

**Saurabh Krishna and Co.**  
Chartered Accountants



F-769 FIRST FLOOR SECTOR-3,  
VAISHALI, GHAZIABAD 201010  
PH: +919818813014,01204164246

*Independent Auditor's Report*

**To the Members of DS DOSA FACTORY PRIVATE LIMITED**

**Report on Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of **DS DOSA FACTORY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31, 2021**, the Statement of Profit and Loss, statement of changes in equity (if applicable) and Cash Flow Statement (if applicable) and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information.(hereinafter referred to as 'the standalone financial statements')

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the **state of affairs** of the Company as at **31 March 2021**, and its **Loss** (including other comprehensive income(if any), changes in equity(if applicable) and its cash flow (if applicable) for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

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, Business Responsibility Report but does not include the financial statements and our auditor's report there on. 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated, 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.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

**Auditor's Responsibility**

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:

1. 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion (if applicable on the company) on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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



## STATUTORY AUDITOR REPORT DS DOSA FACTORY PRIVATE LIMITED F.Y. 2020-2021

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.

5. 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations 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 account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, and 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on **31st March, 2021** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2021** from being appointed as a director in terms of Section 164 (2) of the Act.



The image shows a handwritten signature in blue ink over a circular stamp. The stamp contains the text 'YASHALI GHAZIAFAD' and 'Chartered Accountant' around the perimeter.

**STATUTORY AUDITOR REPORT DS DOSA FACTORY PRIVATE LIMITED F.Y. 2020-2021**

- 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; and
- 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.

**for Saurabh Krishna and Co.**

**Chartered Accountants  
FRN: 014122C**



**CA. Saurabh Kumar (FCA)**

**(Proprietor )**

**M.N.502688**

**UDIN: 22502688AAAAA03567 Dated: 19.01.2022**

**Place: GHAZIABAD**

**Date: 22.11.2021**

Particulars	Note No.	Figures as at the end of	Figures as at the end of
		current reporting period ended March 31st 2021	previous reporting period ended March 31st 2020
		Amount	Amount
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	2	1,00,000	1,00,000
(b) Reserves and surplus	3	(59,87,331)	9,28,614
(c) Money received against share warrants		-	-
		<b>(58,87,331)</b>	<b>10,28,614</b>
<b>(2) Share application money pending allotment</b>			
		-	-
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	4	43,95,448	26,18,765
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
		<b>43,95,448</b>	<b>26,18,765</b>
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	5	50,11,816	52,00,952
(b) Trade payables	6	58,23,563	55,09,230
(c) Other current liabilities	7	11,64,958	38,58,003
(d) Short-term provisions	8	-	1,06,809
		<b>1,20,00,337</b>	<b>1,46,74,994</b>
<b>TOTAL</b>		<b>1,05,08,454</b>	<b>1,83,22,373</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment			
(i) Tangible assets	9	40,05,475	40,30,887
(ii) Intangible assets		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)	10	3,86,121	3,51,405
(d) Long-term loans and advances		-	-
(e) Other non-current assets	11	16,04,198	16,04,198
		<b>59,95,794</b>	<b>59,86,490</b>
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	12	7,47,700	60,48,037
(c) Trade receivables	13	73,979	7,49,763
(d) Cash and cash equivalents	14	36,25,773	55,04,335
(e) Short-term loans and advances		-	-
(f) Other current assets	15	65,208	33,748
		<b>45,12,660</b>	<b>1,23,35,883</b>
<b>TOTAL</b>		<b>1,05,08,454</b>	<b>1,83,22,373</b>
Notes to Accounts attached here to form an Integral Part of the Financial Statements	1	(0)	(0)

As per our Report of even date

For M/S Saurabh Krishna & Co.  
 Chartered Accountants  
 Registration No: 0141220

CA Saurabh Kumar, FCA  
 Proprietor  
 Membership No.: 502688

Place:- Ghaziabad  
 Date:- November, 22, 2021

For and on Behalf of Board of Directors of  
 DS DOSA FACTORY PRIVATE LIMITED

Shivang Bhardwaj Meeta Bhardwaj

SHIVANG BHARDWJ  
 (Director)  
 DIN: 07569812

MEETA BHARDWAJ  
 (Director)  
 DIN: 06810178

DS DOSA FACTORY PRIVATE LIMITED  
Statement of Profit and loss for the period ended 31 March, 2021

G-4 EXPRESS GREEN APPARTMENT GROUND FLOOR C  
BLOCK SECTOR-1 VAISHALI GHAZIABAD UTTAR  
PRADESH 201010  
(CIN NO:U55205UP2016PTC085719)

Email:- dsdosafactorypvtltd@gmail.com

Particulars	Note No.	Figures for the	
		current reporting period ended March 31st 2021	Figures for the previous reporting period March 31st 2020
		Amount	Amount
I. Revenue from operations	16	1,59,58,241	6,49,89,844
II. Other income	17	3,000	3,705
III. Total Revenue (I + II)		<u>1,59,61,241</u>	<u>6,49,93,549</u>
IV. Expenses:			
Cost of materials consumed	18	1,24,67,966	2,58,96,287
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	19	49,65,204	2,20,56,532
Finance costs	20	8,22,873	5,52,055
Depreciation and amortization expense	21	9,76,096	13,49,113
Other expenses	22	36,79,763	1,53,56,696
Total expenses		<u>2,29,11,902</u>	<u>6,52,10,683</u>
V. Profit before exceptional and extraordinary items and tax (III-IV)		(69,50,661)	(2,17,134)
VI. Exceptional items Loss on Theft of Car		-	-
VII. Profit before extraordinary items and tax (V - VI)		(69,50,661)	(2,17,134)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		(69,50,661)	(2,17,134)
X Tax expense:			
(1) Current tax		-	1,07,000
(2) Deferred tax		(34,716)	(1,14,173)
XI Profit (Loss) for the period from continuing operations (IX-X)		<u>(69,15,945)</u>	<u>(2,09,962)</u>
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		<u>(69,15,945)</u>	<u>(2,09,962)</u>
XVI Earnings per equity share:			
(1) Basic		(691.59)	(21.00)
(2) Diluted		(691.59)	(21.00)

Notes to Accounts attached here to form  
an integral Part of the Financial  
Statements

1

As per our Report of even date

For M/S Saurabh Krishna & Co  
Chartered Accountants

Registration No:- 014122C

CA Saurabh Kumar, FCA  
Proprietor  
Membership No.:- 502688

Place:- Ghaziabad  
Date:- November, 22, 2021

For and on Behalf of Board of Directors of  
DS DOSA FACTORY PRIVATE LIMITED

Shivang Bhardwaj

SHIVANG BHARDWAJ  
(Director)  
DIN: 07569812

Meeta Bhardwaj

MEETA BHARDWAJ  
(Director)  
DIN: 06810178

**US DOSA FACTORY PRIVATE LIMITED**

F. Y. 2020-21

Note No.	Particulars	(In Rs.)		(In Rs.)	
		Figures as at the end of current reporting period ended March 31st 2021		Figures as at the end of previous reporting period ended March 31st 2020	
		Amount	Amount	Amount	Amount
<b>2 Share Capital:</b>					
<u>(a) Authorised:</u>					
	10,000 Equity Share of ` 10 each		<u>1,00,000</u>		<u>1,00,000</u>
	(Previous Year 10,000 Equity Share of ` 10 each )				
<u>(b) Issued:</u>					
	10,000 Equity Share of ` 10 each		<u>1,00,000</u>		<u>1,00,000</u>
	(Previous Year 10,000 Equity Share of ` 10 each )				
<u>(c)Subscribed &amp; Fully paid up</u>					
	10,000 Equity Share of ` 10 each				
	(Previous Year 10,000 Equity Share of ` 10 each )		<u>1,00,000</u>		<u>1,00,000</u>
	<b>Total</b>		<u><u>1,00,000</u></u>		<u><u>1,00,000</u></u>
<b>3 Reserves and Surplus</b>					
	<u>Profit &amp; Loss Account ie Surplus/(Deficit):</u>	9,28,614		11,38,575	
	<u>Addition during the year:</u>				
	Less: Loss as per Profit and Loss A/c	<u>(69,15,945)</u>		<u>(2,09,962)</u>	
	<b>Total</b>		<u><u>(59,87,331)</u></u>		<u><u>9,28,614</u></u>
			<u><u>(59,87,331)</u></u>		<u><u>9,28,614</u></u>
<b>4 Long Term Borrowings:-</b>					
<u>Secured:</u>					
	Car Loans (against hypothecation of Car)	6,13,448		16,765	
	Working Capital Term Loan	10,40,000			
<u>Unsecured:</u>					
	Unsecured from Directors	<u>27,42,000</u>		<u>26,02,000</u>	
	<b>Total</b>		<u><u>43,95,448</u></u>		<u><u>26,18,765</u></u>
			<u><u>43,95,448</u></u>		<u><u>26,18,765</u></u>
<b>5 Short-term borrowings</b>					
Loans Repayable on Demand					
<b>From Banks</b>					
<u>Secured</u>					
	CC Limit (against hypothecation of Stock & BD & Personal Guarantee of Directors etc. )	<u>50,11,816</u>		<u>52,00,952</u>	
	<b>Total</b>		<u><u>50,11,816</u></u>		<u><u>52,00,952</u></u>
			<u><u>50,11,816</u></u>		<u><u>52,00,952</u></u>
<b>6 Trade Payable:</b>					
	Due to MSME				
	Other (Net)	<u>58,23,563</u>		<u>55,09,230</u>	
	<b>Total</b>		<u><u>58,23,563</u></u>		<u><u>55,09,230</u></u>
			<u><u>58,23,563</u></u>		<u><u>55,09,230</u></u>



Shivang Bhardwaj

Mande Bhardwaj

<b>7 Other Current Liabilities</b>			
Current maturities of long-term debt	2,92,227		5,52,988
<u>Other payables</u>			
- Expense payable	4,87,101		28,79,663
-Other Liabilities (Duties & Taxes)	<u>3,85,630</u>		<u>4,25,352</u>
		<u>11,64,958</u>	<u>38,58,003</u>
<b>Total</b>		<u>11,64,958</u>	<u>38,58,003</u>
<b>8 Short-term provision</b>			
(a) Others	-		-
Provision for Income Tax	-		1,07,000
Less: Adjusted from Advance Tax/TDS	-		(191)
		<u>-</u>	<u>1,06,809</u>
<b>Total</b>		<u>-</u>	<u>1,06,809</u>
<b>9 Property, Plant &amp; Equipment</b>			
<b>Tangible assets</b>			
As per Depreciation Chart		87,42,314	77,91,630
<b>Total</b>		<u>87,42,314</u>	<u>77,91,630</u>
<b>Accumulated Tangible Asset( Depreciation)</b>			
As per Depreciation Chart (net of Dep.)		47,36,839	37,60,743
<b>Total</b>		<u>47,36,839</u>	<u>37,60,743</u>
<b>Intangible assets</b>			
Particular		-	-
<b>Total</b>		<u>-</u>	<u>-</u>
<b>Accumulated Intangible Asset( Deperication)</b>			
Particular		-	-
<b>Total</b>		<u>-</u>	<u>-</u>
		<u>40,05,475</u>	<u>40,30,887</u>
<b>10 Deferred Tax Assets (Net)</b>			
<u>Opening Balance</u>	3,51,405		2,37,232
<u>Adjustment during the year</u>	<u>34,716</u>		<u>1,14,173</u>
		<u>3,86,121</u>	<u>3,51,405</u>
		<u>3,86,121</u>	<u>3,51,405</u>
<b>11 Other non-current assets</b>			
<b>Unsecured, considered good</b>			
Rent and other Security Deposits	16,04,198		16,04,198
		<u>16,04,198</u>	<u>16,04,198</u>
<b>Total</b>		<u>16,04,198</u>	<u>16,04,198</u>



Shivang Bhardwaj

Meeta Bhardwaj





**DS DOSA FACTORY PRIVATE LIMITED**

F. Y. 2020-21

Note No.	Particulars	Figures for the current reporting period ended March 31st 2021		Figures for the previous reporting period March 31st 2020	
		Amount	Amount	Amount	Amount
<b>16</b>	<b>Revenue from operation:</b>				
	Sale of Products		1,59,58,241		6,49,89,844
	<b>Total</b>		<b>1,59,58,241</b>		<b>6,49,89,844</b>
<b>17</b>	<b>Other income</b>				
	Other Income-Interest		3,000		3,705
	<b>Total</b>		<b>3,000</b>		<b>3,705</b>
<b>18</b>	<b>Cost of Material consumed</b>				
	Opening Stock-Raw Material & Packing Material	60,48,037		53,15,644	
<b>Add:</b>	Purchases during the year	71,67,629		2,66,28,680	
		1,32,15,666		3,19,44,324	
<b>Less</b>	Closing Stock-Raw Material & Packing Material	7,47,700		60,48,037	
	<b>Cost of Material consumed</b>		<b>1,24,67,966</b>		<b>2,58,96,287</b>
			<b>1,24,67,966</b>		<b>2,58,96,287</b>
<b>19</b>	<b>Employee benefits expense</b>				
	<b>(i) Employee's Remuneration:</b>				
	Salaries and Wages	31,20,882		1,90,01,297	
	Contribution to Provident & Other Funds	3,22,726		14,12,511	
	Staff Welfare Expenses.	3,81,596		5,50,874	
	Diwali & Other Festival Exp.			11,850	
	<b>(ii) Director Remuneration:</b>				
	(a) Director Salary	11,40,000		10,80,000	
	<b>Total</b>		<b>49,65,204</b>		<b>2,20,56,532</b>
			<b>49,65,204</b>		<b>2,20,56,532</b>
<b>20</b>	<b>Financial Cost</b>				
	<b>Interest Expense</b>				
	<b>Secured Loan</b>				
	~ Term Loans	1,13,740		70,308	
	~Working Capital	5,80,211		4,40,336	
	<b>Other borrowing costs</b>				
	~Bank Charges	1,28,922		41,411	
	<b>Total</b>		<b>8,22,873</b>		<b>5,52,055</b>
			<b>8,22,873</b>		<b>5,52,055</b>
<b>22</b>	<b>Other Expenses</b>				
	Telephone & Internet Expenses		29,196		81,754
	Rent Building		4,10,000		48,88,381
	<b>Payment to Auditors</b>				
	As Auditor	15,000		15,000	
	For Taxation Matters	15,000		15,000	
			30,000		30,000
	Professional Charges		35,900		21,700
	Brand Royalty		-		2,02,430
	Printing, Stationery, Postage ect.		21,382		46,084
	Repair & Maintenance		4,74,163		8,85,833
	Power and Fuel		12,68,722		30,52,631
	Commission Exp.		7,64,102		19,81,846
	Conveyance Exp.		32,115		4,85,205
	Insurance Expenses		29,952		50,432
	Business Promotion		34,170		54,108
	Interest on TDS/Income Tax etc.		26,875		1,02,520
	Office & Miscellaneous Expenses		2,00,533		12,27,874
	Security Expenses		2,70,463		6,14,940
	Housekeeping/Utility Expenses		52,190		16,30,958
	<b>Total</b>		<b>36,79,763</b>		<b>1,53,56,696</b>
			<b>36,79,763</b>		<b>1,53,56,696</b>

**DS DOSA FACTORY PRIVATE LIMITED**

F. Y. 2020-21

**Depreciation Chart**

NOTES: 9 & 21

**Tangible Assets**

Particulars	Rate	ORIGINAL COST				DEPRECIATION					WDV VALUE	
		As at 01.04.20	Add. For the year	Disposal	TOTAL 31.03.2021	As at 01.04.20	Adjusted with Retained	Depreciation W/off on Disposal	Dep. for the year	Total Dep.	As at 31.03.2021	As at 31.03.2020
Computer & software	AS SPECIFIED IN NEXT SHEET	2,84,114	20,000	-	3,04,114	2,47,185	-	-	23,078	2,70,263	33,851	36,929
Furniture & fixtures		14,45,167	-	-	14,45,167	8,23,313	-	-	1,94,821	10,18,134	4,27,033	6,21,854
Office Equipments		4,59,646	-	-	4,59,646	3,69,790	-	-	40,934	4,10,724	48,922	89,856
Plant & Machinery		28,02,703	-	-	28,02,703	10,81,631	-	-	3,09,446	13,91,077	14,11,626	17,21,072
VEHICLES		28,00,000	9,30,684	-	37,30,684	12,38,823	-	-	4,07,817	16,46,641	20,84,043	15,61,177
<b>Total</b>		<b>77,91,630</b>	<b>9,50,684</b>	<b>-</b>	<b>87,42,314</b>	<b>37,60,743</b>	<b>-</b>	<b>-</b>	<b>9,76,096</b>	<b>47,36,839</b>	<b>40,05,475</b>	<b>40,30,887</b>
<b>Previous Year</b>		<b>77,22,927</b>	<b>68,703</b>	<b>-</b>	<b>77,91,630</b>	<b>24,11,629</b>	<b>-</b>	<b>-</b>	<b>13,49,113</b>	<b>37,60,743</b>	<b>40,30,887</b>	<b>53,11,297</b>



Shivang Bhardwaj

Mooli Bhardwaj

DS DOSA FACTORY PRIVATE LIMITED  
DEPRECIATION CHART FOR F. Y. 2020-21  
FOR ASSETS EXISTING AS ON 31.03.2020

NOTES: 9 & 21

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2020	WDV as on 01.04.2020	Life as per Co. Act, 2013	Life Used till 31/03/2020	Remain ing Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2020-21	Adjusted with Retained Earning	Deletions /Adjust ment	Disposal	WDV as on 31st Mar 2021
<b>Computer &amp; software</b>																
8-Oct-2016	Fusion Retail Standard Edition Single User	45,000	43,633	1,367	3.00	3.48	(0.48)	2,250	42,750	883	0.00%	-	-	-	-	1,367
30-Dec-2016	TALLY ERP	17,200	16,534	666	3.00	3.25	(0.25)	860	16,340	194	0.00%	-	-	-	-	666
29-Aug-2017	Computer, Software & Printer	1,20,831	1,11,504	9,327	3.00	2.59	0.41	6,042	1,14,789	-	65.23%	6,085	-	-	-	3,242
9-Oct-2018	COMPUTER SYSTEMS	17,300	13,038	4,262	3.00	1.48	1.52	865	16,435	-	64.90%	2,766	-	-	-	1,496
5-Jul-2018	COMPUTER SYSTEMS	6,900	5,606	1,294	3.00	1.74	1.26	345	6,555	-	64.97%	841	-	-	-	453
11-Aug-2018	COMPUTER SYSTEMS	7,000	5,534	1,466	3.00	1.64	1.36	350	6,650	-	65.07%	954	-	-	-	512
4-Sep-2018	COMPUTER SYSTEMS	2,797	2,169	627	3.00	1.57	1.43	140	2,657	-	65.03%	408	-	-	-	219
17-Sep-2018	COMPUTER SYSTEMS	30,378	23,320	7,058	3.00	1.54	1.46	1,519	28,859	-	65.00%	4,588	-	-	-	2,470
20-Dec-2018	COMPUTER SYSTEMS	6,798	4,794	2,004	3.00	1.28	1.72	340	6,458	-	64.34%	1,289	-	-	-	715
20-Dec-2018	COMPUTER SYSTEMS	21,210	14,957	6,253	3.00	1.28	1.72	1,061	20,149	-	64.34%	4,023	-	-	-	2,230
21-Dec-2018	COMPUTER SYSTEMS	1,700	1,198	502	3.00	1.28	1.72	85	1,615	-	64.31%	323	-	-	-	179
28-Dec-2018	COMPUTER SYSTEMS	7,000	4,897	2,103	3.00	1.26	1.74	350	6,650	-	64.26%	1,351	-	-	-	752
	<b>Sub total</b>	<b>2,84,114</b>	<b>2,47,185</b>	<b>36,929</b>				<b>14,207</b>	<b>2,69,907</b>	<b>1,077</b>		<b>22,628</b>	-	-	-	<b>14,301</b>
<b>Furniture &amp; fixtures</b>																
15-Jan-2017	FURNITURE	25,650	17,875	7,775	8.00	3.21	4.79	1,283	24,367	-	31.34%	2,437	-	-	-	5,338
12-May-2017	FURNITURE	96,750	63,717	33,033	8.00	2.89	5.11	4,838	91,912	-	31.32%	10,347	-	-	-	22,686
13-May-2017	FURNITURE	41,501	27,316	14,185	8.00	2.88	5.12	2,075	39,426	-	31.33%	4,444	-	-	-	9,741
23-May-2017	FURNITURE	42,750	27,970	14,780	8.00	2.86	5.14	2,138	40,612	-	31.34%	4,632	-	-	-	10,148
25-May-2017	FURNITURE	27,250	17,807	9,443	8.00	2.85	5.15	1,363	25,887	-	31.34%	2,959	-	-	-	6,484
10-Aug-2017	FURNITURE	44,050	27,447	16,603	8.00	2.64	5.36	2,203	41,847	-	31.40%	5,213	-	-	-	11,390
31-Aug-2017	FURNITURE	1,99,832	1,22,839	76,993	8.00	2.58	5.42	9,992	1,89,840	-	31.41%	24,181	-	-	-	52,812
7-Nov-2017	FURNITURE	18,200	10,687	7,513	8.00	2.40	5.60	910	17,290	-	31.39%	2,359	-	-	-	5,154
31-Jan-2018	FURNITURE	75,147	41,482	33,665	8.00	2.16	5.84	3,757	71,390	-	31.32%	10,545	-	-	-	23,120
28-Feb-2018	FURNITURE	82,134	44,372	37,762	8.00	2.09	5.91	4,107	78,027	-	31.29%	11,815	-	-	-	25,947
31-Mar-2018	FURNITURE	92,134	48,566	43,568	8.00	2.00	6.00	4,607	87,527	-	31.25%	13,613	-	-	-	29,955
30-Nov-2017	FURNITURE	1,02,134	59,005	43,129	8.00	2.33	5.67	5,107	97,027	-	31.38%	13,533	-	-	-	29,596
31-Dec-2017	FURNITURE	84,177	47,533	36,624	8.00	2.25	5.75	4,209	79,968	-	31.35%	11,483	-	-	-	25,141
28-Feb-2018	FURNITURE	55,147	29,794	25,353	8.00	2.09	5.91	2,757	52,390	-	31.29%	7,933	-	-	-	17,420
31-Jan-2018	FURNITURE	72,134	39,818	32,316	8.00	2.16	5.84	3,607	68,527	-	31.32%	10,122	-	-	-	22,194
28-Feb-2018	FURNITURE	1,34,157	72,477	61,680	8.00	2.09	5.91	6,708	1,27,449	-	31.29%	19,299	-	-	-	42,381
31-Mar-2018	FURNITURE	1,22,120	64,398	57,772	8.00	2.00	6.00	6,109	1,16,061	-	31.25%	18,051	-	-	-	39,721
6-May-2018	FURNITURE	10,000	5,064	4,936	8.00	1.90	6.10	500	9,500	-	31.31%	1,545	-	-	-	3,391
5-Jul-2018	FURNITURE	20,000	9,434	10,566	8.00	1.74	6.26	1,000	19,000	-	31.38%	3,316	-	-	-	7,250
20-Apr-2018	FURNITURE	20,450	10,544	9,906	8.00	1.95	6.05	1,023	19,427	-	31.28%	3,099	-	-	-	6,807
5-Jul-2018	FURNITURE	22,400	10,565	11,835	8.00	1.74	6.26	1,120	21,280	-	31.38%	3,714	-	-	-	8,121
24-Aug-2018	FURNITURE	15,000	6,638	8,362	8.00	1.60	6.40	750	14,250	-	31.40%	2,626	-	-	-	5,736
19-Sep-2018	FURNITURE	42,000	17,945	24,055	8.00	1.53	6.47	2,100	39,900	-	31.41%	7,555	-	-	-	16,500
	<b>Sub total</b>	<b>14,45,167</b>	<b>8,23,313</b>	<b>6,21,854</b>				<b>72,263</b>	<b>13,72,904</b>	-		<b>1,94,821</b>	-	-	-	<b>4,27,033</b>
<b>Office Equipments</b>																
6-Oct-2016	AXIAL FAN	45,650	39,898	5,752	5.00	3.48	1.52	2,283	43,367	-	45.66%	2,627	-	-	-	3,125
6-Oct-2016	CELLING FAN	3,750	3,276	474	5.00	3.48	1.52	188	3,562	-	45.65%	216	-	-	-	258
6-Oct-2016	INLINE FAN	41,900	36,621	5,279	5.00	3.48	1.52	2,095	39,805	-	45.66%	2,410	-	-	-	2,869
3-Oct-2016	INVERTER-LUMINUS	22,100	19,330	2,770	5.00	3.49	1.51	1,105	20,995	-	45.66%	1,265	-	-	-	1,505
8-Oct-2016	WATER COOLER	30,000	26,208	3,792	5.00	3.48	1.52	1,500	28,500	-	45.66%	1,732	-	-	-	2,060
8-Apr-2017	OFFICE EQUIPMENTS	5,350	4,448	902	5.00	2.98	2.02	268	5,082	-	45.16%	407	-	-	-	495
18-Apr-2017	OFFICE EQUIPMENTS	5,350	4,431	919	5.00	2.95	2.05	268	5,082	-	45.22%	415	-	-	-	504
12-May-2017	OFFICE EQUIPMENTS	30,800	25,272	5,528	5.00	2.89	2.11	1,540	29,260	-	45.40%	2,510	-	-	-	3,018
20-Jun-2017	PROJECTOR	71,368	57,613	13,755	5.00	2.78	2.22	3,568	67,800	-	45.56%	6,267	-	-	-	7,488
20-Jun-2017	SCREEN	16,632	13,425	3,207	5.00	2.78	2.22	832	15,800	-	45.56%	1,461	-	-	-	1,746
22-Aug-2017	WATER COOLER	29,000	22,764	6,236	5.00	2.61	2.39	1,450	27,550	-	45.66%	2,847	-	-	-	3,389

NOTES: 6 & 17



Shivang Bhardway

Meelg Bhardway

31-Aug-2017	CAMERAS	48,394	37,830	10,564	5.00	2.58	2.42	2,420	45,974	-	45.66%	4,824	-	-	5,740
31-Aug-2017	SPEAKERS	20,492	16,018	4,474	5.00	2.58	2.42	1,025	19,467	-	45.65%	2,043	-	-	2,431
7-Sep-2017	SPIDERS	20,286	15,807	4,479	5.00	2.56	2.44	1,014	19,272	-	45.66%	2,045	-	-	2,434
31-Aug-2017	INVERTER	9,573	7,483	2,090	5.00	2.58	2.42	479	9,094	-	45.65%	954	-	-	1,136
13-Sep-2017	FAN	5,549	4,312	1,237	5.00	2.55	2.45	277	5,272	-	45.68%	565	-	-	672
8-Oct-2018	Mobile Phone	6,499	3,723	2,776	5.00	1.48	3.52	325	6,174	-	45.62%	1,266	-	-	1,510
2-Apr-2018	Office Equipments	31,500	21,956	9,544	5.00	2.00	3.00	1,375	29,925	-	45.12%	4,306	-	-	5,238
4-Aug-2018	Office Equipments	4,664	2,877	1,787	5.00	1.66	3.34	233	4,431	-	45.64%	816	-	-	971
6-Aug-2018	Office Equipments	940	578	362	5.00	1.65	3.35	47	893	-	45.65%	165	-	-	197
15-Aug-2018	Office Equipments	6,499	3,960	2,539	5.00	1.63	3.37	325	6,174	-	45.64%	1,159	-	-	1,380
19-Sep-2018	Office Equipments	850	497	353	5.00	1.53	3.47	43	807	-	45.50%	161	-	-	192
20-Sep-2018	Office Equipments	2,500	1,463	1,037	5.00	1.53	3.47	125	2,375	-	45.64%	473	-	-	564
	Sub total	4,59,646	3,69,790	89,856				22,985	4,36,661	-		40,934	-	-	48,922
<b>Plant &amp; Machinery</b>															
8-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	13,600	7,554	6,046	15.00	3.48	11.52	680	12,920	-	17.28%	1,045	-	-	5,001
31-Aug-2016	PLANT & MACHINERY KITCHEN ETC.	33,650	19,462	14,188	15.00	3.58	11.42	1,683	31,967	-	17.03%	2,417	-	-	11,771
19-Sep-2016	PLANT & MACHINERY KITCHEN ETC.	75,100	43,144	32,956	15.00	3.53	11.47	3,805	72,295	-	17.16%	5,655	-	-	27,301
12-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	1,27,300	70,405	56,895	15.00	3.47	11.53	6,365	1,20,935	-	17.30%	9,843	-	-	47,052
24-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	29,000	15,830	13,170	15.00	3.44	11.56	1,450	27,550	-	17.37%	2,288	-	-	10,882
1-Feb-2017	PLANT & MACHINERY KITCHEN ETC.	16,510	8,016	8,494	15.00	3.16	11.84	826	15,684	-	17.87%	1,518	-	-	6,976
27-Sep-2016	PLANT & MACHINERY KITCHEN ETC.	26,000	14,615	11,385	15.00	3.51	11.49	1,300	24,700	-	17.21%	1,959	-	-	9,426
8-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	81,500	79,078	2,422	3.00	3.48	(0.48)	4,075	77,425	1,653	0.00%	-	-	-	2,422
8-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	8,500	8,247	253	3.00	3.48	(0.48)	425	8,075	172	0.00%	-	-	-	253
7-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	7,240	4,027	3,213	15.00	3.48	11.52	362	6,878	-	17.27%	555	-	-	2,658
8-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	5,675	3,152	2,523	15.00	3.48	11.52	284	5,391	-	17.27%	436	-	-	2,087
8-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	9,325	5,181	4,144	15.00	3.48	11.52	466	8,859	-	17.28%	716	-	-	3,428
17-Dec-2016	PLANT & MACHINERY KITCHEN ETC.	5,496	2,821	2,675	15.00	3.29	11.71	275	5,221	-	17.65%	472	-	-	2,203
6-Jan-2017	PLANT & MACHINERY KITCHEN ETC.	17,175	8,609	8,566	15.00	3.23	11.77	859	16,316	-	17.75%	1,521	-	-	7,045
9-Feb-2017	PLANT & MACHINERY KITCHEN ETC.	1,500	722	778	15.00	3.14	11.86	75	1,425	-	17.90%	139	-	-	639
23-Feb-2017	PLANT & MACHINERY KITCHEN ETC.	8,950	4,228	4,722	15.00	3.10	11.90	448	8,502	-	17.96%	848	-	-	3,874
4-Oct-2016	PLANT & MACHINERY KITCHEN ETC.	1,68,807	94,175	74,632	15.00	3.49	11.51	8,440	1,60,367	-	17.25%	12,876	-	-	61,756
1-Jun-2017	PLANT & MACHINERY KITCHEN ETC.	12,710	5,469	7,241	15.00	2.83	12.17	636	12,074	-	18.12%	1,312	-	-	5,929
2-Jun-2017	PLANT & MACHINERY KITCHEN ETC.	1,14,003	49,022	64,981	15.00	2.83	12.17	5,700	1,08,303	-	18.12%	11,778	-	-	53,203
6-Jun-2017	PLANT & MACHINERY KITCHEN ETC.	7,600	3,258	4,342	15.00	2.82	12.18	380	7,220	-	18.12%	787	-	-	3,555
18-Jul-2017	GEN SET	4,05,000	1,67,998	2,37,002	15.00	2.70	12.30	20,250	3,84,750	-	18.13%	42,973	-	-	1,94,029
20-Jul-2017	PLANT & MACHINERY KITCHEN ETC.	55,000	22,779	32,221	15.00	2.70	12.30	2,750	52,250	-	18.13%	5,842	-	-	26,379
25-Jul-2017	PLANT & MACHINERY KITCHEN ETC.	49,266	20,323	28,943	15.00	2.68	12.32	2,463	46,803	-	18.13%	5,248	-	-	23,695
10-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	46,570	18,962	27,608	15.00	2.64	12.36	2,329	44,241	-	18.13%	5,006	-	-	22,602
10-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	41,500	16,899	24,601	15.00	2.64	12.36	2,075	39,425	-	18.13%	4,461	-	-	20,140
18-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	57,500	23,262	34,238	15.00	2.62	12.38	2,875	54,625	-	18.13%	6,209	-	-	28,029
19-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	1,87,328	75,721	1,11,607	15.00	2.62	12.38	9,366	1,77,962	-	18.13%	20,240	-	-	91,367
23-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	26,000	10,475	15,525	15.00	2.61	12.39	1,300	24,700	-	18.13%	2,815	-	-	12,710
24-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	54,960	22,124	32,836	15.00	2.60	12.40	2,748	52,212	-	18.13%	5,955	-	-	26,881
24-Aug-2017	PLANT & MACHINERY KITCHEN ETC.	16,160	6,505	9,655	15.00	2.60	12.40	808	15,352	-	18.13%	1,751	-	-	7,904



Shivang Bhatwaj  
Mauli Bhandari

18-Oct-2017	PLANT & MACHINERY KITCHEN ETC.	859	330	529	15.00	2.45	12.55	43	816	-	18.13%	96	-	-	433
7-Nov-2017	PLANT & MACHINERY KITCHEN ETC.	14,100	5,324	8,776	15.00	2.40	12.60	705	13,395	-	18.13%	1,591	-	-	7,185
29-Nov-2017	PLANT & MACHINERY KITCHEN ETC.	32,035	11,861	20,174	15.00	2.34	12.66	1,602	30,433	-	18.13%	3,658	-	-	16,516
20-Jan-2018	PLANT & MACHINERY KITCHEN ETC.	16,640	5,871	10,769	15.00	2.19	12.81	832	15,808	-	18.12%	1,952	-	-	8,817
20-Jan-2018	PLANT & MACHINERY KITCHEN ETC.	28,896	10,195	18,701	15.00	2.19	12.81	1,445	27,451	-	18.12%	3,389	-	-	15,312
16-Mar-2018	PLANT & MACHINERY KITCHEN ETC.	4,000	1,243	2,757	15.00	1.88	13.12	200	3,800	-	18.12%	500	-	-	2,257
8-Jun-2018	PLANT & MACHINERY KITCHEN ETC.	800	241	559	15.00	1.81	13.19	40	760	-	18.12%	101	-	-	458
21-Jun-2018	PLANT & MACHINERY KITCHEN ETC.	20,200	5,982	14,218	15.00	1.78	13.22	1,010	19,190	-	18.13%	2,577	-	-	11,641
12-Jul-2018	PLANT & MACHINERY KITCHEN ETC.	180	51	129	15.00	1.72	13.28	9	171	-	18.15%	23	-	-	106
20-Jul-2018	PLANT & MACHINERY KITCHEN ETC.	560	160	400	15.00	1.70	13.30	28	532	-	18.13%	73	-	-	327
10-Aug-2018	PLANT & MACHINERY KITCHEN ETC.	2,610	719	1,891	15.00	1.64	13.36	131	2,479	-	18.11%	342	-	-	1,549
26-Aug-2018	PLANT & MACHINERY KITCHEN ETC.	100	27	73	15.00	1.60	13.40	5	95	-	18.15%	13	-	-	60
16-Oct-2018	PLANT & MACHINERY KITCHEN ETC.	5,900	1,468	4,432	15.00	1.46	13.54	295	5,605	-	18.13%	804	-	-	3,628
29-Oct-2018	PLANT & MACHINERY KITCHEN ETC.	1,000	244	756	15.00	1.42	13.58	50	950	-	18.13%	137	-	-	619
30-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	7,508	1,731	5,777	15.00	1.33	13.67	375	7,133	-	18.14%	1,048	-	-	4,729
3-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	2,975	976	1,999	15.00	1.99	13.01	149	2,826	-	18.10%	362	-	-	1,637
9-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	220	72	148	15.00	1.98	13.02	11	209	-	18.10%	27	-	-	121
11-Aug-2018	PLANT & MACHINERY KITCHEN ETC.	2,245	619	1,626	15.00	1.64	13.36	112	2,133	-	18.15%	295	-	-	1,331
13-Aug-2018	PLANT & MACHINERY KITCHEN ETC.	2,000	549	1,451	15.00	1.63	13.37	100	1,900	-	18.13%	263	-	-	1,188
24-Aug-2018	PLANT & MACHINERY KITCHEN ETC.	240	65	175	15.00	1.60	13.40	12	228	-	18.13%	32	-	-	143
27-Oct-2018	PLANT & MACHINERY KITCHEN ETC.	-120	29	91	15.00	1.43	13.57	6	114	-	18.14%	16	-	-	75
30-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	7,508	1,731	5,777	15.00	1.33	13.67	375	7,133	-	18.14%	1,048	-	-	4,729
4-Mar-2019	PLANT & MACHINERY KITCHEN ETC.	750	143	607	15.00	1.08	13.92	38	712	-	18.05%	110	-	-	497
5-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	35,000	8,421	26,579	15.00	1.40	13.60	1,750	33,250	-	18.13%	4,820	-	-	21,759
6-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	23,533	5,651	17,882	15.00	1.40	13.60	1,177	22,356	-	18.13%	3,242	-	-	14,640
7-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	16,500	3,956	12,544	15.00	1.40	13.60	825	15,675	-	18.13%	2,275	-	-	10,269
7-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	8,400	2,014	6,386	15.00	1.40	13.60	420	7,980	-	18.13%	1,158	-	-	5,228
7-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	8,400	2,014	6,386	15.00	1.40	13.60	420	7,980	-	18.13%	1,158	-	-	5,228
12-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	24,000	5,706	18,294	15.00	1.38	13.62	1,200	22,800	-	18.13%	3,317	-	-	14,977
20-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	6,000	1,407	4,593	15.00	1.36	13.64	300	5,700	-	18.13%	833	-	-	3,760
30-Nov-2018	PLANT & MACHINERY KITCHEN ETC.	6,624	1,527	5,097	15.00	1.33	13.67	331	6,293	-	18.13%	924	-	-	4,173
9-Jan-2019	PLANT & MACHINERY KITCHEN ETC.	5,250	1,124	4,126	15.00	1.22	13.78	263	4,987	-	18.11%	747	-	-	3,379
12-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	1,800	584	1,216	15.00	1.97	13.03	90	1,710	-	18.11%	220	-	-	996
20-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	12,750	4,095	8,655	15.00	1.95	13.05	638	12,112	-	18.11%	1,567	-	-	7,088
20-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	19,800	6,360	13,440	15.00	1.95	13.05	990	18,810	-	18.11%	2,434	-	-	11,006
22-Apr-2018	PLANT & MACHINERY KITCHEN ETC.	5,380	1,724	3,656	15.00	1.94	13.06	269	5,111	-	18.11%	662	-	-	2,994
23-May-2018	PLANT & MACHINERY KITCHEN ETC.	32,952	10,145	22,807	15.00	1.86	13.14	1,648	31,304	-	18.12%	4,133	-	-	18,674
29-May-2018	PLANT & MACHINERY KITCHEN ETC.	19,000	5,804	13,196	15.00	1.84	13.16	950	18,050	-	18.12%	2,392	-	-	10,804
8-Jun-2018	PLANT & MACHINERY KITCHEN ETC.	465	140	325	15.00	1.81	13.19	23	442	-	18.19%	59	-	-	266
12-Jun-2018	PLANT & MACHINERY KITCHEN ETC.	12,300	3,687	8,613	15.00	1.80	13.20	615	11,685	-	18.13%	1,561	-	-	7,052

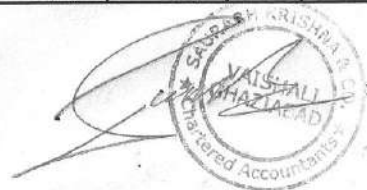


Shivang Bhandari

Mooli Bhandari

15-Jun-2018	PLANT & MACHINERY KITCHEN ETC	295	88	207	15.00	1.79	13.21	15	280	-	18.02%	37	-	-	170
26-Jul-2018	PLANT & MACHINERY KITCHEN ETC	115	32	83	15.00	1.68	13.32	6	109	-	17.91%	15	-	-	68
9-Aug-2018	PLANT & MACHINERY KITCHEN ETC	1,700	469	1,231	15.00	1.64	13.36	85	1,615	-	18.14%	223	-	-	1,008
16-Aug-2018	PLANT & MACHINERY KITCHEN ETC	10,000	2,735	7,265	15.00	1.62	13.38	500	9,500	-	18.13%	1,317	-	-	5,948
24-Aug-2018	PLANT & MACHINERY KITCHEN ETC	40,300	10,890	29,410	15.00	1.60	13.40	2,015	38,285	-	18.13%	5,333	-	-	24,077
27-Aug-2018	PLANT & MACHINERY KITCHEN ETC	1,065	287	778	15.00	1.59	13.41	53	1,012	-	18.16%	141	-	-	637
29-Aug-2018	PLANT & MACHINERY KITCHEN ETC	282	76	206	15.00	1.59	13.41	14	268	-	18.17%	37	-	-	169
1-Sep-2018	PLANT & MACHINERY KITCHEN ETC	3,090	824	2,266	15.00	1.58	13.42	155	2,935	-	18.12%	411	-	-	1,855
7-Sep-2018	PLANT & MACHINERY KITCHEN ETC	800	211	589	15.00	1.56	13.44	40	760	-	18.14%	107	-	-	482
19-Sep-2018	PLANT & MACHINERY KITCHEN ETC	44,616	11,586	33,030	15.00	1.53	13.47	2,231	42,385	-	18.13%	5,990	-	-	27,040
22-Sep-2018	PLANT & MACHINERY KITCHEN ETC	1,300	337	963	15.00	1.52	13.48	65	1,235	-	18.13%	175	-	-	788
24-Sep-2018	PLANT & MACHINERY KITCHEN ETC	149	39	110	15.00	1.52	13.48	7	142	-	18.47%	20	-	-	90
28-Sep-2018	PLANT & MACHINERY KITCHEN ETC	70	17	53	15.00	1.51	13.49	4	66	-	17.41%	9	-	-	44
3-Oct-2018	PLANT & MACHINERY KITCHEN ETC	600	152	448	15.00	1.49	13.51	30	570	-	18.14%	81	-	-	367
18-Oct-2018	PLANT & MACHINERY KITCHEN ETC	897	222	675	15.00	1.45	13.55	45	852	-	18.12%	122	-	-	553
14-Nov-2018	PLANT & MACHINERY KITCHEN ETC	5,950	1,409	4,541	15.00	1.38	13.62	298	5,652	-	18.12%	823	-	-	3,718
30-Nov-2018	PLANT & MACHINERY KITCHEN ETC	7,508	1,731	5,777	15.00	1.33	13.67	375	7,133	-	18.14%	1,048	-	-	4,729
12-Nov-2018	PLANT & MACHINERY KITCHEN ETC	517	123	394	15.00	1.38	13.62	26	491	-	18.10%	71	-	-	323
19-Jan-2019	PLANT & MACHINERY KITCHEN ETC	6,721	1,412	5,309	15.00	1.20	13.80	336	6,385	-	18.12%	962	-	-	4,347
19-Jan-2019	PLANT & MACHINERY KITCHEN ETC	10,000	2,100	7,900	15.00	1.20	13.80	500	9,500	-	18.12%	1,432	-	-	6,468
15-Mar-2019	PLANT & MACHINERY KITCHEN ETC	3,00,000	56,274	2,43,726	15.00	1.05	13.95	15,000	2,85,000	-	18.11%	44,142	-	-	1,99,584
15-Mar-2019	PLANT & MACHINERY KITCHEN ETC	54,000	10,130	43,870	15.00	1.05	13.95	2,700	51,300	-	18.11%	7,945	-	-	35,925
23-Mar-2019	PLANT & MACHINERY KITCHEN ETC	1,44,500	26,632	1,17,868	15.00	1.02	13.98	7,225	1,37,275	-	18.11%	21,345	-	-	96,523
9-May-2019	PLANT & MACHINERY KITCHEN ETC	8,000	1,298	6,702	15.00	0.90	14.10	400	7,600	-	18.12%	1,214	-	-	5,488
11-Jun-2019	PLANT & MACHINERY KITCHEN ETC	20,703	3,019	17,684	15.00	0.81	14.19	1,035	19,668	-	18.12%	3,205	-	-	14,479
17-Jun-2019	PLANT & MACHINERY KITCHEN ETC	18,000	2,571	15,429	15.00	0.79	14.21	900	17,100	-	18.12%	2,796	-	-	12,633
7-Jan-2020	PLANT & MACHINERY KITCHEN ETC	22,000	917	21,083	15.00	0.23	14.77	1,100	20,900	-	18.12%	3,821	-	-	17,262
	<b>Sub total</b>	<b>28,02,703</b>	<b>10,81,631</b>	<b>17,21,072</b>	<b>1,431</b>	<b>197</b>	<b>1,234</b>	<b>1,40,140</b>	<b>26,62,563</b>	<b>1,826</b>	<b>17</b>	<b>3,09,446</b>	-	-	<b>14,11,626</b>
<b>VEHICLES</b>															
16-Apr-2018	CAR (OLD) MERCEDES BENZ	28,00,000	12,38,823	15,61,177	10.00	1.96	8.04	1,40,000	26,60,000	-	25.91%	4,04,517	-	-	11,56,660
	<b>Sub total</b>	<b>28,00,000</b>	<b>12,38,823</b>	<b>15,61,177</b>				<b>1,40,000</b>	<b>26,60,000</b>	-		<b>4,04,517</b>	-	-	<b>11,56,660</b>
	<b>Total Assets</b>	<b>77,91,630</b>	<b>37,60,743</b>	<b>40,30,887</b>				<b>3,89,595</b>	<b>74,02,035</b>	<b>2,903</b>		<b>9,72,346</b>	-	-	<b>30,58,541</b>

31-Mar-2020  
TOTAL DEPRECIATION 9,76,096



Shivang Bhoirday

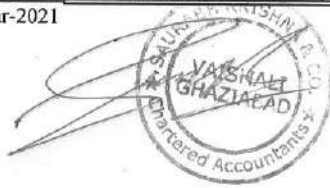
Meeta Bhoirday

**NOTES: 9 & 21**  
**DS DOSA FACTORY PRIVATE LIMITED**

FOR ASSETS PURCHASED AFTER 31.03.2020

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the period	WDV as on 2021
<b>Computer &amp; software</b>									
18-Mar-2021	Paper Book Software	20,000	3.00	1,000	19,000	63.16%	13	450	19,550
	SUB-TOTAL	20,000		1,000	19,000			450	19,550
<b>VEHICLES</b>									
26-Mar-2021	Car Polo	9,30,684	10.00	46,534	8,84,150	25.89%	5	3,300	9,27,384
	SUB-TOTAL	9,30,684		46,534	8,84,150			3,300	9,27,384
	<b>Total Assets</b>	<b>9,50,684</b>	-	<b>47,534</b>	<b>9,03,150</b>	-	-	<b>3,750</b>	<b>9,46,934</b>

31-Mar-2021



*Shivang Bhandwaj*

*Meeta Bhandwaj*



**Note-1**

**Significant Accounting Policies**

**A) Significant Accounting Policies**

**1 BACKGROUND & NATURE OF OPERATIONS**

The company was incorporated on 18th August, 2016 at Uttar Pradesh, with the objective of Preparing, Selling, Supplying, Trading of Food, Drink, Snacks, Beverages etc. and Running Hotels, Restaurants, Resorts, Canteens, any other kind of Food Outlets, Temporary Accommodation etc.

**2 BASIS OF PREPARATION OF FINANCIAL STATEMENT**

The financial statements have been prepared under historical cost convention on an accrual basis and in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013

**3 USE OF ESTIMATES**

The preparation of financial statements is in conformity with generally accepted accounting principles requiring management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual result and estimates are recognised in the period in which the results are known / materialised if Any.

**4 REVENUE RECOGNITION**

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

**5 FOREIGN CURRENCY TRANSACTIONS**

There is no Foreign Currency Transactions

**6 INCOME TAX**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

**7 PROPERTY, PLANT & EQUIPMENT**

Fixed assets are stated at cost less accumulated depreciation (if any). The cost comprises its purchase price and any attributable cost of bringing the assets to its working for its intended use.

**8 DEPRECIATION**

Depreciation on tangible assets is provided on the written down value method over the useful lives of assets as prescribed under Part C of Schedule II of the Companies Act 2013.

**9 EARNING PER SHARE**

The earnings considered in ascertaining the Company's EPS comprises the net profit/ Loss after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

**10 EMPLOYEES/RETIREMENT BENEFITS BENEFITS**

The retirement benefits are accounted for as and when liability becomes due for payment.

**11 INVENTORIES**

Inventories are valued as under

(i) Inventories :	Lower of cost or net realizable value
(ii) Scrap (if any) :	At net realizable value

**12 BORROWING COSTS**

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset is capitalised as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

**13 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:- (As-29)**

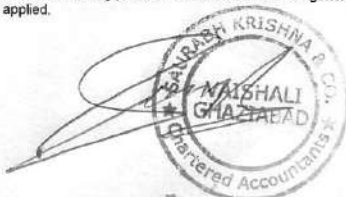
Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities is disclosed in Notes to the account for-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



Shivang Bhardwaj

Maetis Bhardwaj

14 EARNING PER SHARE

The numerators and denominators used to calculate Basic Earnings per Share are:

	As at 31 Mar 2021	As at 31 Mar 2020
Profit & Loss Attributable to the shareholders (Rs.) (A)	(68,15,945)	(2,09,962)
Basic/Weighted average number of Equity Shares outstanding during the year (B)	10,000	10,000
Nominal value of Equity Shares (Rs.)	10.00	10.00
Basic Earnings per share (Rs.) (A/B)	(691.59)	(21.00)

15 EXPENDITURE IN FOREIGN CURRENCY

There is no expenditure in foreign currency during the year.

NIL NIL

16 EARNING IN FOREIGN CURRENCY

NIL NIL

17 In the opinion of Board of Directors all the current assets, Loans & Advances etc. have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated and that all the liabilities relating to the year under review have been provided.

18 The SSI status of the creditors is not known to the Company; hence the information is not given.

19 Debtors, Creditors, and Other Parties Loans have been taken at their book value subject to confirmation and reconciliation.

20

Related Party Disclosures

As at 31 Mar 2021 (Rs.) As at 31 Mar 2020 (Rs.)

Key Management Personnel

SHIVANG BHARDWAJ  
MEETA BHARDWAJ

As at 31 Mar 2021(Rs.) As at 31 Mar 2020(Rs.)

Directors Remuneration

SHIVANG BHARDWAJ  
MEETA BHARDWAJ

5,40,000 4,80,000  
6,00,000 6,00,000  
11,40,000 10,80,000

Loans Taken and Repaid

SHIVANG BHARDWAJ  
MEETA BHARDWAJ

Loans Taken (Rs.) Loans Repaid (Rs.)

1,40,000 -  
1,40,000 -

GROSS VALUE OF TRANSACTIONS AS PER AS-18 DURING THE YEAR

12,80,000

21 Disclosure pursuant to Note no. 6(T) of Part I of Schedule III to the Companies Act, 2013

Contingent liabilities and commitments (to the extent not provided for)	As at 31 March 2021	As at 31 March 2020
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-
(c) Other commitments (specify nature)	-	-
	-	-

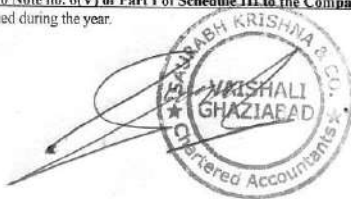
22 The previous years figures have been regrouped or rearranged whenever required.

23 Disclosure pursuant to Note no. 6(U) of Part I of Schedule III to the Companies Act, 2013  
No Dividend declared or paid during the year.

24 Disclosure pursuant to Note no. 6(V) of Part I of Schedule III to the Companies Act, 2013  
No securities were issued during the year.

Meeta Bhardwaj

Shivang Bhardwaj



25 Disclosure pursuant to Note no. 6(W) of Part I of Schedule III to the Companies Act, 2013

In the opinion of the Board, all assets other than fixed assets and non current investments, have a realisable value in the ordinary course of business which is not different from the amount at which it is stated, except as stated below (IF ANY).

**EQUITY AND LIABILITIES**

26 Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule III to the Companies Act, 2013

Particulars	As at Mar 2021		As at Mar 2020	
	Number of Shares	Amount (Rs.)	Number of Shares	Amount (Rs.)
Outstanding as at the beginning of the year				
Add : Issued during the year	10,000	1,00,000	-	-
Outstanding as at the end of the year	10,000	1,00,000	10,000	1,00,000

(ii) Disclosure pursuant to Note no. 6(A)(e) of Part I of Schedule III to the Companies Act, 2013  
Right, preference and restriction attached to shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in the proportion to their shareholding.

(iii) Disclosure pursuant to Note no. 6(A)(f) of Part I of Schedule III to the Companies Act, 2013  
This is not applicable in our case.

(iv) Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule III to the Companies Act, 2013  
Details of shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held,

Particulars	31 March'2021		31 March'2020	
	No. of Shares	% Holding	No. of Shares	% Holding
Equity Shares Of Rs.10 each fully Paid up				
SHIVANG BHARDWAJ	2,400	24.00%	2,400	24.00%
MEETA BHARDWAJ	7,600	76.00%	7,600	76.00%
<b>TOTAL</b>	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

(v) Disclosure pursuant to Note no. 6(A)(i) of Part I of Schedule III to the Companies Act, 2013

Company has not allotted any share in pursuant to contract(s) without payment being received in cash or by way of bonus shares or shares bought back. And hence disclosure required under the clause (i) of Notes 6(A) of the Part I of Schedule III is not applicable to the company.

(vi) Disclosure pursuant to Note no. 6(A)(j) of Part I of Schedule III to the Companies Act, 2013

There is no securities convertible into the equity or preference shares and hence disclosure required under the clause (j) of Notes 6(A) of the Part I of Schedule III is not applicable to the company.

(vii) Disclosure pursuant to Note no. 6(A)(k) of Part I of Schedule III to the Companies Act, 2013

There is no unpaid call as on balance sheet date and hence disclosure required under the clause (k) of Notes 6(A) of the Part I of Schedule III is not applicable to the company.

(viii) Disclosure pursuant to Note no. 6(A)(k) of Part I of Schedule III to the Companies Act, 2013

There is no unpaid call as on balance sheet date and hence disclosure required under the clause (k) of Notes 6(A) of the Part I of Schedule III is not applicable to the company.

As per our Report of even date

For M/S Saurabh Krishna & Co.  
Chartered Accountants  
Registration No. - 114122C  
CA Saurabh Kumar, FCA  
Proprietor  
Membership No. - 502688

Place:- Ghaziabad  
Date:- November, 22, 2021

For and on Behalf of Board of Directors of  
DS DOSA FACTORY PRIVATE LIMITED

Shivang Bhardwaj Meeta Bhardwaj

SHIVANG  
BHARDWAJ  
(Director)  
DIN: 07569812

MEETA  
BHARDWAJ  
(Director)  
DIN: 06810178