016591N)

SANJAY KUMAR GUPTA, FCA

Partner

M.No. 093321

Place :- New Delhi

Date :- 01/09/2022

UDIN :- 22093321AYIJE4628

For Dimension Financial Solutions Pvt. Ltd.

For Dimension Financial Solutions Pvt. Ltd.
Kant Kant Mathur
Authorised Signatory

Ravi Kant Mathur

(DIRECTOR)

DIN: 02047908

Prachi Chopra

(DIRECTOR)

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, 2022

(Amount in Lakh's)

Sr. No	Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
I	Revenue from operations	17	26,755.70	16,059.70
II	Other Income	18	104.25	84.78
III	III. Total Revenue (I +II)		26,859.95	16,144.48
IV	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Stock-in-Trade		27,846.02	15,558.02
	Changes in inventories of finished goods, work-in-progress and	19	(1,218.57)	454.36
	Employee Benefit Expenses	20	83.27	42.39
	Financial Costs	21	36.10	31.91
	Depreciation and Amortization Expenses	22	11.30	11.98
	Other Administrative Expenses	23	52.26	17.89
	Total Expenses (IV)		26,810.39	16,116.54
V	Profit before exceptional and extraordinary items and tax	(III - IV)	49.56	27.94
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		49.56	27.94
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		49.56	27.94
X	Tax expense:			
	(1) Current tax		9.40	5.86
	(2) Deferred tax Liabilities/Assets		(0.58)	(0.81)
XI	Profit(Loss) from the period from continuing operations	(IX-X)	40.75	22.89
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)		40.75	22.89
XVI	Earning per equity share:			
	(1) Basic		0.000027	0.000015
	(2) Diluted		0.000027	0.000015

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.



SANJAY KUMAR GUPTA, FCA
Partner
M.No. 093321
Place :- New Delhi
Date :- 01/09/2022
UDIN :- 22093321AYIJE4628


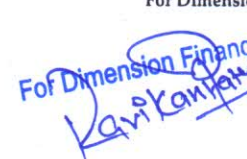
For Dimension Financial Solutions Pvt. Ltd.
Ravi Kant Mathur
Prachi Chopra

Ravi Kant Mathur
(DIRECTOR)
DIN: 02047908

Prachi Chopra
(DIRECTOR)
DIN : 02389752

CASH FLOW STATEMENT AS AT 31ST MARCH, 2022

(Amount in Lakh's)

Particulars	As at March 31, 2022	As at March 31, 2021
<u>Cash Flows from Operating Activities</u>		
Net Profit before Taxation	49.56	27.94
Adjustment for :		
Depreciation	11.30	11.98
Other Adjustment in TDS	-	-
Rent Received	(68.43)	(47.88)
Interest Received	(28.64)	(30.74)
Operating profit before working capital changes	(36.20)	(38.71)
Changes in current assets (exclude cash and bank balances)	-	-
Change in Debtors	(2.70)	(1.72)
Change in Stock	(1,218.57)	454.36
Change in Short Term Loans & Advances	(8.84)	5.09
Change in other current assets	(8.65)	1.11
Change in Current Investment	(6.83)	-
Changes in current liabilities(exclud div and debts)	-	-
Change in Creditors	1.85	(0.06)
Change in Other current liabilities	(9.21)	(42.71)
Cash generated from operations	(1,289.15)	377.36
Income tax for the Previous Year	5.86	4.71
<u>Cash from opearitions before extraordinary items</u>	(1,295.01)	372.65
Net cash from operating activities (1)	(1,295.01)	372.65
Cash Flows from Investing activities		
Interest Received	28.64	30.74
Rent Received	68.43	47.88
Purchase / Sale of Fixed Assets	(6.95)	(6.47)
Net cash from investing activities (2)	90.12	72.16
Change in other short / long term debts	1,205.45	(444.61)
Net cash from financing activities (3)	1,205.45	(444.61)
Net increase in cash / bank balance (4) = (1) + (2) + (3)	0.57	0.20
Cash / Bank Balance at the beginning of period (5)	2.01	1.81
Cash / Bank Balance at the end of period (4) + (5)	2.58	2.01
Cash / Bank Balance at the end of period (As per input sheet)	2.58	2.01
In Terms of our audit report of even date		
For Mittal Garg Gupta & Co. Chartered Accountants Firm Reg. No.:016591N	For Dimension Financial Solutions Pvt. Ltd	
		
SANJAY KUMAR GUPTA, FCA Partner M.No. 093321 Place : New Delhi Date :- 01/09/2022 UDIN :- 22093321AYIJE4628	Ravi kant Mathur (DIRECTOR) DIN: 02047908	Prachi Chopra (DIRECTOR) DIN : 02389752

Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 2 Share Capital

(Amount in Lakh's)

Sr. No	Particulars		As at March 31, 2022	As at March 31, 2021
1	AUTHORIZED CAPITAL 20,00,000 Equity Shares of Rs. 10/- each.		200.00	50.00
			200	50
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		19.00 133.00	19.00 133.00
	Total		152.00	152.00

Note - 2A

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

(Amount in Lakh's)

S No.	Particulars	As at 31 March 2022		As at 31 March 2021	
		Number of	Amount of	Number of	Amount of
		shares	shares (at par)	shares	shares (at par)
	Issued, subscribed and fully paid (a) Equity Shares of 10/- each				
1	Opening	15,20,000	10	1,90,000	10
2	Addition (Issue of Bonus Shares)	-	-	13,30,000	-
	Closing	15,20,000	10	15,20,000	10

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 :

(Amount in Lakh's)

S No.	Name of Shareholder	As at 31 March 2022		As at 31 March 2021	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
	A. Equity Shares				
1	Ravi Kant Mathur	840000	55.26%	840000	55.26%
2	Ravi Kant Mathur (HUF)	320000	21.05%	320000	21.05%
3	Prachi Chopra	360000	23.68%	360000	23.68%
	Total	15,20,000	100.00%	15,20,000	100.00%

Note - 2E

Shares held by promoters		As at 31 March 2022		% Change during the year	As at 31 March 2021		% Change during the year
Sr. No.	Promoter Name	No. of Shares	% of total shares		No. of Shares	% of total shares	
1	Ravi Kant Mathur	840000	55.26%	-	840000	55.26%	-
2	Ravi Kant Mathur (HUF)	320000	21.05%	-	320000	21.05%	-
3	Prachi Chopra	360000	23.68%	-	360000	23.68%	-
	Total	15,20,000	100.00%	-	15,20,000	100.00%	-



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 3 Reserve & Surplus

(Amount in Lakh's)

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	(a) Securities premium account		
	Opening balance (Fully Paid)	7.00	140.00
	Opening balance (Partly Paid)	-	-
	Add : Premium on shares issued during the year	-	-
	Less : Bonus shares issued during the year	-	133.00
	Closing balance	7.00	7.00
2	(b) General Reserve		
	Opening balance	-	-
	Add: Transferred from surplus in Statement of Profit and Loss	-	-
	Closing balance	-	-
3	(c) Capital Reserve		
	Opening balance	12.00	12.00
	Add: Share Forfeited Amount	-	-
	Closing balance	12.00	12.00
4	(d) Assets Revaluation Reserve		
	Opening balance	400.16	401.65
	Add: Revaluation amount during the year	-	-
	Less : Adjustemnt of Additional Depreciation	(1.42)	(1.50)
	Closing balance	398.73	400.16
5	(e) Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	184.76	161.87
	Add: Profit / (Loss) for the year	40.75	22.89
		225.51	184.76
	Total	643.24	603.92

Note : 4 Long Term Borrowings

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
	<u>Secured Loans - From Banks & Financial Institutions</u>		
1	- Jeep Car Loan	-	5.70
2	- Car Loan	-	1.52
	Total	-	7.22

Note : 5 Short Term Borrowings

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
	<u>Secured Loans - From Banks & Financial Institutions</u>		
1	- Federal Bank -(2791) *1	888.93	(0.33)
2	- ICICI BANK *2	369.30	234.13
3	- Federal Bank - (3088) *3	231.28	-
	<u>Unsecured Loans -From Related Party</u>		
1	Prachi Mathur *4	-	24.00
2	Ravi kant Mathur *4	6.97	26.00
	Total	1,496.48	283.80



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

- *1 Federal Bank Loan is Secured against pledge of Govt. Securities held in CSDL Account
Repayment term : Interest 7.95% P.A. and (one year Repo Rate 3.95%)
- *2 Nature of Security: Amounting to Rs. 7,46,40,000/- is secured by mortgage of Property and Personal Gaurantee of Directors.
Repayment term : Interest @ 8.30% P.A.
- *3 Federal Bank Loan is Secured against pledge of Govt. Securities held in CSDL Account.
Repayment term : Interest 7.95% P.A. and (one year Repo Rate 3.95%)
- *4 Loan from Director is interest free, However term of repayment is not fixed.

Note : 6 Trades Payable

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
	<u>-Sundry Creditors</u>		
	<u>Others (Sub Note: D)</u>	1.85	-
	Total	1.85	-

Note : 7 Other Current Liabilities

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
	<u>Other Liabilities</u>		
	<u>From Others (Sub Note: E)</u>	110.00	130.00
		110.00	130.00
1	Mittal Garg Gupta & Co.	0.25	0.50
2	Rent Security Deposit	16.50	20.90
3	Salary Payable	15.69	3.63
4	Advance From Customers <u>(Sub note C)</u>	-	0.59
		32.44	25.61
	<u>Statutory Due</u>		
1	TDS Payable	2.82	0.14
2	TCS Payable	0.90	-
2	ESI Payable	0.01	0.01
3	GST Payable @ 18%	0.65	0.27
		4.38	0.42
	Total	146.82	156.03

Note : 8 Short Term Provisions

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Provision for Income Tax	9.40	5.86
	Total	9.40	5.86

Note : 11 Current Invesments

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Invesment in Shares	12.88	6.05
	Total	12.88	6.05

Note : 12 Inventories

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Stock	1,647.03	428.46
	Total	1,647.03	428.46

Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 13 Trades Recivable

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
	<u>-Sundry Debtors</u>		
	<u>Others</u> (Sub Note: B)	4.67	1.98
	Total	4.67	1.98

Note : 14 Cash & Cash Equivalent

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Cash-in-Hand		
	Cash Balance	1.19	1.04
	(As certified by the management)		
	Sub Total (A)	1.19	1.04
2	Bank Balance		
	_With Bank of Baroda	-	0.20
	_With Federal Bank	0.33	0.38
	_With HDFC Bank	0.16	0.38
	_With ICICI Bank	0.91	-
	Sub Total (B)	1.39	0.97
3	Cheques on Hand		
	(C)	-	-
	Total [A + B + C]	2.58	2.01

Note : 15 Short Terms Loans and Advances

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Others		
	Advance Recoverable in cash or in kind or for value to be considered good		
	Advance Income Tax/Refund Due (Sub Note A)	7.00	0.80
2	Interest Recivables	7.75	4.37
3	Prepaid Insurance	0.26	0.29
4	Advance to Staff	-	0.11
5	Advance Payment to Custmores (Sub note F)	-	0.60
6	FDR With Federal Bank	0.01	0.01
	Total	15.02	6.18

Note :16 Other Current Assets

Sr. No	Particulars	As at 31st March, 2022	As at 31st March, 2021
1	Security Deposit	5.00	-
2	TDS Receivables	7.23	3.58
	Total	12.23	3.58



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2022

Note : 17 Revenue from Operations

(Amount in Lakh's)

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Sales	26,755.70	16,059.70
	Total	26,755.70	16,059.70

Note : 18 Other Income

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Interest Income from Bonds	28.64	30.74
2	Rent Received	68.43	47.88
3	Other Income	7.00	6.00
4	Dividend Income	0.17	0.16
	Total	104.25	84.78

Note : 19 Change in Inventories

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	<u>Inventories at the end of the year</u>		
	Stock-in-Trade	1,647.03	428.46
		1,647.03	428.46
	<u>Inventories at the beginning of the year</u>		
	Stock-in-Trade	428.46	882.82
		428.46	882.82
	Net Increase / (Decrease)	(1,218.57)	454.36

Note : 20 Employment Benefit Expenses

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Salaries, Bonus, PF & ESIC	42.42	24.74
2	Directors Remuneration	31.20	16.44
3	Staff Welfare Expense	9.65	1.21
	Total	83.27	42.39

Note : 21 Financial Cost

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Bank Charges	2.11	0.37
2	Interest on O/D Account	33.28	30.69
3	Interest on TDS/TCS/Income Tax	0.05	0.01
4	Interest on Car Loan	0.67	0.85
	Total	36.10	31.91



Dimension Financial Solutions Pvt. Ltd.

Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2022

Note : 22 Depreciation & Amortised Cost

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
	<u>Depreciation</u>		
	Depreciation	12.73	13.47
	Less: Adjusted against Revaluation Reserve	(1.42)	(1.50)
	Total (A+B)	11.30	11.98

Note : 23 Other Administrative Expenses

Sr. No	Particulars	For the year ended 31.03.2022	For the year ended 31.03.2021
1	Audit Fees	0.25	0.55
2	AMC Charges	0.04	0.12
3	GST Late Fees & Interest	-	0.03
5	Business Promotion	0.20	-
6	Business Consultancy	16.83	0.10
7	Insurance	0.88	0.73
8	Commission Paid	8.24	0.22
9	Computer Repair & Maintenance	0.22	0.04
10	Conveyance	1.13	0.90
11	CSGL Deal Expenses	1.75	0.67
12	Demat Charges	0.38	0.44
13	Entertainment Expenses	0.62	0.00
14	ROC Filling Fees	1.48	0.12
15	General Exp.	-	0.02
16	Legal & Professional Expenses	0.40	1.98
17	News Paper & Books	0.19	0.01
18	Office Repair & Maintenance	4.89	2.04
19	Electricity Exp	2.76	2.92
20	Printing & Stationery	0.38	0.14
21	Loan Processing Fees	4.66	1.84
22	Property Tax	1.03	0.90
23	Rent Paid	0.25	0.41
24	Telephone Expenses	0.65	0.86
25	Security Exp	2.68	1.83
26	Tour & Travelling Expenses	1.22	0.20
27	Misc. Exp	0.23	0.20
28	Postage & Stamp	0.18	0.01
29	Generator Exp	-	0.40
30	Vehicle Repair and Maintenance	0.66	0.13
31	Website Expenses	0.06	0.06
	Total	52.26	17.89



Dimension Financial Solutions Pvt. Ltd.

Break-up of Notes Items appearing in Balance Sheet as at 31st March, 2022

A Advance Income Tax/ Refund Due

(Amount in Lakh's)

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
1	Advance Income Tax	7.00	0.80
	Total	7.00	0.80

B Trade Receivables:

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
a)	<u>Outstanding for more than Six Months</u>		
	Total (a)	-	-
b)	<u>Others</u>		
1	VGM Consultants Private limited	-	1.95
2	Sandeep Logistic	3.77	0.03
3	Samridhi Associates Pvt. Ltd.	0.91	-
	Total (b)	4.67	1.98
	Total	4.67	1.98

C Advance from customers:

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
1	Ques Corp LTD.	-	0.59
	Total	-	0.59

D Trade Payable:

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
a)	<u>Outstanding for more than Six Months</u>		
	Total (a)	-	-
b)	<u>Others</u>		
1	Sidshree Computronics Pvt. Ltd.	1.75	-
2	The Chinar Resort & SPA	0.06	-
3	United Data Forms	0.00	-
4	Zuari Finserv Ltd.	0.03	-
	Total (b)	1.85	-
	Total	1.85	-

E Other Current Liabilities:

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
1	- Vidhan Infrastructure Pvt. Ltd.	5.00	25.00
2	- Autonom Pvt. Ltd.	50.00	50.00
3	- Mentor Financial Sevice Pvt. Ltd.	50.00	50.00
4	- Aura Engineering	5.00	5.00
	Total	110.00	130.00

F Advance Paid to customers:

Sr. No	Particulars	As at March 31, 2022	As at March 31, 2021
1	Air excel projects	-	0.35
2	NGM Enterprises	-	0.25
	Total	-	0.60



Dimension Financial Solutions Pvt. Ltd.

Notes Form. Integral Part of the Balance Sheet as at 31st March, 2022

Note : 9 Property, Plant & Equipment

Sr. No	Particulars	Rate	Gross Block				Depreciation				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	Addition during the year	Deduction during the year	WDV as on 31.03.2022	WDV as on 31.03.2021
I	Tangible Assets											
	Office Equipments											
	Airconditioner		5.08	-	1.24	-	6.32	3.63	1.07	-	4.70	1.45
	CCTV Camera		0.39	-	-	-	0.39	0.37	-	-	0.02	0.02
	Mobiles		4.11	-	1.49	-	5.60	2.89	0.65	-	3.54	1.22
	Television		1.17	-	0.13	-	1.30	1.03	0.09	-	1.12	0.14
	Water System		0.61	-	-	-	0.61	0.51	0.04	-	0.05	0.10
	Computers & Data Processing Units											
	Computers & Laptop		4.42	-	3.26	-	7.68	4.13	0.48	-	4.61	0.29
	Printers		0.17	-	-	-	0.17	0.16	-	-	0.01	0.01
	Furniture & Fittings											
			5.79	-	-	-	5.79	4.22	0.38	-	4.60	1.57
	Electrical Installation & Equipments											
			1.67	-	-	-	1.67	1.09	0.15	-	1.24	0.58
	Motor Vehicles											
	Motor Bike		0.59	-	0.83	-	1.42	0.49	0.12	-	0.62	0.10
	Cars		43.99	-	-	-	43.99	31.51	3.80	-	35.32	12.47
	Land & Building											
			753.80	-	-	-	753.80	15.87	5.93	-	21.80	737.93
	SUB TOTAL (A)		821.79	-	6.95	-	828.74	65.92	12.73	-	78.64	755.87
II	Intangible Assets											
	Software (Window)	39.304%	1.29	-	-	-	1.29	1.22	-	-	0.06	0.06
	SUB TOTAL (B)		1.29	-	-	-	1.29	1.22	-	-	0.06	0.06
	Total [A+B+C+D](Current Year)		823.08		6.95	-	830.02	67.14	12.73	-	79.87	755.94
	(Previous Year)		807.25		9.36	-	816.61	37.74	15.92	-	53.66	769.51



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, 2022

Particulars	Rate	W. D. V. as on 1-4-21	Additions		Gross Block	Sold	Net Block	Depreciation for the year	W. D. V. as on 31-3-22
			up to 1-4-21 to 30-09-21	01-10-21 to 31-3-22					
Computer	40%	0.12	-	-	0.12	-	0.12	0.047	0.07
Laptop	40%	0.14	-	3.26	3.40	-	3.40	0.71	2.69
Software (Window)	40%	0.02	-	-	0.02	-	0.02	0.01	0.01
Computer UPS	40%	0.04	-	-	0.04	-	0.04	0.01	0.02
Furniture & Fixture	10%	3.03	-	-	3.03	-	3.03	0.30	2.72
Air conditioner	15%	2.71	-	-	2.71	-	2.71	0.41	2.31
Motor Pump	15%	-	-	0.10	0.10	-	0.10	0.01	0.09
Concentrator	15%	-	1.14	-	1.14	-	1.14	0.17	0.97
Attendance Machine	15%	0.05	-	-	0.05	-	0.05	0.01	0.04
Bike	15%	0.29	-	-	0.29	-	0.29	0.04	0.25
TVS Jupiter	15%	-	-	0.83	0.83	-	0.83	0.06	0.76
Car	15%	0.53	-	-	0.53	-	0.53	0.08	0.45
Car (Mitra)	15%	1.27	-	-	1.27	-	1.27	0.19	1.08
Car (Kwid)	15%	2.01	-	-	2.01	-	2.01	0.30	1.71
Car (JEEP)	15%	13.25	-	-	13.25	-	13.25	1.99	11.26
Car (SS Cross)	15%	6.14	-	-	6.14	-	6.14	0.92	5.22
CCTV Camera	15%	0.05	-	-	0.05	-	0.05	0.01	0.04
Coffee Machine	15%	0.02	-	-	0.02	-	0.02	0.00	0.02
Fan	15%	0.46	-	-	0.46	-	0.46	0.07	0.39
Digital Watch	15%	0.37	-	-	0.37	-	0.37	0.06	0.32
Inverter Battery	15%	0.05	-	-	0.05	-	0.05	0.01	0.05
Logger	15%	0.00	-	-	0.00	-	0.00	0.00	0.00
Mobile Phones	15%	1.85	0.14	1.35	3.34	-	3.34	0.40	2.94
Printer	15%	0.05	-	-	0.05	-	0.05	0.01	0.04
Stabilizer	15%	0.13	-	-	0.13	-	0.13	0.02	0.11
T V	15%	0.24	0.13	-	0.37	-	0.37	0.06	0.32
Music System	15%	0.12	-	-	0.12	-	0.12	0.02	0.10
EPBX System	15%	0.23	-	-	0.23	-	0.23	0.04	0.20
RO System	15%	0.30	-	-	0.30	-	0.30	0.04	0.25
Water Dispenser	15%	0.04	-	-	0.04	-	0.04	0.01	0.04
Office Building	5%	89.84	-	-	89.84	-	89.84	4.49	85
Total		123.37	1.41	5.53	130.31	-	130.31	10.48	119.83

NOTE OF DEFERRED TAX ASSETS/LIABILITIES AS ON 31-03-2022**(Amount in Lakh's)**

SL.NO.	PARTICULARS		As at 31st March, 2022	As at 31st March, 2021
1	Deferred Tax Liability/Assets (Opening Balance)		(4.65)	(3.83)
	Deferred Tax Assets on account of difference in Depriciation for the year as per IT Act & Companies Act			-
	As per Income Tax Act	10.48		
	As per Companies Act	12.73		
		(2.24)		
	Tax @ 26%		(0.58)	(0.81)
	Deferred Tax Liability/(Assets)		(5.23)	(4.65)



Related party Disclosure

As per Accounting Standard 18, the disclosure of transaction with the related parties are given below:

1) List of related parties and relationships:

- | | |
|--|---|
| a) Key Management Personnel | Ravi Kant Mathur
Prachi Chopra |
| b) Enterprise over which key management personnel and his relatives have significant influence | Dimension Securities
Dimension Corporate Services (p) Ltd.
Optimum Finsec
Roving Craft |
| c) Relative of Key Management Personnel | Anita Mathur
Rama Kant Mathur
Ravi Kant Mathur (HUF) |

2) Transactions during the year with related parties

Sr. No.	Nature of Transaction	As on 31st March, 2022		As on 31st March, 2021	
		Key Management Personnel	Enterprise over which key management personnel and his relatives have significant influence	Key Management Personnel	Enterprise over which key management personnel and his relatives have significant influence
1 Sales			557.63	-	17.57
- Dimension Securities		-	20.01	-	7.53
- Ravikant Mathur HUF		-	18.00	-	-
- Optism Finsec		-	13.50	-	7.53
- Dimension International LLP		-	35.98	-	2.51
- Dimension Corporate Services Pvt. Ltd.		-	470.14	-	-
2 Purchase					
- Dimension International LLP		-	10.62	-	-
- Dimension International LLP		-	10.62	-	-
3 Remuneration to key management personnel		31.20	-	16.44	-
- Ravi Kant Mathur		16.80	-	8.64	-
- Prachi Chopra		14.40	-	7.80	-
4 Salary					
- Ramakant Mathur		-	-	0.30	1.80
- Ramakant Mathur		-	-	0.30	1.80
5 Loan Taken		142.80	870.58	103.71	459.61
- Ravi Kant Mathur (Dimension Sec.)		-	9.99	-	34.55
- Ravi Kant Mathur		87.30	-	74.36	-
- Prachi Chopra (Optism Finsec)		-	6.25	-	4.50
- Prachi Chopra		55.50	-	29.35	-
- Dimension Corporate Services Pvt. Ltd.		-	798.04	-	420.56
- Rama Kant Mathur		-	-	-	20.50
- Anita Mathur		-	-	-	22.00
- Ravi Kant Mathur HUF		-	-	47.70	35.27
- Dimension International LLP		-	56.30	-	-
6 Loan Paid		185.83	870.58	53.71	459.61
- Ravi Kant Mathur (Dimension Sec.)		-	9.99	-	34.55
- Ravi Kant Mathur		106.33	-	48.36	-
- Prachi Chopra (Optism Finsec)		-	6.25	-	4.50
- Prachi Chopra		79.50	-	5.35	-
- Dimension Corporate Services Pvt. Ltd.		-	798.04	-	420.56
- Rama Kant Mathur		-	-	-	20.50
- Anita Mathur		-	-	-	22.00
- Ravi Kant Mathur HUF		-	-	47.70	35.27
- Dimension International LLP		-	56.30	-	-



Additional Regulatory Information

1 Trade payables ageing schedule

(Amount in Lakh's)

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	1.85	-	-	1.85
Total	1.85	-	-	1.85

Previous Financial Year

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

2 Trade receivables ageing schedule

(Amount in Lakh's)

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	4.67	-	-	-	-
Total	4.67	-	-	-	4.67

Previous Financial Year

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	1.98	-	-	-	-
Total	1.98	-	-	-	1.98



3 Ratios

The Ratios for the year ended March 31, 2022 and March 31, 2021

	Particulars	31st March 2022	31st March 2021	Variance (in %)	Reason for Variance
(a)	Current Ratio (in times)	1.02	1.01	1.82%	NA
(b)	Debt-equity ratio (in times)	2.08	0.60	247.24%	In Current Year there is increase in Short Term Borrowings.
(c)	Debt service coverage ratio (in times)	2.43	2.14	13.87%	NA
(d)	Return on equity ratio (in %)	5.25	3.07	71.06%	Current year Net Profit increase
(e)	Inventory turnover ratio (in times)	27.25	25.08	8.65%	NA
(f)	Trade receivables turnover ratio (in times)	8046.67	14404.61	-44.14%	In Current Year there is Increase in Trade Receivable.
(g)	Trade payables turnover ratio (in times)	30128.38	543587.44	-94.46%	Increase in Trade Payables.
(h)	Net capital turnover ratio (in times)	1261.59	-1715.78	-173.53%	Increase in Inventories and Increase in Short Term Borrowings.
(i)	Net profit Ratio (in %)	0.15	0.14	6.86%	NA
(j)	Return on capital employed (in %)	10.77	7.84	37.36%	Current year Net Profit increase
(k)	Return on investment (in %)	NA	NA	NA	NA

