

Daga Procon Private Limited

(Currency: Indian rupees)

2.14 Segment reporting

The Company is primarily engaged in the business of real estate. All other activities of the Company revolve around the main business. Since the business operations of the Company are primarily concentrated in India, the Company is considered to operate only in the domestic segment.

As the Company's business activity falls within a primary business segment, the financial statements are reflective of the information required under Accounting Standard 17 on Segment Reporting, disclosure requirements are not applicable. There is no reportable secondary segment.

2.15 Related Party Disclosures

(A) Key Management Personnel and their relatives :

Name	Nature of Relation
• Anandkumar Daga	Director
• Shital Anandkumar Daga	Director
• Romil Anandkumar Daga	Director

(B) Enterprises over which the key management personnel and/or their relatives have significant influence :

- Ishani Travels (Prop. Shital Anandkumar Daga)
- Ishani Travels (Prop. Romil Anandkumar Daga)

(C) Transactions with related parties during the year

Particulars	31 March, 2021
Remuneration:	
• Romil Daga	-

- Amounts in brackets represent previous year figures

2.16 Earnings per share

In accordance with Accounting Standard 20 on Earnings Per Share, the computation of earnings per share is set out below:

	Particulars	31 March, 2021	31 March, 2020
a)	Shareholders earnings (as per statement of profit and loss)	5,19,477	3,74,786



Daga Procon Private Limited

(Currency: Indian rupees)

b)	Weighted average number of equity shares outstanding during the year/period (based on the date of issue of shares)	10,000	10,000
c)	Basic and diluted earnings per share (in rupees) (a/b)	51.95	37.48

The basic and diluted earnings per share are the same as there is no dilutive/potential equity shares issued.

2.17 Contingent liabilities and commitments

The Company has no capital commitments and contingent liabilities as at the balance sheet date.

2.18 Earnings and expenditure in foreign currency

The Company did not have any earnings or expenditure in foreign currency during the year.

2.19 The Company is primarily engaged in the business of real estate, hence the information as required under paragraph 5(viii)(c) of general instruction for preparations of statements of profit and loss as per Schedule III to companies Act, 2013 is not applicable.

2.20 Details of dues to micro, small and medium enterprises

Based on the information and records available with the management, there are no dues outstanding to micro and small enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006 as at 31 March 2021 and as at 31 March 2020.

2.21 Previous years comparative

Previous year figures have been regrouped and rearranged wherever necessary.

SAURABH S JAIN & CO

Chartered Accountant

FRN: 138308W

SAURABH S JAIN
(PROPRIETOR)

Membership No: 135353

Ahmedabad

22 December 2021

UDIN: 22135353AAABA7551

For, DAGA PROCON PRIVATE LIMITED

For and on behalf of the Board of Directors

For, DAGA PROCON PVT. LTD.
Director

DIN: 03127419

Authorised Signatory
Director
DIN: 03326971

Ahmedabad

22 December 2021

Daga Procon Private Limited

(Currency: Indian rupees)

2.15 Segment reporting

The Company is primarily engaged in the business of real estate. All other activities of the Company revolve around the main business. Since the business operations of the Company are primarily concentrated in India, the Company is considered to operate only in the domestic segment.

As the Company's business activity falls within a primary business segment, the financial statements are reflective of the information required under Accounting Standard 17 on Segment Reporting, disclosure requirements are not applicable. There is no reportable secondary segment.

2.16 Related Party Disclosures

(A) Key Management Personnel and their relatives :

Name	Nature of Relation
• Anandkumar Daga	Director
• Shital Anandkumar Daga	Director
• Romil Anandkumar Daga	Director

(B) Enterprises over which the key management personnel and/or their relatives have significant influence :

- Ishani Travels (Prop. Shital Anandkumar Daga)
- Ishani Travels (Prop. Romil Anandkumar Daga)

(C) Transactions with related parties during the year

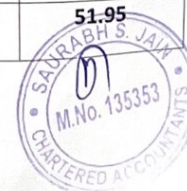
Particulars	31 March, 2021
NIL	NIL

- Amounts in brackets represent previous year figures

2.17 Earnings per share

In accordance with Accounting Standard 20 on Earnings Per Share, the computation of earnings per share is set out below:

	Particulars	31 March, 2021	31 March, 2021
a)	Shareholders earnings (as per statement of profit and loss)	720.86	519.48
b)	Weighted average number of equity shares outstanding during the year/period (based on the date of issue of shares)	10,000	10,000
c)	Basic and diluted earnings per share (in rupees) (a/b)	72.09	51.95



Daga Procon Private Limited

(Currency: Indian rupees)

The basic and diluted earnings per share are the same as there is no dilutive/potential equity shares issued.

2.18 Contingent liabilities and commitments

The Company has no capital commitments and contingent liabilities as at the balance sheet date.

2.19 Earnings and expenditure in foreign currency

The Company did not have any earnings or expenditure in foreign currency during the year.

2.20 The Company is primarily engaged in the business of real estate, hence the information as required under paragraph 5(viii)(c) of general instruction for preparations of statements of profit and loss as per Schedule III to companies Act, 2013 is not applicable.

2.21 Details of dues to micro, small and medium enterprises

Based on the information and records available with the management, there are no dues outstanding to micro and small enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006 as at 31 March 2022 and as at 31 March 2021.

2.22 Previous years comparative

Previous year figures have been regrouped and rearranged wherever necessary.

SAURABH S JAIN & CO

Chartered Accountant

FRN: 138308W

S.S. Jain
SAURABH S JAIN
(PROPRIETOR)

Membership No: 135353

Ahmedabad

02nd September, 2022

UDIN: 22135353AZXQZK2660

For, DAGA PROCON PRIVATE LIMITED

For and on behalf of the Board of Directors

Anil Daga
Director
DIN: 03127419

Pankaj
Director
DIN: 03326971

Ahmedabad

02nd September, 2022

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	DAGA PROCON PRIVATE LIMITED
Address	SHOP-105,URMIKUNJ COMPLEX,OPP. GORDHANWADI TEKRO,KANKARIA ROAD , 11-Gujarat , 91-India , Pincode - 380022
PAN	AAECD6667P
Aadhaar Number of the assessee, if available	

was conducted by **m/s SAURABH S JAIN & CO.** in pursuance of the provisions of the **Companies Act, 2013**,
and **We** annex hereto a copy of **their** audit report dated **02-Sep-2023** along with a copy each of

- a. the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- b. the audited balance sheet as at **31-Mar-2023** ; and
- c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	There is no system of obtaining receipts for payments made to Sundry creditors or issuing receipts for payment received from sundry debtors.
2	Others	The balances of outside parties including debtors & creditors are subject to confirmation.
3	Others	TDS deductions and other verifications are made on the base of Audit random sampling system generally applied in auditing in India.
4	Others	Whenever external evidences in the form of cash memos / bills / voucher etc. are not available,We have relied upon the internal voucher prepared and authorized by the Assessee.
5	Others	Para No. 21(a)(i) We have considered accepted accounting principles and judicial pronouncements in forming an opinion on the data furnished by Assessee for disclosure under this clause. Payments made under contractual obligations or in accordance with generally accepted business practices have not been considered as expenditure of personal nature.
6	Others	Details as required by Clause 44 are not maintained by the assessee and hence we are unable to comment.<

Accountant Details

Name	SAURABH S JAIN
Membership Number	135353
FRN(Firm Registration Number)	0138308W
Address	207-208 ARIZONA, NEAR HYATT HOTEL ASHRAM ROAD , Ahmadabad City , 11-Gujarat , 91-India , Pincode - 380013

Date of signing Tax Audit Report	18-Sep-2023
Place	124.123.123.138
Date	18-Sep-2023

This form has been digitally signed by having PAN from IP Address **124.123.123.138** on Dsc Sl.No and issuer

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	DAGA PROCON PRIVATE LIMITED
2. Address of the Assessee	SHOP-105,URMIKUNJ COMPLEX,OPP. GORDHANWADI TEKRO,KANKARIA ROAD , 11-Gujarat , 91-India , Pincode - 380022
3. Permanent Account Number (PAN)	AAECD6667P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 11-Gujarat	24AAECD6667P2Z0

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?
Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).
--

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002
2	MANUFACTURING	Manufacture of body of motor vehicles	04085

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
---	----

Acknowledgement Number:

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?	No
--	----

Sl. No.	Books prescribed
No records added	

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SALES REGISTER, PURCHASE REGISTER, CASH BOOK, BANK BOOK, JOURNAL REGISTER, LEDGER (COMPUTERISED)	SHOP-105,URMIKUNJ COMPLEX,OPP. GORDHANWADI TEKRO	KANKARI A ROAD	AHMEDABAD	380022	91-India	11-Gujarat

(c). List of books of account and nature of relevant documents examined.
--

Sl. No.	Books examined
1	SALES REGISTER, PURCHASE REGISTER, CASH BOOK, BANK BOOK, JOURNAL REGISTER, LEDGER (COMPUTERISED)

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?	No
---	----

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.	Mercantile system
---	-------------------

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	No
--	----

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?	No
--	----

(e). If answer to (d) above is in the affirmative, give details of such adjustments:
--

Acknowledgement Number:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	All significant accounting policies and fundamental assumption is adopted by the assessee. There is no change in the accounting policy which has material effect. There is no change in accounting policy which is expected to have any material effect in the later year.
1	ICDS II - Valuation of Inventories	Inventories are valued at lower of Cost and Net Realizable Value. The cost has been measured at FIFO basis and includes cost of purchase, cost of services, cost of conversion and other costs incurred in bringing them into their present location and condition.
1	ICDS III - Construction Contracts	The assessee has used the proportion that contract costs incurred for work performed bears to estimated total contract costs / surveys of work performed / completion of a physical proportion of the contract work done to determine the stage of completion of contracts in progress.
1	ICDS IV - Revenue Recognition	The assessee has duly recognised all the transaction sale of goods and no amount is left un recognised. As the assessee is not involved in providing services hence no disclosure involving service transaction will be applicable.
1	ICDS V - Tangible Fixed Assets	Please refer clause 18 to tax audit report.
1	ICDS VII - Government Grants	No government grant has been received by the assessee during the previous year hence not applicable
1	ICDS IX - Borrowing Costs	Borrowing costs that are directly attributable to acquisition of qualifying assets have been capitalized as a part of cost of that asset. Other borrowing costs are recognised as an expenses, as and when incurred. No amount borrowing cost is required to be capitalised during the previous year.
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision shall be recognized when the assessee has a present obligation as a result of a past event. It is reasonably certain that an outflow of resources, embodying economic benefits, will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. For information regarding the carrying amount, additional provisions, and provision reversals during the year, please refer to the financial statements.

14.(a). Method of valuation of closing stock employed in the previous year	Lower of Cost or Market Rate
--	------------------------------

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
---	----

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

Acknowledgement Number:

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
										No records added

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹0	₹0	₹0	₹0	₹2,15,600	₹2,15,600	₹0	₹0	₹10,780	₹ 2,04,820
2	WDV	Plant and Machinery @ 40%	40	₹0	₹0	₹0	₹0	₹35,825	₹35,825	₹0	₹0	₹7,165	₹ 28,660
3	WDV	Plant and Machinery @ 15%	15	₹0	₹0	₹0	₹0	₹36,66,238	₹36,66,238	₹0	₹0	₹2,74,968	₹ 33,91,270

Acknowledgement Number:

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
1	LOSS FROM PARTNERSHIP FIRM	₹ 8,88,133
2	INCOME TAX EXPENSES	₹ 2,93,593

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Acknowledgement Number:

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)
--

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

Acknowledgement Number:

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Acknowledgement Number:

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST RCM	₹ 4,125
2	Sec 43B(a)- tax,duty,cess,fee etc	TCS	₹ 1,30,000

Acknowledgement Number:

3	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON CONTRACT	₹ 2,600
4	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON PURCHASE OF PROPERTY	₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS ON PURCHASE OF PROPERTY	₹ 50,000

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.	Yes
---	-----

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	EXCLUDED FROM P/L ACCOUNT
Credit Availed	₹ 62,59,268	EXCLUDED FROM P/L ACCOUNT
Credit Utilized	₹ 19,83,051	EXCLUDED FROM P/L ACCOUNT
Closing /Oustanding Balance	₹ 42,76,217	EXCLUDED FROM P/L ACCOUNT

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?	No
---	----

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

Acknowledgement Number:

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Acknowledgement Number:

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Anandkumar Daga	601 ARHAM ENCLAVE PUSHPKUNJ MANINAGAR AHMEDABAD	AHMPD6126F		₹1,40,00,000	No	₹1,40,00,000	Yes-RTGS	
2	Romil Anandkumar Daga	601 ARHAM ENCLAVE PUSHPKUNJ MANINAGAR AHMEDABAD	AVFPD6030M		₹1,80,00,000	No	₹1,80,00,000	Yes-RTGS	

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank

Acknowledgement Number:

draft, during the previous year:-					
Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Romil Anandkumar Daga	601 ARHAM ENCLAVE PUSHPKUNJ MANINAGAR AHMEDABAD	AVFPD6030M		₹50,00,000	₹1,80,00,000	Yes-RTGS	

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

Acknowledgement Number:

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available										
Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/s & Date			
No records added										
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?									No	
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?									No	
If yes, please furnish the details of the same.									₹ 0	
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?									No	
If yes, please furnish the details of the same.									₹ 0	
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.									No	
If yes, please furnish the details of the same.									₹ 0	
33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).										
No										
Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.								
No records added										
34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?										
Yes										
Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	AHMD08205B	194C	Payments to contractor and sub-contractors	₹5,60,000	₹5,60,000	₹5,60,000	₹5,600	₹0	₹0	₹0
2	AHMD08205B	194J	Fees for professional or technical services	₹1,00,700	₹69,000	₹69,000	₹1,380	₹0	₹0	₹0
3	AHMD08205B	206C	Tax Collected at Source	₹1,30,00,000	₹1,30,00,000	₹1,30,00,000	₹1,30,000	₹0	₹0	₹0

Acknowledgement Number:

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	AHMD08205B	26Q	31-Jan-2023	20-Jan-2023	Yes	
2	AHMD08205B	26Q	31-May-2023	12-May-2023	Yes	
3	AHMD08205B	27EQ	15-May-2023	08-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Acknowledgement Number:

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	16016950		0	
(b)	Gross profit / Turnover		0.00		0.00
(c)	Net profit / Turnover	-47026616016950	-2.940	00	0.00
(d)	Stock-in-Trade / Turnover		0.00		0.00
(e)	Material consumed / Finished goods produced		0.00		0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

Acknowledgement Number:

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	
Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?	
Name of parent entity	
Name of alternate reporting entity (if applicable)	
Date of furnishing of report	
c.Please enter expected date of furnishing the report	

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	SAURABH S JAIN
Membership Number	135353
FRN(Firm Registration Number)	0138308W
Address	207-208 ARIZONA, NEAR HYATT HOTEL ASHRAM ROAD , Ahmadabad City , 11-Gujarat , 91-India , Pincode - 380013
Place	124.123.123.138
Date	18-Sep-2023

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	11-Jan-2023	11-Jan-2023	₹ 2,15,600	₹ 0	₹ 0	₹ 0	₹ 2,15,600
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	06-Feb-2023	06-Feb-2023	₹ 35,825	₹ 0	₹ 0	₹ 0	₹ 35,825
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of	subsidy or grant or reimbursement, by	

Acknowledgement Number:

						Exchange (3)	whatever name called (4)	
Plant and Machinery @ 15%	1	12-Jan-2023	12-Jan-2023	₹ 3,25,000	₹ 0	₹ 0	₹ 0	₹ 3,25,000
	2	21-Jan-2023	21-Jan-2023	₹ 32,22,288	₹ 0	₹ 0	₹ 0	₹ 32,22,288
	3	24-Feb-2023	24-Feb-2023	₹ 1,18,950	₹ 0	₹ 0	₹ 0	₹ 1,18,950

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added

This form has been digitally signed by having PAN from IP Address 124.123.123.138 on Dsc Sl.No and issuer



Daga Procon Private Limited

CIN:U50100GJ2013PTC075369

Balance Sheet

as at 31 March 2023

(Currency : Indian rupees)

	Note	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2.1	1,00,000	1,00,000
(b) Reserves and surplus	2.2	29,83,055	35,74,457
		<u>30,83,055</u>	<u>36,74,457</u>
(2) Non-current liabilities			
Deferred tax liabilities (Net)	2.3	42,910	-
		<u>42,910</u>	
(3) Current liabilities			
(a) Short-term borrowings	2.4	3,31,75,000	61,75,000
(b) Trade payables			
(i) Micro enterprises and small enterprises	2.5	71,37,598	-
(ii) Others	2.6	1,00,40,875	35,000
(c) Other current liabilities	2.7	2,20,386	1,42,160
(d) Short-term provisions			
		<u>5,05,73,859</u>	<u>63,52,160</u>
TOTAL		<u>5,36,99,823</u>	<u>1,00,26,617</u>
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2.8	37,63,616	-
(ii) Capital work-in-progress		68,17,492	
(b) Non-current investments	2.9	31,79,590	47,05,445
		<u>1,37,60,698</u>	<u>47,05,445</u>
(2) Current assets			
(a) Inventories	2.10	3,49,32,508	50,38,425
(b) Cash and bank balances	2.11	4,50,075	52,421
(c) Short-term loans and advances	2.12	45,56,542	2,30,326
		<u>3,99,39,125</u>	<u>53,21,172</u>
TOTAL		<u>5,36,99,823</u>	<u>1,00,26,617</u>

The accompanying notes are an integral part of the financial statements.
Significant accounting policies and notes to financial statements
As per our report attached.

1 & 2

SAURABH S JAIN & CO
Chartered Accountant
FRN: 138308W

S.S. Jain
SAURABH S JAIN
(PROPRIETOR)



For, DAGA PROCON PRIVATE LIMITED

Anand Kumar Daga
ANANDKUMAR DAGA
Chairman
DIN:03127419

Romil Daga
ROMIL DAGA
Director
DIN:03326971

Membership No: 135353

Place: Ahmedabad

Date: 02-09-2023

UDIN: 23135353B4UQ445594

Place: Ahmedabad

Date: 02-09-2023

Daga Procon Private Limited

CIN:U50100GJ2013PTC075369

Statement of Profit and Loss

for the year period ended 31 March 2023

(Currency : Indian rupees)

	Note	31 March 2023	31 March 2022
I. Income :			
Revenue from operations	2.13	1,60,16,950	-
Income from investments	2.14	(8,88,133)	6,22,029
Other income	2.15	3,84,351	3,70,833
Total Income		1,55,13,168	9,92,862
II. Expenses			
Cost of land, plots and constructed properties and development rights	2.16	56,25,525	-
Purchase - Trading		2,77,60,001	-
(Increase) in Inventories of Raw Material		(1,82,76,000)	-
Depreciation and amortization expenses	2.8	1,54,047	-
Other expenses	2.17	7,19,861	1,77,200
Total expenses		1,59,83,434	1,77,200
III. Profit before tax		(4,70,266)	8,15,662
IV Tax expense:			
(1) Current tax		1,73,031	94,805
(2) Deferred tax Expenses		42,910	-
V Profit for the period		(6,86,207)	7,20,857
VI Earnings per equity share:			
Basic & Diluted		(68.62)	72.09

Significant accounting policies and notes to financial statements

1 & 2

As per our report of even date

SAURABH S JAIN & CO
Chartered Accountant
FRN: 138308W

S.S. Jain
SAURABH S JAIN
(PROPRIETOR)

Membership No: 135353
Place: Ahmedabad
Date: 02-09-2023

UDIN: 23135353B6UQ4Y5594



For, DAGA PROCON PRIVATE LIMITED

Anand Kumar Daga
ANANDKUMAR DAGA
Chairman
DIN:03127419

Romil Daga
ROMIL DAGA
Director
DIN:03326971

Place: Ahmedabad
Date: 02-09-2023

DAGA PROCON PRIVATE LIMITED

105, URMIKUNJ COMPLEX
OPP. GORDHANWADI TEKRO
KANKARIA ROAD
AHMEDABAD

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Closing Stock	3,49,32,508.00	
<i>OPENING STOCK</i>	<i>3,49,32,508.00</i>	
Loans & Advances (Asset)	2,30,326.00	
<i>TDS 2017-18</i>	<i>1,75,556.00</i>	
<i>TDS 2018-19</i>	<i>54,770.00</i>	
Sundry Debtors		98,19,150.00
<i>SMT ATPL ASSOCIATES</i>		<i>98,19,150.00</i>
Cash-in-hand	2,66,358.00	
<i>Cash</i>	<i>2,66,358.00</i>	
Bank Accounts	1,83,716.79	
<i>ICICI BANK -091705501316</i>	<i>1,83,716.79</i>	
TDS Receivables 2022-23	50,000.00	
Grand Total	3,56,62,908.79	98,19,150.00

DAGA PROCON PRIVATE LIMITED

105, URMIKUNJ COMPLEX
OPP. GORDHANWADI TEKRO
KANKARIA ROAD
AHMEDABAD

Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	42,76,216.00	1,36,725.00
CGST	9,99,062.78	
GST PAYABLE ON RCM		4,125.00
IGST	22,78,090.44	
SGST	9,99,062.78	
TCS@1%		1,30,000.00
TDS ON CONTRACT 194C		2,600.00
Provisions		2,36,402.00
Prov for Dep on Computers		3,348.00
Prov For Dep on Display Boards		12,234.00
Prov For Dep on Plant and Machinery		1,38,465.00
Provision for Audit Fee		35,000.00
PROVISION FOR INCOME TAX		47,355.00
Sundry Creditors	31,06,570.00	1,02,44,168.00
CREDITOR FOR LABOUR		
ALLIED SPARES AND AUTO PARTS MFG	31,020.00	
AMBICA GLASS INDUSTRIES		96,374.00
AVADH AUTO INDUSTRIES		4,956.00
BHARAT ENTERPRISE		17,018.00
CHEMITO INFOTECH PVT LTD		62,66,000.00
CHIMANLAL CHHOTALAL SHAH		84,551.00
CVG SEATING (INDIA) PVT LTD (MH)	92,000.00	
Dhanesh Industries		3,38,092.00
GUJARAT CORPORATION		1,80,853.00
Gulati Auto Electricals Pvt Ltd	1,16,064.00	
Industrial Engineering Corporation		6,68,201.00
International Centre for Automotive Technology	7,32,350.00	
Invel Technologies Pvt Ltd	1,99,125.00	
JAY JALARAM AUTO AGENCY		27,718.00
KHADKA-G STEEL CORPORATION		2,39,948.00
LALKRUPA TRADING COMPANY		1,95,007.00
Maruti Paints		7,24,964.00
MYCO INDUSTRIES		47,965.00
OSAKA RUBBER PVT LTD	2,87,207.00	
Parshva Prints		750.00
PHENIX HARNESS PVT LTD		3,63,137.00
SEERA METAL ENGI	33,984.00	
SHAH PIPES PVT LTD		15,930.00
SHARMA AUTO AND HARDWARE STORES		22,366.00
SHAVO NORGREN INDIA PVT LTD	3,00,000.00	
Shree Gayatri Insulation	2,00,000.00	
Singh Glass & Hardware Accesories	3,14,219.00	
Smartline Coach Components Pvt Ltd		3,37,888.00
TM Automotive Seating System Pvt Ltd	7,15,080.00	
Carried Over	73,82,786.00	1,06,17,295.00

continued ...

DAGA PROCON PRIVATE LIMITED

Current Liabilities Group Summary : 1-Apr-22 to 31-Mar-23

Page 2

Particulars	Closing Balance	
	Debit	Credit
Brought Forward	73,82,786.00	1,06,17,295.00
<i>URMI EQUIPMENTS</i>	<i>80,624.00</i>	
<i>Valeo Motherson Thermal Commercial Vehicles India L</i>		<i>4,28,610.00</i>
<i>Vandan Trading Company</i>		<i>1,21,240.00</i>
<i>VARDHMAN ENTERPRISE</i>		<i>52,086.00</i>
<i>VIRAMA INDUSTRIES PVT LTD</i>	<i>4,897.00</i>	
<i>Wurth India Pvt Ltd (AHM)</i>		<i>3,257.00</i>
<i>Wurth India Pvt Ltd (MUM)</i>		<i>7,257.00</i>
TDS PAYABLE		50,000.00
Grand Total	73,82,786.00	1,06,67,295.00

DAGA PROCON PRIVATE LIMITED

105, URMIKUNJ COMPLEX
OPP. GORDHANWADI TEKRO
KANKARIA ROAD
AHMEDABAD

Fixed Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
COMPUTER		35,825.00
Display Board		2,15,600.00
Office Building		68,17,492.00
Plant & Machinery 18%		3,25,000.00
Tools & Equipments 18%		33,41,238.00
Grand Total		1,07,35,155.00

DAGA PROCON PRIVATE LIMITED

105, URMIKUNJ COMPLEX
OPP. GORDHANWADI TEKRO
KANKARIA ROAD
AHMEDABAD

Investments

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
SAROVAR REALITY LLP		4,27,689.47
Sarovar Realty LLP FIX CAPITAL	20,000.00	
Shashwat Buildcon	35,87,279.00	
Grand Total	36,07,279.00	4,27,689.47

DAGA PROCON PRIVATE LIMITED

105, URMIKUNJ COMPLEX
OPP. GORDHANWADI TEKRO
KANKARIA ROAD
AHMEDABAD

Unsecured Loans

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Anandkumar Daga (Loan)		1,40,00,000.00
Romil Anandkumar Daga Loan		1,30,00,000.00
SHRI MARUTI TRAVELS (LOAN)		61,75,000.00
Grand Total		3,31,75,000.00