



Denta

Water Revitalizing Experts

DIRECTORS:

- | | |
|----------------------------|----------|
| 1. Sowbhagamma | Director |
| 2. Tunkur Rajshakar Sujith | Director |

AUDITORS:

Messrs Venkatesh Raghavendra & Co.
Chartered Accountants

BANKERS:

State Bank of India

CONTENTS

Board's Report.....	1
Extract of Annual Return.....	2
Annexure 2.....	3
Auditors' Report.....	4
Balance Sheet as at 31st March, 2021.....	5
Statement of Profit & Loss for the year ended 31st March, 2021.....	6
Cash Flow Statement.....	7
Notes to Financial Statements for the year ended 31st March, 2021.....	8

BOARDS REPORT

To the Members of **DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED**

The Board of Directors have pleasure in presenting their 5th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2021.

1. Financial Summary Highlights/Performance of the Company

Amounts in Rupees

PARTICULARS	31.03.2021	31.03.2020
Revenue From Operations	29,43,56,842	1,05,97,554
Add: Other Income	---	36,330
Total Revenue	29,43,56,842	1,06,23,888
Less: Total Expenses Excluding Finance Cost & Depreciation	15,96,89,255	81,23,116
Less: Depreciation	1,50,141	1,41,280
Less: Finance Cost	2,91,060	5,03,144
Profit / (Loss) Before Extraordinary Items and Taxes	13,42,26,088	18,54,348
Extraordinary Items - Gains / (Loss)	-	-
Profit / (Loss) Before Tax (PBT)	13,42,26,088	18,54,348
Tax Expense:		
▪ Current Tax	(3,53,54,365)	-
▪ Mat. Credit Entitlement	-	-
▪ Deferred Tax Expenses/ (Credit)	(1,28,102)	(1,41,789)
Net Profit After Tax (PAT)	9,87,43,621	17,12,559

2. Brief description of the Company's state of Affairs

The Company is engaged in the Business of providing infrastructure facilities and other civil projects in India. During the year under review, the Company's turnover stood at Rs. 29,43,56,842/- as compared to Rs. 1,06,23,888/- in the previous year. The Company's Net Profit stood at Rs. 9,87,43,621/- as compared to Net Profit of Rs. 17,12,559/- in the previous year.

3. Dividend

Board has not declared any dividend for the year 2020-21.

4. Reserves

The Board of Directors of your company has not proposed to transfer any amount to the Reserves for the year under review.

5. Change in the nature of business, if any

There is no change in main business activities of the company during the year.

6. **Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future**
During the year under review, no such material orders are passed by any authority or regulators or courts or tribunals which have impact on company's going concern status.
7. **Material changes and commitments, if any, affecting the financial position of the company, having occurred since the end of the Year and till the date of the Report**
There is no material changes and commitments, which affect the financial position of the company which have occurred during the year under review or between the end of the financial year to which the financial statements relate and the date of this Report.
8. **Internal Control System and its adequacy**
The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanism, accuracy and completeness of the accounting records and timely preparation of reliable financial statements.
9. **Details of Subsidiary/Joint Ventures/Associate Companies**
During the year under review, company does not have any subsidiary or Joint Ventures or Associate Companies.
10. **Name of the Companies which have become or ceased to be its Subsidiaries, Joint Ventures and Associates**
During the year under review no companies have been ceased or become as company's Subsidiary or Joint Venture or Associate Company
11. **Deposits**
Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.
12. **Auditors**
The Auditor Venkatachala Raghavendra and Co were appointed as statutory auditors of the Company in the Annual General Meeting held on FY -2017-18 hold the office for a consecutive period of 5 years from the conclusion of the 1st Annual General Meeting until the conclusion of 6th Annual General Meeting.
13. **Auditors' qualification**
There are no adverse remarks, comments or qualifications made by the Auditor's in their report.
14. **Reporting of Frauds by Auditors**
During the year under review, statutory auditors have not reported any instances of fraud against the company by its officers or employees.
15. **Share Capital**
- a) **Authorised capital**
There are no changes in authorised capital during the year.
 - b) **Issue / allotment of shares**
There are no issue / allotment of shares during the year.
 - c) **Other information**
The Company has neither issued shares with differential voting rights nor granted any Stock options or sweat equity shares.

16. Corporate Social Responsibilities Initiatives (CSR)

The requirement of establishment of corporate social responsibility (CSR) committee and policy thereon are applicable to your company during the year under review; hence specific disclosures are made in annexure 2

17. Risk Management:

Your Company recognises that risks are an integral part of business and is committed to managing such business risks in a proactive and efficient manner. The Board has adopted best policies and procedures for reduction of risk involved in the business.

18. Disclosure as Per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has a Zero Tolerance towards Sexual Harassment at the workplace. Company has adopted necessary steps to Prevent, Prohibit and redressal of Sexual Harassment at workplace.

19. Constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Company has Constituted internal complaints committee under the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013. Further during the year under review no complaints have been raised.

20. Cost Record

The provision of maintenance of Cost records as per section 148 is not applicable to the Company.

21. Extract of the Annual Return

The extract of the annual return for FY 2020-21 is given in Annexure 1 in the prescribed Form No. **MGT-9**, which is a part of this report and as per the requirements of Section 92(3) of the Companies Act.

22. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) Conservation of energy

- a. The steps taken or impact on conservation of energy; Company utilise the energy very minimal
- b. The steps taken by the company for utilising alternate sources of Energy; Nil
- c. The capital investment on energy conservation equipment; Nil

B) Technology absorption:

- a. The efforts made towards technology absorption; Nil
- b. The benefits derived like product improvement, cost reduction, product development or import substitution; Nil
- c. In case of imported technology (imported during the last three years reckoned from the Beginning of the year under reference) – NA
 - i. Details of the technology imported; NA
 - ii. The year of import; NA
 - iii. Whether the technology has been fully absorbed and if not, areas where absorption has not taken place, and the reasons thereof; NA
 - iv. The expenditure incurred on Research and Development- Nil

C) Foreign exchange earnings and Outgo.

Particulars	Amount
Foreign Currency earnings	-
Foreign Currency expenses	-

20. Directors:

A) Changes in Directors and Key Managerial Personnel:

During the year under review, no changes have been taken in Directors and Key Managerial Personnel.

B) Number of Meetings of the Board of Directors and Members:

During the year ended by March 2021, 4 Board Meetings were held.

- 18.05.2020
- 03.09.2020
- 09.12.2020
- 12.03.2021

During the year ended March 2021, 1 General Meeting was held.

- 28-Dec-2020 (Annual General Meeting)

24. Particulars of loans, guarantees given or investments made under section 186:

Loans, Guarantees and Investments covered under Section 186 of the Companies Act, 2013 form part of the Notes to the Financial Statements provided in this annual report.

25. Particulars of contracts or arrangements with related parties' u/s (188(2)):

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third provision thereof shall be disclosed in Form No. AOC -2 annexed herein.

26. Insolvency and Bankruptcy Case (IBC) Status

During the year under review no Insolvency and Bankruptcy (IBC) cases were filed by the company or against. Hence clause is not applicable to company.

27. Managerial Remuneration (u/s 197(12)):

Since Company is being a private company provision of Section 197 is not applicable.

28. Directors' responsibility statement

Your Directors shall state that:

- In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors have prepared the annual accounts on a going concern basis; and
- The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

29. Compliance with Secretarial Standards on Board and Annual General Meeting

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meetings and Annual General Meetings.

30. Acknowledgements


Your Company and its Directors wish to extend their sincerest thanks to the Members of the Company, Bankers, State Government, Local Bodies, Customers, Suppliers, Executives, Staff and workers at all levels for their continuous cooperation and assistance.

For and on behalf of the Board of Directors

DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED



**NAME: SOWBHAGYAMMA
DIRECTOR
DIN: 07637396**



**NAME: SULITH RAJASHEKAR TUMKUR
DIRECTOR
DIN: 07637371**

Place: Bangalore

Date: 11.11.2024

Corporate Social Responsibility Policy
of
DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED

PREFACE

This Corporate Social Responsibility Policy ("the CSRPolicy") has been framed by Denta Properties and Infrastructure Private Limited (the Company) in accordance with the Section 135, Schedule VII of the Companies Act, 2013 and CSR Rules issued by the Ministry of Corporate Affairs on February 27, 2014.

Unless the context otherwise requires, the definitions mentioned in the notification dated February 27, 2014 and Companies Act 2013, shall apply to this CSRPolicy.

COMPANY PHILOSOPHY FOR CSR POLICY:

Companies Act, 2013 has formally introduced the Corporate Social Responsibility to the dash board of the Indian Companies. Legal framework of CSR is an edge to Corporate Charitable/reformative approach towards the Society to which the Corporate is belonging to. By introducing the separate section for CSR in Companies Act, 2013, the Government has given legal recognition to their community development approach.

The management of the Company expresses its willingness and support to the CSR concept, its legal framework and shall be abided to it. In line with the regulatory expectations, we are putting in place a formal policy as a guide towards our social commitment going forward.

OBJECTIVE

The objective of the CSR Policy ("Policy") is to actively contribute to the social, environmental and economic development of the society in which we operate and to lay down the guiding principles in undertaking various Programs and projects by or on behalf of the company relating to Corporate Social Responsibility ("CSR") within the meaning of section 135 of the Companies Act, 2013 read with Schedule VII of the Act and the CSR Policy Rules 2014. ("Rules").

The Board of Directors of the Company expresses its willingness and support to the CSR concept, its legal framework and shall be abided to it. Accordingly, our Company has formulated this CSR Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs.

DEFINITIONS

The terms defined in this CSR Policy shall have the meanings herein specified and terms not defined shall have the meanings as defined in the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014 including any statutory modifications or re-enactments thereof.

- a) "Act" means the Companies Act, 2013 including any statutory modification or re-enactment thereof.
- b) "Associate Company" in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company. Explanation: Significant influence means control of at least 20% of total share capital or of business decisions under an agreement.
- c) "Average Net Profit" means profit calculated as per Section 198 of the Companies Act, 2013.
- d) "Board" means the Board of Directors of the Company.
- e) "Board's Report" shall mean report of the Board of Directors prepared in accordance with section 134(3) of the Companies Act, 2013.
- f) "Company" means DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED
- g) "CSR" means Corporate Social Responsibility.
- h) "CSR activities" means the activities or projects or programmes as recommended by the CSR Committee and approved by the Board, undertaken by the Company from time to time in any one or more of the areas falling under the Schedule VI to the Companies Act, 2013.
- i) "CSR Committee" means the CSR Committee of the Board constituted under section 135 of the Act for the purpose of administration of CSR activities, supervising the adherence of this CSR Policy and the matter incidental thereto.
- j) "CSR Policy" means the Corporate Social Responsibility Policy as set out herein and as amended or modified from time to time. 3.11 "CSR Rules" means Companies (Corporate Social Responsibility) Rules, 2014.
- k) "Holding Company" means a Company within the meaning of section 2(46) of the Companies Act, 2013.

- l) "Net profit" means the net profit of the Company as per its financial statement prepared in accordance with the applicable provisions of the Act but shall not include the following namely -
- i. Any profit arising from any overseas branch or branches of the Company, whether operated as a separate Company or otherwise; and
 - ii. Any dividend received from other Companies in India, which are covered under and complying with the provisions of section 135 of the Act.
- m) "Subsidiary Company" means a Company within the meaning of section 2(87) of the Companies Act, 2013.

MEASURES

In the aforesaid backdrop, policy on CSR of the Company is broadly framed taking into account the following measures:

- 1) The CSR activities shall be undertaken by the Company as stated in this Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.
- 2) The CSR projects or programs or activities undertaken in India only shall amount to CSR expenditure.
- 3) The CSR activities which are exclusively for the benefit of employees of the Company or their family members shall not be considered as CSR activity.
- 4) Contribution of any amount directly or indirectly to any political party under section 182 of the Act shall not be considered as CSR activity.
- 5) The Company shall give preference to the local area or areas around it where it operates, for spending the amount earmarked for CSR activities.
- 6) The Board of Directors may decide to undertake its CSR activities as recommended by the CSR Committee, either by using their own personnel or through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company pursuant to Section 135 of the Companies Act, 2013 and rules made there-under.
- 7) The Board of Directors may decide to undertake its CSR activities through a Registered Trust or through a Registered Society or establish another company under Section 8 of the Companies Act, 2013 with established track records of at least three financial years or even to collaborate with other entities.

- 8) While engaging a third party agency for implementing a project or program covered in the CSR policy, the CSR committee shall ensure that they have credible standing and experience in the respective fields for at least three preceding financial years.
- 9) Companies may build CSR capacities of their own personnel as well as those of their implementing agencies through institutions with established track records of at least three financial years but such expenditure including expenditure on administrative overheads shall not exceed five percent of total CSR expenditure of the company in one financial year.
- 10) The following is the list of CSR projects or programs which the Company plans to undertake pursuant to provisions of Section 135 of the Companies Act, 2013 read with Schedule VII and Companies (CSR Policy) Rules, 2014:
- a) Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
 - b) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
 - c) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
 - d) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water;
 - e) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
 - f) Measures for the benefit of armed forces veterans, war widows and their dependents;
 - g) Training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
 - h) Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and

relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;

- i) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government
- ii) Rural development projects;
- k) Any other measures with the approval of Board of Directors on the recommendation of CSR Committee subject to the provisions of Section 135 of Companies Act, 2013 and rules made there-under.

ORGANISATIONAL MECHANISM AND RESPONSIBILITIES

Constitution of Corporate Social Responsibility Committee:

The Board of Directors of the Company shall constitute a Corporate Social Responsibility Committee of the Board ("CSR Committee") consisting of two or more directors.

The Board of Directors has constituted Corporate Social Responsibility Committee ("the CSR Committee") comprising of following four Directors of the Company:

Sl. No.	Name of the Director	DIN	Designation in CSR Committee
1.	SOWBHAGYAMMA	07637396	Chairman
2.	SUJITH RAJASHEKAR TUMKUR	07637371	Member

Board of Directors of the Company may re-constitute the CSR Committee, as and when required to do so, by following the sections, sub-sections, rules, regulations, notifications issued or to be issued, from time to time, by the Ministry of Corporate Affairs or the Central Government of India. The CSR Committee shall exercise powers and perform the functions assigned to it by the Board of Directors of the Company pursuant to section 135 of the Companies Act, 2013 and CSR Rules notified with regard thereto.

The CSR Committee shall -

1. Draft the CSR Policy and recommend the same to the Board for approval.
2. Review and recommend any new CSR initiatives to be taken up by the Company.
3. Recommend the amount of expenditure to be incurred on the activities referred to in the CSR policy.
4. Review and recommend the CSR report to be included in the Board's report.
5. Review and recommend any amendments to be made in the CSR policy of the Company.
6. Monitor the Policy of the company from time to time.

7. To carry such other functions as may be delegated to it by the Board relating to the CSR activities of the Company.

BUDGETS

As per the provisions of Companies Act, 2013, the Company shall endeavour to spend in every financial year, at least 2% of the average net profits of the Company made during the three immediately preceding financial years. The Company may allocate more fund/amount than the amount prescribed under section 135 of the Companies Act, 2013, for the CSR activities for any financial year.

The CSR Committee shall calculate the total fund for the CSR activities and recommend to the Board for the approval. The Board shall approve the total fund to be utilized for CSR activity for respective financial year.

The Company shall endeavor to spend the entire amount of statutory minimum contribution limit in a financial year. In the event, the Company is unable to spend such amount in any given financial year, the Board shall specify the reasons for the same in its report to the shareholders in terms of Section 134(3)(o) of the Act.

Approving authority for the CSR amount to be spent would be the Board of Directors of the Company after due recommendation of CSR Committee.

The CSR Policy mandates that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.

CSR expenditure shall include all expenditure including contribution to corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of the CSR Committee, but does not include any expenditure on any item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Companies Act 2013.

MODALITIES OF EXECUTION AND IMPLEMENTATION

The Board may decide to undertake its CSR activities approved by the CSR Committee through

- a) the Company directly i.e. either by using their own personnel ; (or)
- b) a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise subject to following conditions:

- If such trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects;
 - The company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism; (or)
- c) Collaboration with other companies in such manner that the CSR Committees of respective companies are in a position to report separately on such CSR activities in accordance with CSR Rules.

The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure provided in Companies (Corporate Social Responsibility Policy) Rules, 2014.

IDENTIFICATION OF ACTIVITIES/PROJECTS:

Out of approved CSR activities, the CSR Committee shall decide which activity/project should be given priority for the respective financial year. While arriving at the decision of the activity to be undertaken for the respective year, the CSR Committee shall analyse the basic need of the community/ area in which the Organisation operates or at the place where its registered office is situated. The CSR Committee shall record its findings and prioritised the CSR activities.

ORGANISATIONAL RESPONSIBILITY:

At organisational level for implementation of agreed CSR activity, the CSR Committee may constitute an implementation team or authorised any of the Department of the Company to organize for the implementation of the CSR activity. The team or respective department shall monitor the implementation process from time to time, on behalf of the CSR committee and place a report to the CSR Committee regarding the progress of the activity implementation, on quarterly basis/ such a regular basis as may be determined by the Board of Directors. The respective department or implementation team would be responsible for reporting of any irregularity to the CSR Committee on immediate basis.

MONITORING BY THE BOARD:

The Board of Directors shall constantly monitor the implementation of the CSR activities. The CSR Committee shall meet at least once in a year to monitor the implementation of CSR Plan and its activities. The Committee shall ensure that the CSR Policy, as amended from time to time, is displayed on the company's website, if any.

The CSR committee shall place a progress report, including details of expenses, before the Board on quarterly basis/ such a regular basis as may be determined by the Board of Directors. The Board shall review the same and suggest recommendation, if any, to the CSR Committee with regard to implementation process.

COMPLIANCE AND REPORTING TO BOARD:

The CSR Committee is responsible to undertake CSR activities as per the approved CSR Policy. Apart from quarterly/regularly reporting to the Board about the implementation of CSR activity, a detail report containing the implementation schedule, total budget allocated, actual expenses incur, surplus arising, if any, result achieved, further work to do in the concern CSR activity, Recommendation for the CSR activities for next year etc. should be placed before the Board for its consideration.

At the end of each financial year, the CSR committee shall prepare a report of the CSR program in the prescribed form relating to the financial year and submit to the board for its inclusion in the Board's report in the format recommended in the Companies (Corporate Social Responsibility Policy) Rules, 2014, as may be amended from time to time, as part of its annual report.

The Board's report shall include an Annual Report on CSR activities the following particulars:

- A brief outline of the company's CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs;
- The composition of the CSR Committee;
- Average net profit of the company for last three financial years;
- Prescribed CSR Expenditure (2% of the amount of the net profit for the last 3 financial years);
- Details of CSR spent during the financial year;
- In case the company has failed to spend 2% of the average net profit of the last three financial years, reasons thereof;
- A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

AMENDMENT OF CSR POLICY

CSR Policy is subject to revision/amendment in accordance with the guidelines as may be issued by the Government, from time to time.

The Board may review the policy from time to time based on changing needs and aspirations of the target beneficiaries and make suitable modifications, as may be necessary.

MANAGEMENT COMMITMENT

Our Board of Directors, our Management and all of our employees subscribe to the philosophy of compassionate care. We believe and act on an ethos of generosity and compassion, characterised by a willingness to build a society that works for everyone. This is the cornerstone of our CSR policy.

COMPLIANCE WITH COMPANIES ACT, 2013

Our Corporate Social Responsibility policy conforms to the Section 135 of the Companies Act, 2013 on Corporate Social Responsibility as spelt out by the Ministry of Corporate Affairs, Government of India.

Our CSR Policy is subject to revision/amendment in accordance with the guidelines as may be issued by the Government, from time to time.

The Board may review the policy from time to time based on changing needs and aspirations of the target beneficiaries and make suitable modifications, as may be necessary.

Form No. MGT-9

Extract of Annual Return for the Financial Year Ended On 31st March 2021.

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

1. Registration and other details:

(i)	CIN	U70109KA2016PTC097859
(ii)	Registration Date	17/11/2016
(iii)	Name of the Company	DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED
(iv)	Category/Sub-Category of the Company	COMPANY LIMITED BY SHARES/INDIAN NON - GOVERNMENT COMPANY/PRIVATE
(v)	Address of the Registered office and contact details	DOOR NO 3/1, 6TH MAIN, APPU RAO ROAD, CHAMRAJPET, BANGALORE KA 560018 INDIA
(vi)	Whether listed company	YES/NO
(vii)	Name, Address and Contact details of Registrar and Transfer Agent, If Any	NONE

2. Principal business activities of the company

Following are the details pertaining to business activities contributing 10% or more of the total turnover of the company:

Sl. No.	Name and Description of main products/ services	MIC Code of the Product/ service	% to total turnover of the company
1.	Infrastructure facility and Civil Contract Works	6810	100%

3. Particulars of holding, subsidiary and associate companies

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
-	-	-	-	-	-

4. Share holding pattern (equity share capital breakup as percentage of total equity)

(i) Category-wise Share Holding

Category of Shareholder	No. of Shares held at the Beginning of the year				No. of Shares held at the End of the year				% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoter									

Category of Shareholder	No. of Shares held at the Beginning of the year				No. of Shares held at the End of the year				% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
1. Indian									
a) Individual/ HUF	-	4850000	4850000	100%	-	4850000	4850000	100%	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt. (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any others	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	-	4850000	4850000	100%	-	4850000	4850000	100%	-
2. Foreign									
a) NRIs- Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any others	-	-	-	-	-	-	-	-	-
Sub-total (A)(2)	-	-	-	-	-	-	-	-	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt. (s)	-	-	-	-	-	-	-	-	-
e) Venture Capital	-	-	-	-	-	-	-	-	-
f) Insurance Cos.	-	-	-	-	-	-	-	-	-
g) FII	-	-	-	-	-	-	-	-	-
h) Foreign VC	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1)	-	-	-	-	-	-	-	-	-
2. Non-Institutions									

Category of Shareholder	No. of Shares held at the Beginning of the year				No. of Shares held at the End of the year				% Change during the year
	De ma t	Physical	Total	% of total shares	De ma t	Physical	Total	% of total shares	
a) Bodies Corp:	-	-	-	-	-	-	-	-	-
(i) Indian	-	-	-	-	-	-	-	-	-
(ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
(i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	-	-	-	-	-	-	-	-	-
(ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-
c) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total(B)(2)	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	-	4850000	4850000	100%	-	4850000	4850000	100%	-

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at Beginning of the year			Shareholding at the End of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Sowbhagyamma	4751000	98.98%	Nil	4751000	98.98%	Nil	Nil
2	SUJITH RAJASHEKAR TUMKUR	49000	1.02%	Nil	49000	1.02%	Nil	Nil
	Total	4850000	4850000	100%	-	4850000	4850000	Nil

(iii) Change in Promoters' Shareholding:

Sl. No.		Shareholding at beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc	-	-	-	-
	At the End of the year	-	-	-	-

(iv) Share Holding pattern of top ten shareholders (other than Directors, Promoters and Holders of ADRs/GDRs):

Sl. No.		Shareholding at beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc	-	-	-	-
	At the End of the year	-	-	-	-

(v) Share Holding of Directors and Key Managerial Personnel:

1	Sowbhagyamma	Shareholding at beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	4751000	98.98	4751000	98.98
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc	-	-	-	-
	At the End of the year	4751000	98.98	4751000	98.98

2	Rajashakar Tumkur Sujith	Shareholding at beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year	49000	1.02%	49000	1.02%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc	-	-	-	-
	At the End of the year	49000	1.02%	49000	1.02%

5. Indebtedness:

(Indebtedness of the Company including interest outstanding/accrued but not due for payment):

	Secured Loans Excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
(i) Principal Amount	38,38,848	61,80,000	-	1,00,18,848
(ii) Interest due but not paid				
(iii) Interest accrued but not due				
Total (i+ii+iii)	38,38,848	61,80,000	-	1,00,18,848
Change in Indebtedness during the financial year				
(a) Addition	-	50,09,000	-	50,09,000
(b) Reduction	33,64,654	1,11,89,000	-	1,45,53,654
Net Change	(33,64,654)	(61,80,000)	-	(95,44,654)

Indebtedness at the end of the financial year:				
(i) Principal Amount	4,74,194	-	-	4,74,194
(ii) Interest due but not paid				
(iii) Interest accrued but not due				
Total (i+ii+iii)	4,74,194	-	-	4,74,194

6. Remuneration of directors and key-managerial personnel

(i) Remuneration to Managing Director, Whole time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager
1	Gross salary a. Salary as per provisions contained u/s 17(1) of Income-tax Act, 1961 b. Value of perquisites u/s 17(2) Income-tax Act, 1961 c. Profits in lieu of salary under section 17(3) Income Tax Act, 1961	Nil
2	Stock Option	-
3	Sweat Equity	-
4	Commission	-
5	Others, please specify	-
	Total(A)	-
	Ceiling as per the Act	-

(ii) Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of Director
1	Independent Directors -Fee for attending board committee meetings -Commission -Others, please specify	Nil
	Total(1)	Nil
2	Other Non-Executive Directors -Fee for attending board committee meetings -Commission -Others, please specify	Nil
	Total(2)	Nil
	Total(B)=(1+2)	Nil
	Total Managerial Remuneration	Nil
	Overall Ceiling as per the Act	Nil

(iii) Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: Nil

7. Penalties/punishment/componding of offences: None

For and on behalf of the Board of Directors

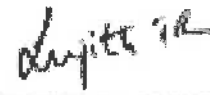
DENTA PROPERTIES AND INFRASTRUCTURE PRIVATE LIMITED



NAME: SOWBHAGYAMMA

DIRECTOR

DIN: 07637396



NAME: SUJITH RAJASHEKAR TUMKUR

DIRECTOR

DIN: 07637371

Place: Bangalore

Date: 11.11.2024



INDEPENDENT AUDITORS' REPORT

To

The Members of Denta Properties and
Infrastructure Private Limited
Bengaluru

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Denta Properties and Infrastructure Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, **its profit** and cash flows 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 there under, 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.



Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statement and auditors' report thereon

The Company's board of directors are 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 thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,



matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls, Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management, conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA 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;



- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Venkatachala Raghavendra and CO
Chartered Accountants
Firm Registration No.010125S



Bhat Venkatachala Krishna
Partner
Membership No.201860
UDIN :22201860AAAAAE5015



Place: Bangalore
Date: 10.11.2021

Denta Properties and Infrastructure Private Limited

No.3/1, 6th Main, Appu Rao Road
Chamrajpet , Bengaluru - 560 018

CIN : U70109KA2016PTC097869

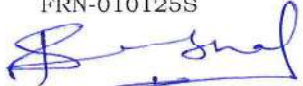
BALANCE SHEET AS AT 31 ST MARCH, 2021

		(Rs.)	
Particulars	Note No.	Figures as at the end of 31.03.2021	Figures as at the end of 31.03.2020
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	4,80,00,000	4,80,00,000
(b) Reserves and surplus	2	10,04,76,921	17,55,302
(c) Money received against share warrants			
		14,84,76,921	4,97,55,302
2 Share application money pending allotment			
		-	-
3 Non-current liabilities			
(a) Deferred tax Liabilities (net)	-	6,13,413	4,85,311
(b) Long Term Borrowings	3	4,74,194	38,38,848
(c) Other non current liabilities	4	38,57,000	38,57,000
4 Current liabilities			
(a) Short-term borrowings	5	-	61,80,000
(b) Trade payables	6	3,40,20,204	2,31,400
(c) Other current liabilities	7	19,89,48,893	24,82,647
(d) Short-term provisions	8	3,58,15,580	-
TOTAL		42,22,06,206	6,68,30,508
II. ASSETS			
Non-current assets			
1 (a) Property Plant and Equipments			
(i) Tangible assets	9	5,61,68,015	5,60,88,152
(ii) Intangible assets		-	-
(b) Deferred tax assets (net)		-	-
(c) Long-term loans and advances		-	-
2 Current assets			
(a) Inventories and WIP	17	2,78,81,210	26,64,053
(b) Trade receivables	10	3,70,33,975	6,70,761
(c) Cash and cash equivalents	11	25,88,06,638	42,37,138
(d) Short-term loans and advances	12	2,99,80,577	17,93,711
(e) Other current assets	13	1,23,35,791	13,76,693
TOTAL		42,22,06,206	6,68,30,508

Notes referred to above form an integral part of the accounts

This is the Balance Sheet referred to in our report of even date

For Venkatachala Raghavendra & Co.,
Chartered Accountants
FRN-010125S


(Bhat Venkatachala Krishna)
Partner

M.No: 201860

For and on behalf of the board ,


(Sowbhagyamma)
Director

DIN : 07637396


(Rajashekar Tumkur Sujith)
Director

DIN : 07637371

UDIN: 22201860 AA AA AE 5015

Place: Bengaluru

Date: 16.11.2021



Denta Properties and Infrastructure Private Limited

No.3/1, 6th Main, Appu Rao Road
Chamrajpet , Bengaluru - 560 018
CIN : U70109KA2016PTC097869

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2021

Particulars		Refer Note No.	(Rs.)	(Rs.)
			As at 31.03.2021	As at 31.03.2020
I.	Revenue from operations	14	29,43,56,842	1,05,87,558
II.	Other income	15	-	36,330
III.	Total Revenue (I + II)		29,43,56,842	1,06,23,888
IV.	Expenses:			
	Cost of materials consumed	16	18,36,17,301	83,08,110
	Work-in-progress	17	(2,52,17,157)	(26,64,053)
	Employee benefits expense	18	7,40,000	16,40,000
	Finance costs	19	2,91,060	5,05,144
	Depreciation and amortization expense	9	1,50,441	1,41,280
	Other expenses	20	5,49,110	8,39,059
	Total expenses		16,01,30,755	87,69,540
V.	Profit /(Loss) before tax (VII- VIII)		13,42,26,088	18,54,348
VI	Tax expense:			
	(1) Current tax		3,53,54,365	-
	(2) Deferred tax Liability		(1,28,102)	(1,41,789)
VII	Profit/(Loss) after tax		9,87,43,621	17,12,559
VIII	Profit (Loss) for the period		9,87,43,621	17,12,559
IX	Earnings per equity share:			
	(1) Basic		20.57	0.36
	(2) Diluted		20.57	0.36
	SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	21		

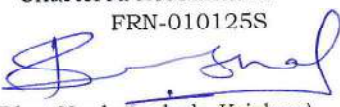
Schedules referred to above form an integral part of the accounts

This is the Profit & Loss Statement referred to in our report of even date

For Venkatachala Raghavendra & Co.,

Chartered Accountants

FRN-010125S


(Bhat Venkatachala Krishna)

Partner

(M.No 201860)

UDIN: 22201860 AAAAE 5015

Place: Bengaluru

Date: 10.11.2021

For and on behalf of the board ,

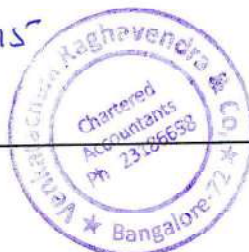
 
(Sowbhagyamma) (Rajashakar Tumkur)
Sujith

Director

Director

DIN : 07637396

DIN : 07637371



Denta Properties and Infrastructure Private Limited

No.3/1, 6th Main, Appu Rao Road
Chamrajpet , Bengaluru - 560 018
CIN : U70109KA2016PTC097869

Cash Flow Statement for the year ended March 31, 2021

Particulars	(Rs.) As at 31.03.2021	(Rs.) As at 31.03.2020
Particulars	Amount	Amount
Cash flows from operating activities		
Profit before taxation	13,42,26,088	18,54,348
Adjustments for:		
Depreciation and amortisation	1,50,441	1,41,280
Finance /Interest expense	2,91,060	5,05,144
Operating Profit/(Loss) before working capital changes	13,46,67,588	25,00,772
Working capital changes:		
Trade Receivables	(3,63,63,213)	(3,54,119)
Short Term Loans & Advances	(3,43,66,866)	39,06,289
Other Current Assets and Work in Progress	(3,61,76,255)	(28,39,651)
Other Current Liabilities and Provisions	26,60,70,630	19,42,332
Cash generated from operations	15,91,64,296	26,54,851
Less:		
Income taxes paid and CSR Provison	3,53,76,367	-
Net cash from operating activities	25,84,55,517	51,55,623
Cash flows from investing activities		
Increase in equity share capital	-	-
Long term loans and advances and non current assets	(33,64,653)	(5,33,745)
Payments for acquisition of Fixed Assets	(2,30,304)	-
Net cash used in investing activities	(35,94,957)	(5,33,745)
Cash flows from financing activities		
Finance / Interest Exp.Paid	(2,91,060)	(5,05,144)
Net cash used in financing activities	(2,91,060)	(5,05,144)
Net increase in cash and cash equivalents	25,45,69,500	41,16,734
Cash and cash equivalents at beginning of period	42,37,138	1,20,405
Cash and cash equivalents at end of period	25,88,06,638	42,37,138
NET INCREASE IN CASH AND CASH EQUIVALENTS	25,45,69,500	41,16,734

For Venkatachala Raghavendra & Co.,
Chartered Accountants
FRN-010125S


(Bhat Venkatachala Krishna)
Partner
Membership No- 201860

For and on behalf of the board ,

(Sowbhagyamma)
Director
DIN : 07637396

Date : 10.11.2021
Place: Bengaluru

(Rajashekar Tumkur Sujith)
Director
DIN : 07637371



Denta Properties and Infrastructure Private Limited

Note 1-Share Capital

<u>Share Capital</u>	As at 31 March 2021		As at 31 March 2020	
	Number	(Rs)	Number	(Rs)
Authorised				
Equity Shares of Rs. 10 each	48,50,000	4,85,00,000	48,50,000	4,85,00,000
Issued				
Equity Shares of Rs.10 each	48,00,000	4,80,00,000	48,00,000	4,80,00,000
Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid	48,00,000	4,80,00,000	48,00,000	4,80,00,000
Total	48,00,000	4,80,00,000	48,00,000	4,80,00,000

Sub Note 1-Additional Disclosure

Name of Shareholder	As at 31 March 2021		As at 31 March 2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sowbhagyamma	47,51,000	98.98	47,51,000	98.98
Rajashekar Tumkur Sujith	49,000	1.02	49,000	1.02

Note 2 Reserves & Surplus

<u>Reserves & Surplus</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Surplus		
Opening balance	17,55,303	42,744
(+) Net Profit/(Net Loss) For the current year	9,87,43,621	17,12,559
(-)CSR Provision For the current year	(22,002.00)	
Closing Balance	10,04,76,921	17,55,303
Total	10,04,76,921	17,55,303

Note 3-Long Term Borrowings

<u>Long Term Borrowings</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Secured		
(a) Loans and advances from Banks		
i) SBI-36947013701-Loan	4,74,194	38,38,848
(all the above loan is personally guaranteed by Directors and Mortgaged by the Company Property)		
TOTAL	4,74,194	38,38,848



Note 4-Other non Current Liabilities

<u>Other Non Current Liabilities</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
(a) Security Deposits From Customers		
i) State Bank of India And Moolya Software	32,57,000	32,57,000
ii) Cautilya Traders Academy LLP	6,00,000	6,00,000
TOTAL	38,57,000.00	38,57,000.00

Note 5-Short Term Borrowings

<u>Short Term Borrowings</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
<u>Unsecured</u>		
(a) Loans and advances from related parties		
i) Rajashekar Tumkur Sujith- Director (all the above loan is personally guaranteed by Directors)	-	5,80,000
ii) Sowbhagyamma- Director (all the above loan is personally guaranteed by Directors)	-	56,00,000
TOTAL	-	61,80,000

Note 6-Trade Payables

<u>Trade Payables</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Payable to other than MSME	3,40,20,204.27	2,31,400
TOTAL	3,40,20,204	2,31,400

Note 7-Other Current Liabilities

<u>Other Current Liabilities</u>	As at 31 March 2020	
	(Rs)	
Audit Fees Payable	2,00,000.00	75,000
GST Control A/c(net)	85,43,362.86	-
MAT payable-2019-20	2,89,278	2,89,278
Advance Contract Money Received	18,97,17,403	-
Rent Payable	-	62,720
Salary Payable	-	14,15,000
Contract Advance-Dr H M Hema	-	4,41,800
Advane rent received	1,98,849	1,98,849
Total	19,89,48,893	24,82,647

Note 8-Short Term Provisions

<u>Other Current Liabilities</u>	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
TDS Payable	4,28,713.00	-
CSR Payable-2020-21	22,002.00	-
GST Payable	10,500	-
Income Tax Payable	3,53,54,365.00	-
Total	3,58,15,580	-



Denta Properties and Infrastructure Private Limited

Note 9- Fixed Assets

Fixed Assets	Useful Life/Sec 13(2) & Schedule II (Recl. Part C) (in years)	Gross Block				Accumulated Depreciation				Net Block		
		Balance as at 1 April 2020 (RS)	Additions/ (Disposals) (RS)	Acquired through business combinations (RS)	Revaluation as/ (Impairment) (RS)	Balance as at 31 March 2021 (RS)	Balance as at 1st April 2020 (RS)	Depreciation charge for the year (RS)	Adjustment due to revaluations (RS)	On disposals (RS)	Balance as at 31 March 2021 (RS)	Balance as at 31 March 2020 (RS)
Tangible Assets												
Commercial Building	60	84,76,799	-	-	-	4,23,840	1,41,280	-	-	5,65,120	80,52,959	79,11,679
Land		4,80,35,193	-	-	-	-	-	-	-	-	4,80,35,193	4,80,35,193
Two Wheeler	10	-	1,24,835	-	-	-	1,007	-	-	1,007	-	1,23,828
UPS And batteries	5	-	1,05,469	-	-	-	8,153	-	-	8,153	-	97,315
Sub Total		5,65,11,992	2,30,304	-	-	5,67,42,286	4,23,840	1,50,440	-	5,74,280	5,60,88,152	5,61,68,015
Intangible Assets												
Sub Total		-	-	-	-	-	-	-	-	-	-	-
Net Total		5,65,11,992	2,30,304	-	-	5,67,42,286	4,23,840	1,50,440	-	5,74,280	5,60,88,152	5,61,68,016



Denta Properties and Infrastructure Private Limited

Note 10-Trade Receivables

Trade Receivables	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Outstanding Less than 180 days		
Partially Unsecured, Considered Good	3,70,33,975	6,70,761
		-
Total	3,70,33,975	6,70,761

Note 11-Cash and Cash equivalents

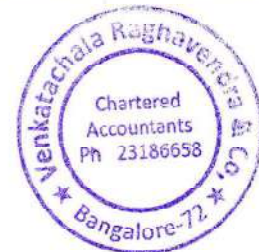
Cash and cash equivalents	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
SBI-CA-64210965328	25,88,04,947	40,00,223
Cash on hand	1,690	2,36,914
Total	25,88,06,638	42,37,138

Note 12-Short -term loans and advances

Short-term loans and advances	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
a. Loans and advances to related parties		
	-	-
b. Other loans and advances		
<u>Unsecured, considered good</u>		
Rent Deposit	1,00,000	1,00,000
Advance to Suppliers	2,11,80,577	5,08,711
Security Deposit	87,00,000	11,85,000
Total	2,99,80,577	17,93,711

Note 13-Other Current Assets

Other current assets	As at 31 March 2021	As at 31 March 2020
GST ITC	-	2,38,378
Incorporation Expenses	-	5,000
Mat Credit_FY_2017-18	1,10,855	1,10,855
Mat Credit_FY_2018-19	1,66,281	1,66,281
Mat Credit_FY_2019-20	2,89,278	2,89,278
TDS receivable_FY 2019-20	5,66,901	5,66,901
TDS/ICS receivable_FY 2020-21	84,31,178	-
TDS receivable_FY 2021-22	27,71,298	-
Total	1,23,35,791	13,76,693



Denta Properties and Infrastructure Private Limited

Note 14-Revenue From Operations

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Income from Infrastructure Facility Service	43,98,473.60	48,08,616.00
Income from Contract/Sub Contract Works	28,99,58,368.84	57,78,941.96
Total	29,43,56,842.44	1,05,87,557.96

Note 15-Other Income

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Interest on TDS Refund	-	36,330
Total		36,330

Note 16-Cost of materials consumed

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Contract Expenses	18,36,17,301.20	83,08,110.46
(Contract Expenses included Materials, Labour, Fees Paid and other incidental Exp)		
Total	18,36,17,301.20	83,08,110.46

Note 17-Work-in-progress

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Opening Work in Progress	26,64,053.00	-
Less:Closing Work in Progress	(2,78,81,210.00)	(26,64,053.00)
Total	(2,52,17,157.00)	(26,64,053.00)



Note 18-Employee Benefits Expense

Employee Benefits Expense	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
(a) Salaries, Wages and incentives		
-Director Remuneration	-	-
-Others	7,40,000	16,40,000
Total	7,40,000	16,40,000

Note 19-Finance Cost

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Bank Charges	26,253	22,002
Interest On Term Loan	2,64,807	4,83,142
Total	2,91,060	5,05,144

Note 20-Other Expenses

Particulars	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
Audit fees	1,25,000	75,000
Business Promotion Expenses	-	-
Pre-incorporation of Expenses-1/5th of Total Exp	5,000	5,000
Rent Paid	1,20,000	1,20,000
Secretarial Charges	17,000	8,700
Professional Fees Paid	10,000	6,500
Rates and Taxes	5,697	33,138
Printing & Stationery	-	5,800
Insurance	9,183	8,097
Infrastructure Maintenance Exp	1,60,000	4,80,000
Property Tax	96,669	96,669
Misc and Rounding OFF	561	154
Total	5,49,110	8,39,059

Sub Note 1-Additional Disclosure

Payments to the auditor as	As at 31 March 2021	As at 31 March 2020
	(Rs)	(Rs)
a. for Statutory Audit(inclusive of Service Tax)	75,000	50,000
b. for Tax Audit	50,000	25,000
Total	1,25,000	75,000

