

**INDEPENDENT AUDITORS' REPORT**

**To the Members of,
DYS ROYALS PRIVATE LIMITED,
Report on the Audit of the Financial Statements**

Opinion

We have audited the accompanying financial statements of **Dys Royals Private Limited** (*"the Company"*) which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as *"the Financial Statements"*).

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 **Subject to the following**, give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit for the year ended on that date.

¹ The company is regular in paying all statutory dues except the TDS on Capital transactions.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 Act and the Rules made 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.



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Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, 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 do 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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 statements 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.

Those Board of Directors are 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, 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 but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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.

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

1. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
2. 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 accounts 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 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 prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.
 - e. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - g. 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.
 - iv. a) The management has represented that, to the best of its knowledge and belief, no funds 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 entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the



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intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any

guarantee, security or the like on behalf of the Ultimate beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.

v. The Company has neither declared nor paid any dividend during the year.

For MAAGS & Co.

Chartered Accountants

Firm Registration No. - 006092N



CA Priyanka Verma

Partner

Membership No. - 541721

UDIN: 23541721BGXLNY9094

Date : 26.06.2023

Place: New Delhi

Dys Royals Private Limited
Balance Sheet as at 31.03.2023

Particulars	Note No.	Figures at the end of 31.03.2023	Figures at the end of 31.03.2022
I. EQUITY AND LIABILITIES			
1) Shareholders funds			
(a) Share Capital	2	2,00,00,000	1,00,000
(b) Reserves and Surplus	3	5,96,54,641	2,06,99,614
(c) Money Received against Share Warrants		-	-
2) Share Application Money pending Allotment			
3) Non- Current Liabilities			
(a) Long Term Borrowings	4	63,24,06,095	5,95,93,701
(b) Deferred Tax liabilities (Net)	26	-	-
(c) Other Long Term Liabilities	5	5,25,25,739	-
(d) Long Term Provisions	6	-	-
4) Current Liabilities			
(a) Short Term Borrowings	7	15,76,50,166	20,19,67,998
(b) Trade Payables	8	6,17,13,609	6,99,959
(c) Other Current Liabilities	9	2,20,15,784	4,20,52,904
(d) Short Term Provisions	10	-	8,22,719
Total		1,00,59,66,034	32,59,36,895
II. ASSETS			
1) Non Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	11	54,59,93,348	22,54,12,248
(i) Property, Plant and Equipment		-	-
(i) Intangible Assets		-	-
(i) Capital Work In Progress		-	-
(i) Intangible Assets under Development		-	-
(b) Non Current Investments	12	1,83,85,315	27,89,366
(c) Deferred Tax Assets	26	-	-
(d) Long Term Loans and Advances	13	-	-
(e) Other Non Current Assets	14	81,027	79,927
2) Current Assets			
(a) Current Investments	15	16,61,55,251	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	11,17,24,238	15,52,365
(d) Cash and Cash Equivalents	18	81,17,138	78,70,360
(e) Short Term loans and advances	19	13,87,99,643	8,46,12,500
(f) Other Current Assets	20	1,67,10,074	36,20,129
Total		1,00,59,66,034	32,59,36,895

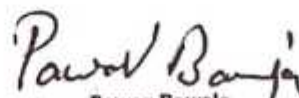
The accompanying notes form an integral part of the Standalone Financial Statements.

As per our report of even date attached
UDIN: 23541721BGXLNY9094
For Maags & Co
Chartered Accountants
Firm's Registration No:- 006092N


Priyanka Verma
Partner
Membership Number: 541721

Place : Delhi
Date : 26.06.2023

For Dys Royals Private Limited


Pawan Baweja
Director
DIN: 07985900


Nishi Baweja
Director
DIN: 07986232

Dys Royals Private Limited
Statement of Profit and Loss for the year ended on 31.03.2023

Particulars	Note No	Figures at the end of 31.03.2023	Figures at the end of 31.03.2022
I. Revenue from Operations	22	39,83,73,393	1,65,79,236
II. Other Income	21	27,82,735	26,718
III Total Income (I+II)		<u>40,11,56,128</u>	<u>1,66,05,954</u>
IV Expenses:			
1) Cost of Materials Consumed		-	-
2) Purchases of Stock-In-Trade/Services		33,10,21,440	-
3) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-T		-	-
4) Employee Benefit Expense	23	42,35,426	24,00,000
5) Finance Costs	24	1,88,02,787	4,20,473
6) Depreciation/ Amortisation and Depletion Expense		-	-
7) Other Expenses	25	81,41,448	55,12,835
Total Expenses		<u>36,22,01,101</u>	<u>83,33,308</u>
Profit Before Exceptional Item and Tax		3,89,55,027	82,72,646
Exceptional Item (Net of Tax)		-	-
V. Profit before Tax		3,89,55,027	82,72,646
VI Tax Expense			
1) Current Tax		-	8,22,719
2) Deferred Tax		-	-
VI Profit(Loss) for the Year		3,89,55,027	74,49,927
VI Earnings per Equity Share (EPS)			
1) Basic (In Rs)- After Exceptional Item		19.48	742
2) Basic (In Rs)- Before Exceptional Item		19.48	742
3) Diluted (In Rs)- After Exceptional Item		19.48	742
2) Diluted (In Rs)- Before Exceptional Item		19.48	742

The accompanying notes form an integral part of the Standalone Financial Statements

As per Our Report of even date attached
UDIN: 23541721BGXLY9094

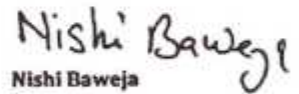
For Maags & Co
Chartered Accountants
Firm's Registration No.: 006092N


Priyanka Verma
Partner
Membership Number: 541721

For Dys Royals Private Limited



Pawan Baweja
Director
DIN: 07985908



Nishi Baweja
Director
DIN: 07986232

Place : Delhi
Date : 26.06.2023

DYS ROYALS PRIVATE LIMITED

Office No. 245, 2nd Floor, MP Mall, Mp Block, Pitampura, North west Delhi, Delhi 110034

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31st MARCH, 2023

1. COMPANY INFORMATION

M/s Dys Royals Private Limited is a Private limited company domiciled in India under the Companies Act, 2013. It was incorporated on 10th April 2012. The Company is engaged in the business of rentals, Consultancy services, Trading of Proximity card and tags, buying, selling, import, export and otherwise deal in all kind of commercial items such as all kind of household and industrial utensils, bathroom fittings, hardware items, automobiles parts and all other items of commercial nature.

SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on a going concern basis with revenues recognized and expenses accounted on the accrual basis & in accordance with the applicable accounting standards referred to in Section 133 of the Companies Act, 2013.

All amounts disclosed in the financial Statements and notes have been rounded off to the nearest hundred, except where otherwise indicated.

All the assets or liabilities have been classified as current or non current, wherever applicable as per the operating cycle of the Companies as per guidance as set out in the division I of Schedule III of the Act.

GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2 Revenue Recognition

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates and sales taxes.

Interest on investments/Advances is recognized on a time proportion basis taking into account the amounts invested and the rate of interest.

2.3 Expenditure

Expenses are accounted on accrual basis. The companies provides (except state otherwise) for all expenses comprising of Cost of material, Wages to employees, interest Charges, and

others on accrual basis.



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2.4 Claims by / against the Company

Claim by / against the company arising on any account are provided in the accounts on receipts / acceptances.

2.5 Property Plant and Equipment

Valuation:

All Property, Plant and Equipment are normally accounted for on cost basis inclusive for expenses. Expenditure on regular staff which might be occasionally engaged for this purpose is booked under revenue.

II) Depreciation:

- a) Depreciation on all fixed assets as well as owned asset is provided as per written down method in terms of section 123 of the Companies Act, 2013, at the rates prescribed under schedule II to the said Act.
- b) Depreciation on additional / deletion of Fixed Assets is provided on pro-rata basis from / to date of additions / deletions.

2.6 Intangible Assets

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a straight line basis @ 25 %.

2.7 Valuation of Inventories

Inventories are valued in accordance with the Accounting Standard – 2. There has been opening stock and sale/purchase of goods during the period under audit.

2.8 Taxation

Tax expense for the year comprises current tax and deferred tax. Current tax is determined as the amount of tax payable to the taxation authorities in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence, on timing difference being differenced between taxable income and accounting income that originate in a period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognized on unabsorbed depreciation & carry forward of losses only if there is a virtual certainty that sufficient taxable profits will be available against which such deferred assets can be realize.

2.9 Foreign Currency Transaction

Foreign currency transaction is recorded at the rate of exchange prevailing at the date of transaction. Gains and losses resulting from the settlement of such transactions are recognized in the profit & loss account for the year and Foreign Currency Monetary Items are translated at the year end exchange rates (if the fluctuation seems permanent in nature) and resultant gains/losses are also recognized in the profit & loss account for the year.



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2.10 Earnings per share

Basic earnings per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.11 Borrowing Cost :

Interest and other borrowing costs on specific borrowings, attributable to qualifying assets, are capitalized. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Other borrowing cost are charged to revenue over the tenure of the loan.

2.12 Accounting for provisions, Contingent Liabilities and Contingent Assets :

Provisions are recognized only when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in financial statements.

2.13 Use of Estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

As per our report of even date attached

UDIN: 23541721BGXLNY9094

For MAAGS & Co.

Chartered Accountants

Firm Regn. No. 006092N




Priyanka Verma

Partner

M. No. 541721

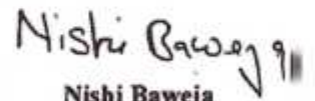
For Dys Royals Private Limited



Pawan Baweja

Director

DIN: 07985908



Nishi Baweja

Director

DIN: 07986232

Place: Delhi

Date: 26.06.2023

CIN U51909DL2012PTC234168

Email Id- dysroyals2021@gmail.com

DYS ROYALS PRIVATE LIMITED

Office No. 245, 2nd Floor, MP Mall, Mp Block, Pitampura, North west Delhi, Delhi 110034

NOTES TO ACCOUNTS

23. The provisions of section 135 of the Companies Act with regards to CSR activities are not applicable to the company.

24. There is no transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under IT Act.

25. Details of Crypto Currency or Virtual Currency

Particulars	Amount
Amount of currency held as at the reporting date	Nil
Profit or Loss on transactions involving Crypto currency or Virtual Currency	Nil
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ Virtual Currency	Nil

26. Capital & Other commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for

31.03.2023	31.03.2022
Nil	Nil

27. Earnings in Foreign Exchange

Particulars	31.03.2023	31.03.2022
Export of goods- FOB Basis	Nil	Nil
Royalty, Know-how, Professional & consultation fees	Nil	Nil
Interest and dividend	Nil	Nil
Other Income	Nil	Nil

28. Expenditure in Foreign Currency

Particulars	31.03.2023	31.03.2022
Purchase of Services-(USD)	Nil	Nil
Royalty	Nil	Nil
Know how	Nil	Nil
Professional and consultaion fees	Nil	Nil
Interest	Nil	Nil
Other matters	Nil	Nil



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29. Earning per share

Particulars	31.03.2023	31.03.2022
Profit/(Loss) after Tax	3,89,55,027	74,19,964
Weighted Avg. No. of Shares	20,00,000	10,000
Earning per Share	19.48	742
Diluted Earning per Share		
Profit/(Loss) after tax	3,89,55,027	74,19,964
Weighted Avg. No. of Shares	20,00,000	10,000
Diluted Earning per Share	19.48	742

30. Transactions during the year with related parties :-

Nature of Transactions	31.03.2023	31.03.2022
Director Remuneration	24,00,000	24,00,000
Advance (TGL)	8,04,830	-
Unsecured Loan Taken	13,62,74,000	1,89,23,000
Unsecured Loan Repaid	15,85,25,000	1,59,14,008
Sales of Capital Goods	-	-
Sales of Goods & Services	-	-
Purchase of Goods & Services	-	-

Year End Balances	31.03.2023	31.03.2022
Unsecured Loans	24,47,80,500	20,19,67,998
Expenses Payable- Director Remuneration	-	-
Advances	-	-

Names of Related Parties & Description of Relationship:- Key Managerial Personnel (KMP)

Name	Relationship
Pawan Baweja	Director
Nishi Baweja	Director

31. Payment to Auditors

Particulars	31.03.2023	31.03.2022
Statutory Audit Fees	50,000	50,000
Taxation Matters	-	-
Others	-	-

32. Disclosure of Revaluation of Assets

The Company has not revalued its Assets in the Current Financial year 2022-23.



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33. Benami Proceedings

There is no proceeding initiated or pending against the Company under the Benami Transactions (Prohibitions) Act 1988.

34. Loan Against Current Assets

The company is not availing any Credit Facilities against the Security of Current Assets.

35. Wilful Defaulter

The Company has not been declared wilful defaulter by any Bank/RBI or any other Lender.

36. Title of Immovable Property

The Company own all Immovable Property in it's own name.

37. Income Disclosed in Income Tax Proceedings

No Income tax Proceedings have been undertaken in the Current Financial Year 2022-23 by the Income Tax Department. Hence no such Undisclosed Income has been recorded by the company.

38. Capital-Work-in-Progress (CWIP)

No Capital Project is undertaken by the company. There is no capital work in progress or Intangible assets under development.

39. Relationship with Struck off Companies

Company has not undertaken any transaction with a Struck off company.

40. Charge on the Assets of the Companies

There are two Charge against the assets of the Company.

41. Number of Layers of Companies

The provision of layers of companies are not applicable to company.

42. Compliance with approved Schemes of Arrangements.

There are no approved schemes of arrangements.

43. Utilisation of Borrowed Funds and Share Premium

The borrowed funds are being used for business operations.

44. Previous Year Figures have been re-grouped/ re-arranged, wherever considered necessary.

45. In the opinion of the Board of Directors and to the best of their knowledge, the value on realization of Assets in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet.



DYS ROYALS PRIVATE LIMITED

Office No. 245, 2nd Floor, MP Mall, Mp Block, Pitampura, North west Delhi, Delhi 110034

46. There are no Contingent Liabilities.

As per our report of even date attached

UDIN: 23541721BGXLNY9094

For MAAGS & Co.

Chartered Accountants

Firm Regn. No. 006092N



Priyanka Verma
Partner
M. No. 541721

For Dys Royals Private Limited

Pawan Baweja

Pawan Baweja
Director
DIN: 07985908

Nishi Baweja

Nishi Baweja
Director
DIN: 07986232

Place: Delhi
Date: 26.06.2023

Dys Royals Private Limited
Notes forming Part of Balance Sheet as on 31.03.2023

Particulars	Figures at the end of 31.03.2023	Figures at the end of 31.03.2022
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L. EQUITY AND LIABILITIES

1) Shareholders' Funds

Note No. 2

(a) Share Capital

1 Authorised Share Capital

(no of shares) Equity Shares of Rs. 10 each

2,00,00,000	2,00,00,000
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2 Issue Paid up and Subscribed Share Capital

(no of shares) Equity Shares of Rs. 10 each

2,00,00,000	1,00,00,000
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3 List of Shareholders holding more than 5% of shares

Name	31.03.2023		31.03.2022	
	No. of Shares	%holding	No. of Shares	%holding
Perna Sethi	5000	0.25	5000	50
Nishi Baweja	5000	0.25	5000	50
Perna Sethi	1990000	99.5	0	0

4 Equity Shares of Rs. 10 each fully Paid up (Par Value of Shares)

5 Reconciliation of the number of Shares at the beginning and at the end of the year

Equity Shares	31.03.2023		31.03.2022	
	No. of Shares	Amount (In Rs.)	No. of Shares	Amount (In Rs.)
At the beginning of the year	10,000	1,00,000	10,000	1,00,000
Issued during the year	19,90,000	-	-	-
Outstanding at the end of the year	20,00,000	1,00,000	10,000	1,00,000

6 Terms/rights attached to Shares

The Company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the board of directors is if any subject to approval of the shareholders in the ensuing Annual General Meeting.

7 Shares held by promoters at the end of the year

Promoter Name	No. of Shares	% of total shares	% Change During the Year
Pawan Baweja	5000	0.25	49.75
Nishi Baweja	5000	0.25	49.75
Perna Sethi	1990000	99.50%	

Note No.3

(b) Reserves and Surplus

Balance of Profit/(Loss) as at beginning of the year

2,06,99,614

1,30,73,918

Profit/(Loss) for the year

3,89,55,027

74,19,964

Add/(Less): Adjustments

-

2,05,732

Balance of Profit/(Loss) as at the end of the year

5,96,54,641

2,06,99,614

For DYS ROYALS PRIVATE LIMITED

Nishi Baweja
Director/Auth. Sign.

For DYS ROYALS PRIVATE LIMITED

Pawan Baweja

Director/Auth. Sign.



2) Non- Current Liabilities

Note No. 4

(a) Long Term Borrowings

(i) Bonds/Debentures

(ii) Term Loan

from banks excluding current maturities

39,16,25,595

5,95,93,701

from other parties

(iii) Deferred payment liabilities

(iv) Deposits

(v) Long term maturities of Finance lease Obligations

(vi) Unsecured Loans

from related parties

24,07,80,500

20,19,67,998

(vii) Other Loans and advances

63,24,06,095

26,15,61,699

Note No. 5

(c) Other Long Term Liabilities

(i) Advance Rent Received (Sarita Handa)

2,46,25,739

2,65,06,035

(ii) Rental Security

2,79,00,000

91,09,263

5,25,25,739

Note No. 6

(d) Long Term Provisions

(a) Provision for Employee benefits

(b) Others (specify Nature)

3) Current Liabilities

Note No. 7

(a) Short Term Borrowings

(Current maturities of LT Borr to be shown here)

(i) Loans Repayable on demand

from banks

76,50,166

from other parties

(ii) Unsecured Loans

from related parties

from others

(iii) Deposits

(iv) Other loans and Advances

15,00,00,000

15,76,50,166

Note No. 8

(b) Trade Payables

(As per Annexure A)

MSME

Others

6,17,13,609

6,17,13,609

6,99,959

6,99,959

Note No. 9

(c) Other Current Liabilities

(a) Advance amt Received against property

(b) Audit Fees Payable

(c) Tds Payable

(d) Gst Payable

(e) Nishi Baweja- Salary Payable

(f) Pawan Baweja- Salary Payable

(g) Dev Sothi- Salary Payable

(h) Yash Sethi- Salary Payable

(i) Salary Payable Others

(j) Advance Rent Due in Next Year

(k) Other Payables (Expenses)

88,43,000

48,43,000

45,000

1,80,000

35,20,240

3,01,750

51,74,344

1,07,686

-

10,02,970

-

2,200

6,00,000

4,00,000

-

34,33,200

2,20,15,784

64,37,606

Note No. 10

(d) Short Term Provisions

Provision for Tax

Provision of Employee benefit

Others (Specify nature)

8,22,719

8,22,719

II. ASSETS

1) Non Current Assets

Note No. 11

(a) Property Plant & Equipments (Annexure B)



Note No. 12
(a) Non Current Investments
(i) Investment in Jewellery
(ii) Investment in Sangri advisors Private Limited Shares

1,30,97,815	27,89,366
52,87,500	
<u>1,83,85,315</u>	<u>27,89,366</u>

Note No. 13
(d) Long Term Loans and Advances

Note No. 14

(e) Other Non-Current Assets

Preliminary Expenses	59,927	89,890
Less - Preliminary Exps w/off during the year	(29,963)	(29,963)
Security Deposits- Rent	20,000	20,000
Others	31,063	-
	<u>81,027</u>	<u>79,927</u>

2) Current Assets

Note No. 15

(a) Current Investments

(i) Short term Investments in Equity Instruments- Held for sale
(vi) Other non-current Investments (Specify nature)

16,61,55,251	
<u>16,61,55,251</u>	

Note No. 16

(b) Inventories

Note No. 17

(c) Trade Receivables
(As per Annexure C)

11,17,24,238	15,52,365
<u>11,17,24,238</u>	<u>15,52,365</u>

Note No. 18

(d) Cash & Cash Equivalents
Cash Balance
Balance with Banks

79,11,765	74,48,313
2,05,373	4,21,046
<u>81,17,138</u>	<u>78,70,359</u>

Note No. 19

(e) Short Term Loans & Advances
Loans and advances
Advance Against Property
Others (Advance Against Shares)

11,23,99,643	8,46,12,500
1,45,00,000	
1,19,00,000	
<u>12,87,99,643</u>	<u>8,46,12,500</u>

Note No. 20

(f) Other Current Assets
Rent Paid in Advance
Tds Receivable
Advance GST
Advance Salary Paid- Pawan Baweja

	5,16,000
1,37,00,642	31,04,129
42,04,602	-
8,04,830	-
<u>1,67,20,074</u>	<u>36,20,129</u>

Note No. 21

Other Income
Interest Income
Other non-operating Income

19,21,348	-
8,61,387	26,718
<u>27,82,735</u>	<u>26,718</u>

Note No. 22

Revenue From Operations
Rent Against Property
Consultancy Income
Sales

3,55,67,307	1,65,79,236
72,65,000	-
35,55,41,086	-
<u>39,83,73,393</u>	<u>1,65,79,236</u>

Note No. 23

Employee Benefit Expense
Salary
Director Remuneration

18,35,426	-
24,00,000	24,00,000
<u>42,35,426</u>	<u>24,00,000</u>

Note No. 24

Finance Cost
Bank Charges
Interest on Loan
Net gain/loss on foreign currency transactions and Translations
Loan Processing Fees

4,433	2,293
1,45,39,641	-
-	-
42,58,713	4,20,473
<u>1,88,02,787</u>	<u>4,22,766</u>

Note No. 25

Other Expenses
Audit Fees
Legal Charges
HSHDC (Property Tax/ Water Exp.)
Insurance Expenses
Interest on GST
Interest on TDS

50,000	50,000
5,100	8,96,788
6,81,683	4,22,625
1,82,722	12,91
339	
63,341	49,917

For DYS ROYALS PRIVATE LIMITED

For DYS ROYALS PRIVATE LIMITED



Nishu Baweja

Pawan Baweja

Late Filing Fees	350	6,700
Office Expenses	3,38,569	44,358
Labour Cess	-	10,44,038
Rent	19,45,000	28,20,000
Short & Excess	7	(1)
Repair & Maintenance Expenses	5,00,000	1,60,376
Electricity Expenses	80,000	1,200
Stamp Duty	40,88,520	-
Other Expenses	-	-
Preliminary Exp. W/o	29,963	29,963
Travelling Expenses	1,12,367	-
Printing & Stationery Exp	63,487	-
	<u>81,41,448</u>	<u>55,40,505</u>

For DYS ROYALS

Pawan Bawra
Director/Auth. Sign.

For DYS ROYALS PRIVATE LIMITED

Nishi Bawra
Director/Auth. Sign.

