

DYS Royals Private Limited
Provisional Balance Sheet as at 31st March 2024
(All amounts in Indian Rupees)

PARTICULARS	Note No.	AS AT 31ST MARCH 2024
1 EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	3	50,000,000
(b) Reserves and surplus	4	80,513,831
		130,513,831
(2) Share application money pending allotment		-
(3) Non-current liabilities		
(a) Deferred tax liability	5	-
(b) Long-term borrowings	6	883,555,254
		883,555,254
(4) Current liabilities		
(a) Short-term borrowings	7	31,695,187
(b) Short-term provisions	8	-
(c) Trade payables	9	32,903,463
(d) Other current liabilities	10	5,010,000
		69,608,650
TOTAL		1,083,677,735
2 ASSETS		
(1) Non-current assets		
(a) Fixed assets	11	
(i) Tangible assets		728,506,092
(b) Non-current investments	12	140,428,965
		868,935,057
(2) Current assets		
(a) Inventory	13	-
(b) Trade receivables	14	28,275,655
(c) Cash and cash equivalents	15	3,116,264
(d) Other Current Assets	16	8,264,053
(e) Current Investment	17	171,442,751
(e) Short Term Loan & Advances	18	3,643,955
		214,742,678
TOTAL		1,083,677,735
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Notes on above:

- 1** Provisional balance sheet has been attested on the basis of information, documents and books of accounts presented before us, necessary test check has been performed in order to attest the provisional figures of the accounts.
- 2** Balance of Trade receivable, trade payable are subject to management and 3rd party confirmation
- 3** GST is subject to reconciliation.

UDIN: 24457165BKGDZQ5291

Aishwarya



DYS ROYALS PVT. LTD.
Provisional Statement of Profit and Loss for the year ended 31st March 2024
(All amounts in Indian Rupees)

PARTICULARS	Note No.	For the year ended 31 March 2024
I. Revenue from operations	17	114,424,858
II. Other income	18	195,350
III. Total Revenue (I + II)		114,620,208
IV. Expenses:		
(a) Purchases	19	30,254,393
(b) Changes in inventories of stock-in-trade	20	-
(c) Employee benefits expense	21	3,600,000
(d) Finance costs	22	55,166,264
(e) Depreciation and amortization expense	23	357,293
(f) Other expenses	24	4,383,068
Total expenses		93,761,018
V. Profit before exceptional and extraordinary items and tax (III-IV)		20,859,190
VI. Exceptional items		
VII. Profit before extraordinary items and tax (V - VI)		20,859,190
VIII. Extraordinary Items		-
IX. Profit before tax (VII- VIII)		20,859,190
X Tax expense:		-
(a) Current Tax		-
(b) Provision for Deferred Tax Liability / (Assets)		-
(c) Income Tax Earlier Year		-
XI Profit (Loss) for the period from continuing operations (IX-X)		20,859,190
XII Profit/(loss) from discontinuing operations		-
XIII Tax expense of discontinuing operations		-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-
XV Profit (Loss) for the period (XI + XIV)		20,859,190

Notes on above:

- 1** Provisional Profit and loss statement has been attested on the basis of information, documents and books of accounts presented before us, necessary test check has been performed in order to attest the provisional figures of the accounts.
- 2** Depreciation has been charged as per income tax act, 1961 in order to avoid complications of Deferred tax for the purpose of provisional figures only.

UDIN: 24457165BKGDZQ5291

Ashokkumar



DYS Royals Private Limited
Notes to financial statements for the year ended 31st March 2023
(All amounts in Indian Rupees)

3 Share capital

**As at
31 March 2024**

Authorised	
5000,000 Equity Shares of Rs.10/- each	50,000,000
	<u><u>50,000,000</u></u>
Issued, subscribed and fully paid-up	
Equity Shares of Rs.10/- each	50,000,000
	<u><u>50,000,000</u></u>

(a) Reconciliation of number of shares

Equity Shares of 10 each	
Shares outstanding at the beginning of the year	2,000,000
Add :- Shares Issued during the year	3,000,000
Less :- Shares bought back during the year	-
Shares outstanding at the end of the year	<u><u>5,000,000</u></u>

**As at
31 March 2024**

4 Reserves and surplus

(a) Share Application Money (Pending For Allotment)

Share App. Money	-
	-
	<u><u>-</u></u>

(b) Surplus / (Deficit) in Statement of Profit and Loss

Balance as at the beginning of the year	59,654,641
Add: Addition during the year	20,859,190
Less:- Deletion / Utilise during the year	-
Balance as at the end of the year	<u><u>80,513,831</u></u>
	<u><u>130,513,831</u></u>



DYS Royals Private Limited
Notes to financial statements for the year ended 31st March 2023
(All amounts in Indian Rupees)

As at
31 March 2024

5 Deferred tax assets / (liabilities)

Arising on account of provision for	
Unabsorbed depreciation & carry forward losses	
Expenses u/s 35 D (preliminary expenditure)	-
Depreciation	-
	<u>-</u>

6 Long term borrowings

(a) Secured borrowings

Term loan from bank excluding Installment Due With in one Year	650,773,363
Unsecured loan from directors & relatives	182,608,296
	<u>833,381,659</u>

(b) Unsecured borrowings

Term loan from bank & NBFC's	1,873,595
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(b) Unsecured borrowings

Rent Security	48,300,000
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883,555,254

7 Short-term borrowings

(a) Secured borrowings

Curent Maturities of LT Borrowings Due with in One Year	31,695,187
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31,695,187

8 Short-term provisions

Provision for income tax	-
	<u>-</u>

9 Trade payables

Trade payables #	29,015,223
- Due to others	3,888,240

32,903,463

10 Other current liabilities

Advance Received for sales of fixed assets	4,000,000
Audit Fees Payable	50,000
TDS Payable	960,000
	<u>5,010,000</u>

11 Fixed Assets

i) Tangible Assets	
Investment in Plot No 31 IMT Mannesar	255,386,124
Investment in Plot No 5 IMT Mannesar	293,066,048
Investment in G-17 Krishna Apra	8,026,124
Investment in B-1/E-26, MCIE	159,003,136
Car	13,024,660
	<u>728,506,092</u>



DYS Royals Private Limited
Notes to financial statements for the year ended 31st March 2023
(All amounts in Indian Rupees)

	As at 31 March 2024
12 Non current investments	
Security Deposit Rent	20,000
Investment in Jewellery	8,108,965
Advance for Property	120,000,000
Fixed Deposit	12,300,000
	<u>140,428,965</u>
13 Inventories (As certified and valued by management)	
Stock in Trade	-
	<u>-</u>
14 Trade receivables	
(Unsecured, considered good unless otherwise stated)	
Outstanding for a period exceeding six months from the date they are du	
Others	28,275,655
	<u>28,275,655</u>
15 Cash and cash equivalent	
Cash & Bank	3,116,264
Balances with Banks:-	
In Current Account	
Deposit with original maturity of less than 3 month	
	<u>3,116,264</u>
16 Other Current Assets	
TDS Recievable	7,007,353
Advance GST Paid	1,256,700
	<u>8,264,053</u>
17 Current Investments	
Investment in Shares	171,442,751
	<u>171,442,751</u>
18 Short-term loans and advances (Unsecured, considered good unless otherwise stated)	
(a) Advances recoverable in cash or in kind	
Others	3,643,955
	<u>3,643,955</u>



DYS Royals Private Limited
Notes to financial statements for the year ended 31st March 2023
(All amounts in Indian Rupees)

	For the year ended 31 March 2023
17 Revenue from Operations	
Revenue from - Sale of Product	31,716,841
Revenue from - Rental	77,708,017
Revenue from - Services	5,000,000
	114,424,858
18 Other Income	
Other	195,350
Interest Income	
	195,350
19 Purchase	
Goods Purchase	30,254,393
	30,254,393
20 Change in inventory of finished goods and store and spare parts	
Finished Goods	
Stock of finished goods at the begininng of the year	-
Stock of finished goods at the end of the year	-
	-
21 Depreciation & Amortization	
Preliminary Exp. W/o during the year	
21 Employee benefit expenses	
Salaries, Wages and other benefits	1,200,000
Director remunarrtion	2,400,000
	3,600,000
22 Finance Costs	
Processing fees & Other Loan Exp	4,647,598
Interest cost	50,518,666
	55,166,264
23 Other expenses	
Audit Fees	50,000
Bank Charges	31,966
Discount on Rent	693,000
Donation Exp	21,000
Property Tax	467,759
Insurance Exp.	277,947
Interest on Late Deposit TDS	442,318
Legal & Professional fee	891,850
Late Filling Fees	8,251
Other Expenses	12,987
Office Exp.	134,980
Rent Agg Stamp Duty Expenses	1,351,010
	4,383,068

