


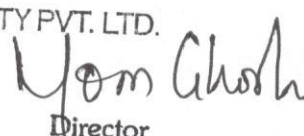
DAMASK REALTY PRIVATE LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2022 and March 31, 2023

	2023	2022
Cash Flows from Operating Activities		
Net Income		-
Add: Expenses Not Requiring Cash:		
Depreciation	-	-
Income Tax	-	-
Deffered Tax	-	-
Other	-	-
Add :- Incess in Equity Share	-	-
Add:- Decrease in Current Assets :-		
Inventories		
Short-term loans and advances		
Trade receivable		
Other Current Assets		
Less :- Increase in Current Assets :-		
Inventories		
Short-term loans and advances		
Trade receivable		
Long-term loans and advances		
Other current assets		
Add:- Increase in Current Liability :		
Short Term Borrowings		
Trade payables		
Other current liabilities		
Short-term provisions		
Less:- Decrease in Current Liabilities-		
Short Term Borrowings		
Trade payables		
Short Term Provision		
Other current liabilities		
Net Cash from Operating Activities	-	-
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets		
Less:- Purchase of New Equipment		
Less:- Investments Increased		
Net Cash Used for Investing Activities	-	-
Add Shara Capital		
Add Long-term borrowings		
Less:- Long-term borrowings		
Net Cash from Financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH	-	-
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR		
CASH, & CASH EQUIVALENT AT THE END OF YEAR	-	-

For Manoj Kumar Mukherjee & Co.
Chartered Accountants

MANOJ KUMAR MUKHERJEE
Partner
M.No 055118
Place: Kolkata
Date: 03-09-2023

FOR DAMASK REALTY PRIVATE LIMITED
DAMASK REALTY PVT. LTD.
Ratan Kumar Ghosh

(DIRECTOR)
DIN- 03597266

FOR DAMASK REALTY PRIVATE LIMITED
DAMASK REALTY PVT. LTD.
Mom Ghosh

(DIRECTOR)
DIN- 05333843

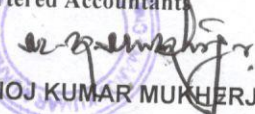
DAMASK REALTY PRIVATE LIMITED
18, BAISHNABGHATA ROAD, P.O.- NAKTALA, P.S- PATULI
KOLKATA- 700047.

Balance Sheet As On 31st March, 2023

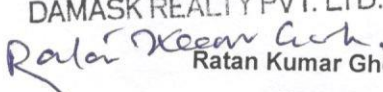
Particulars	Note No.	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,00,000.00	1,00,000.00
(b) Reserves and surplus	2	(2,74,916.15)	(1,56,628.19)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	69,40,611.00	6,40,000.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than m		-	-
(c) Other current liabilities	4	22,500.00	17,500.00
(d) Short-term provisions		9,800.00	9,800.00
TOTAL		67,97,994.85	6,10,671.81
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment			
(ii) Intangible assets		-	-
(iii) Capital Work in progress		31,27,000.00	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets		4,50,000.00	4,50,000.00
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
		5,000.00	5,000.00
2 Current assets			
(a) Current Investments	10	-	-
(b) Inventories	11	17,96,768.00	-
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	14,19,226.85	1,55,671.81
(e) Short-term loans and advances	14	-	-
(f) Other Current Assets	15	-	-
TOTAL		67,97,994.85	6,10,671.81

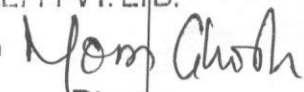
See accompanying notes forming part of the financial stater
In terms of our report attached.

For Manoj Kumar Mukherjee & Co.
Chartered Accountants


MANOJ KUMAR MUKHERJEE
Partner
M.No. 055118
Place: Kolkata
Date: 03/09/2023
UDIN :

FOR DAMASK REALTY PRIVATE LIMITED

DAMASK REALTY PVT. LTD.

Ratan Kumar Ghosh
Director
(DIRECTOR)
DIN- 03597266

DAMASK REALTY PVT. LTD.

Mom Ghosh
Director
(DIRECTOR)
DIN- 05333843

DAMASK REALTY PRIVATE LIMITED
18, BAISHNABGHATA ROAD, P.O.- NAKTALA, P.S- PATULI
KOLKATA- 700047.

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

Particulars	Note No.	(Figures in lakhs)	
		Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
		Rs.	Rs.
I Revenue from operations (gross)	16	-	-
Less: Excise Duty		-	-
Revenue from operations (net)		-	-
II Other Income	17	-	2,95,000.00
III Total Income (I+II)		-	2,95,000.00
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade	18	9,14,200.00	1,84,800.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(17,96,768.00)	-
(d) Employee benefits expenses	20	78,000.00	65,000.00
(e) Finance costs	21	1,833.72	6,018.00
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	22	9,21,022.24	1,69,010.00
Total Expenses		1,18,287.96	4,24,828.00
V Profit before exceptional and extraordinary item and tax		(1,18,287.96)	(1,29,828.00)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(1,18,287.96)	(1,29,828.00)
VIII Extraordinary Items		-	-
IX Profit before Tax		(1,18,287.96)	(1,29,828.00)
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(1,18,287.96)	(1,29,828.00)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		(1,18,287.96)	(1,29,828.00)
XVI Earning per equity share:			
(1) Basic		(11.83)	(12.98)
(2) Diluted		(11.83)	(12.98)

In terms of our report attached.
FOR Manoj Kumar Mukherjee & Co.
Chartered Accountants

MANOJ KUMAR MUKHERJEE
Partner
M.No. 055118
Place: Kolkata

FOR DAMASK REALTY PRIVATE LIMITED

DAMASK REALTY PVT. LTD. DAMASK REALTY PVT. LTD.
Ratan Kumar Ghosh Mom Ghosh
Ratan Kumar Ghosh *Mom Ghosh*
(DIRECTOR) (DIRECTOR)
DIN- 03597266 DIN- 05333843

DAMASK REALTY PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures for the current reporting period		Figures for the current reporting period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10,000 Equity shares of Rs. 10/- each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Add : Increased during the year 2,90,000 of Rs. 10 each.	2,90,000.00	29,00,000.00	10,000.00	1,00,000.00
	10,000.00	30,00,000.00	10,000.00	1,00,000.00
(b) Issued, Subscribed and Paid up 10,000 Equity shares of Rs. 10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Ratan Kr. Ghosh	5000	50.00	10	50,000.00
Mom Ghosh	5000	50.00	10	50,000.00
TOTAL	10,000.00	100.00		1,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period					
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year	
1	Ratan Kr. Ghosh	5000	50%	0%	
2	Mom Ghosh	5000	50%	0%	

Previous reporting Period					
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year	
1	Ratan Kr. Ghosh	5000	50%	NIL	
2	Mom Ghosh	5000	50%	NIL	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
0	NIL	0	0	0

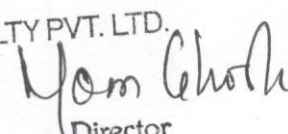
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
0	NIL	0	NIL	0

In terms of our report attached.
For Manoj Kumar Mukherjee & Co.
Chartered Accountants


MANOJ KUMAR MUKHERJEE
Partner
M.No. 055118
Place: Kolkata

FOR DAMASK REALTY PRIVATE LIMITED


DAMASK REALTY PVT. LTD.
Ratan Kumar Ghosh
(DIRECTOR) Director
DIN- 03597266


DAMASK REALTY PVT. LTD.
Mom Ghosh
(DIRECTOR)
DIN- 05333843
Director

DAMASK REALTY PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Note 2 RESERVES AND SURPLUS

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(1,56,628.19)	(26,800.19)
Add: Profit / (Loss) for the year	(1,18,287.96)	(1,29,828.00)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(2,74,916.15)	(1,56,628.19)
Total	(2,74,916.15)	(1,56,628.19)

Note 3 LONG TERM BORROWINGS

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Relatives</u>	-	-
Ratan Kumar Ghosh	16,35,200.00	4,90,000.00
Mom Ghosh	26,50,000.00	1,50,000.00
MKR Nirman Pvt. Ltd.	26,55,411.00	
TOTAL	69,40,611.00	6,40,000.00

Note 4 SHORT TERM PROVISIONS

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	-	-
(c) Provision - Others		
Power Payable	-	-

DAMASK REALTY PVT. LTD.

Ratan Kumar Ghosh
Director



DAMASK REALTY PVT. LTD.

Mom Ghosh
Director

DAMASK REALTY PRIVATE LIMITED

Note 5 NON CURRENT INVESTMENTS

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Fixed Deposit	-	-
Total	-	-

Note 6 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	-	-

Note 7 CASH AND CASH EQUIVALENTS

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
A) Cash In Hand	1,14,441.00	1,12,689.81
B) Bank Balance	13,04,785.85	42,982.00
Total	14,19,226.85	1,55,671.81

In terms of our report attached.

For Manoj Kumar Mukherjee & Co.

Chartered Accountants

MANOJ KUMAR MUKHERJEE

Partner

M.No. 055118

Place: Kolkata

FOR DAMASK REALTY PRIVATE LIMITED

DAMASK REALTY PVT. LTD.

Ratan Kumar Ghosh

(DIRECTOR)
Director
DIN- 03597266

DAMASK REALTY PVT. LTD.

Mom Ghosh

(DIRECTOR)
Director
DIN- 05333843

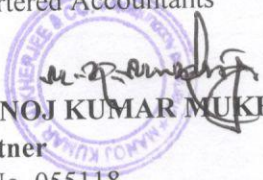
Director

Telephone Exp. Payable	-	-
GST Payable	-	-
Accounting Charges	19,500.00	14,500.00
Income Tax Filling Fees	-	-
ROC Payable	-	-
Retainer Fees	-	-
Audit Fees Payable	3,000.00	3,000.00
Total	22,500.00	17,500.00

In terms of our report attached.

For Manoj Kumar Mukherjee & Co.
Chartered Accountants

FOR DAMASK REALTY PRIVATE LIMITED


MANOJ KUMAR MUKHERJEE
Partner
M.No. 055118
Place: Kolkata

DAMASK REALTY PVT. LTD.

Ratan Kumar Ghosh
Ratan Kumar Ghosh
(DIRECTOR)
DIN- 03597266

DAMASK REALTY PVT. LTD.

Mom Ghosh
Mom Ghosh
(DIRECTOR)
DIN- 05333843

Director

TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

Note 9 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



DAMASK REALTY PVT. LTD.

Ratan Kooan Aish
Director

DAMASK REALTY PVT. LTD.

Mam Churh
Director

Note 10 REVENUE FROM OPERATIONS		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Sale of Services	-	-
Total - Sales	-	-
Note 11 OTHER INCOME		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Other Income	-	2,95,000.00
Total	-	2,95,000.00
Note 12 COST OF MATERIALS CONSUMED		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Opening stock		
Add: Purchases		
Import	-	-
Domestic	9,14,200.00	1,84,800.00
Less: Closing stock		
	-	-
Note 13 CHANGE IN INVENTORIES		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	17,96,768.00	-
	17,96,768.00	
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-

DAMASK REALTY PVT. LTD.

Ratan Kaur
Director

DAMASK REALTY PVT. LTD.

Mam Chhok
Director



Note 14 EMPLOYEE BENEFIT EXPENSES		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Salaries and wages	72,000.00	60,000.00
Directors Remuneration		
Bonus	6,000.00	5,000.00
Total	78,000.00	65,000.00
Note 15 FINANCE COST		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
Bank Charges	1,833.72	6,018.00
Bank Interest	-	
Total	1,833.72	6,018.00
Note 16 OTHER EXPENSES		
Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
(A) DIRECT EXPENSES		
Plan Sanction Fees(Howrah)	5,71,018.00	
Machinery Exp.	-	
Architech Fees	-	
Labour Charges	1,73,550.00	
Freight Inward	-	
Total (A)	7,44,568.00	-

DAMASK REALTY PVT. L.

Ratan Kean Aish
Director

DAMASK REALTY PVT. LTD.

Nam Chhosh
Director



Note 17 OTHER EXPENSES

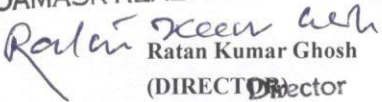

Particulars	Figures for the current reporting period March 2023	Figures for the current reporting period March 2022
	Rs.	Rs.
(B) INDIRECT EXPENSES		
Accounting Charges	5,000.00	3,000.00
Audit Fees	3,000.00	3,000.00
Conveyance	6,580.00	5,810.00
Company Secretary Fess	5,000.00	5,000.00
General Charges	5,430.00	3,962.00
ROC Filling Fees	1,200.00	40,800.00
Rent	1,38,000.00	24,000.00
Machinery Hire Charges	-	25,000.00
Trade Licence	2,150.00	2,100.00
Tea & Teffin	7,516.00	4,580.00
R/Off	0.24	
Printing & Stationery	2,578.00	1,758.00
J.V. Registration Fees	-	50,000.00
Total (B)	1,76,454.24	1,69,010.00
Total (A+B)	9,21,022.24	1,69,010.00

In terms of our report attached.

For **Manoj Kumar Mukherjee & Co.**

Chartered Accountants


MANOJ KUMAR MUKHERJEE
Partner
M.No. 055118
Place: Kolkata

DAMASK REALTY PVT. LTD. **DAMASK REALTY PVT. LTD.**
 
Ratan Kumar Ghosh Mom Ghosh
(DIRECTOR) (DIRECTOR) Director
DIN- 03597266 DIN- 05333843

I Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoter/	Property held since which date	Reason for not being held in the name of company

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		

IV Capital Work in Progress (CWIP)

(a) For Capital-work-in-progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

(b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

V Intangible assets under development:

(a) For Intangible assets under development:

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					
Project 2					

VI Details of Benami Property held

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
(b) if not summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Willful Defaulter

- a. Date of declaration as willful defaulter;
b. Details of defaults (amount and nature of defaults).

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		

x Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction are to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (B7) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XII Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	#DIV/0!		#DIV/0!
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (incl. Principal)	0.00		0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	#DIV/0!		#DIV/0!
Inventory Turnover Ratio	COGS	Average Inventory	0.00		0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	#DIV/0!		#DIV/0!
Trade payables turnover ratio	Total Purchases (Fust Cost + Other Expenses + Closing Inventory - Opening Inventory)	Closing Trade Payables	#DIV/0!		#DIV/0!
Net capital turnover ratio	Sales	Working capital (CA-C.L)	#DIV/0!		#DIV/0!
Net profit ratio	Net Profit	Sales	#DIV/0!		#DIV/0!
Return on Capital employed	Earnings before interest and tax	Capital Employed	#DIV/0!		#DIV/0!
Return on Investment	Net Profit	Investment	#DIV/0!		#DIV/0!

XIII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the provisions of the Act and any variation in this regard shall be explained

XIII Utilisation of Borrowed funds and share premium:



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Details for Ratio Analysis

Particulars		Amount	Amount
Current Ratio		31-03-2023	31-03-2022
	Current Assets		
	Cash & Cash Equivalents	14,19,227	1,55,672
	Short Term Loans & Advances	0	0
	Total :	14,19,227	1,55,672
	Current Liabilities		
	Short Term Borrowings	69,40,611	6,40,000
	Other Current Liabilities	22,500	17,500
	Short Term Provisions	9,800	9,800
	Total :	69,72,911	6,67,300
	Current Ratio	0.20	0.23

Debt-Equity Ratio			
	Total Debt		
	Short Term Borrowings	0	0
	Total :	0	0
	Shareholder's Equity + Reserves		
	Share Capital	1,00,000	1,00,000
	Reserves & Surplus	-2,74,916	-1,56,628
	Total :	-1,74,916	-56,628
	Debt-Equity Ratio	0.00	0.00

Debt Service Coverage Ratio			
	Earnings available for Debt Services	0	0
	Interest + Installments	0	0
	Debt Service Coverage Ratio	NA	NA

Return on Equity Ratio			
	Net Profit after Tax		
	Net Profit after Tax	-1,18,288	-1,29,828
	Less : Preference Dividend	0	0
	Total :	-1,18,288	-1,29,828
	Shareholder's Equity + Reserves*100		
	Share Capital	1,00,000	1,00,000
	Reserves & Surplus	-2,74,916	-1,56,628
	Total :	-1,74,916	-56,628
	Return on Equity Ratio	67.63	229.26

Inventory Turnover Ratio			
	Cost of Goods Sold	0	0
	Average Inventory	0	0
	Inventory Turnover Ratio	NA	NA

Trade Receivables Turnover Ratio			
	Net Credit Sales	0	0
	Average Trade Receivables	0	0
	Trade Receivables Turnover Ratio	NA	NA



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Trade Payables Turnover Ratio			
	Net Credit purchases	0	0
	Average Trade Payables	0	0
	Trade Payables Turnover Ratio	NA	NA

Net Capital Turnover Ratio			
	Sales / Total Income	0	2,95,000
	Total :	0	2,95,000
	<u>Net Assets*100</u>		
	Share Capital	1,00,000	1,00,000
	Reserves & Surplus	-2,74,916	-1,56,628
	Total :	-1,74,916	-56,628
	Net Capital Turnover Ratio	0.00	-520.94

Net Profit Ratio			
	Net Profit after Tax	-1,18,288	-1,29,828
	Sales/Total Income*100	0	2,95,000
	Net Profit Ratio	#DIV/0!	-44.01

Return on Capital employed			
	EBIT (1 - tax rate)	-86,176	-91,619
	Net Profit before Tax	-1,18,288	-1,29,828
	Finance Cost	1,834	6,018
	Total : A :	-1,16,454	-1,23,810
	<u>Capital employed*100</u>		
	Share Capital	1,00,000	1,00,000
	Reserves & Surplus	-2,74,916	-1,56,628
	Total : B :	-1,74,916	-56,628
	Return on Capital employed	49.27	161.79

Return on Investment			
	Net Profit after Tax	-1,18,288	-1,29,828
	Investments*100	50,00,000	26,00,000
	Return on Investment	-2.37	-4.99

DAMASK REALTY PVT. LTD.
Ratan Kishan Singh
 Director

DAMASK REALTY PVT. LTD.
Mam Chohan
 Director



DAMASK REALTY PRIVATE LIMITED

Note No. : Ratio Analysis

Statement annexed to forming part of Accounts

SI. No.	Ratio	Numerator	Denominator	As at	As at	Variance (%)	Reason for Variance
				31-Mar-2023	31-Mar-2022		
a)	Current Ratio	Current Assets	Current Liabilities	0.20	0.23	-12.75%	NA
b)	Debt Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.00	#DIV/0!	NA
c)	Debt Service Coverage Ratio	Earnings available for Debt Services	Interest + Installments	NA	NA	NA	NA
d)	Return on Equity Ratio (%)	(Net Profit after Tax - Preference Dividend (if any))	Shareholder's Equity	67.63	229.26	-70.50%	Increase in Net Profit due to reduction in professional charges
e)	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	NA	NA
f)	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	NA	NA	NA	NA
g)	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	NA
h)	Net Capital Turnover Ratio (%)	Sales / Total Income	Net Assets	0.00	-520.94	-100.00%	NA
i)	Net Profit Ratio (%)	Net Profit after Tax	Sales or Total Income	#DIV/0!	-44.01	#DIV/0!	Increase in Net Profit due to reduction in professional charges
j)	Return on Capital Employed (%)	EBIT (1 - Tax Rate)	Capital Employed	49.27	161.79	-69.55%	NA
k)	Return on Investment (%)	Net Profit after Tax	Investments	-2.37	27.99	-108.45%	Increase in Net Profit due to reduction in professional charges



DAMASK REALTY PVT. LTD.

Rajan Kumar Chakraborty
Director

DAMASK REALTY PVT. LTD.

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NOT SIGNIFICANT ACCOUNTING POLICIES

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1.1 Basis of Accounting

- a) The Financial Statements are prepared under the historical cost convention on going concern and accrual basis. The financial statements are presented in accordance with the Generally Accepted Accounting Principles in India ('GAAP') & Accounting Standards ('AS') specified under the Companies Act, 1956 read with Circular 08/2014 dated 04th April, 2014, issued by the Ministry of Corporate Affairs (which are deemed to be applicable as per section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014).
- b) The Accounting Policies adopted in the preparation of the Financial Statements are consistent with those followed in the previous year.
- c) All assets & liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Revised Schedule-III to the Companies Act, 2013. Based on the nature of services and their realization in cash and cash equivalents, the company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.
- d) The company follows prudential norms for Income Recognition, Asset Classification and provisioning for Non-performing assets as well as contingency provision for standard assets as prescribed by the Reserve Bank of India (RBI) for Non Banking Financial Companies.

1.2 Revenue Recognition

- a) Expenses and Income, to the extent considered payable and receivable respectively, are accounted for on accrual basis, except otherwise specifically stated, in accordance with the generally accepted accounting principles.
- b) Dividend from investment is accounted for as Income when the company's right to receive the dividend is established.
- c) Income from loan transactions is accounted for by applying the interest rate implicit in such contract.

1.3 Use of Estimates

The preparation of financial statements require the management to make estimates and assumptions considered in the reported amount of assets and liabilities (including contingent liabilities) as on the date of financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable.

1.4 Fixed Assets & Depreciation

The company has no fixed assets and hence, no depreciation has been charged in the accounts.

1.5 Investments

- a) Investments are classified as non - current or current on intention of the management at the time of purchase.
- b) Non - Current Investments are carried at cost less provision for diminution, other than temporary, if any, in the value of such investments.
- c) Current Investments are carried at lower of cost and fair market value.

1.6 Inventories

Stock of shares is valued at cost or market price whichever is lower..

1.7 Provisions and Contingent Liabilities

Provisions are recognised in accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed only by the occurrence or non - occurrence of one or more uncertain future events not wholly within the control of the company; and are generally, not provided for in accounts

Significant Accounting Policies.....contd.....



DAMASK REALTY PVT. LTD.

Ranjan Kishore Asha
Director

DAMASK REALTY PVT. LTD.
Mam Choh
Director