

BALANCE SHEET AS AT MARCH 31st, 2022
DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

Amount in '000 (INR)


	Particulars	Note No	As at 31st March 2022	As at 31st March 2021
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	1	100.00	100.00
	(b) Other Equity	2	(79.48)	(81.28)
	LIABILITIES			
	Non-current liabilities			
	(a) Financial Liabilities		-	-
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	(iii) Other financial liabilities		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)		-	-
	(d) Other non-current liabilities		-	-
	Current liabilities			
	(a) Financial Liabilities		-	-
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	3	65.58	65.58
	(c) Provisions		-	-
	(d) Current Tax Liabilities (Net)		-	-
	Total Equity and Liabilities		86.09	84.29
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment		-	-
	(b) Capital work-in-progress		-	-
	(c) Investment Property		-	-
	(d) Goodwill		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Biological Assets other than bearer plants		-	-
	(h) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Loans		-	-
	(iv) Others (to be specified)		-	-
	(i) Deferred tax assets (net)		-	-
	(j) Other non-current assets		-	-
(2)	Current assets			
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Cash and cash equivalents	4	86.09	84.29
	(v) Loans		-	-
	(vi) Others		-	-
	(c) Current Tax Assets (Net)		-	-
	(d) Other current assets		-	-
	Total Assets		86.09	84.29

Significant Accounting Policies and Notes to Accounts form an integral part of these financial statement
As per our Report of even date attached

For Nitin K Kumar & Co.
Chartered Accountants


 ACA Nitin Kumar
 Proprietor
 Membership No.512144
 Firm Regn No-029517N
 Date :- 15/6/22
 Place: DELHI
 UDIN: 22512144ALMNXX4043

For Dreamfolks Hospitality Private Limited


 Mukesh Yadav
 Director
 Din No.01105819


 Dinesh Nagpal
 Director
 Din No.01105914



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31st, 2022
DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

Amount in '000 (INR)

	Particulars	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
I	Revenue From Operations			
II	Other Income	5	21.30	17.60
III	Total Income (I+II)		21.30	17.60
IV	EXPENSES			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		-	-
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	6	19.50	19.50
V	Total expenses (III)		19.50	19.50
VI	Profit/(loss) before exceptional items and tax (III- V)		1.80	(1.90)
VII	Exceptional Items		-	-
VIII	Profit/(loss) before tax (VI-VII)		1.80	(1.90)
IX	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
X	Profit (Loss) for the period from continuing operations (VIII-IX)		1.80	(1.90)
XI	Profit/(loss) from discontinued operations		-	-
XII	Tax expense of discontinued operations		-	-
XIII	Profit/(loss) from Discontinued operations (after tax) (XI - XII)		-	-
XIV	Profit/(loss) for the period (X+XIII)		1.80	(1.90)
XV	Earnings per equity share (for continuing operation):			
	(1) Basic (Rs.)		0.18	(0.19)
	(2) Diluted (Rs.)		0.18	(0.19)
XVI	Earnings per equity share (for discontinued operation):			
	(1) Basic		-	-
	(2) Diluted		-	-
XVII	Earnings per equity share (for discontinued & continuing operations)			
	(1) Basic		0.18	(0.19)
	(2) Diluted		0.18	(0.19)

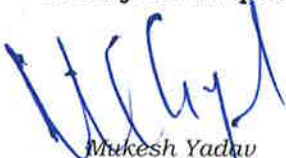
Significant Accounting Policies and Notes to Accounts form an integral part of these financial statement
As per our Report of even date attached


For Nitin K Kumar & Co.
Chartered Accountants


ACA Nitin Kumar
Proprietor
Membership No.512144
Firm Regn No-029517N
Date :- 15/6/22
Place: DELHI
UDIN: 22512144ALMNXX4043



For Dreamfolks Hospitality Private Limited


Mukesh Yadav
Director
Din No.01105819


Dinesh Nagpal
Director
Din No.01105914





STATEMENT OF CASH FLOWS FOR THE YEAR ENDE MARCH 31st, 2022
DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

Amount in '000 (INR)

	Particulars	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/ (loss) before tax		1.80	(1.90)
	Adjustment for			
	Depreciation and amortisation		-	-
	Finance costs		-	-
	(Decrease)/ Increase in other financial liabilities		-	2.70
	Net cash flow from/ (used in) operating activities (A)		1.80	0.80
			-	-
B.	CASH FLOW FROM INVESTING ACTIVITIES		-	-
			-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		-	-
			-	-
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)		1.80	0.80
	Cash and cash equivalents at the beginning of the financial year		84.29	83.49
	Cash and cash equivalents at the end of the financial year		86.09	84.29

*Significant Accounting Policies and Notes to Accounts form
an integral part of these financial statement
As per our Report of even date attached*

**For Nitin K Kumar & Co.
Chartered Accountants**



 ACA Nitin Kumar
 Proprietor

Membership No.512144
 Firm Regn No-029517N

Date :- 18/6/22

Place: DELHI

UDIN: 22512144ALMNXX4043

For Dreamfolks Hospitality Private Limited



 Mukesh Yadav
 Director
 Din No.01105819

Dinesh Nagpal
 Director
 Din No.01105914



1 SHARE CAPITAL

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised Share Capital		
10,000 Equity Shares of Rs.10/-each with voting rights	100.00	100.00
Total	100.00	100.00
Issued, Subscribed and fully paid		
10,000 Equity Shares of Rs.10/-each with voting rights	100.00	100.00
Total	100.00	100.00

Reconciliation of Number of Shares (Equity)

Amount in '000 (INR)

	As at 31st March 2022		As at 31st March 2021	
	Number of Shares	Amount (INR)	Number of Shares	Amount (INR)
Number of shares outstanding at the beginning of the	10,000.00	100.00	10,000	100.00
Add: Shares issued during the period	-	-	-	-
Number of shares outstanding at the end of the year	10,000.00	100.00	10,000	100.00

Rights, preferences, restrictions of equity shares

The Company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The equity shares are entitled to dividend proposed by Board of Directors subject to approval of the share holders in the Annual General Meeting except in case of interim dividend. In the event of liquidation of the Company, holder of equity shares are entitled to receive remaining assets of the Company, after distribution of all preferential amounts in proportion to their share holding.

Shareholders holding more than 5 per cent of total Equity Shares of Company

	As at 31st March 2022		As at 31st March 2021	
	Number of Shares	% Held	Number of Shares	% Held
Dreamfolks Services Private Limited	9,000	90.00%	9,000	90%
Dinesh Nagpal	333	3.33%	333	3.33%
Liberatha Peter Kallat	333	3.33%	333	3.33%
Mukesh Yadav	334	3.34%	334	3.34%

As per the records of the Company, including its register of shareholders/ members & other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

The Details of shares held by Promoters shareholder holding are given as follows together with its holding in no. of shares:-

Name of Shareholders	As at 31st March,2022		Percentage change
	No.of Shares held	% holding in Shares	
Dreamfolks Services Pvt Ltd	9,000	90.00%	0
Dinesh Nagpal	333	3.33%	0
Libertha Peter Kallat	333	3.33%	0
Mukesh Yadav	334	3.33%	0



2 OTHER EQUITY

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Capital Reserve		
Balance at beginning of the year	-	-
Balance at the end of the year	-	-
Securities premium		
Balance at beginning of the year	-	-
Balance at the end of the year	-	-
General Reserves		
Balance at beginning of the year	-	-
Balance at the end of the year	-	-
Retained Earnings		
Balance at beginning of the year	(81.28)	(79.38)
Add: Profit/(Loss) for the year	1.80	(1.90)
Balance at the end of the year	(79.48)	(81.28)

3 OTHER CURRENT LIABILITIES

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Audit Fees Payable	63.78	63.78
Filing Fees Payable	1.80	1.80
Total	65.58	65.58



A handwritten signature in blue ink is written over a circular blue ink stamp. The stamp contains the text "Dream Oks Hospital Pvt. Ltd." around the perimeter.

DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

Notes to Accounts

4 CASH AND CASH EQUIVALENTS

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Cash on hand	2.60	0.80
Balance with Banks	83.49	83.49
Total	86.09	84.29



DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

5 OTHER INCOME

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Commission Income	21.30	17.60
	21.30	17.60

6 OTHER EXPENSES

Amount in '000 (INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Audit Fees	17.70	17.70
Filing Fees	1.80	1.80
	19.50	19.50



A handwritten signature in blue ink is written over a circular blue ink stamp. The stamp contains the text "DreamFolks Hospitality Pvt. Ltd." around the perimeter.

DREAMFOLKS HOSPITALITY PRIVATE LIMITED
CIN NO-U55101DL2006PTC157203

Amount in '000 (INR)

		For the year ended March 31st, 2022	For the year ended March 31st, 2021
Current ratio			
Current Assets			
(a) Cash in hand		2.60	0.80
(b) Balances with banks		83.49	83.49
Total Current Assets (a)		86.09	84.29
Current Liabilities			
Auditor Fees Payable		63.78	63.78
Filing Fees Payable		1.80	1.80
Total Current Liabilities (b)		61.98	61.98
Current ratio ((a)/(b))		1.31	1.29
Return in Equity ratio		For the year ended March 31st, 2022	For the year ended March 31st, 2021
Net Income (a)		1.80	(1.90)
Net Equity			
(a) Share Capital		100.00	100.00
(b) Reserves & Surplus		(79.48)	(81.28)
Average Shareholder's equity (b)		20.52	18.72
Return on Equity Ratio (a/b)		0.09	(0.10)
Net Ptofit ratio		For the year ended March 31st, 2022	For the year ended March 31st, 2021
Net Profit		1.80	(1.90)
Revenue		21.30	17.60
Net profit ratio		0.08	(0.11)



Handwritten signature in blue ink over a circular stamp of Dreamfolks Hospitality Pvt. Ltd. The stamp contains the text 'Dreamfolks Hospitality Pvt. Ltd.' and a star symbol.

DREAMFOLKS HOSPITALITY PRIVATE LIMITED

Regd. Off.: 22, DDA Flats, Panchsheel Park, Shivalik Road, Malviya Nagar New Delhi-110017

CIN NO: -U55101DL2006PTC157203

Notes to financial statements for the year ended March 31, 2022

1. Background and Nature of operation of the company

The company is a private limited company incorporated and domiciled in India and has its registered office at New Delhi.

2. Statement of significant accounting Policies

(a) Basis of Preparation

These Financial statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles ("Indian GAAP") to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Act (to the extent notified). The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting. The management evaluates all the recently issued or revised Accounting Standards on an ongoing basis.

(b) Use of Estimates

The preparation of financial statements in conformity with Indian Generally Accepted Accounting Principles requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period.

(c) Tangible Fixed Assets

There is no fixed Assets as on 31.03.2022

(d) Revenue Recognition:

Revenue is recognized to the extent it is possible that the economic benefits will flow to the company and the revenue can be readily measured.

Accounting for Investment

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as Non-Current Investments. Current investments are carried at cost determined on an individual investment basis.

A handwritten signature in blue ink is written over a circular blue stamp. The stamp contains the text "Dreamfolks Hospitality Private Limited" around the perimeter and a star in the center.

(g) INCOME TAXES

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the authorities in accordance with the income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future profits.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the guidance note on Accounting for credit Available in respect of Minimum Alternative Tax under the Income -tax Act,1961,the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement "asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.



The image shows a handwritten signature in blue ink over a circular blue stamp. The stamp contains the text "Dream Eka Hospital Pvt. Ltd." around the perimeter. The signature is a cursive script that appears to read "Vijay Kumar".

(h) Earnings per Share:

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential Equity shares.

(i) Cash and cash equivalents

Cash and cash an equivalent for the purposes of cash flow statement comprises cash at bank and in hand short-term investments with an original maturity of three months or less.

(j) Provisions, Contingent Liabilities and Contingent Assets.

The company recognizes a provision when there is a present obligation as a result of past event that probable requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources or where the same cannot be reliably estimated. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed. Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

For DREAMFOLKS HOSPITALITY PRIVATE LIMITED



(Mukesh Yadav)

(DIN-01105819)





(Dinesh Nagpal)

(DIN-01105914)

Place: New Delhi

Date: