

DCC INFRA PROJECTS LIMITED
FORMERLY KNOWN AS DIAMOND CONSTRUCTION CO.
 REG. OFFICE:SCO 327-328, HUDA MARKET, SECTOR-20, KAITHAL
 CIN : U45500HR2021PLC095865

CONSOLIDATED BALANCE SHEET AS ON 31st MARCH, 2023

Particulars	Note No.	Amount in Rupees Lakhs	
		Figures as at 31-03-2023	Figures as at 31-03-2022
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	8,739.02	8,739.02
(b) Reserves and surplus	2	11,920.70	7,549.85
(b) Money Received against share warrants		-	-
2 Share application money pending allotments			
		-	-
3 Non-current liabilities			
(a) Non Current borrowings	3	794.48	1,305.14
(b) Deferred tax liabilities (net)		62.35	30.40
(c) Other Long Term Liabilities	4	1,054.74	891.40
(d) Long term provision		-	-
4 Current liabilities			
(a) Current Borrowings	5	10,058.20	3,546.90
(b) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises		292.67	3.10
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		8,872.84	9,266.48
(c) Other current liabilities	7	536.72	833.33
(d) Short-term provisions	8	16.09	10.48
TOTAL		42,347.81	32,176.10
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment & Intangible assets			
(i) Property, Plant and Equipment	9	8,370.45	8,658.49
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	3,587.41	2,549.39
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances	11	-	211.00
(e) Other Non Current Assets	12	2,776.55	56.44
2 Current assets			
(a) Current Investments	13	1,907.50	-
(b) Inventories		3,494.43	2,292.07
(c) Trade receivables	14	8,861.00	2,568.54
(d) Cash and cash equivalents	15	2,964.43	4,687.14
(e) Short-term loans and advances	16	831.80	360.83
(f) Other Current Assets	17	9,554.24	10,792.21
TOTAL		42,347.81	32,176.10

See accompanying notes forming part of the financial statements

As per our report of even date

For Pankaj Aneja & Associates

Chartered Accountants

ICAI Firm Registration Number: 010050N



Pankaj Aneja

Prop.

Membership No.: 088851

UDIN: 23088851BGXMMP1110

Place : Karnal

Date :27.09.2023

For and on behalf of the Board of Directors of
DCC Infra Projects Limited

Baljit Singh

Baljit Singh
Director
DIN: 09216771
Place: Kaithal
Date:27.09.2023

Harjit Singh

Harjit Singh
Director
DIN:09216772
Place:Kaithal
Date:27.09.2023

Saluja's

Darshan Lal Saluja
Chief Financial Office
Place: Kaithal
Date:27.09.2023

Mansi

Mansi Gupta
Company Secretary
Place:Kaithal
Date:27.09.2023

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REG. OFFICE:SCO 327-328, HUDA MARKET, SECTOR-20,KAITHAL

CIN : U45500HR2021PLC095865

CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rupees Lakhs

Particulars	Note No.	Figures as at 31-03-2023	Figures as at 31-03-2022
I Revenue from operations (gross)	18	57,996.59	44,583.15
II Other Income	19	582.68	178.24
III Total Income (I+II)		58,579.27	44,761.39
IV Expenses			
(a) Cost of materials consumed	20	27,629.54	20,886.08
(b) Construction Expenses	21	20,610.62	16,790.79
(c) Employee benefits expenses	22	2,049.41	1,034.77
(d) Finance costs	23	428.79	204.89
(e) Depreciation and amortisation expenses		1,209.76	537.67
(f) Other expenses	24	640.09	631.66
Total Expenses		52,568.21	40,085.85
V Profit before exceptional and extraordinary item and tax		6,011.06	4,675.54
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		6,011.06	4,675.54
VIII Extraordinary Items		-	-
IX Profit before Tax		6,011.06	4,675.54
X Tax Expense:			
(a) Current tax expense		1,509.56	1,167.30
(b) Deferred tax		31.94	30.40
XI Profit / (Loss) for the period from continuing operations		4,469.55	3,477.83
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		4,469.55	3,477.83
XVI Earning per equity share:			
(1) Basic		5.11	3.98
(2) Diluted		5.11	3.98

See accompanying notes forming part of the financial statements

As per our report of even date
For Pankaj Aneja & Associates
Chartered Accountants
ICAI Firm Registration Number: 010050N



Pankaj Aneja
Prop.
Membership No.: 088851
UDIN:
Place : Karnal
Date: 27.09.2023

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Darshan Lal Saluja
Chief Financial Officer
Place: Kaithal
Date: 27.09.2023

Mansi

Mansi Gupta
Company Secretary
Place: Kaithal
Date: 27.09.2023

DCC INFRA PROJECTS LIMITED
FORMERLY KNOWN AS DIAMOND CONSTRUCTION CO.
Consolidated Statement of Cash Flows
For the Year Ending on March 31st, 2023

Particulars	Amount in Rupees Lakhs
Cash Flows from Operating Activities	
Net Income	4,469.55
Add: Expenses Not Requiring Cash:	
Depreciation	1,209.76
Deffered Tax	31.94
Preliminary Expenses W/off	14.11
Less: Income Not Requiring Cash:	
Profit on Sale of PPE	1,255.81
	9.80
Add: Decrease in Current Assets :	
Other Current Assets	3,530.04
Less : Increase in Current Assets :	
Inventories	3,494.43
Short-term loans and advances	470.97
Trade receivable	6,292.46
Current Investments	1,907.50
Add: Increase in Current Liability :	
Short Term Borrowings	6,511.29
Less: Decrease in Current Liability :	
Trade payables	104.07
Other current liabilities	296.61
Short-term provisions	(5.62)
	395.06
Net Cash from Operating Activities	3,196.47
Cash Flows from Investing Activities	
Add: Sale of Property, Plant & Equipment	67.14
Less: Addition in Property, Plant & Equipment	1,118.16
Less: Increase in Investments	887.92
Less: Increase in Other Non -Current Assets	2,734.22
Add: Decrease in Long-term loans & advances	200.00
Net Cash Used for Investing Activities	(4,473.16)
Add: Decrease in Other Long Term Liabilities	163.34
Less: Increase in Long-term borrowings	510.66
Less: Prior Period GST Payment	98.70
Net Cash from Financing Activities	(446.02)
Net Increase/(Decrease) In Cash	(1,722.71)
Cash & Cash Equivalent at the Beginning of Year	4,687.14
Cash & Cash Equivalent at The End of Year	2,964.43

As per our report of even date

For Pankaj Aneja & Associates

Chartered Accountants

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