

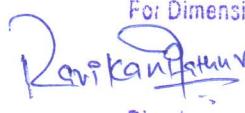
# Dimension Financial Solutions Private Limited

CIN-U74140DL2009PTC186563

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

BALANCE SHEET AS AT 31ST MARCH, 2023

(Amount in Lakh's)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholder's Funds			
(a) Share Capital	2	152.00	152.00
(b) Reserves and Surplus	3	731.34	643.24
(c) Money received against share warrants		-	-
(2) Share Application money		-	-
(3) Non-Current Liabilities		-	-
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
(4) Current Liabilities		-	-
(a) Short-Term Borrowings	4	1,162.61	1,496.48
(b) Trade Payables	5	0.01	1.85
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	6	65.51	146.82
(d) Short-Term Provisions	7	28.19	9.40
<b>Total Equity &amp; Liabilities</b>		<b>2,139.66</b>	<b>2,449.79</b>
<b>II. ASSETS</b>			
(1) Non-Current Assets			
(a) <i>Property, Plant &amp; Equipment and Intangible Assets</i>	8		
(i) Property, Plant and Equipment		749.47	750.16
(b) Non-current investments		-	-
(c) Deferred Tax Assets (Net)	9	6.17	5.23
(2) Current Assets			
(a) Current investments	10	36.19	12.88
(b) Inventories	11	1,285.12	1,647.03
(c) Trade receivables	12	0.46	4.67
(d) Cash and cash equivalents	13	3.60	2.58
(e) Short-term loans and advances	14	37.79	15.02
(f) Other current assets	15	20.87	12.23
<b>Total Assets</b>		<b>2,139.66</b>	<b>2,449.79</b>
NOTES TO ACCOUNTS		1	
Notes referred to above and notes attached there to form an integral part of Balance Sheet			
This is the Balance Sheet referred to in our Report of even date.			
For Bhuta Shah and Co LLP			
Chartered Accountants			
(FRN: 10147W/W100100)			
			
SANJAY KUMAR GUPTA, FCA			
Partner			
M.No. 093321			
Place : New Delhi			
Date : 11/09/2023			
UDIN : 23093321BGVTVC3591			
For Dimension Financial Solutions Private Limited			
			
Ravi Kant Mathur			
Director			
			
Prachi Chopra			
(Director)			
DIN : 02389752			

**Dimension Financial Solutions Private Limited**

**CIN-U74140DL2009PTC186563**

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

**PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2023**

(Amount in Lakh's)

Sr. No	Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I	Revenue from operations	16	47,233.90	26,755.70
II	Other Income	17	146.42	104.25
III			<b>47,380.32</b>	<b>26,859.95</b>
IV	<u>Expenses:</u>			
	Cost of materials consumed			
	Purchase of Stock-in-Trade		46,576.99	27,846.02
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	361.91	(1,218.57)
	Employee Benefit Expenses	19	93.81	83.27
	Financial Costs	20	86.80	36.10
	Depreciation and Amortization Expenses	21	14.97	11.30
	Other expenses	22	129.14	52.26
			<b>47,263.62</b>	<b>26,810.39</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	<b>116.70</b>	<b>49.56</b>
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>116.70</b>	<b>49.56</b>
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		<b>116.70</b>	<b>49.56</b>
X	Tax expense:			
	(1) Current tax		28.19	9.40
	(2) Deferred tax Liabilities/Assets		(0.94)	(0.58)
XI	Profit/(Loss) from the period from continuing operations		<b>89.45</b>	<b>40.75</b>
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		<b>89.45</b>	<b>40.75</b>
XVI	Earning per equity share:			
	(1) Basic		0.00006	0.00003
	(2) Diluted		0.00006	0.00003

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

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

For Bhuta Shah and Co LLP

Chartered Accountants

(FRN: 10147W/W100100)



SANJAY KUMAR GUPTA, FCA

Partner

M.No. 093321

Place : New Delhi

Date : 11/09/2023

UDIN : 23093321BGVTVC3591

For Dimension Financial Solutions Private Limited

For Dimension Financial Solutions Pvt. Ltd.

Ravi Kant Mathur  
Director

Prachi Chopra  
Director

Ravi Kant Mathur  
(Director)  
DIN: 02047908

Prachi Chopra  
(Director)  
DIN : 02389752

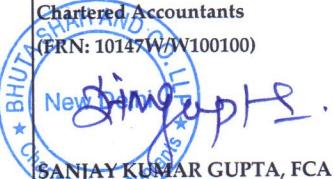
**Dimension Financial Solutions Private Limited**

CIN-U74140DL2009PTC186563

302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

**CASH FLOW STATEMENT AS AT 31ST MARCH, 2023**

(Amount in Lakh's)

<i>Particulars</i>	<i>As at March 31, 2023</i>	<i>As at March 31, 2022</i>
<b>Cash Flows from Operating Activities</b>		
Net Profit before Taxation	116.70	49.56
Adjustment for :		
Depreciation	14.97	11.30
Other Adjustment in TDS	-	-
Rent Received	(50.35)	(68.43)
Interest Received	(86.03)	(28.64)
<b>Operating profit before working capital changes</b>	<b>(4.71)</b>	<b>(36.20)</b>
<b>Changes in current assets ( exclude cash and bank balances)</b>		
Change in Debtors	4.21	(2.70)
Change in Stock	361.91	(1,218.57)
Change in Short Term Loans & Advances	(22.78)	(8.84)
Change in Other Current Assets	(8.64)	(8.65)
Change in Current Investment	(23.31)	(6.83)
<b>Changes in current liabilities( excludiv debts)</b>		
Change in Creditors	(1.84)	1.85
Change in Other Current Liabilities	(81.30)	(9.21)
<b>Cash generated from operations</b>	<b>223.54</b>	<b>(1,289.15)</b>
Income tax for the Previous Year	9.40	5.86
<b>Cash from opeartions before extraordinary items</b>	<b>214.15</b>	<b>(1,295.01)</b>
<b>Net cash from operating activities ( 1 )</b>	<b>214.15</b>	<b>(1,295.01)</b>
<b>Cash Flows from Investing activities</b>		
Interest Received	86.03	28.64
Rent Received	50.35	68.43
Purchase / Sale of Fixed Assets	(15.63)	(6.95)
<b>Net cash from investing activities ( 2 )</b>	<b>120.75</b>	<b>90.12</b>
Change in Other Short / Long Term Debts	(333.87)	1,205.45
<b>Net cash from financing activities ( 3 )</b>	<b>(333.87)</b>	<b>1,205.45</b>
<b>Net increase in cash / bank balance ( 4 ) = ( 1 ) + ( 2 ) + ( 3 )</b>	<b>1.02</b>	<b>0.57</b>
<b>Cash / Bank Balance at the beginning of period ( 5 )</b>	<b>2.58</b>	<b>2.01</b>
<b>Cash / Bank Balance at the end of period ( 4 ) + ( 5 )</b>	<b>3.60</b>	<b>2.58</b>
<b>Cash / Bank Balance at the end of period ( As per input sheet )</b>	<b>3.60</b>	<b>2.58</b>
<b>In Terms of our audit report of even date</b>		
For Bhuta Shah and Co LLP	For Dimension Financial Solutions Private Limited	
Chartered Accountants (FRN: 10147W/W100100)	 <b>Ravi Kant Mathur</b> Director	
 <b>Prachi Chopra</b> Director		
 <b>Sanjay Kumar Gupta, FCA</b> Chartered Accountant Partner M.No. 093321 Place : New Delhi Date : 11/09/2023 UDIN : 23093321BGVTVC3591	<b>DIN: 02047908</b> <b>DIN : 02389752</b>	

# Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

## **Note : 2 Share Capital**

(Amount in Lakh's)

Sr. No	Particulars		As at March 31, 2023	As at March 31, 2022
1	<b>AUTHORIZED CAPITAL</b> 50,00,000 Equity Shares of Rs. 10/- each.		500.00	200.00
2	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> <i>To the Subscribers of the Memorandum</i> 1,90,000 Equity Shares of Rs. 10/- each, Fully Paid Up Bonus Shares issued in the ratio of 1:7 of Rs. 10/ each, Fully Paid Up		500.00	200.00
		19.00 133.00	19.00 133.00	
	<b>Total</b>		152.00	152.00

## **Note - 2A**

### **1. Reconciliation of the shares outstanding at the beginning and the end of the reporting period :**

(Amount in Lakh's)

S No.	Particulars		As at 31 March 2023		As at 31 March 2022	
			Number of shares	Amount of shares (at par)	Number of shares	Amount of shares (at par)
1	<b>Issued, subscribed and fully paid</b> (a) Equity Shares of 10/- each		15,20,000.00	0.00010	15,20,000.00	0.00010
	Opening					
	Addition (Issue of Bonus Shares)		1520000.00	0.00010	1520000.00	0.00010
	<b>Closing</b>					

## **Note - 2B**

### **2. The rights, preferences and restrictions attaching to equity shares including restrictions on the distribution of dividends and the repayment of capital;**

The Company has only one class of equity shares having a par value of Rs .10. per share. Each shareholder is entitled to one vote per share. In the event of the liquidation of the company, the holder of the equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion of the number of the equity shares held by the equity shareholders.

## **Note - 2C**

No shares has been issued other than cash.

## **Note - 2D**

### **3. Details of Shareholders holding more than 5% shares in the company :**

S No.	Name of Shareholder		As at 31 March 2023		As at 31 March 2022	
			No. of Shares held	% of Holding	No. of Shares held	% of Holding
	<b>A. Equity Shares</b>					
1	Ravi Kant Mathur		840000.00	55.26%	840000.00	55.26%
2	Ravi Kant Mathur (HUF)		320000.00	21.05%	320000.00	21.05%
3	Prachi Chopra		360000.00	23.68%	360000.00	23.68%
	<b>Total</b>		1520000.00	100.00%	1520000.00	100.00%



Note - 2E

Shares held by promoters		As at 31 March 2023		% Change during the year	As at 31 March 2022		% Change during the year
Sr. No.	Promoter Name	No. of Shares	% of total shares		No. of Shares	% of total shares	
1	Ravi Kant Mathur	840000.00	55.26%	-	840000.00	55.26%	-
2	Ravi Kant Mathur (HUF)	320000.00	21.05%	-	320000.00	21.05%	-
3	Prachi Chopra	360000.00	23.68%	-	360000.00	23.68%	-
	Total	1520000.00	100.00%	-	1520000.00	100.00%	-



# Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

**Note : 3 Reserve & Surplus**

(Amount in Lakh's)

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	<b>(a) Securities premium account</b> Opening balance (Fully Paid) Less : Bonus shares issued during the year Closing balance	7.000 - 7.000	7.000 - 7.000
3	<b>(b) Capital Reserve</b> Opening balance Add: Share Forfeited Amount Closing balance	12.000 - 12.000	12.000 - 12.000
4	<b>(c) Assets Revaluation Reserve</b> Opening balance Add: Revaluation amount during the year Less : Adjustment of Additional Depreciation  Closing balance	398.73 - (1.36)  397.38	400.16 - (1.42)  398.73
5	<b>(d) Surplus / (Deficit) in Statement of Profit and Loss</b> Opening balance Add: Profit / (Loss) for the year	225.51 89.45  314.96	184.76 40.75  225.51
<b>Total</b>		<b>731.34</b>	<b>643.24</b>

**Note : 4 Short Term Borrowings**

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	<b>Secured Loans - From Banks &amp; Financial Institutions</b>		
1	- Federal Bank -(2791) *1	670.37	888.93
2	- ICICI Bank *2	492.51	369.30
3	- Federal Bank - (3088) *3	(0.27)	231.28
	<b>Unsecured Loans -From Related Party</b>		
1	- Ravi Kant Mathur*4	-	6.97
	<b>Total</b>	<b>1,162.61</b>	<b>1,496.48</b>

\*1 Federal Bank Loan is Secured against pledge of Govt. Securities held in CSGL Account Repayment term : Spread 3.30% + Repo Rate

\*2 Nature of Security: Amounting to Rs. 6,50,00,000/- is secured by mortgage of Property Repayment term : Spread (2.90%) + Repo Rate

\*3 Federal Bank Loan is Secured against pledge of Govt. Securities held in CSGL Account Repayment term : Spread 3.30% + Repo Rate

\*4 Loan from Director is interest free, However term of repayment is not fixed.



# Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

**Note : 5 Trades Payable**

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	(A) total outstanding dues of micro enterprises and small enterprises : Refer Subnot B	0.01	1.85
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	<b>Total</b>	<b>0.01</b>	<b>1.85</b>

**Note : 6 Other Current Liabilities**

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	<u>Other Liabilities</u>		
	<u>From Others (Sub Note: C)</u>		
		50.00	110.00
		50.00	110.00
1	Mittal Garg Gupta & Co.	-	0.25
2	Rent Security Deposit	3.00	16.50
3	Salary Payable	7.58	15.69
4	Electricity Expense payable	0.24	-
5	Bhuta Shah & Co	0.30	-
6	Gratuity Payable	0.67	-
		11.80	32.44
	<u>Statutory Dues</u>		
1	TDS Paybale	3.59	2.82
2	TCS Paybale	0.12	0.90
3	ESI Payable	0.01	0.01
4	GST Payable	-	0.65
		3.72	4.38
	<b>Total</b>	<b>65.51</b>	<b>146.82</b>

**Note : 7 Short Term Provisions**

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Provision for Income Tax	28.19	9.40
	<b>Total</b>	<b>28.19</b>	<b>9.40</b>

**Note : 10 Current Investments**

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Investment in Shares	36.19	12.88
	<b>Total</b>	<b>36.19</b>	<b>12.88</b>



# Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023*

*Note : 11 Inventories*

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Stock	1,285.12	1,647.03
	Total	1,285.12	1,647.03

*Note : 12 Trades Receivable*

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	<u>Others</u> Unsecured, Considered Good : Refer Subnot A	0.46	4.67
	Total	0.46	4.67

*Note : 13 Cash & Cash Equivalent*

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	<u>Cash-in-Hand</u> Cash Balance (As certified by the management)	3.27	1.19
	Sub Total (A)	3.27	1.19
2	<u>Bank Balance</u> With Federal Bank With HDFC Bank With ICICI Bank	0.33 - -	0.33 0.16 0.91
	Sub Total (B)	0.33	1.39
3	<u>Cheques on Hand</u>	-	-
	(C)	-	-
		3.60	2.58
	Total [ A + B + C ]	3.60	2.58

*Note : 14 Short Terms Loans and Advances*

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
	<u>Others</u>		
1	Advance Income Tax	25.00	7.00
2	Interest Receivables	8.92	7.75
3	Prepaid Insurance	0.52	0.26
4	Advance to Staff	0.20	-
5	Advance Payment to Suppliers ( <i>Sub note D</i> )	3.14	-
6	FDR With Federal Bank	0.01	0.01
	Total	37.79	15.02



# Dimension Financial Solutions Private Limited

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note :15 Other Current Assets

Sr. No	Particulars	As at 31st March, 2023	As at 31st March, 2022
1	Security Deposit	5.00	5.00
2	TDS Receivables	5.18	7.23
3	GST Receivable	10.69	-
	Total	20.87	12.23



## Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2023*

**Note : 16 Revenue from Operations** (Amount in Lakh's)

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Sales	47,233.90	26,755.70
	<b>Total</b>	<b>47,233.90</b>	<b>26,755.70</b>

**Note : 17 Other Income**

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Interest Income from Bonds	86.03	28.64
2	Rent Received	50.35	68.43
3	Other Income	5.26	7.00
4	Dividend Income	0.13	0.17
5	Interest Income from Income Tax Refund	0.02	-
6	Commission Income	0.04	-
7	Income From Share Trading	4.59	-
	<b>Total</b>	<b>146.42</b>	<b>104.25</b>

**Note : 18 Change in Inventories**

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	<u>Inventories at the end of the year</u> Stock-in-Trade	1,285.12	1,647.03
		1,285.12	1,647.03
	<u>Inventories at the begining of the year</u> Stock-in-Trade	1,647.03	428.46
		1,647.03	428.46
	<b>Net Increase / (Decrease)</b>	<b>361.91</b>	<b>(1,218.57)</b>

**Note : 19 Employment Benefit Expenses**

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Salaries, Bonus, PF & ESIC	60.49	42.42
2	Directors Remuneration	31.20	31.20
3	Staff Welfare Expense	2.13	9.65
	<b>Total</b>	<b>93.81</b>	<b>83.27</b>



## Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2023*

### *Note : 20 Financial Cost*

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Bank Charges	0.32	2.11
2	Interest on O/D Account	86.48	33.28
3	Interest on TDS/TCS/Income Tax	0.01	0.05
4	Interest on Car Loan	-	0.67
	<b>Total</b>	<b>86.80</b>	<b>36.10</b>

### *Note : 21 Depreciation & Amortised Cost*

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
	<u>Depreciation</u>		
	Depreciation	16.32	12.73
	Less: Adjusted against Revaluation Reserve	(1.36)	(1.42)
	<b>Total (A+B)</b>	<b>14.97</b>	<b>11.30</b>



## Dimension Financial Solutions Private Limited

*Notes Forming Integral Part of the Profit & Loss A/c as at 31st March, 2023*

*Note : 22 Other Administrative Expenses*

Sr. No	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Audit Fees	0.30	0.25
2	AMC Charges	-	0.04
3	GST Late Fees & Interest	0.00	-
5	Business Promotion Exp.	0.21	17.03
6	Insurance Exp.	0.54	0.88
7	Commission Paid	71.96	8.24
8	Computer Repair & Maintenance	-	0.22
9	Conveyance Exp.	2.25	1.13
10	CSGL Deal Expenses	4.51	1.75
11	Demat Charges	1.84	0.38
12	Entertainment Expenses	0.58	0.62
13	ROC Filling Fees	0.12	1.48
14	General Exp.	3.27	-
15	Legal & Professional Expenses	0.63	0.40
16	News Paper & Books	-	0.19
17	Office Repair & Maintenance	5.09	4.89
18	Electricity Exp	3.80	2.76
19	Printing & Stationery	0.76	0.38
20	Loan Processing Fees	3.93	4.66
21	Property Tax	1.16	1.03
22	Rent Paid	0.25	0.25
23	Telephone Expenses	0.83	0.65
24	Security Exp	2.43	2.68
25	Tour & Travelling Expenses	4.28	1.22
26	Misc. Exp	0.08	0.23
27	Postage & Stamp	-	0.18
28	Loss from Future & Option Trading	16.28	-
29	Vehicle Repair and Maintenance	0.61	0.66
30	Website Expenses	-	0.06
31	Recruitment Expense	2.29	-
32	ESIC Late Fees	0.00	-
33	Fixed Asset Write off	1.09	-
34	LEI Certificate Renewal Expense	0.03	-
	<b>Total</b>	<b>129.14</b>	<b>52.26</b>



# Dimension Financial Solutions Private Limited

*Break-up of Notes Items appearing in Balance Sheet as at 31st March, 2023*

## A Trade Receivables:

(Amount in Lakh's)

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
a)	<u>Outstanding for more than Six Months</u>		
		Total (a)	-
b)	<u>Others</u>		
1	A.K. Stockmart Private Limited	0.01	-
2	Sandeep Logistic	-	3.77
3	Samridhi Associates Pvt. Ltd.	0.45	0.91
		Total (b)	0.46
		0.46	4.67
	<b>Total</b>	<b>0.46</b>	<b>4.67</b>

## B Trade Payable:

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
a)	<u>Outstanding for more than Six Months</u>		
		Total (a)	-
b)	<u>Others</u>		
1	Sidshree Computronics Pvt. Ltd.	-	1.75
2	The Chinar Resort & SPA	-	0.06
3	Google India Pvt Ltd	0.002	-
4	United Data Forms	-	0.00
5	Zuari Finserv Ltd.	0.01	0.03
		Total (b)	0.01
	<b>Total</b>	<b>0.01</b>	<b>1.85</b>



## Dimension Financial Solutions Private Limited

*Break-up of Notes Items appearing in Balance Sheet as at 31st March, 2023*

**C Other Current Liabilities:**

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	- Vidhan Infrastructure Pvt. Ltd.	-	5.00
2	- Autonom Pvt. Ltd.	-	50.00
3	- Mentor Financial Services Pvt. Ltd.	50.00	50.00
4	- Aura Engineering	-	5.00
	<b>Total</b>	<b>50.00</b>	<b>110.00</b>

**D Advance Paid to Suppliers:**

Sr. No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Bharti Airtel Limited	0.06	-
2	HDFC Ergo General Insurance Co. Ltd.	0.05	-
3	Mahagun Sarovar Portico Suites Hotel	1.80	-
4	ICICI Bank	1.23	-
	<b>Total</b>	<b>3.14</b>	<b>-</b>



**Dimension Financial Solutions Private Limited**

Notes forming integral Part of the Balance Sheet as at 31st March, 2023

Note : 8 Property, Plant & Equipment

(Amount in Lakh's)

Sr. No.	Particulars	Rate	Gross Block				Depreciation				Net Block	
			Value at the beginning of Assets	Revaluation during the year	Addition during the year	Deduction during the year	Value at the end beginning	Adjustment to P & L	Addition during the year	Deduction during the year	Value at the end	W.D.Y as on 31/03/2023
I	Tangible Assets											
	Office Equipments											
	Airconditioner	6.32	-	3.41	1.90	7.83	4.70	-	1.46	1.80	4.36	3.47
	CCTV Camera	0.39	-	0.39	-	0.39	0.37	-	0.37	-	-	0.02
	Mobiles	5.60	-	2.82	2.83	5.59	3.54	-	1.64	2.68	2.51	3.09
	Television	1.30	-	0.23	0.92	0.61	1.12	-	0.11	0.87	0.37	0.24
	Water System	0.61	-	0.04	0.08	0.57	0.55	-	0.02	0.07	0.50	0.06
	Computers & Data Processing Units											
	Computers & Laptop	7.68	-	1.56	4.42	4.82	4.61	-	2.57	4.19	2.99	1.84
	Printers	0.17	-	0.17	-	0.16	-	-	0.16	-	-	0.01
	Furniture & Fittings	5.79	-	8.65	2.24	12.20	4.60	-	1.93	2.09	4.45	7.75
	Electrical Installation & Equipments											
	Fan 1	1.67	-	0.25	1.42	1.24	-	0.11	0.23	1.11	0.30	0.43
	Stabilizer	28.633%	0.05	-	0.05	-	0.04	-	0.04	-	-	0.00
	Inverter & Battery	32.930%	0.05	-	0.05	-	0.05	-	0.05	-	-	0.02
	Fan 2	25.887%	0.16	-	0.16	0.14	0.16	-	0.14	0.55	0.24	0.24
	Stabilizer 1	25.887%	0.79	-	0.79	0.55	-	-	-	0.15	0.06	0.06
	EPBX System	25.887%	0.21	-	0.21	0.15	-	-	-	0.30	0.11	0.11
	Motor Vehicles											
	Motor Bike	1.42	-	-	-	1.42	0.62	-	0.21	-	0.82	0.80
	Cars	43.99	-	-	5.94	38.05	35.32	-	2.62	5.64	32.29	5.76
	Land & Building											
	SUB TOTAL(A)	753.80	-	-	753.80	21.80	-	5.64	-	27.44	726.36	732.00
		828.74	-	16.72	19.14	828.32	78.64	-	16.32	18.11	76.85	749.47
II	Intangible Assets											
	Software (Window)	39.304%	-	-	1.29	-	1.22	-	-	1.22	-	-
	SUB TOTAL(B)	1.29	-	-	1.29	-	1.22	-	-	1.22	-	-
	Total (A+B+C+D)(Current Year)	830.02	-	16.72	20.43	826.32	79.87	-	16.32	19.33	76.85	749.47
	(Previous Year)	823.08	-	6.95	-	830.02	67.14	-	12.73	-	79.87	750.16
		755.94	-	-	-	-	-	-	-	-	-	-



**Dimension Financial Solutions Private Limited**  
 302, Dakha Chamber 38/2068, Naiwala, Karol Bagh, New Delhi - 110005

SCHEDULE OF FIXED ASSETS AS PER INCOME TAX ACT 1961 AS AT 31ST MARCH, 2023

Particulars	Rate	W. D. V. as on 1-4-22	Additions		Gross Block	Sold	Net Block	Depreciation for the year	W. D. V. as on 31-03-23
			up to 01-04-22 to 30-09-22	01-10-22 to 31-03-23					
Computer	40%	0.07	0.36	-	0.43	-	0.43	-	0.43
Laptop	40%	2.69	1.11	-	3.80	-	3.80	2.00	1.80
Software (Window)	40%	0.01	-	-	0.01	-	0.01	-	0.01
Computer UPS	40%	0.02	0.05	0.04	0.11	-	0.11	-	0.11
Furniture & Fixture	10%	2.72	8.21	0.44	11.37	-	11.37	1.00	10.37
Air Conditioner	15%	2.31	1.61	1.80	5.72	-	5.72	1.00	4.72
Motor Pump	15%	0.09	-	-	0.09	-	0.09	-	0.09
Concentrator	15%	0.97	-	-	0.97	-	0.97	-	0.97
Attendance Machine	15%	0.04	-	-	0.04	-	0.04	-	0.04
Bike	15%	0.25	-	-	0.25	-	0.25	-	0.25
TVS Jupiter	15%	0.76	-	-	0.76	-	0.76	-	0.76
Car	15%	0.45	-	-	0.45	-	0.45	-	0.45
Car (Micra)	15%	1.08	-	-	1.08	-	1.08	-	1.08
Car (Kwid)	15%	1.71	-	-	1.71	-	1.71	-	1.71
Car (JEEP)	15%	11.26	-	-	11.26	-	11.26	2.00	9.26
Car (SS Cross)	15%	5.22	-	-	5.22	-	5.22	1.00	4.22
CCTV Camera	15%	0.04	-	-	0.04	-	0.04	-	0.04
Coffee Machine	15%	0.02	-	-	0.02	-	0.02	-	0.02
Fan	15%	0.39	-	-	0.39	-	0.39	-	0.39
Digital Watch	15%	0.32	0.13	-	0.45	-	0.45	-	0.45
Inverter Battery	15%	0.05	-	-	0.05	-	0.05	-	0.05
Logger	15%	0.00	-	-	0.00	-	0.00	-	0.00
Mobile Phones	15%	2.94	1.65	1.04	5.63	-	5.63	1.00	4.63
Printer	15%	0.04	-	-	0.04	-	0.04	-	0.04
Stabilizer	15%	0.11	-	-	0.11	-	0.11	-	0.11
T.V.	15%	0.32	0.13	0.10	0.55	-	0.55	-	0.55
Music System	15%	0.10	-	-	0.10	-	0.10	-	0.10
EPBX System	15%	0.20	-	-	0.20	-	0.20	-	0.20
RO System	15%	0.25	-	-	0.25	-	0.25	-	0.25
Water Dispenser	15%	0.04	-	-	0.08	-	0.08	-	0.08
Office Building	5%	85.35	-	-	85.35	-	85.35	4.00	81.35
<b>Total</b>		<b>119.83</b>	<b>13.26</b>	<b>3.46</b>	<b>136.55</b>	<b>-</b>	<b>136.55</b>	<b>12.22</b>	<b>124.34</b>



**Dimension Financial Solutions Private Limited**

**Note : 9**

**NOTE OF DEFERRED TAX ASSETS/LIABILITIES AS ON 31-03-2023**

(Amount in Lakh's)

SL.NO.	PARTICULARS		As at 31st March, 2023	As at 31st March, 2022
1	Deferred Tax Liability/Assets (Opening Balance)		(5.23)	(4.65)
	Deferred Tax Assets on account of difference in Depreciation for the year as per IT Act & Companies Act			
	As per Income Tax Act	12.22		
	As per Companies Act	16.32		
	Tax @ 22.88%	(4.11)	(0.94)	(0.58)
	<b>Deferred Tax Liability/(Assets)</b>		<b>(6.17)</b>	<b>(5.23)</b>



**Dimension Financial Solutions Private Limited**  
A.Y. 2022-23

**Related Party Disclosure**

As per Accounting Standard 18, the disclosure of transaction with the related parties are given below:

**1) List of related parties and relationships:**

a) Key Management Personnel

Ravi Kant Mathur  
Prachi Chopra

b) Enterprise over which key management personnel and his relatives have significant influence

Dimension Corporates Services Private Limited (Common Director Ship)  
Dimension International LLP (Common Designated Partners)  
Dimension Securities (Proprietorship of Ravi Kant Mathur)  
Optism Finsec (Proprietorship of Prachi Chopra)

c) Relative of Key Management Personnel

Anita Mathur  
Rama Kant Mathur  
Ravi Kant Mathur (HUF)

**2) Transactions during the year with related parties**

(Amount in Lakh's)

Sr. No.	Nature of Transaction	As on 31st March, 2023			As on 31st March, 2022		
		Key Management Personnel	Enterprise over which key management personnel and his relatives have significant influence	Relative of Key Management Personnel	Key Management Personnel	Enterprise over which key management personnel and his relatives have significant influence	Relative of Key Management Personnel
1	Sales	-	414.62	-	-	1,457.63	-
	- Dimension Securities	-	-	-	-	20.01	-
	- Ravi Kant Mathur HUF	-	-	-	-	18.00	-
	- Optism Finsec	-	-	-	-	913.50	-
	- Dimension International LLP	-	10.68	-	-	35.98	-
	- Dimension Corporate Services Pvt. Ltd.	-	403.94	-	-	470.14	-
2	Purchase	-	144.29	-	-	10.62	-
	- Dimension International LLP	-	-	-	-	10.62	-
	- Dimension Corporate Services Pvt. Ltd.	-	144.29	-	-	-	-
2	Remuneration to key management personnel	33.50	-	-	31.20	-	-
	- Ravi Kant Mathur	18.00	-	-	16.80	-	-
	- Prachi Chopra	15.50	-	-	14.40	-	-
3	Salary	-	-	-	-	-	0.30
	Rama Kant Mathur	-	-	-	-	-	0.30
4	Rent		1.42				
	- Dimension International LLP	-	0.65	-	-	-	-
	- Dimension Corporate Services Pvt. Ltd.	-	0.78	-	-	-	-
4	Loan Taken	90.50	1,248.92	31.85	142.80	870.58	47.70
	- Ravi Kant Mathur (Dimension Securities)	-	6.80	-	-	9.99	-
	- Ravi Kant Mathur	70.00	-	-	87.30	-	-
	- Prachi Chopra	20.50	-	-	55.50	-	-
	- Prachi Chopra (Optism Finsec)	-	-	-	-	6.25	-
	- Dimension Corporate Services Pvt. Ltd.	-	1,026.74	-	-	798.04	-
	- Ravi Kant Mathur HUF	-	-	31.85	-	-	47.70
	- Dimension International LLP	-	215.38	-	-	56.30	-
5	Loan Paid	97.47	1,248.92	31.85	185.83	870.58	47.70
	- Ravi Kant Mathur (Dimension Securities)	-	6.80	-	-	9.99	-
	- Ravi Kant Mathur	76.97	-	-	106.33	-	-
	- Prachi Chopra	20.50	-	-	79.50	-	-
	- Prachi Chopra (Optism Finsec)	-	-	-	-	6.25	-
	- Dimension Corporate Services Pvt. Ltd.	-	1,026.74	-	-	798.04	-
	- Dimension International LLP	-	215.38	-	-	56.30	-
	- Ravi Kant Mathur HUF	-	-	31.85	-	-	47.70



**Additional Regulatory Information**

**1 Trade payables ageing schedule**

(Amount in Lakh's)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.01	-	-	-	0.01
(ii) Others	-	-	-	-	-
<b>Total</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.01</b>

**Previous Financial Year**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1.85	-	-	-	1.85
(ii) Others	-	-	-	-	-
<b>Total</b>	<b>1.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.85</b>

**2 Trade receivables ageing schedule**

**Current Financial Year**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	0.46	-	-	-	-
<b>Total</b>	<b>0.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.46</b>

(Amount in Lakh's)

**Previous Financial Year**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	4.67	-	-	-	-
<b>Total</b>	<b>4.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.67</b>



### 3 Ratios

The Ratios for the year ended March 31, 2023 and March 31, 2022 are as follows:-

Particulars	Numerator	Denominator	31st March 2023	31st March 2022	Variance (in %)	Reason for Variance
(a) Current Ratio (in times)	Current Assets	Current Liabilities	1.10	1.02	7.57%	N/A
(b) Debt-equity ratio (in times)	Total Long term Debt	Shareholder's Equity (Equity Share Capital + Reserve and Surplus)	1.42	2.08	-31.64%	In Current Year there is Decrease in Short Term Borrowings.
(c) Debt service coverage ratio (in times)	Earnings for debt service = Net profit before interest, depreciation and tax	Debt service = Interest + Principal Repayments	2.53	2.43	3.96%	N/A
(d) Return on equity ratio (in %)	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity (Equity Share Capital + Reserve and Surplus)	10.66	5.25	102.85%	Current Year Net Profit Increase
(e) Inventory turnover ratio (in times)	Cost of goods sold	Average Inventory	32.02	27.25	17.49%	N/A
(f) Trade receivables turnover ratio (in times)	Revenue from Operation	Average Trade Receivable	18401.61	8046.67	128.69%	In Current Year there is Increase in Sale.
(g) Trade payables turnover ratio (in times)	Net Purchases	Average Trade Payables	50155.04	30128.38	66.47%	In Current Year there is Increase in Purchase.
(h) Net capital turnover ratio (in times)	Net sales = Total sales - Sales return	Average Working capital	563.77	1261.59	-55.31%	Increase in Working Capital in Comparison to Increase in Sales.
(i) Net profit Ratio (in %)	Net Profit	Net sales = Total sales - Sales return (Operational Income)	0.19	0.15	24.34%	N/A
(j) Return on capital employed (in %)	Earnings before interest and taxes	Capital Employed = Total Assets - Current Liabilities (Total Assets are the total book value of all assets) (Current Liabilities are liabilities due within a year)	23.00	10.77	113.56%	Current year Net Profit increase
(k) Return on investment (in %)	Interest (Finance Income)	Cost of Investment	NA	NA	NA	N/A



	<b>Particulars</b>	<b>2023</b>	<b>2022</b>
(a)	<b>Current Ratio (in times)</b>		
	Current Assets (A)	13,84,02,245.15	16,94,39,995.36
	Current Liabilities (B)	12,56,31,630.85	16,54,54,092.77
	A/B	<b>1.10</b>	<b>1.02</b>

(b)	<b>Debt-equity ratio (in times)</b>		
	Total Long term Debt (A)	12,56,31,630.85	16,54,54,092.77
	Shareholder's Equity (Equity Share Capital + Reserve and Surplus) (B)	8,83,33,955.43	7,95,24,487.57
	A/B	<b>1.42</b>	<b>2.08</b>

(c)	<b>Debt service coverage ratio (in times)</b>		
	Earnings for debt service = Net profit before interest, depreciation and tax (A)	2,18,46,533.91	96,97,071.80
	Debt service = Interest + Principal Repayments (B)	86,47,575.27	36,10,478.35
	A/B	<b>2.53</b>	<b>2.69</b>

(d)	<b>Return on Equity Ratio (in %)</b>		
	Net Profits after taxes - Preference Dividend (if any) (A)	89,45,007.61	40,75,003.92
	Average Shareholder's Equity(Equity Share Capital + Reserve and Surplus) (B)	8,39,29,221.50	7,75,58,224.84
	A/B	<b>10.66</b>	<b>5.25</b>

(e)	<b>Inventory turnover ratio (in times)</b>		
	Cost of goods sold (A)	4,69,38,90,509.45	2,66,27,45,009.12
	Average Inventory (B)	14,66,07,134.86	10,37,74,347.92
	A/B	<b>32.02</b>	<b>25.66</b>

(f)	<b>Trade receivables turnover ratio (in times)</b>		
	Revenue from Operation (A)	4,72,33,90,270.96	2,67,55,70,408.00
	Average Trade Receivable (B)	2,56,683.50	9,46,324.24
	A/B	<b>18,401.61</b>	<b>2,827.33</b>
	* Credit Sale-Sales Return-Any Allowances		

(g)	<b>Trade payables turnover ratio (in times)</b>		
	Net Purchases (A)	4,65,76,99,272.54	2,78,46,01,819.90
	Average Trade Payables (B)	92,866.02	92,424.56
	A/B	<b>50,155.04</b>	<b>30,128.38</b>



(h)	<b>Net capital turnover ratio (in times)</b>		
	Net sales = Total sales - Sales return (A)	4,72,33,90,270.96	2,67,55,70,408.00
	*Average Working capital (B)	83,78,258.45	21,20,791.58
	A/B	563.77	1,261.59
	*Average Working capital(Total current assets -total current liability)		

(i)	<b>Net Profit Ratio (in %)</b>		
	Net Profit (A)	89,45,007.61	40,75,003.92
	Net sales = Total sales - Sales return (Operational Income) (B)	4,72,33,90,270.96	2,67,55,70,408.00
	A/B	0.19	0.15

(j)	<b>Return on capital employed (in %)</b>		
	*EBIT (A)	2,03,17,342.88	83,50,750.05
	**Capital Employed (B)	8,83,33,955.40	7,95,24,488.39
	A/B	23.00	10.50

\*Earning before interest and tax

\*\* Capital Employed = Total Assets – Current Liabilities (Total Assets are the total book value of all assets) (Current Liabilities are liabilities due within a year)\*\*

(k)	<b>Return on investment (in %)</b>		
	Interest (Finance Income (A))	-	-
	Cost of Investment (B)	-	-
	A/B	#DIV/0!	#DIV/0!

