

# **DOM REALITY PRIVATE LIMITED**

Audit Report for the Financial Year 2021-22

**Auditor:**  
**M/s Surana Maloo & Co.**  
Chartered Accountants  
Ahmedabad.



## INDEPENDENT AUDITOR'S REPORT

To,  
**THE MEMBERS OF DOM REALITY PRIVATE LIMITED**

### **Report on the audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of **Dom Reality Private Limited ("the Company")** (CIN: **U70109GJ2017PTC098760**) which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and Statement of Cash flows for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

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 Companies Act, 2013 ('The Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, Loss and its cash flows for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors are responsible for the preparation of other information. The other information comprises the information included in the report of Board of Directors and its committees, 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 will 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 identified above when it becomes available and, in doing so, consider whether the other





information is materially inconsistent with the financial statements or our knowledge obtained in the 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 other information, we are required to report the fact.

#### **Responsibility of Management for 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 of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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.

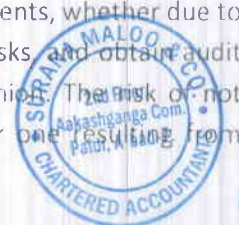
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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.







error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are not expressing any opinion on the adequacy of the internal financial controls over financial and operating effectiveness of such control as the same is not required since the company is exempted vide notification no. G.S.R 583(E) dated 13th June, 2017.
- 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 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Reporting on adequacy of the internal financial controls over financial reporting and operating effectiveness is not applicable to the company as it is covered by the amended notification no. G.S.R 464(E) dated 13<sup>th</sup> June, 2017.
- g) As being Private Limited Company, the requirement of the other matters to be included in the Independent Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended is not applicable.
- 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 were required to be transferred to the Investor Education and Protection Fund by the Company.





- i)
- i. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 on behalf of the Ultimate Beneficiaries;
  - ii. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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;
  - iii. Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- j) The company has not declared or paid dividend during the year.

For, Surana Maloo & Co.  
Chartered Accountants  
Firm Registration Number 112171W



*Nidhi Surana*  
Per, Nidhi Surana  
Partner

Membership No: 158319  
UDIN: 22158319BANNOF3074

Date: September 05, 2022  
Place: Ahmedabad





Annexure - "A"

Annexure to the Independent Auditors' Report of even date on the Financial Statements of Dom Reality Private Limited

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Dom Reality Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that: –

- (i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
- (a)
- A. The company has no Property, Plant and Equipment in books of account hence, reporting under this clause is not applicable.
- B. The company has no intangible assets in books of accounts hence, reporting under this clause is not applicable.
- (b) The company has no Property, Plant and Equipment so, there is no requirement of program of Physical verification of Property, Plant and Equipment hence, reporting under this clause is not applicable.
- (c) Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company. Reporting under this clause is not applicable.
- (d) The company has no Property, Plant and Equipment so, there is no question of revaluation of Property, Plant and Equipment hence, reporting under this clause is not applicable.
- (e) According to the information and explanations given to us and based on the audit procedures performed by us, we report that no proceedings have been initiated during the year or are pending against the Company as at March 31, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- (ii)
- (a) The company does not have any Inventories during the year and hence reporting w.r.t. physical verification of the same and discrepancies identified is not required.
- (b) The Company has not been sanctioned working capital limits during the year, in excess of Rs. 5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets hence, reporting under this clause is not applicable.
- (iii)
- The company has not provided loans or provided advances in nature of loans or stood guarantee; or provided security to subsidiaries, Joint Venture and Associates during the year;





The company has not provided any loans or advances in the nature of loans or provided any guarantee or security, investments to parties other than subsidiaries, Joint Venture and associates during the year, hence reporting under clause (b),(c),(d),(e),(f) and (g) of CARO is not applicable

- (iv) In our opinion and according to information and explanation given to us, Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted.
- (v) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not accepted deposits (including deemed deposits) from the public within the meaning of Sections 73 to 76 of the Act, and the rules framed there under. Therefore, the reporting under this clause is not applicable.
- (vi) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is not required to maintain the cost records as prescribed by the Central Government under section 148(1) of the Act. Therefore, the reporting under this clause is not applicable.
- (vii) In respect of statutory dues:
- (a) In our opinion, the Company has been regular in depositing undisputed statutory dues including Goods and Services tax, Income Tax, Duty of Custom and other material statutory dues applicable to it with the appropriate authorities.
- (b) There were no undisputed amounts payable in respect of Goods and Services tax, Income Tax, Duty of Custom and other material statutory dues applicable in arrears as at 31 March, 2022 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us and based on the audit procedures performed by us and documents submitted to us, there are no disputed statutory dues referred to in sub-clause (a) as on March 31, 2022, hence in our opinion reporting under this clause is not required.
- (viii) According to the information and explanation given to us and on the basis of our audit procedures, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) According to the information and explanation given to us,
- (a) The Company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) The Term Loans have been applied for the purpose for which it were obtained.







- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima face, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The Company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures or associate companies during the year.
- (x)
- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under this clause is not applicable.
- (b) During the year, the Company has not made any preferential allotment of fully paid equity shares of the company on preferential basis to promoters of the company. Hence question of compliance with the requirement of section 42 of the Companies Act by the company is not applicable.
- (xi)
- (a) According to the information available with us, no fraud by the Company and no fraud on the Company has been noticed or reported during the year.
- (b) According to the information available with us, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and hence reporting under this clause is not applicable.
- (xii) The Company is not a Nidhi Company and hence reporting under this clause is not applicable.
- (xiii) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is in compliance with Section 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of section 177 of the Companies Act, 2013 is not applicable hence reporting on compliance with the provision is not applicable.





- (xiv)
- (a) According to the information and explanations given to us and based on the audit procedures performed by us, the company is not required to have an internal audit system as per provisions of the Companies Act 2013 hence reporting under this clause is not applicable.
- (b) The company is not required to have an internal audit system as per provisions of the Companies Act 2013 hence reporting on consideration of internal auditor's report by statutory auditor is not applicable.
- (xv) According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company. Hence, reporting under this clause is not applicable.
- (xvi)
- (a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under this clause is not applicable.
- (b) According to the information and explanations given to us and based on the audit procedures performed by us, the company has not conducted any Non-Banking Financial or Housing Financial Activities without a valid certificate of Registration (COR) from the Reserve Bank of India. Hence, reporting under this clause is not applicable.
- (c) According to the information and explanations given to us and based on the audit procedures performed by us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under this clause is not applicable.
- (d) According to the information and explanations given to us and based on the audit procedures performed by us, there is no Core Investment Company (CIC) within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and hence reporting under this clause is not applicable.
- (xvii) As per information available with us, the Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year and hence reporting under this clause is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating







that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx)

- (a) According to the information available with us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company and hence reporting under this clause is not applicable.
- (b) According to the information available with us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company hence reporting on any ongoing projects is not applicable.

Date: September 05, 2022

Place: Ahmedabad



For, Surana Maloo & Co.

Chartered Accountants

Firm Registration Number 112171W

*Nidhi Surana*  
Partner, Nidhi Surana

Partner

Membership No: 158319

UDIN: 22158319 BANNOF3074



# Dom Reality Private Limited

CIN - U70109GJ2017PTC098760

Balance Sheet as at 31st March, 2022

(₹ in Lakhs)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	1	1.00	1.00
(b) Reserves & Surplus	2	(148.76)	(69.45)
<b>2 Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	1,259.92	1,179.83
<b>3 Current Liabilities</b>			
(a) Short-Term Borrowings	4	51.37	47.99
(b) Trade Payables	5		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		0.98	0.65
(c) Other Current Liabilities	6	0.03	7.23
<b>TOTAL</b>		<b>1,164.53</b>	<b>1,167.25</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Non-Current Investments	7	1,053.84	1,053.84
(b) Long-Term Loans & Advances	8	100.00	100.00
<b>2 Current Assets</b>			
(a) Cash & Cash Equivalents	9	1.66	1.14
(b) Other current assets	10	9.04	12.27
<b>TOTAL</b>		<b>1,164.53</b>	<b>1,167.25</b>

Significant Accounting Policies  
Notes to Accounts

A to J  
1 to 14

For and on behalf of the Board,  
Dom Reality Private Limited

As per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
FRN No: 112171W

**FOR, DOM REALITY PVT. LTD.**

Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

**DIRECTOR**

**FOR, DOM REALITY PVT. LTD.**

Lalajibhai Arjanbhai Ahir  
Director  
DIN - 07794599

**DIRECTOR**

Per, Nidhi Surana  
Partner

Membership No: 158319

UDIN : 22158319BANN03024



Date : September 05, 2022  
Place:- Ahmedabad

Date : September 05, 2022  
Place:- Ahmedabad

# Dom Reality Private Limited

CIN - U70109GJ2017PTC098760

Profit and loss statement for the period ended 31st March, 2022

(₹ in Lakhs)

Particulars		Note No.	For the period ended 31st March, 2022	For the period ended 31st March, 2021
I.	Revenue From Operations		-	-
II.	Other Income	11	0.02	-
III.	<b>Total Income (I + II)</b>		<b>0.02</b>	<b>-</b>
IV.	<b>Expenses:</b>			
	Finance Costs	12	78.19	-
	Other Expenses	13	1.15	0.42
	<b>Total Expenses</b>		<b>79.33</b>	<b>0.42</b>
V.	<b>Profit Before Exceptional and Tax (III - IV)</b>		<b>(79.31)</b>	<b>(0.42)</b>
VI.	Exceptional Items		-	-
VII.	<b>Profit Before Tax (V-VI)</b>		<b>(79.31)</b>	<b>(0.42)</b>
VIII.	<b>Tax Expense:</b>			
	(1) Current Tax		-	-
	(2) Deferred Tax		-	-
IX.	<b>Profit/(Loss) for the period (V - VI)</b>		<b>(79.31)</b>	<b>(0.42)</b>
X.	<b>Earnings Per Equity Share:</b>			
	Basic & Diluted		<b>(793.13)</b>	<b>(4.18)</b>

Significant Accounting Policies  
Notes to Accounts

A to J  
1 to 14

For and on behalf of the Board,  
Dom Reality Private Limited

Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

Laljibhai Arjanbhai Ahir  
Director  
DIN - 07794599

Date : September 05, 2022  
Place:- Ahmedabad

**FOR, DOM REALITY PVT. LTD.**

**DIRECTOR**

**FOR, DOM REALITY PVT. LTD.**

**DIRECTOR**

As per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
FRN No: 112171W

Per, Nidhi Surana  
Partner

Membership No: 158319  
UDIN : 22156319BANNDF3074

Date : September 05, 2022  
Place:- Ahmedabad



**Dom Reality Private Limited**  
CIN - U70109GJ2017PTC098760

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022.**

(₹ In Lakhs)

PARTICULARS		For the period ended 31st March, 2022	For the period ended 31st March, 2021
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before Tax and Extra Ordinary Items	(79.31)	(0.42)
	<b>Add back:</b>		
	(a) Depreciation	-	-
	(b) Interest on loan	78.19	-
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(1.13)</b>	<b>(0.42)</b>
	<b>Adjustment For Working Capital Changes:</b>		
	(a) Changes in trade and other Payables	0.32	48.75
	(b) Changes in other current assets	3.23	3.28
	(c) Changes in Non Current Liabilities	(7.20)	-
	<b>CASH GENERATED FROM OPERATIONS</b>	<b>(3.65)</b>	<b>52.03</b>
	<b>Deduct:</b>		
	Direct Taxes paid (Net)	-	-
	<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(4.78)</b>	<b>51.61</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	(a) Purchase of Investment Property	-	(318.40)
	(b) Proceeds from Long Term Loans & Advances	-	(100.00)
	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-</b>	<b>(418.40)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	(a) Net Proceed from Long term Borrowing	83.48	366.56
	(B) Interest on loan	(78.19)	-
	<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>5.29</b>	<b>366.56</b>
	<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>0.52</b>	<b>(0.22)</b>
	<b>OPENING BALANCE- CASH AND CASH EQUIVALENT</b>	<b>1.14</b>	<b>1.36</b>
	<b>CLOSING BALANCE- CASH AND CASH EQUIVALENT</b>	<b>1.66</b>	<b>1.14</b>

**Components of Cash and Cash Equivalents**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Balance with banks		
- In current accounts	0.66	0.15
Cash in hand	0.99	0.99
<b>Total Cash and Cash Equivalents</b>	<b>1.66</b>	<b>1.14</b>

For and on behalf of the Board,  
Dom Reality Private Limited

Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

Laljubhai Arjanbhai Ahir  
Director  
DIN - 07794599

Date : September 05, 2022  
Place:- Ahmedabad

As per our report of even date,  
For Surana Maloo & Co  
(Chartered Accountants)  
FRN No: 112171W

**FOR, DOM REALITY PVT. LTD.**

**DIRECTOR**  
**FOR, DOM REALITY PVT. LTD.**  
**DIRECTOR**

Per, Nidhi Surana  
Partner  
Membership No: 158319  
UDIN: 22158319BANN0F3074

Date : September 05, 2022  
Place:- Ahmedabad





**Dom Reality Private Limited**

**CIN: U70109GJ2017PTC098760**

**Notes forming integral part of Financial Statements for the year ended on 31<sup>st</sup> March, 2022**

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**COMPANY OVERVIEW**

Dom Reality Private Limited is a Private Limited company domiciled in India and incorporated under the provisions of the Companies Act, 2013. The company is engaged in the business of real estate development, infrastructure development, construction activities for Government, Semi-Government and private projects, collection of rent, repairs, look after and manage immovable properties, carry on the business of estate agent, housing and land agent and property dealer.

**SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on the accrual basis. Indian GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013.

The Accounting policies applied are consistent with those used in previous year. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013.

**B. USE OF ESTIMATES**

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

**C. INVESTMENT PROPERTY**

Property that is held for long-term rental yields or for capital appreciation or both, and that is not used in the production of goods and services or for the administrative purposes, is classified as Investment Property. Investment property is measured initially at cost, including transaction costs and directly attributable borrowing cost. Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance costs are expensed when incurred.

Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

**FOR, DOM REALITY PVT. LTD.**

**DIRECTOR**

**FOR, DOM REALITY PVT. LTD.**

**DIRECTOR**



#### D. REVENUE RECOGNITION

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

- In respect of transactions of other incomes, the revenue is recognized on accrual basis of accounting.

#### E. BORROWING COSTS

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred and included for computation of work in progress.

#### F. CURRENT TAX

Current tax is recognized at the amount expected to be paid to the tax authorities, using the applicable tax rates after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961.

#### G. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the company. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

#### H. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of cash at bank and cash on hand. The Company considers all highly liquid investments with an original maturity of three month or less from date of purchase, to be cash equivalents.

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DIRECTOR

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DIRECTOR

**I. EARNINGS PER SHARE**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

**J. Exceptional Items**

Exceptional items of incomes and expenses within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such items are disclosed separately.

FOR, DOM REALITY PVT. LTD.

DIRECTOR



FOR, DOM REALITY PVT. LTD.

DIRECTOR





## Dom Reality Private Limited

CIN - U70109GJ2017PTC098760

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

### Note 1: Share Capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number	(₹ in Lakhs)	Number	(₹ in Lakhs)
<b>Authorised</b>				
Equity Shares of Rs. 10 each	50,000	5.00	50,000	5.00
<b>Issued &amp; Subscribed</b>				
Equity Shares of Rs. 10 each fully paid up	10,000	1.00	10,000	1.00
<b>Total</b>	<b>10,000</b>	<b>1.00</b>	<b>10,000</b>	<b>1.00</b>

### Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares		Equity Shares	
	As at 31st March, 2022		As at 31st March, 2021	
	Number	(₹ in Lakhs)	Number	(₹ in Lakhs)
Shares outstanding at the beginning of the period	10,000	1.00	10,000	1.00
Add: Issued during the period	-	-	-	-
Shares outstanding at the end of period	10,000	1.00	10,000	1.00

During the period of five financial year immediately preceding the Balance Sheet date, the company has not allotted any fully paid-up equity shares by way of bonus shares; allotted any equity shares pursuant to any contract without payment being received in cash; and brought back any equity shares.

### Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled for one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

### Details of Persons holding more than 5% Shares in the company

Name of Shareholder	Equity Shares			
	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Arjanbhai Sujabhai Rabari	5,000	50.00%	-	0.00%
Laljubhai Arjanbhai Ahir	5,000	50.00%	-	0.00%
Tarulata Arvind Domadia	-	0.00%	5,000	50.00%
Khushbu Kunal Domadia	-	0.00%	5,000	50.00%
<b>Total</b>	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

### Details of shares held by the Promoters

List of Promoters	As at 31 March 2022		As at 31 March 2021		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Arjanbhai Sujabhai Rabari	5,000	50.00%	-	0.00%	100.00%
Laljubhai Arjanbhai Ahir	5,000	50.00%	-	0.00%	100.00%
Tarulata Arvind Domadia	-	0.00%	5,000	50.00%	-100.00%
Khushbu Kunal Domadia	-	0.00%	5,000	50.00%	-100.00%

List of Promoters	As at 31 March 2021		As at 31 March 2020		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Arjanbhai Sujabhai Rabari	-	0.00%	-	0.00%	0.00%
Laljubhai Arjanbhai Ahir	-	0.00%	-	0.00%	0.00%
Tarulata Arvind Domadia	5,000	50.00%	5,000	50.00%	0.00%
Khushbu Kunal Domadia	5,000	50.00%	5,000	50.00%	0.00%

FOR, DOM REALITY PVT. LTD.

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# Dom Reality Private Limited

CIN - U70109GJ2017PTC098760

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

## Note: 2 Reserves & Surplus

<u>Reserves &amp; Surplus</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Surplus of Profit &amp; Loss Account</b>		
Opening balance	(69.45)	(69.03)
(+) Net Profit/(Loss) For the current year	(79.31)	(0.42)
Closing Balance	(148.76)	(69.45)
<b>Total</b>	<b>(148.76)</b>	<b>(69.45)</b>

## Note: 3 Long-Term Borrowings

<u>Long-Term Borrowings</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Secured Loans</b>		
-Loans From Financial Institution	1,125.55	1,176.01
<b>Unsecured Loans</b>		
-From Related parties	56.07	-
-From Others	78.30	3.81
<b>Total</b>	<b>1,259.92</b>	<b>1,179.83</b>

Refer Note 3(a) for details relating to the long term borrowings.

## Note: 4 Short-Term Borrowings

<u>Short-Term Borrowings</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
<b>Current Maturities of Long Term Debt*</b>		
From Financial Institution	51.37	47.99
<b>Total</b>	<b>51.37</b>	<b>47.99</b>

Refer Note 3(a) for details relating to the short term borrowings.

\* Current maturities of Long term borrowings shall be disclosed separately here.

## Note: 5 Trade Payables

<u>Trade Payables</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Outstanding dues of Micro and Small Enterprises**	-	-
Outstanding dues of other than Micro and Small Enterprises	0.98	0.65
<b>Total</b>	<b>0.98</b>	<b>0.65</b>

Refer Note no 5.1: Ageing Analysis of Trade Payables as required under Schedule III of Companies Act, 2013 (Amended)

\* Trade Payable are payable on account of goods purchased and services availed in the normal course of business.

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\*\* Under the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis of the information and records available with the Management, there are no Micro, Small and Medium Enterprises, to whom the Company owes dues (including interest on outstanding dues) which are outstanding as at balance sheet date.

Particulars	As at 31st March, 2022	As at 31st March, 2021
Principal remaining unpaid to any supplier as the year end	-	-
Interest due thereon	-	-
Amount of interest paid by company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year.	-	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting year / period.	-	-
Amount of further interest remaining due and payable even in succeeding years.	-	-

**Note: 6 Other Current Liabilities**

Other Current Liabilities	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Interest Expenses Accrued but Not Due	-	5.41
Statutory Dues	0.03	1.83
<b>Total</b>	<b>0.03</b>	<b>7.23</b>

**Note: 7 Non-Current Investments**

Non-Current Investments	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Investment in Property	1,053.84	1,053.84
<b>Total</b>	<b>1,053.84</b>	<b>1,053.84</b>

**Note: 8 Long-Term Loans & Advances**

Long-Term Loans & Advances	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Loan to Related Enterprise	100.00	100.00
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

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Note: 9 Cash & Cash Equivalents

<u>Cash &amp; Cash Equivalents</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Balances with banks		
Cash in hand	0.66	0.15
<b>Total</b>	<b>0.99</b>	<b>0.99</b>
	<b>1.66</b>	<b>1.14</b>

Note: 10 Other current assets

<u>Other current assets</u>	As at 31st March, 2022	As at 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Other Receivables	-	2.59
Other Current Asset	9.04	9.68
<b>Total</b>	<b>9.04</b>	<b>12.27</b>

Note: 11 Other income

<u>Other income</u>	For the period ended 31st March, 2022	For the period ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Kasar & Vatav	0.02	-
<b>Total</b>	<b>0.02</b>	<b>-</b>

Note: 12 Finance Costs

<u>Finance Costs</u>	For the period ended 31st March, 2022	For the period ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Interest on Loan	78.12	-
Other borrowing costs	0.06	-
<b>Total</b>	<b>78.19</b>	<b>-</b>

Note: 13 Other Expenses

<u>Other Expenses</u>	For the period ended 31st March, 2022	For the period ended 31st March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Audit Fees	0.35	0.35
Bank Charges	0.08	0.01
Electricity Exp	0.00	0.03
Insurance	0.30	-
Interest on TDS	0.06	0.02
Professional fees	0.07	-
Stamp Duty Exp	0.29	-
<b>Total</b>	<b>1.15</b>	<b>0.42</b>

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**Dom Reality Private Limited**

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Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

**Note 3(a) : Long Term Borrowing**

Sr.No.	Lender	Secured/ Unsecured	Nature of Facility	Amount Sanctioned	Amount Outstanding as on 31st March, 2022 (Amount in Lakhs)	Rate of Interest ( p.a )	No. of outstanding Loan	Balance No. of Instalments as at 31.03.2022	Frequency of Instalment	Instalments (Amount in Lakhs)
1	ICICI Bank*	Secured	Housing Loan	949.00	911.59	6.90%	1	168	Monthly	8.48
2	ICICI Bank#	Secured	Housing Loan	275.00	265.33	7.20%	1	169	Monthly	2.50
3	Arjanbhai Sujabhai Rabari	Unsecured	Contribution from Promoter & Directors	-	22.34	-	-	-	-	-
4	Laljbhai Arjanbhai Ahir	Unsecured	Contribution from Promoter & Directors	-	33.73	-	-	-	-	-
5	Tarulataben Domadia	Unsecured	Contribution from Others	-	5.05	-	-	-	-	-
6	Khushbu Domadia	Unsecured	Contribution from Others	-	43.41	-	-	-	-	-
7	Arvindbhai Domadia	Unsecured	Contribution from Others	-	29.84	-	-	-	-	-
	<b>Total</b>			<b>1,224.00</b>	<b>1,311.29</b>					

\* Repayment of term loan is to be made in 180 instalments starting from 05.04.2021

# Repayment of term loan is to be made in 180 instalments starting from 05.05.2021

**Notes: -**

Loan from ICICI Bank is secured by exclusive charge on the said property for which the loan is taken. Further secured by way of personal guarantee of Mr. Arjanbhai Sujabhai Rabari, Mr. Laljbhai Arjanbhai Ahir and Tarulata Arvindkumar Domadia.

Year	No. of Instalments	Amount to be paid to Banks (Amount in Lakhs)
2022-23	12	51.37
2023-24	12	55.07
2024-25	12	59.03
2025-26	12	63.27
2026-27	12	67.82
2027-28	12	72.70
2028-29	12	77.93
2029-30	12	83.54
2030-31	12	89.55
2031-32	12	95.99
2032-33	12	102.90
2033-34	12	110.30
2034-35	12	118.23
2035-36	12	126.74
2036-37	1	2.49

FOR, DOM REALITY PVT. LTD.

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FOR, DOM REALITY PVT. LTD.

DIRECTOR



**Dom Reality Private Limited**

CIN - U70109GJ2017PTC098760

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

Note no 5.1: Ageing Analysis of Trade Payables as required under Schedule III of Companies Act, 2013 (Amended)

(₹ in Lakhs)

Particulars	As at 31st March,2022						
	Outstanding for following periods from due date of payment						
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Unbilled	Not Due	Total
(i)MSME	-	-	-	-	-	-	-
(ii)Others	0.32	0.33	0.32	-	-	-	0.98
(iii)Disputed dues-MSME	-	-	-	-	-	-	-
(iv)Disputed dues-Others	-	-	-	-	-	-	-
<b>Total</b>	<b>0.32</b>	<b>0.33</b>	<b>0.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.98</b>

Particulars	As at 31st March,2021						
	Outstanding for following periods from due date of payment						
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Unbilled	Not Due	Total
(i)MSME	-	-	-	-	-	-	-
(ii)Others	0.33	0.32	-	-	-	-	0.65
(iii)Disputed dues-MSME	-	-	-	-	-	-	-
(iv)Disputed dues-Others	-	-	-	-	-	-	-
<b>Total</b>	<b>0.33</b>	<b>0.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.65</b>

FOR, DOM REALITY PVT. LTD.

DIRECTOR

FOR, DOM REALITY PVT. LTD.

DIRECTOR





# Dom Reality Private Limited

CIN - U70109GJ2017PTC098760

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

## Note: 14 Additional Information

### a) Payments to the Auditor as :-

Payments to the Auditor as	For the year ended 31st March, 2022 (₹ in Lakhs)	For the year ended 31st March, 2021 (₹ in Lakhs)
Audit Fees	0.35	0.35
<b>Total</b>	<b>0.35</b>	<b>0.35</b>

### b) Related Party Transactions :-

As per Accounting standard (AS) 18 "Related Party Disclosure" issued by the Institute of Chartered Accountants of India, the list of Related Parties as defined in the Accounting Standards are given below:-

	For the year ended 31-Mar-22	For the year ended 31-Mar-21
	<b>Key Managerial Personnel</b>	
Arjanbhai S Rabari (Director) (Eff. From 29-11-2021)		Tarulata Arvind Domadia (Director)
Laljibhai A Aahir (Director) (Eff. From 29-11-2021)		Khushbu Kunal Domadia (Director)
Tarulata Arvind Domadia (Director) (Ceased from 22-12-2021)		-
Khushbu Kunal Domadia (Director) (Ceased from 22-12-2021)		-

	For the year ended 31-Mar-22	For the year ended 31-Mar-21
	<b>Relatives of Key Managerial Personnel</b>	
Arvind Domadia#		Arvind Domadia
Kunal Domadia#		Kunal Domadia
Arvind Amrutlal Domadia HUF#		Arvind Amrutlal Domadia HUF
Kunal Arvind Domadia HUF#		Kunal Arvind Domadia HUF

FOR, DOM REALITY PVT. LTD.

DIRECTOR

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	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
Enterprises over which Key Managerial Personnel and / or their relatives are able to exercise significant influence:	LCC Projects Private Limited*	Kunal Structure (India) Private Limited
	LCC Minechem Private Limited*	Dom Pharma Private Limited
	Dom's Delicious Private Limited	Dom's Delicious Private Limited
	Shantamrut Foundation#	Shantamrut Foundation
	Kunal Structure (India) Private Limited#	Shantamrut Infrastructure Private Limited
	Dom Pharma Private Limited#	Domad Technologies Private Limited
	Shantamrut Infrastructure Private Limited#	Garnet Suppliers LLP
	Domad Technologies Private Limited#	-
	Garnet Suppliers LLP#	-

\* Effective from 29th November, 2021

# Effective till 22th December, 2021

Transactions with Related Parties :

(₹ in Lakhs)

Particulars	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
<b>Loans from KMP at the beginning of the year</b>		
Arjanbhai S Rabari	-	-
Khushbu Domadia	-	68.35
Laljibhai A Ahir	-	-
Tarulata Domadia	-	-
<b>Sub Total</b>	-	68.35
<b>Loans received from KMP during the year</b>		
Arjanbhai S Rabari	22.34	-
Khushbu Domadia	-	74.42
Laljibhai A Ahir	33.73	-
Tarulata Domadia	-	130.50
<b>Sub Total</b>	56.07	204.92
<b>Loans repaid to KMP during the year</b>		
Arjanbhai S Rabari	-	-
Khushbu Domadia	-	140.01
Laljibhai A Ahir	-	-
Tarulata Domadia	-	261.50
<b>Sub Total</b>	-	401.51
<b>Loans outstanding from KMP at the end of the year</b>		
Arjanbhai S Rabari	22.34	-
Khushbu Domadia	-	2.76
Laljibhai A Ahir	33.73	-
Tarulata Domadia	-	-
<b>Sub Total</b>	56.07	2.76

FOR, DOM REALITY PVT. LTD.

DIRECTOR

FOR, DOM REALITY PVT. LTD.

DIRECTOR



Transactions with Enterprise over which KMP or their relative are able to exercise significant influence

Particulars	For the year ended	For the year ended
	31-Mar-22	31-Mar-21
<b>Loans to Enterprise at the beginning of the year</b>		
Shantamrut Infrastructure Private Limited#	100.00	-
<b>Sub Total</b>	<b>100.00</b>	-
<b>Loans given to Enterprise during the year</b>		
Shantamrut Infrastructure Private Limited#	-	100.00
<b>Sub Total</b>	-	<b>100.00</b>
<b>Loans repaid from Enterprise during the year</b>		
Shantamrut Infrastructure Private Limited#	-	-
<b>Sub Total</b>	-	-
<b>Loans outstanding to Enterprise at the end of the year</b>		
Shantamrut Infrastructure Private Limited#	100.00	100.00
<b>Sub Total</b>	<b>100.00</b>	<b>100.00</b>

c) Earning Per Share :-

Earning per share is calculated on the basis of Accounting Standard (AS)-20 "Earning Per Share" Issued by the institute of Chartered Accountants of India.

Number of shares used as denominator for calculating basic EPS as on balance sheet date. The amount used as numerator for calculating Basic EPS is profit after taxation. Earning per Share for the Year is as under:-

Particulars	For the year ended 31st	For the year ended 31st
	March, 2022	March, 2021
	(₹ in Lakhs)	(₹ in Lakhs)
Profit attributable to Equity Share Holders	(79.31)	(0.42)
Wheighted Average Number of Equity Share for Basic EPS	10,000	10,000
<b>Basic &amp; Diluted Earnings per share</b>	<b>(793.13)</b>	<b>(4.18)</b>
Face Value of Equity Shares	10	10

d) Reporting Under Micro, Small & Medium Enterprise Development Act, 2006:-

The Company does not have entered in any transaction with MSME under The Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid at the year end together with interest paid/payable under this act is not applicable to company.

FOR, DOM REALITY PVT. LTD.

DIRECTOR

FOR, DOM REALITY PVT. LTD.

DIRECTOR





- e) As required by the Companies (Amendments) Act, 2013 we give in the "Annexure I" disclosure of comparable financial ratios as applicable to the company.
- f) In the Opinion of the Board of Directors the aggregate value of current assets, loans and advances on realization in ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.
- g) The Company has incurred a net loss of Rs. 79.31 Lakhs for the year ended 31st March, 2022 and, as of that date, the Company's Net worth has been eroded to Rs. (147.76) Lakhs . However, the company expects to revive its financial position and foresees good prospects of improvement in its operational and financial performance in future. Considering these facts, the accounts of the company are prepared on going concern basis.
- h) There is Nil Contigent Liabilities & Nil Capital Commitment.
- i) Previous year's figures have been re-arranged and re-grouped, wherever necessary to make them comparable with those of current year.

For and on behalf of the Board,  
Dom Reality Private Limited

**FOR, DOM REALITY PVT. LTD.**

Arjanbhai Sujabhai Rabari  
Director  
DIN - 07794582

**DIRECTOR**

**FOR, DOM REALITY PVT. LTD.**

Laljibhai Arjanbhai Ahir  
Director  
DIN - 07794599

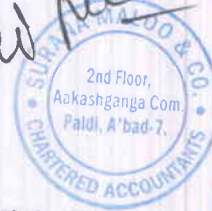
**DIRECTOR**

As per our report of even date,  
For, Surana Maloo & Co  
Chartered Accountants  
FRN No: 112171W

Per, Nidhi Surana  
Partner

Membership No: 158319

UDIN : 22158319BANND3074



Date : September 05, 2022  
Place:- Ahmedabad

Date : September 05, 2022  
Place:- Ahmedabad

**Dom Reality Private Limited**

CIN - U70109GJ2017PTC098760

Accompanying Notes to the Financial Statements for the period ended on 31.03.2022

**NOTE 14 (e) Annexure I : Ratio Analysis**

Sr No	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
1	Current Ratio	Current Assets	Current Liabilities #1	0.20	0.24	-14.92%	-
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	-8.87	-17.94	-50.53%	There is increase in Total Debt and Loss has also increased in Current Year.
3	Debt Service Coverage Ratio,	Earnings available for debt service #2	Debt Service #3	-0.0090	-0.0032	184.42%	Due to Substantial increase in Finance cost loss has been widened
4	Return on Equity Ratio,	Profit After Tax	Average Shareholder's Equity	-0.73	-0.01	5871.34%	There is Loss in Current year
5	Inventory turnover ratio,	Revenue from Sale of Products #5	Average Inventory	NA	NA	NA	-
6	Trade Receivables turnover ratio,	Turnover	Trade Receivables	NA	NA	NA	-
7	Trade payables turnover ratio,	Purchases of goods and other expenses	Average Trade Payables	NA	NA	NA	-
8	Net capital turnover ratio,	Turnover	Working Capital	NA	NA	NA	-
9	Net profit ratio,	Profit After Tax	Turnover	NA	NA	NA	-
10	Return on Capital employed,	EBIT	Capital Employed #4	-6.82	-0.04	18809.30%	Due to Substantial increase in Finance cost loss has been widened
11	Return on investment.			NA			

Note :

#1 Debt Represents all Liabilities including Lease Liabilities

#2 Earning Available for debt service represent Profit Before Tax + Non Cash Transactions+ Interest

#3 Debt Service Represent Interest + Principal

#4 Capital Employed Represent Equity and Non Current Liabilities (excluding Provisions)

#5 Revenue from Sale of Products represents net sales

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DIRECTOR

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