

**STATEMENT OF ACCOUNTS
&
AUDITOR'S REPORT**

NAME: DPS NIRMAN PRIVATE LIMITED
(CIN No: U45400WB2021PTC249145)

ADDRESS: P-220B, C.I.T ROAD, BELIAGHATA
KOLKATA-700010

FINANCIAL YEAR: 2023-2024
ASSESSMENT YEAR: 2024-2025

AUDITOR
K R SRIRAM & CO
CHARTERED ACCOUNTANTS
FRN:323146E

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CORPORATE PROFILE

DIRECTORS

Mrs. POULOMI GOMES
Mr. PAWAN GOMES

REGISTERED OFFICE

P-220B, C.I.T ROAD, BELIAGHATA
KOLKATA-700010

AUDITORS

K R SRIRAM & CO
Chartered Accountants
2H, Merlin Links
166B, S.P.Mukherjee Road
Kolkata - 700026

ANNUAL GENERAL MEETING

27TH September, 2024
AT 10:30 A.M.

P-220B, C.I.T ROAD, BELIAGHATA
KOLKATA - 700 010

DPS NIRMAN PVT LTD

Regd. Office: P220B C.I.T ROAD, C.I.T. SCHEME IV M, BELIAGHATA, KOLKATA-700010

CIN NO: U45400WB2021PTC249145

NOTICE

Notice is hereby given that the Annual General Meeting of the Shareholders of **DPS NIRMAN PRIVATE LIMITED** will be held at the registered office situated at P-220B, C.I.T ROAD, BELIAGHATA, KOLKATA-700010, on Friday, 27th September 2024 at 10:30 A.M. to transact the following business:

Ordinary Business:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March 2024 and Profit and Loss Account for the period ended 31st March 2024 and report of the Board of Directors and the report of the Auditors thereon.

To appoint Auditors and to fix their remuneration and in this regard to consider and, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

2. "RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, as amended from time to time, the Company hereby appoints, M/s. K R Sriram & Co. (Firm Registration No 323146E) Chartered Accountants, of the Company in the ensuing Annual General Meeting (AGM) till the conclusion of Sixth consecutive AGM of the company (subject to ratification by the shareholders) at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors."

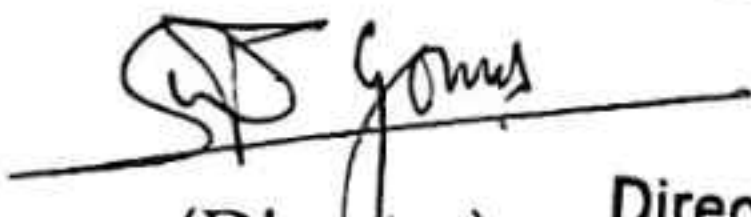
NOTES:

1. Relevant documents with respect to business transactions can be inspected at the Registered Office of the Company.
2. A person entitled to attend the meeting is also entitled to appoint the Proxy to attend and vote at the meeting instead of himself. A proxy need not be the Member of the Company.
3. Pursuant to the Provisions of sections 105 of Companies Act, 2013 read with the applicable rules thereon, person can act as proxy on behalf of the members not exceeding Fifty and holding in aggregate not more than 10% of the share capital of the Company carrying voting rights, may appoint a single person as Proxy, who shall not act as Proxy of any other Member.
4. Proxy form in order to be valid must be lodged with the Company at least 48 hours before the Commencement of the meeting.

Date: 2nd September 2024

Place: Kolkata

By order of the Board of Directors
DPS NIRMAN PVT. LTD. DPS NIRMAN PVT. LTD.


(Director) Director
PAWAN GOMES
DIN: 03559886


(Director) Director
POULOMI GOMES
DIN: 09375406

PAN: AABCD1837G

Email id: Pawangomes@gmail.com

Phone: 8981704544

DPS NIRMAN PVT LTD

Regd. Office: P220B C.I.T ROAD, C.I.T. SCHEME IV M, BELIAGHATA, KOLKATA-700010

CIN NO: U45400WB2021PTC249145

BOARD REPORT

Dear Members,

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2024.

1. Financial Summary or performance of the company:

Particulars	Amount (₹ in hundreds)	
	2023-2024	2022-2023
Gross Turnover (including Other Income)	-	-
Profit before, Interest and Depreciation (EBIDTA)	(10393.91)	(117.40)
Less: Finance Cost	0.00	0.00
Less: Depreciation & Amortization	-	-
Net Profit / (Loss) Before Tax (PBT)	(10393.91)	(117.40)
Less: Tax expense	0	0
Net Profit After Tax (PAT)	(10393.91)	(117.40)
Less: Proposed dividend & Tax thereon	Nil	Nil
Surplus / (Deficit) carried to Balance Sheet	(10393.91)	(117.40)

2. Transfer to Reserves

The Company has not transferred any amount to reserves.

3. Dividend

Due to prosperous opportunity for growth of the business, your directors regret their inability to recommend any dividend for financial period 2023-24.

4. Material Changes between the date of the Board Report and end of financial year.

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

5. 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 there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

6. Subsidiary Company:

The Company does not have any Subsidiary Company and there was no change in this position during the Financial Year 2023-24.

7. Statutory Auditor & Audit Report:

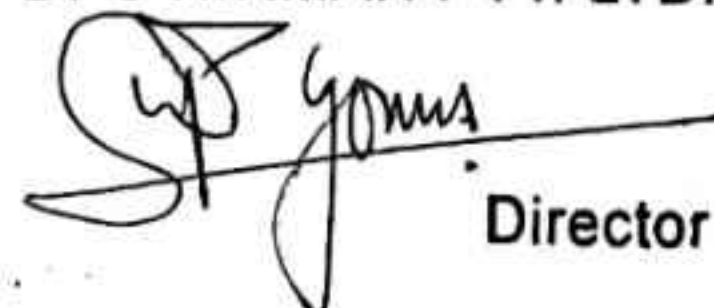
M/s. K R Sriram & CO., Chartered Accountants, statutory auditors of the Company having registration number FRN No.323146E who shall hold office

PAN: AABCD1837G

Email id: Pawangomes@gmail.com

Phone: 8981704544

DPS NIRMAN PVT. LTD.


Director

DPS NIRMAN PVT. LTD.


Director

from the conclusion of annual general meeting to be held on 27th September 2024 till the conclusion of next Annual General Meeting. The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed.

8. There are no qualifications or observations or remarks made by the Auditors in their Report.

9. **Change in the nature of business:**

There are no changes in the nature of business of the company during the financial year as per MOA.

10. **Details of directors or key managerial personnel:**

There are no changes in the directorship and the key managerial personnel during the year.

11. **Deposits:**

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2024. There were no unclaimed or unpaid deposits as on March 31, 2024.

12. **Conservation of energy, technology absorption, foreign exchange earnings and outgo:**

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014 is annexed herewith as **Annexure A**

13. **Corporate Social Responsibility:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

14. **Number of meeting of the Board:**

During the year, four Board Meetings, as follows, were convened and held with requisite quorum. The intervening gap between the Meetings was within the period prescribed under the companies Act, 2013.

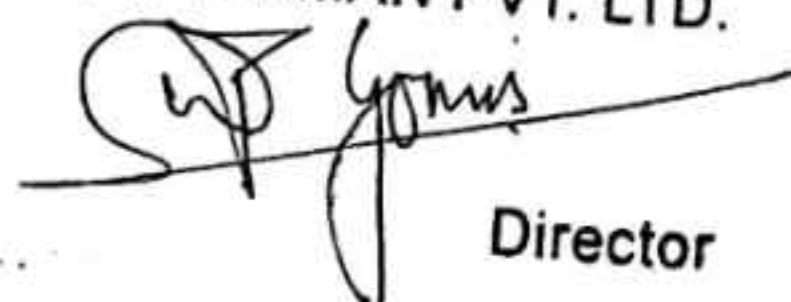
18/04/2023	20/09/2023	20/12/2023	26/02/2024
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15. **Constitution of committee - Sexual harassment at work place:**

The Company has constituted a committee under the Sexual Harassment of Women at Workplace (Prevention, prohibition and Redressal) Act, 2013 and has complied with the provisions of the same.

The Company is committed to provide a safe and conducive work environment to its employees during the financial year. Your Directors further state that during the financial year, there were no cases filed pursuant to the Sexual

DPS NIRMAN PVT. LTD.


Director

DPS NIRMAN PVT. LTD.


Director

Harassment of Women at Workplace (Prevention, prohibition and Redressal) Act, 2013.

16. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) the directors had 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 as at March 31, 2024 and of the profit and loss of the company for that period;
- (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors had prepared the annual accounts on a going concern basis; and
- (v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. Declaration by Independent Directors:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

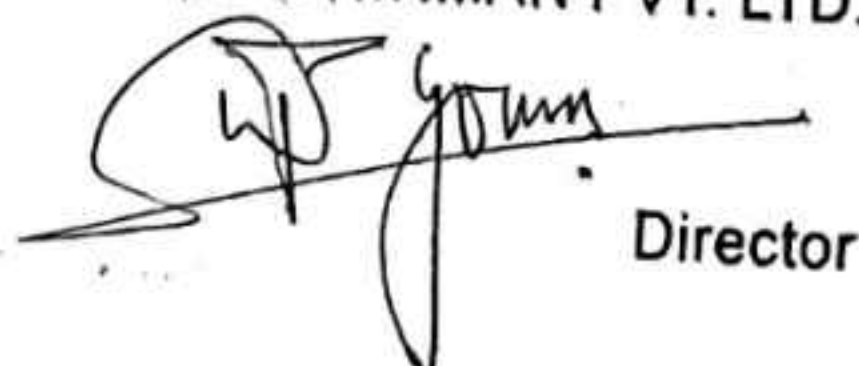
18. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178:

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

DPS NIRMAN PVT. LTD.


Director

DPS NIRMAN PVT. LTD.


Director

20. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

21. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions if any that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:

Details of contracts or arrangements or transactions not at arm's length basis	NIL
Details of material contracts or arrangement or transactions at arm's length basis	NIL

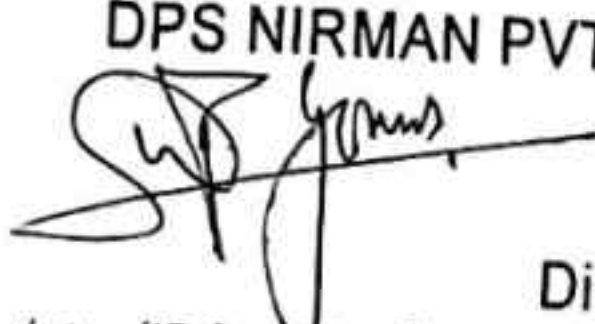
22. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of West Bengal, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

23. Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day-to-day management.

For and on behalf of the Board of Directors

Place: Kolkata
Date: 30th August 2024

DPS NIRMAN PVT. LTD.

(Director)
PAWAN GOMES
DIN: 03559886

DPS NIRMAN PVT. LTD.

(Director)
POULOMI GOMES
DIN: 09375406

ANNEXURE - A

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

(A) Conservation of energy-

- (i) the steps taken or impact on conservation of energy: NIL
- (ii) the steps taken by the company for utilizing alternate sources of energy: NIL
- (iii) the capital investment on energy conservation equipments: NIL

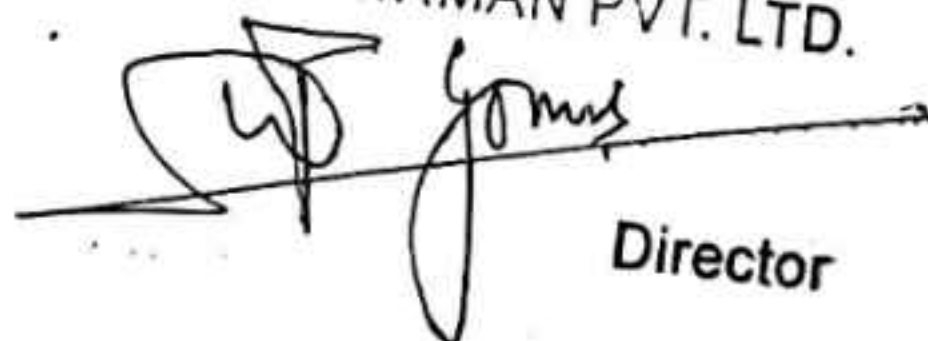
(B) Technology absorption-

- (i) the efforts made towards technology absorption: NIL
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL
- (iv) the expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgo-

For the period ended on 31 st March,	2024	2023
<u>Income</u>		
Commission	Nil	Nil
<u>Expenditure</u>		
Raw Materials (CIF basis)	Nil	Nil
Others	Nil	Nil

DPS NIRMAN PVT. LTD.


Director

DPS NIRMAN PVT. LTD.


Director

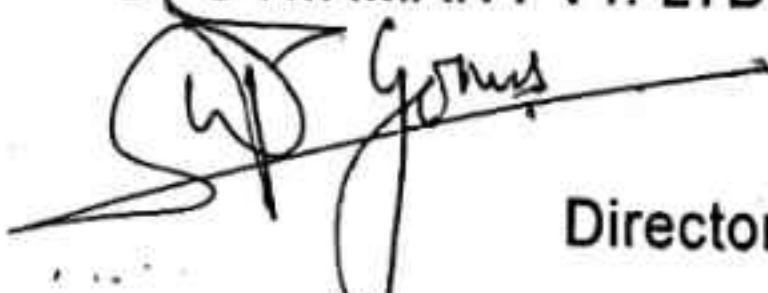
DPS NIRMAN PRIVATE LIMITED
FORM NO. AOC-2

Form for disclosure of particulars of contracts/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 arms length transactions under third proviso thereto

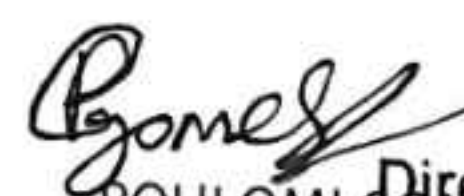
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Sl No.	Particulars	Amount (₹)	Amount (₹)
1	Details of contracts or arrangements or transactions not at arm's length basis		
	(a) Name(s) of the related party and nature of relationship	There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2024, which were not arm's length basis	
	(b) Nature of contracts/arrangements/transactions		
	(c) Duration of the contracts/arrangements/transactions		
	(d) Salient terms of the contracts or arrangements or transactions including the value, if any		
	(e) Justification for entering into such contracts or arrangements or transactions		
	(f) date(s) of approval by the Board.		
	(g) Amount paid as advances, if any:		
	(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188		
2	Details of material contracts or arrangement or transactions at arm's length basis		
	(a) Name(s) of the related party and nature of relationship	NA	
	(b) Nature of contracts/arrangements/transactions	NA	
	(c) Duration of the contracts/arrangements/transactions	Financial Year 2023-24	
	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	Nil	Nil
	(e) Date(s) of approval by the Board, if any:	Mar-24	
	(f) Amount paid as advances, if any:	Nil	

DPS NIRMAN PVT. LTD. for DPS NIRMAN PRIVATE LIMITED


Director
PAWAN GOMES
(DIRECTOR)
DIN -03559886

DPS NIRMAN PVT. LTD.


Director
POULOMI GOMES
(DIRECTOR)
DIN -09375406

K. R. SRIRAM & CO.

Chartered Accountants

2H, MERLIN LINKS, 166B - S. P. MUKHERJEE ROAD, KOLKATA - 700 026, E-MAIL : emailus@krsriram.com, PHONE : 2465 6413

To the Members of
M/S DPS NIRMAN PRIVATE LIMITED

Report on the audit of the standalone financial statements
Opinion

We have audited the accompanying standalone financial statements of **M/S DPS NIRMAN PRIVATE LIMITED ("the Company")**, which comprise the balance sheet as at March 31, 2024, and the standalone statement of Profit and Loss and for the year then ended, and notes to the standalone 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 standalone financial statements give the information required by the Companies Act, 2013 ("the 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, 2024, the losses and total comprehensive income, changes in equity 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 standalone 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 standalone financial statements under the provisions of the Act and the rules thereunder, 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.

In terms of SA 701, and based on our audit we report that there are no Key Audit Matters to be reported for the year under review.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's

BANGALURU

7002 Sobha, Chrysanthemum, Thanisandra Main Road, Nagawara, Bangaluru, Karnataka, Pin : 560045

DURGAPUR

C-12, 3rd Street, Central Park, City Centre, Durgapur, West Bengal, Pin : 713216



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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

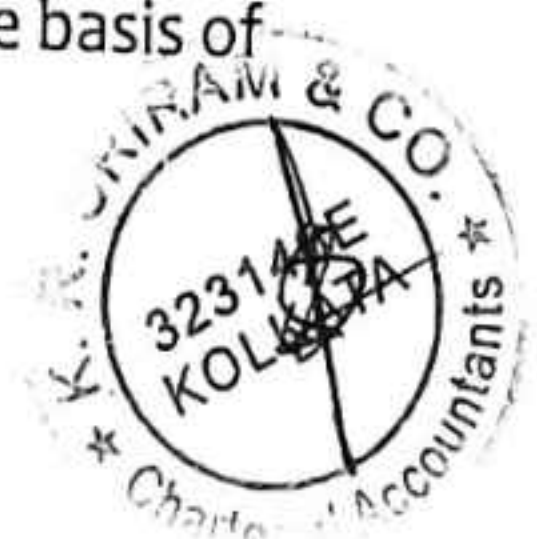
The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with 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 standalone 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 standalone 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 standalone financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements



The provisions of 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 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) It has no borrowings from banks and financial institutions at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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 standalone 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, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 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 standalone financial statements is less than Rs.50 Crores and it has no borrowings from banks and financial institutions at any time during the year, 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 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 requirement to transfer any amount, to the Investor Education and Protection Fund by the Company.
 - d. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or



entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

e. The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

f. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

g. No dividend has been paid by the Company during the year as no dividend has been declared by the Company in the previous year in accordance with section 123 of Companies Act'2013.

h. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with."

"As the proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ending 31st March 2024."

For K R SRIRAM & CO.
(Chartered Accountants)
FRN. 323146E



K R Sriram
(Partner)

Mem No. -055199

UDIN: 24055199BJZYKF3011

Place: Kolkata

Date: 30th August, 2024

BALANCE SHEET AS AT 31ST MARCH 2024

(Figures in Hundreds)

Particulars	Note No	As at March 31, 2024	As at March 31, 2023
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	2000.00	2000.00
(b) Reserves & surplus	2	-10640.51	-246.60
(c) Money Received against share warrents			
		-8640.51	1753.40
2 Non-current liabilities			
(a) Long-term borrowings	3	502.03	3002.03
(b) Deferred tax liabilities (net)			
(c) Other Long Term Liabilities			
(d) Long term provision			
3 Current liabilities			
(a) Short Term Borrowings	4	50667.20	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5	6000.00	-
(c) Other current liabilities			
(d) Short-term provisions	6	477.81	407.01
		<u>49006.53</u>	<u>5162.44</u>
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments			
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	7	5140.72	2990.23
(e) Short-term loans and advances	8	43751.00	2000.00
(f) Other Current Assets	9	114.81	172.21
		<u>49006.53</u>	<u>5162.44</u>
Additional Notes to Financial Statement	10		
Significant Accounting Policies			

In terms of our report of even date
For K R Sriram & Co

Chartered Accountants
FRN: 323146E

(K R Sriram)
(Partner)
Mem.No. 055199
UDIN: 24055199BJZYKF3011

For and on behalf of the Board of Directors
DPS NIRMAN PVT. LTD.

PAWAN GOMES
(DIRECTOR)
DIN-03559886

DPS NIRMAN PVT. LTD.

POULOMI GOMES
(DIRECTOR)
DIN -09375406

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Particulars	Note No	Year ended 31.03.2024	Year ended 31.03.2023
(Figures in Hundreds)			
I. Revenue from operation		-	-
II. Other Income		-	-
III. Total Revenue (I+II)		-	-
IV. Expenses		-	-
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods		-	-
(d) Employee benefits expenses		-	-
(e) Finance costs		-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses		-	-
	9	10393.91	117.40
Total Expenses		10393.91	117.40
V. Profit before exceptional and extraordinary item and tax		-10393.91	-117.40
VI. Exceptional Items		-	-
VII. Profit before extraordinary item and tax		-10393.91	-117.40
VIII. Extraordinary Items		-	-
IX. Profit before Tax		-10393.91	-117.40
X. Tax Expense:			
(a) Current tax expense		-	-
(b) MAT Credit		-	-
(c) Deferred tax		-	-
XI. Profit / (Loss) for the period from continuing operations		-10393.91	-117.40
XII. Profit / (Loss) from discontinuing operations		-	-
XIII. Tax from discontinuing operations		-	-
XIV. Profit/ (Loss) from discontinuing operations		-	-
XV Profit/ (Loss) for the Period		-10393.91	-117.40
XVI Earning per equity share:			
(1) Basic		-51.97	-0.59
(2) Diluted		-51.97	-0.59

Additional Notes to Financial Statement
Significant Accounting Policies

10

In terms of our report of even date.

For K R Sriram & Co

Chartered Accountants

FRN: 323146E

For and on behalf of the Board of Directors


(K R Sriram)
Chartered Accountants

(Partner)

Mem.No. 055199

UDIN: 24055199BJZYKF3011

Place : Kolkata

Date : 30th August 2024


PAWAN GOMES
(DIRECTOR)
DIN - 03559886


POULOMI GOMES
(DIRECTOR)
DIN - 09375406

DPS NIRMAN PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH, 2024

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period (FY 2023-2024)		Figures as at the end of previous reporting Period (FY 2022-2023)	
	Number of shares	Rs. In hundreds	Number of shares	Rs. In hundreds
(a) Authorised				
100000 Equity shares of Rs.10/- each with voting rights	100000	10000.00	100000	10000.00
Total	100000	10000.00	100000	10000.00
(b) Issued, Subscribed and Paid up				
20000 Equity shares of Rs.10 each with voting rights	20000	2000.00	20000	2000.00
Total	20000	2000.00	20,000	2000.00

c. Rights, preference and restrictions:

(i) The company has only one class of equity share referred to as Equity shares having a par value of Rs.10/-. Each holder of equity share is entitled to one vote per share.

(ii) Dividend, if any, is declared and paid in Indian Rupees. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting. - None

(iii) Reconciliation of Shares Issued at the beginning of the year and at the end of the year

	31.03.2024	31.03.2023
No of Shares at the beginning of the year	20000	20000
No of Shares issued during the year	-	-
No of shares at the end of the year	20000	20000

	31.03.2024	31.03.2023	% of Share
(iv) Number & Percentage of Share holding of each shareholders			
(i) Mrs. POULOMI GOMES	50.00	10,000.00	10,000.00 50.00
(ii) Mr. PAWAN GOMES	50.00	10,000.00	10,000.00 50.00

In terms of our report attached.
For K R SRIRAM & CO
Chartered Accountants
FRN: 323146E



K R Sriram
(Partner)
Place: Kolkata
Date : 30th August 2024

For and on behalf of the Board of Directors

DPS NIRMAN PVT. LTD.

Director

PAWAN GOMES
(DIRECTOR)
DIN-03559886

DPS NIRMAN PVT. LTD.

Director

POULOMI GOMES
(DIRECTOR)
DIN -09375406

List of Shareholders holding more than 5% share capital

Current Reporting Period (FY 2023-2024)				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
(i) Mr. Pawan Gomes	10,000	50.00	10	1000.00
(ii) Mrs. Poulomi Gomes	10,000	50.00	10	1000.00
TOTAL	20000	100		2000.00

List of Shareholders holding more than 5% share capital

Previous reporting Period (FY 2022-2023)				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
(i) Mr. Pawan Gomes	10,000	50.00	10	1000.00
(ii) Mrs. Poulomi Gomes	10,000	50.00	10	1000.00
TOTAL	20000	100		2000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period (FY 2023-2024)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Pawan Gomes	10,000	50%	50%
2	Mrs. Poulomi Gomes	10,000	50%	50%

Previous reporting Period (FY 2022-2023)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Mr. Pawan Gomes	10,000	50%	50%
2	Mrs. Poulomi Gomes	10,000	50%	50%

In terms of our report attached.

For K R SRIRAM & CO

Chartered Accountants

FRN: 323146E

For and on behalf of the Board of Directors



K R Sriram
(Partner)

Place: Kolkata

Date : 30th August 2024

DPS NIRMAN PVT. LTD.

Director

PAWAN GOMES
(DIRECTOR)
DIN-03559886

DPS NIRMAN PVT. LTD.

Director

POULOMI GOMES
(DIRECTOR)
DIN -09375406

ES TO FINANCIAL STATEMENT

(Figures in Hundreds)

Note No.	Particulars	As at March 31, 2024	As at March 31, 2023
2	Reserve & Surplus		
	Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	-246.60	-129.20
	Add: Profit / (Loss) for the year	-10393.91	-117.40
		<u>-10640.51</u>	<u>-246.60</u>
3	Long-term borrowings		
	Unsecured		
	Loan from Directors	502.03	3002.03
		<u>502.03</u>	<u>3002.03</u>
4	Short Term Borrowings		
	Secured		
	Loan from Others	50667.20	0.00
		<u>50667.20</u>	<u>0.00</u>

5 TRADE PAYABLES

Figures For the Current Reporting Period (FY 2023-24)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	6000.00	-	-	-	6000.00
Total					6000.00

Figures For Previous Reporting Period (FY 2022-23)

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

6 SHORT TERM PROVISIONS

(a) Provision for employee benefits

Professional Tax

(b) Provision - for TAX

Provision for Income Tax(Current Years)

TDS Payable

(c) Provision - Others

Liability for Expenses

Preincorporation Expenses

Audit Fees Payable

287.01	287.01
190.80	120.00
<u>477.81</u>	<u>407.01</u>

In terms of our report of even date

For K R Sriram & Co

Chartered Accountants

FRN: 323146E


(K R Sriram)
(Partner)

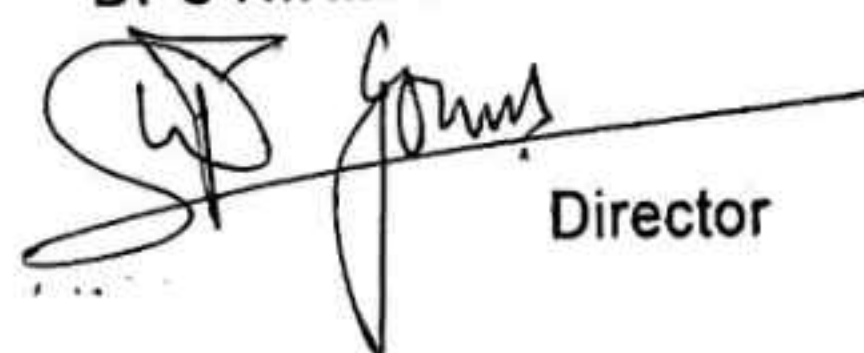
Mem.No. 055199

Place : Kolkata

Date : 30th August 2024

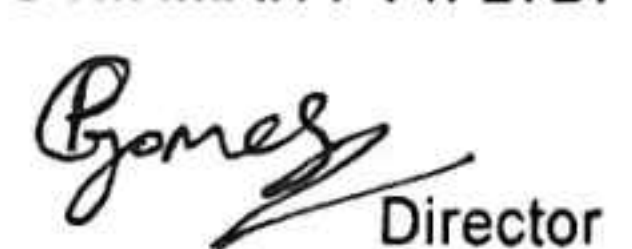
For and on behalf of the Board of Directors

DPS NIRMAN PVT. LTD.


Director

PAWAN GOMES
(DIRECTOR)
DIN-03559886

DPS NIRMAN PVT. LTD.


Director

POULOMI GOMES
(DIRECTOR)
DIN -09375406

ES TO FINANCIAL STATEMENT

(Figures in Hundreds)

Note No.	Particulars	As at March 31, 2024	As at March 31, 2023
7	Cash & Cash Equivalent		
	Cash in Hand.(as certified by the management)	53.50	0.00
	Balances with Scheduled Banks in Current account.	5087.22	2990.23
		<u>5140.72</u>	<u>2990.23</u>
8	SHORT TERM LOANS AND ADVANCES		
	Unsecured Considered good (Recoverable in cash or in kind or for value to be received)		
	Share Allotment	2000.00	2000.00
	Adv to Uttah Howrah CHSL	40000.00	0.00
	Others Advance	1751.00	0.00
		<u>43751.00</u>	<u>2000.00</u>
8	Other Current Assets		
	pre incorporation expenses written off	114.81	172.21
		<u>114.81</u>	<u>172.21</u>

In terms of our report of even date
For K R Sriram & Co
Chartered Accountants
FRN: 323146E


(K R Sriram)
(Partner)
Mem.No. 055199

Place : Kolkata
Date : 30th August 2024

For and on behalf of the Board of Directors

DPS NIRMAN PVT. LTD.

Director

PAWAN GOMES
(DIRECTOR)
DIN-03559886

DPS NIRMAN PVT. LTD.

Director

POULOMI GOMES
(DIRECTOR)
DIN -09375406

NOTES TO FINANCIAL STATEMENT

(Figures in Hundreds)

Note No	Description	As at March 31, 2024	As at March 31, 2023
9	Other Expense		
	Audit Fees	70.80	60.00
	Preliminary expenses	57.40	57.40
	Brokerage & Commission	4000.00	0.00
	Filing Fees	632.00	0.00
	Reg & Stamp Duty Charges	5383.21	0.00
	Puja & festival Expenses	110.50	0.00
	Labour Charges	71.00	0.00
	License & Renewal Charges	44.00	0.00
	Travelling Charges	25.00	0.00
		<u>10393.91</u>	<u>117.40</u>

In terms of our report of even date

For K R Sriram & Co
Chartered Accountants

FRN: 323146E



(K R Sriram)
(Partner)

Mem.No. 055199

Place : Kolkata

Date : 30th August 2024

For and on behalf of the Board of Directors

DPS NIRMAN PVT. LTD.

Director

PAWAN GOMES
(DIRECTOR)
DIN - 03559886

DPS NIRMAN PVT. LTD.

Director

POULOMI GOMES
(DIRECTOR)
DIN - 09375406

TRADE RECEIVABLES

Figures For the Current Reporting Period (FY 2023-24)

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 (FY 2022-23)

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						

In terms of our report of even date

For K R Sriram & Co

Chartered Accountants

FRN: 323146E



(K R Sriram)

(Partner)

Mem.No. 055199

Place : Kolkata

Date : 30th August 2024

For and on behalf of the Board of Directors

DPS NIRMAN PVT. LTD.

[Signature]
Director

PAWAN GOMES

(DIRECTOR)

DIN - 03559886

DPS NIRMAN PVT. LTD.

[Signature]
Director

POULOMI GOMES

(DIRECTOR)

DIN - 09375406

DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

NOTE – 10

A. Additional Notes to Accounts:

I. Company Overview: -

DPS NIRMAN PRIVATE LIMITED is a Private Limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office is situated at P-220B, C.I.T ROAD, BELIAGHATA and KOLKATA-700010. The Company is engaged in providing as per its MoA, the company was incorporated to carry on the business as Building completion [Includes activities that contribute to the completion or finishing of a construction. Repairs of the same type are also included in the corresponding sub-classes]. The company was incorporated in 2021.

II. Followings are the Financial Ratios: -

Ratios						
SL.No	Ratios	Numerator	Denominator	For the year ended 31st March 2024	For the year ended 31st March 2023	% Variance Reason for Variance (Mandatorily required if variance exceeds 25%)
1	Current Ratio	Total Current Assets	Total Current Liabilities	0.86	12.68	-93% In view of Secured Loans in the current year, the Bank receipts are reflectd as Current Assets during the year which has resulted in an decrease in Current ratio
2	Debt Equity Ratio	Debt Capital (Total Outside Liabilities)	Shareholder's Equity (Total Shareholders Equity)	-0.06	1.71	-103% In view of Secured Loans in the current year increase as previous year resulted in an decrease in Current



DPS NIRMAN PVT. LTD.

[Signature]
Director

DPS NIRMAN PVT. LTD.

[Signature]
Director

DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

CIN: U45400

						ratio
3	Debt Service coverage ratio (For Ind AS Companies Profit before OCI)	Net Operating Income	Debt Service (Int+Principal)			
		Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	1.20	-0.07	-1897%
4	Return on Equity Ratio	Profit for the year	Average Shareholder's Equity			
		Net Profit after taxes - preference dividend (if any)	(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2)	3.0	-0.06	-4759%
5	Inventory Turnover Ratio	COGS (Opening Stock + Purchases) – Closing Stock	Average Inventory (Opening Stock + Closing Stock)/2	0.00	0.00	0%
6	Trade Receivables turnover ratio	Net Sales	Average trade receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	0.00	0.00	0%
7	Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	0.00	0.00	0%



DPS NIRMAN PVT. LTD.

DPS NIRMAN PVT. LTD.

Director

Director

DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

8	Net capital turnover ratio	Sales	Working capital (CA-CL)	0.00	0.00	0%	Not significant
9	Net profit ratio	Net Profit (Profit After Tax)	Sales	0.00	0.00	0%	Not significant
10	Return on Capital employed	Earnings before interest and tax	Capital Employed (Tangible Net Worth + Total Debt + Deferred Tax Liability)	1.20	0.00	0%	Not significant
11	Return on investment	Return/Profit/Earnings	Investment	0.00	0.00	0.00	NA

III.DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:-

Mr. PAWAN GOMES (DIN - 03559886) and Mrs. POULOMI GOMES (DIN - 09375406) are the present directors of the Company.

IV.Managerial Remuneration: -

Sl. No.	Name of the Related Parties	Designation	Nature of Transaction	Amount (Rs. in Hundred)
1.	Mr. PAWAN GOMES	Directors	Remuneration	Nil
2	Mrs. POULOMI GOMES	Directors	Remuneration	Nil

V.Related Party Disclosures: -

Sl. No.	Name of the Related Parties	Designation	Nature of Transaction	Amount (Rs. in Hundred)
1.	Mr. PAWAN GOMES	Directors	Remuneration	Nil
2	Mrs. POULOMI GOMES	Directors	Remuneration	Nil

VI. Auditor Remuneration: -

Particulars:	2023-24 (Rs. in Hundreds)	2022-23 (Rs. in Hundreds)
DPS NIRMAN PVT. LTD.		


Director

DPS NIRMAN PVT. LTD.


Director



DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

Statutory Audit Fees	60	60
Total:	60	60

- VII. The Company has no employee to whom provisions of section 217 (2A) of the Companies Act, 2013 is applicable.
- VIII. No Sundry Debtor has been written off during the year (Previous Year Nil).
- IX. The Company has no litigation pending as at the end of the year.

B. Significant Accounting Policies: -

i. Basis of Accounting: -

The financial statements are prepared on the historical cost convention,

- a) on a going concern basis,
- b) in accordance with the generally accepted accounting principles,
- c) on an accrual system of accounting,
- d) in accordance with the Accounting Standards referred to in Section 133 of the Companies Act, 2013.

ii. Basis of Measurement: -

The Financial Statements have been prepared under historical cost convention on accrual basis, except for the items that have been measured at the fair value as required by the relevant Ind AS.

iii. Use of Estimates: -

The preparation of the financial statements is in conformity with the generally accepted accounting principles which require management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year, the reported amounts of assets and liabilities and the disclosures of contingent liabilities as on the date of the financial statements. Examples of such estimates include useful life of Fixed Assets, provision for doubtful debts/ advances, deferred tax, etc. Actual results could differ from those estimates. Such difference is recognized in the year/s in which the results are known / materialized.

iv. Property, Plant & Equipment's (PPE) and Depreciation: -

a) PPE include all expenditure of capital nature and are stated at cost (net of GST, wherever applicable) less accumulated depreciation.

b) Are held for use in the production or supply of goods or service, for rental to others, or for administrative purpose.

c) Intangible Assets are recognized when it is probable that the future economic benefits that are attributing to the asset will flow to the enterprise and cost of the asset can be measured reliably.

d) Depreciation on PPE is provided on written down method as per schedule II of the companies' act 2013, which also represents the estimate of the useful life of the

DPS NIRMAN PVT. LTD.

DPS NIRMAN PVT. LTD.

Director

Director



DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

assets by the management. The useful life estimated by the management is as under:

Category of Asset	Useful life (Years)
Computer, Software & Installation	3 years
Mobile	5 years
Motor Car	6 years
Tools & Equipment's	10 years

e) Impairment of Fixed Assets: -

- a) Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount.
- b) Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or has decreased.

v. Revenue Recognition: -

Revenue/Income and Cost/Expenditure are accounted on accrual basis as and when they are earned or incurred. Company recognizes revenue when the amount can be reliably measured. Revenues are recognized on the basis of the bills raised against customers and advances if any received from them before execution of work/installation are duly shown under Customer advances. Sales are net of returns, claims, trade discount, rebates, goods & service tax (GST) etc.

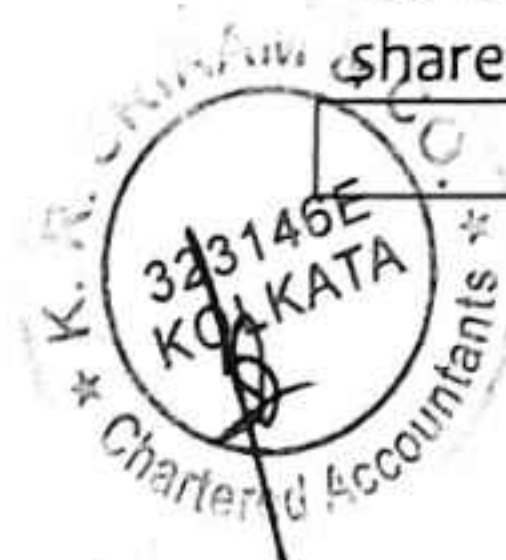
vi. Provisions, Contingent Liabilities and Contingent Assets: -

- a) Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the Financial Statements.
- b) Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date in accordance with the Accounting Standard AS-29 on "Provisions, Contingent Liabilities and Contingent Assets" notified under the Companies (Accounting Standards) Rules, 2006.
- c) There are no contingent liabilities at the end of the year.

vii. Earnings per Share: -

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the sum of weighted average number of equity shares outstanding during the period and potential diluted equity shares.



Particulars:
DPS NIRMAN PVT. LTD.

Director

As at 31.03.2024	As at 31.03.2023
DPS NIRMAN PVT. LTD. 	

DPS NIRMAN PRIVATE LIMITED
P-220B, C.I.T ROAD, KOLKATA-700010

CIN: U45400WB2021PTC249145

Net Profit for the year considered for calculating EPS(A)	(10393.91/-)	(117.40/-)
No. of Equity Shares outstanding during the year (B)	20000	20000
Basic & Diluted EPS of Rs. 10/- each (A/B)	Rs. (51.97)/-	Rs. (0.59)/-

viii. Taxes on Income: -

Current tax is determined on the basis of taxable income in accordance with the provisions of the Income Tax Act, 1961. Deferred tax liability/asset resulting from 'timing difference' between accounting income and taxable income is accounted for considering the tax rate & tax laws that have been enacted or substantively enacted as on the reporting date. Deferred tax asset is recognized and carried forward only to the extent that there is reasonable certainty that the asset will be realized in future. Deferred tax assets are reviewed at each reporting date for their realizability.

ix. Events Occurring after Balance Sheet Date:

Material events if any, occurring after Balance Sheet date are taken into account.

x. The previous year's figures have been regrouped, rearranged and reclassified wherever necessary.

In terms of our report of even date.

For K. R. Sriram & Co.
Chartered Accountants
FRN: 323146E



K.R. Sriram
(Partner)
Place: Kolkata
Date: 30th August 2024

DPS NIRMAN PVT. LTD.

Director

PAWAN GOMES
(Director)
DIN: 03559886

DPS NIRMAN PVT. LTD.

Director

POULOMI GOMES
(Director)
DIN: 09375406