



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DJKA DEVELOPERS PRIVATE LIMITED,
Report on the Standalone Financial Statements
Opinion**

We have audited the accompanying standalone financial statements of **DJKA DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, for the year then ended, and notes to the 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 financial statements give the information required by 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 31st, 2024 and **Loss**, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) 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 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 financial statements under the provisions of the Companies Act, 2013 and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our clear opinion.

Emphasis of Matter Paragraph

Material Uncertainty Related to Going Concern

We draw attention to Note 2.24 to the financial statements which indicate that despite complete erosion of net worth, the financial statements have been prepared on going concern basis for the reasons stated in the said Note. This reflects material uncertainty that may cast significant doubt about the Company's ability to continue as going concern.

Our Opinion is not modified in respect of this matter.



Information other than the standalone financial statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the standalone financial statements and our Auditor's Report thereon.

Our opinion on the standalone 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 standalone 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 in the 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 the fact. We have nothing to report in this regard.

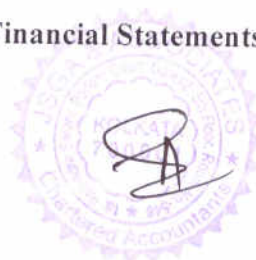
Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

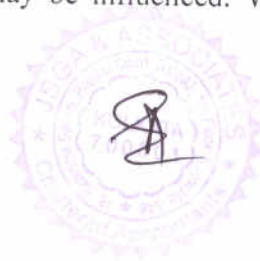


Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 financial statements.

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

- Identify and assess the risks of material misstatement of the 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.
- To obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. The Company being a small company, reporting under section 143(3)(i) with respect to the adequacy of the internal controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated 13.06.2017
- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative



materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 audit report because the adverse consequence of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As per our opinion and to the best of our information and according to the explanations given to us As required by the the Companies (Auditor's Report) Order, 2020 ("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 on the company.

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, 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) We donot have any observation or comment on the financial statement or matters which may have any adverse effect on the functioning of the company.
- f) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is



disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

- g) We do not have any qualification, reservation, or adverse remark, relating to the maintenance of accounts and other matters connected herewith.
- h) The Company being a small company, reporting under section 143(3)(i) with respect to the adequacy of the internal controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated 13.06.2017
- i) 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:
 - 1. The company doesnot have any pending litigations which would impact its financial position.
 - 2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - 3. There were no amount which were required to be transferred to the Investor and Protection Fund by the Company.
 - 4.
 - i. The management has represented that, to the best of our knowledge and belief, other than as disclosed in the notes to accounts, 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding , whether recorded in writing or otherwise, that the intermediary shall whether , directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether , directly or indirectly, lend or invest in other person or other entities identified in any manner whatsoever by or on behalf of Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries; and
 - iii. Based on such audit procedures and that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub-clause (i) and (ii) contain any material misstatement.



5. With respect to the matters to be included in the Auditors Report in accordance with Rule 11(g) of Companies (Audit and Auditors) Rules 2014 effective from 1st April 2023, in our opinion and to the best of our information and according to the explanations given to us and based on our examination which included test checks, the Company have used an accounting software for maintaining its books of accounts 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 in compliance to the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (or maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility as applicable to the company with effect from April, 2023). Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Since this is the first year of implementation of Proviso to Rule 3(1) of the Companies (Accounts) Rules 2014 hence reporting requirement for preservance of Audit trail by the company is not applicable for the FY-2023-2024.

6. The company has neither declared nor paid any dividend during the year.

For JSGA & Associates
Chartered Accountants
Firm Registration No. 016078C



(Ashish Kumar Goenka)
Partner

Membership Number: 068343

UDIN: 24068343 BKDAYZ 4929

Place: KOLKATA

Date: 07 AUG 2024



DJKA DEVELOPERS PRIVATE LIMITED
(Erstwhile Known as DJKA Diagnostics Pvt Ltd)
(Erstwhile Known as DJKA Traders Pvt Ltd)

P-846 LAKE TOWN, BLOCK-A, P.S- LAKE TOWN, (North 24 Parganas), West Bengal, India, 700089
Balance Sheet as at 31st March, 2024

Amount in Rs' Thousands

Amount in Rs. Thousands			
Particulars	Note No	Figures as at the end of current reporting period March,2024	Figures as at the end of Previous reporting period March,2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.01	100.00	100.00
(b) Reserve and Surplus	2.02	(111.94) (11.94)	(33.86) 66.14
(2)Share application money pending allotment			
(3)Non Current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)		1.65	-
(c) Other Long term liabilities			
(d) Long-term provisions			
(4)Current Liabilities			
(a) Short-term borrowings	2.03	46,770.00	24,420.00
(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	2.04	718.90	744.80
(c) Other current liabilities	2.05	25,920.94	17,266.45
(d) Short-term provisions		-	-
Total		73,399.54	42,497.39
II.Assets			
(1) Non-current assets			
(a.1) Property, Plant and Equipment	2.06	86.48	-
(a.2) Intangible Assets			
(a.3) Capital Work-in-progress			
(a.4) Intangible assets under development			
(b) Non -Current Investments			
(c) Deferred tax assets (net)			
(d) Long-term loan and advance			
(e) Other non-current assets			
(2) Current assets			
(a) Current Investments			
(b) Inventories	2.07	54,647.84	41,547.70
(c) Trade receivables	2.08	475.88	32.02
(d) Cash and cash equivalents	2.09	(123.44)	567.64
(e) Short-term loan and advance	2.10	18,118.64	235.65
(f) Other Current assets	2.11	194.14	114.38
Total		73,399.54	42,497.39
Significant Accounting Policies	1.01	-	-
Notes to Financial Statements	1.02		
In terms of our Report of even date attached			
ForJSGA & ASSOCIATES Chartered Accountants F.R.N.- 016078C		For and on behalf of the Board of Directors	
			
Ashish Kumar Goenka Partner M.N.-068343		Director DEEPAK AGARWAL Director DIN : 02913789	
			
		Director ABHINAYA GOENKA Director DIN :03150998	
Place :Kolkata			
Date : 07 AUG 2024			

DJKA DEVELOPERS PRIVATE LIMITED
(Erstwhile Known as DJKA Diagnostics Pvt Ltd)
(Erstwhile Known as DJKA Traders Pvt Ltd)

P-846 LAKE TOWN, BLOCK-A, P.S- LAKE TOWN, (North 24 Parganas), West Bengal, India, 700089
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March,2024

Amount in Rs' Thousands				
Particulars	Note No	Figures as at the end of current reporting period March,2024		Figures as at the end of Previous reporting period March,2023
I. Revenue from operations		-		-
II. Other Income		-		-
III. Total Income (I +II)		-		-
IV. Expenses:				
---Cost of materials consumed				
---purchase of Stock-in-Trade	2.12	13,100.14		36,078.04
---Changes in inventories of finished goods Work in Progress and Stock-in-trade	2.13	(13,100.14)		(36,078.04)
---Employee benefit expense		-		-
---Finance costs		-		-
---Depreciation and amortiation expense	2.14	20.52		-
---Other expenses	2.15	55.92		50.13
Total Expenses (II)		76.44		50.13
V. Profit before exceptional and extraordinary items and tax	(III - IV)	(76.44)		(50.13)
VI. Exceptional Items		-		-
VII. Profit before extraordinary items and tax	(V - VI)	(76.44)		(50.13)
VIII. Extraordinary Items		-		-
IX. Profit before tax (VII - VIII)		(76.44)		(50.13)
X. Tax expense:				
(1) Current tax		-		-
(2) Deferred tax		1.65		-
(3) Previous year Tax		-		0.56
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	(78.09)		(50.69)
XII. Profit/(Loss) from discontinuing operations		-		-
XIII. Tax expense of discounting operations		-		-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-		-
XV. Profit/(Loss) for the period (XI + XIV)		(78.09)		(50.69)
XVI. Earning per equity share:				
(1) Basic		(7.81)		(5.07)
(2) Diluted		(7.81)		(5.07)

Significant Accounting Policies

1.01

Notes to Financial Statements

1.02

In terms of our Report of even date attached

For JSGA & ASSOCIATES
Chartered Accountants
F.R.N.- 016078C

For and on behalf of the Board of Directors

DJKA DEVELOPERS PVT. LTD.

DJKA DEVELOPERS PVT. LTD.







Ashish Kumar Goenka
Partner

Director

Director

M.N.-068343
Place :Kolkata

DEEPAK AGARWAL
Director
DIN : 02913789

ABHINAYA GOENKA
Director
DIN : 03150998

Date :

07 AUG 2024

DJKA DEVELOPERS PRIVATE LIMITED
(Erstwhile Known as DJKA Diagnostics Pvt Ltd)
(Erstwhile Known as DJKA Traders Pvt Ltd)

Notes to the financial statements for the year ended 31st March,2024

- 1.1 The Company is Classified as small company as per section 2 (85) of Companies Act,2013
The company is a private limited company and was incorporated on **09-05-2018** in the state of West Bengal having **CIN : U45100WB2018PTC226017** and having its registered office at P-846 LAKE TOWN, BLOCK-A, P.S- LAKE TOWN, (North 24 Parganas), West Bengal, India, 700089. The company is managed by Board of Directors consisting of **Mr. Deepak Agarwal., and Mr. Abhinaya Goenka.** . The companies' paid up share capital is Rs 1 Lacs consisting of 10,000 no. of equity shares of Rs 10 each par value.

1.2

a. **Basis of Accounting**

The financial statements have been prepared and presented on accrual basis of accounting under the historical cost convention and in accordance with generally accepted accounting principles ["GAAP"] in India to comply with the relevant provisions of the Companies Act, 2013 (to the extent applicable) and the Reserve Bank of India Act, 1934, in conformity with the Accounting Standards notified by the Government of India under Section 133 of the Companies Act 2013 read with Rule 7 of Companies (Account) Rules 2014 / issued by the Institute of Chartered Accountants of India (ICAI), as applicable, and pronouncements of the ICAI, wherever applicable, except to the extent where compliance with other statutory promulgations override the same requiring a different treatment.

All the assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of activities, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

b. **Use of Estimates**

The preparation of financial statements is in conformity with generally accepted accounting principles requires management to make estimates and assumption that effect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operation during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c. **Revenue Recognition**

a) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

b) Revenue from services rendered is recognized upon passage of title and significant risk & reward and rendering of services, to the customers.

d. **Income Taxes**

Tax expense comprises of current tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act 1961.

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax is recognized, subject to consideration of prudence, on timing difference between taxable and accounting income that originates in one period and are capable of being reversal in one or more subsequent period(s). Mat credit & deferred tax assets on account of business loss has not been recognized as there is no virtual certainty about future profit as required by As- 22 and Guidance note on accounting for mat credit entitlement issued by the Institutes of Chartered Accountants of India.



e. **Earnings per share**

The earnings is ascertaining the company's EPS comprises the net profit after tax attributable to equity shareholders and includes the post tax effect of any extra ordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period.

f. **Provisions, Contingent Liabilities and Contingent assets**

(i) Provisions

Provisions are recognized when the Company has a present obligation as a result of past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(ii) Contingent Liabilities

Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(iii) Contingent Assets

Contingent Assets are neither recognised nor disclosed in the financial statements.

g. **Employee Benefit**

i) Short Term Employee Benefits:

All employee benefits falling due wholly within twelve months of rendering the services are classified as short term employee benefits, which include benefits like salaries, short term compensated absences and bonus that are recognised as expenses in the period in which the employee renders the related service.

ii) Post Employment Benefits:

The company does not have any post-employment benefits.

h. **Property Plant and Equipment and Depreciation**

Property plant and equipments are stated at their cost of acquisition or construction includes tax & duties etc less accumulated depreciation. Cost of acquisition comprises all costs incurred to bring the assets to their location and working condition up to the date the assets are put to use.

a) Depreciation on fixed assets has been provided for on the basis of written down basis (WDV) method at the rates determined based on the useful life of respective assets the manner prescribed under part 'C'

b) Depreciation on fixed assets added / disposed off during the year is provided on Pro-rata basis with reference to the date of addition / disposal.

i. **Investment**

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost, but provision for diminution in value is made to recognise a decline other than temporary in the value of such investments.

j. **Inventory**

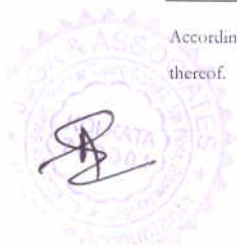
Inventory consists Work in Progress of real estate project , which is under process of development has been stated at cost and all expenses related to that project are transfer to WIP .

k. **Round Off**

Depending upon the total income of the company, the figures appearing in the Financial Statements shall be rounded off as below:

Total Income	Rounding off
(i) Less than one hundred crore rupees	To the nearest hundreds, thousands, lakhs or millions, or decimals thereof
(ii) One hundred crore rupees or more	To the nearest , lakhs, millions or crores, or decimals thereof

Accordingly, the figures in the financial statements has been rounded off to nearest thousands or decimal thereof.



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P-846 LAKE TOWN, BLOCK-A, P.S- LAKE TOWN, (North 24 Parganas), West Bengal, India, 700089
NOTE TO BALANCE SHEET AND PROFIT & LOSS ACCOUNT

Amount in Rs' Thousands
31st March 2024 (Rupees) 31st March 2023 (Rupees)

2.01 SHARE CAPITAL

(i) Authorised 1,00,000 (P.Y. 1,00,000) Equity Shares of Rs.10/- each	1,000.00	1,000.00
(ii) Issued, Subscribed and Paid Up 10,000 (P.Y. 10,000) Equity Shares of Rs.10/- each (Fully Paid up)	100.00 100.00	100.00 100.00

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:			
Details to be given for each class of shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable.			
Particulars	Opening Balance	Share issued	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2024			
- Number of shares	10,000.00	-	10,000.00
- Amount (Rs '000)	100.00	-	100.00
Year ended 31 March, 2023			
- Number of shares	10,000.00	-	10,000.00
- Amount (in Rs '000)	100.00	-	100.00

(iv) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023	
	Number of	% holding in	Number of	% holding in
Equity shares with voting rights				
Deepak Agarwal	5,000.00	50.00	5,000.00	50.00
Abhinaya Goenka	5,000.00	50.00	5,000.00	50.00

(v) Details of shares held by Holding Company or by Promoter & Promoter Group

Shares Held By promoters at the End of the year			
Promoter Name	Number of shares held	% holding in that class of	% change during the year
1 Deepak Agarwal	5,000.00	50.00	-
2 Abhinaya Goenka	5,000.00	50.00	-
Total	10,000.00	100.00	-

Shares Held By promoters at the End of the Previous year			
Promoter Name	Number of shares held	% holding in that class of	% change during the year
1 Deepak Agarwal	5,000.00	50.00	-
2 Abhinaya Goenka	5,000.00	50.00	-
Total	10,000.00	100.00	-

(vi) Terms/rights attached to equity shares

The Company has only one class of shares referred to as Equity Shares having a par value of ` 10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend recommended by Board of Directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amount and external liabilities are paid in full. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.



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NOTE TO BALANCE SHEET AND PROFIT & LOSS ACCOUNT

		Amount in Rs' Thousands				
		31st March 2024	31st March 2023			
		Amount in Rs' Thousands				
		31st March 2024	31st March 2023			
2.02 Reserve and Surplus						
Security Premium		-	-			
Surplus i.e., Balance in Profit and Loss a/c						
Opening Balance		(33.86)	16.83			
Add:	Surplus during the year	(78.09)	(50.69)			
		(111.94)	(33.86)			
Closing Balance		(111.94)	(33.86)			
2.03 Short-term borrowings						
Unsecured Considerd Goods						
(a)	Loan Taken - from Other Parties	-	-			
(b)	Loan and advance from related parties	46,770.00	24,420.00			
		46,770.00	24,420.00			
2.04 Trade payable						
Total outstanding dues of creditors other than micro enterprises and small enterprises		718.90	744.80			
		718.90	744.80			
For current Year						
Trade payable Ageing schedule						
Particulars		Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 Year	2-3 Year	More than 3 years	Total
1. MSME		-		-	-	-
2. Others		718.90	-	-	-	718.90
3. Disputed dues- MSME		-	-	-	-	-
3. Disputed dues- Others		-	-	-	-	-
Total		-	-	-	-	718.90
For Previous Year						
Trade payable Ageing schedule						
Particulars		Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 Year	2-3 Year	More than 3 years	Total
1. MSME		-		-	-	-
2. Others		744.80		-	-	744.80
3. Disputed dues- MSME		-	-	-	-	-
3. Disputed dues- Others		-	-	-	-	-
Total		-	-	-	-	744.80
2.05 Other current liabilities						
Other payable-						
Directors Remuneration Payable		1,720.00				1,120.00
Providendt fund Payable		2.99				-
ESI Payable		0.25				-
Gst Payable		92.95				375.79
Tds Payable		590.55				644.83
Advance Flat Money Receipts		23,514.20				15,125.83
		25,920.94				17,266.45



DJKA DEVELOPERS PRIVATE LIMITED
2.06 Property, Plant and Equipment

(Amount in Rs. "000")

Name of the Asset	Fixed Asset Schedule as per Companies Act 2013									
	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	01/04/2023	Additions	Deletions/ Adjustment	31/03/2024	01/04/2023	Deletions/ Adjustment	Dep for the year	31/03/2024	31/03/2024	31/03/2023
Motor Bike	-	82.00	-	82.00	-	-	19.66	19.66	62.34	-
Computer and Electronic	-	-	-	-	-	-	-	-	-	-
	-	25.00	-	25.00	-	-	0.86	0.86	24.14	-
Previous Year	-	107.00	-	107.00	-	-	20.52	20.52	86.48	-
	-	-	-	-	-	-	-	-	-	-



DJKA DEVELOPERS PRIVATE LIMITED
(Erstwhile Known as DJKA Diagnostics Pvt Ltd)
(Erstwhile Known as DJKA Traders Pvt Ltd)

P-846 LAKE TOWN, BLOCK-A, P.S- LAKE TOWN, (North 24 Parganas), West Bengal, India, 700089
NOTE TO BALANCE SHEET AND PROFIT & LOSS ACCOUNT

Amount in Rs' Thousands
31st March 2024 31st March 2023

	31st March 2024	31st March 2023
2.07 Inventories (Work-in-progress)		
Land and Land Development	54,647.84	41,547.70
(At cost or Net Realisable Value, whichever is lower)	<u>54,647.84</u>	<u>41,547.70</u>

2.08 TRADE RECEIVABLE

Total outstanding dues of debtors for both the non-current assets and current assts.	475.88	32.02
	<u>475.88</u>	<u>32.02</u>

For Current Year

Trade Receivable Ageing schedule						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Year	2-3 Year	More than 3 years	
1.Undisputed Trade receivable considered good	475.88			-	-	475.88
2.Undisputed Trade receivable considered doubtful		-	-	-	-	-
3.Disputed Trade receivable considered good	-	-	-	-	-	-
4.Disputed Trade receivable considered doubtful	-	-	-	-	-	-
Total	475.88	-	-	-	-	-

For Previous Year

Trade Receivable Ageing schedule						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 Year	2-3 Year	More than 3 years	
1.Undisputed Trade receivable considered good	32.02		-	-	-	32.02
2.Undisputed Trade receivable considered doubtful			-	-	-	-
3.Disputed Trade receivable considered good	-	-	-	-	-	-
4.Disputed Trade receivable considered doubtful	-	-	-	-	-	-
Total	32.02	-	-	-	-	32.02

2.09 CASH & CASH EQUIVALENTS

(i) Balance with Bank	(357.63)	333.45
(ii) Cash on hand	234.19	234.19
	<u>(123.44)</u>	<u>567.64</u>

2.10 Short-term loans and advances

a. Loans and advances to related parties (giving details thereof);	-	-
Unsecured considered goods		
b. Others -for purchase of Land	5,626.00	50.65
-for purchase of Material	12,460.69	185.00
-for CESC Advance	31.95	
	<u>18,118.64</u>	<u>235.65</u>

2.11 Other Current Assets

Tds Receivable F.Y. 2022-2023	114.38	114.38
Tds Receivable F.Y. 2023-2024	79.76	-
	<u>194.14</u>	<u>114.38</u>



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NOTE TO BALANCE SHEET AND PROFIT & LOSS ACCOUNT

	Amount in Rs' Thousands	
	31st March 2024	31st March 2023
	Amount in Rs' Thousands	
	31st March 2024	31st March 2023
2.12 PURCHASE OF STOCK-IN-TRADE		
1 Sanctioned plan	-	101.58
2 Advertisement Expenses	508.00	541.64
3 Advance for Lift	135.00	-
4 Building Materials	266.40	7,068.67
5 Construction Material	1,893.58	-
6 CCTV Camera	-	68.70
7 Commision or Brokerage Charges	980.00	316.93
8 Consultany Fees	25.00	110.00
9 CC Certificate	166.25	-
10 Delivery Charges	28.06	8.15
11 Electric Charges	36.10	26.72
12 Electric Fitting	168.96	-
13 Furniture & Fixture	350.27	-
14 Interest On Loan	-	155.21
15 Incentive	1.75	-
16 Labour Charges	1,205.92	38.70
17 Legal Fees	392.80	324.50
18 Lift	1,170.00	-
19 Office expenses	-	40.20
20 Plywood	51.12	1,207.08
21 Professional Fees	612.89	437.11
22 Printing Stationery	3.13	23.41
23 Property Purchase	-	21,217.38
24 Property Tax	7.12	-
25 Repair and Maintenances	2.24	-
26 Reimbursement Expenses	160.33	-
27 Salary to Director	2,400.00	2,400.00
28 Salary to Employee	556.00	-
29 Securities Guard Expenses	-	98.73
30 Sanitaries & Fitting	799.56	-
31 Service Charges CESC	226.92	-
32 Soil Test	-	22.00
33 Staff welfare Expenses	-	42.00
34 TMT Bar	-	141.12
35 Transportation Charges	204.00	95.24
36 Gst Input Credit	691.41	1,592.98
37 Parth Sarkhel	50.65	-
38 Paint Materials	6.70	-
	<u>13,100.14</u>	<u>36,078.04</u>
2.13 CHANGES IN INVENTORIES OF FINISHED GOODS WORK IN PROGRESS AND STOCK-IN-TRADE		
Opening work in progress	41,547.70	5,469.66
Less : Closing work in progress	54,647.84	41,547.70
	<u>(13,100.14)</u>	<u>(36,078.04)</u>
2.14 Depreciation and amortiation expense		
Depreciation	20.52	-
	<u>20.52</u>	<u>-</u>
2.15 Other expenses		
1 Audit Fees	30.00	25.00
2 Administration Charges PF	1.45	-
3 Bank Charges	2.36	0.02
4 Consultancy Fees	-	2.95
5 Electric Charges	-	-
6 ESI Employee Contribution	1.72	-
7 Employee Provident Fund	16.40	-
8 General Expenses	1.60	7.72
9 Interest on TDS	0.38	-
10 Professional Tax	-	10.00
11 Roc Fees	2.00	1.20
12 Round Off	0.00	0.00
13 Trade License	-	3.24
	<u>55.92</u>	<u>50.13</u>

2.16 **Contingent Liabilities** not provided for Rs. NIL. (Previous year Rs.NIL)

The company has not received any memorandum from supplier (as required to be filed by suppliers with the notified authority under Micro Small and Medium Enterprise Development Act, 2006) claiming their status as on 31.3.2024 as micro small and medium enterprise and

2.17 consequently any sum paid or payable to these parties are nil.

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006").

2.18

PARTICULARS	As At	As At
	31st March 2024	31st March 2023
	(Rs'000)	(Rs'000)
1 The principal amount and the Interest due thereon remaining unpaid to any Micro/Small supplier		
- Principal amount	NIL	NIL
- Interest thereon	NIL	NIL
2 The interest paid by the buyer as above, along with the amount of payments made beyond the appointed date during each accounting year.	NIL	NIL
3 The amount of Interest due and payable for the period of delay in making payments which has been made beyond the appointed day (during the year) but without adding the interest	NIL	NIL
4 The amount of interest accrued and remaining un paid at the end each accounting year.	NIL	NIL
5 The amount of further Interest remaining due and payable even in the succeeding year until such date when the interest dues as above are actually paid to the Small / Micro Enterprises.	NIL	NIL

The above disclosures has been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the auditors.

2.19 **Related Party disclosures as required by Accounting Standard (AS-18) on "Related Party Disclosures" notified under Section 133 of the Companies Act, 2013 is as below :**

Key Managerial Personnel (KMPs)

(i)

DEEPAK AGARWAL
ABHINAYA GOENKA

(ii) **Associates**

Nil

(iii) **Significant Influence**

RB Diagnostic Private Limited

Dispo Vincom Private limited

B. **Transactions with Related Parties**

The following transactions were carried out with the related parties in the ordinary course of business:

NATURE OF TRANSACTIONS/ NAME OF THE RELATED PARTY	NATURE OF RELATIONSHIP			
	Key Managerial Personnels	Wholly Owned Subsidiaries/ Subsidiaries	Associates	Significant Influence
<u>Director Remuneration (Transfer to WIP)</u>				
DEEPAK AGARWAL	1,200.00 (1,200.00)			
ABHINAYA GOENKA	1,200.00 (1,200.00)			
<u>Director Remuneration Payable (Other Current Liabilities)</u>				
DEEPAK AGARWAL	1,560.00 (460.00)			
ABHINAYA GOENKA	160.00 (660.00)			



Short Term Borrowings From Related Parties					
<u>Loan Taken</u>					
DEEPAK AGARWAL		20,300.00			
		(28,270.00)			
ABHINAYA GOENKA		15,200.00			
		(3,200.00)			
Dispo Vincom Private limited					8,000.00
<u>Loan Taken Repaid</u>					
DEEPAK AGARWAL		9,700.00			
		(9,900.00)			
ABHINAYA GOENKA		11,450.00			
		(5,400.00)			
Dispo Vincom Private limited		-			-
<u>Loan Closing Balance</u>					
DEEPAK AGARWAL		34,620.00			
		(24,020.00)			
ABHINAYA GOENKA		4,150.00			
		(400.00)			
Dispo Vincom Private limited					8,000.00
<u>Loan Given</u>					
RB Diagnostic Private Limited					2,000.00
<u>Loan Repaid Receipt</u>					
					2,000.00
<u>Loan Closing Balance</u>					
RB Diagnostic Private Limited					-

2.20 Earning Per Share:

Particulars		Current Year 31/03/2024	Previous Year 31/03/2023
Profit after Tax	'000	(78.09)	(50.69)
Weighted Average no. of Equity Share	Nos.	10000	10000
Basic & Diluted Earning per share	In Rs	(7.81)	(5.07)
Nominal Value per share	In Rs	10.00	10.00

2.21 Disclosure of Audit Fee:

Payment to Auditors		Current Year 31/03/2024	Previous Year 31/03/2023
As Auditors :			
Audit Fee		30.00	25.00
Tax Audit		-	-
Other Services (Certification Fees)		-	-
Reimbursement of Expenses		-	-
Total		30.00	25.00



2.22 Financial Ratio

S.n.	Particulars	Current Year 31/03/2024			Previous Year 31/03/2023			Deviation
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
a	Current Ratio = CA/CL	73,313.06	73,409.83	1.00	42,497.39	42,431.25	1.00	-
b	Debt Equity Ratio = Debt/Equity	46,770.00	(11.94)	(3.915.50)	24,420.00	66.14	369.20	(1,160.54)
c	Debt Service Coverage Ratio	-	-	-	-	-	-	-
d	Return on Equity Ratio, = Income/avg. sh Equity	(78.09)	27.10	(2.88)	(50.69)	91.49	(0.55)	(423.64)
e	Inventory turnover ratio	54,647.84	-	-	41,547.70	-	-	-
f	Trade Receivables turnover ratio	475.88	-	-	32.02	-	-	-
g	Trade payables turnover ratio,	718.90	-	-	744.80	-	-	-
h	Net capital turnover ratio = sales/Sh. holder equity	-	(11.94)	-	-	-	-	-
i	Net profit ratio = revenue-cost/revenue	(78.09)	-	-	(50.69)	-	-	-
j	Return on Capital employed, = EBIT/capital employed	(76.44)	(11.94)	6.40	(50.13)	66.14	(0.76)	(942.11)
k	Return on investment, = net return on investment/co invest. *100	-	-	-	-	-	-	-

Explanation for change in Ratio by more than 25%

- b** Debt Equity ratio worsen from last year due to increase in debt during the year
d Return on equity worsen from last year due to loss during the year.
i Return on capital employees ratio worsen from last year due to increase in loss during the year.

2.23 The Company is engaged in the business of a real estate, which is the only reportable segment. As such there are no separate reportable segments as per Accounting Standard - 17 "Segment Reporting". The operations are confined in India and as such there is no geographical segment.

2.24 The Company has accumulated losses and its net worth has been fully eroded. However, the financial statements have been prepared on the going concern assumption despite complete erosion of net worth based on the future viability, expectations to infuse funds, generation of income from Operation and net profit for the company.

2.25 Previous Year figures regroup / rearrange wher ever necessary.

In terms of our report attached

For JSGA & ASSOCIATES
Chartered Accountants
F.R.N.- 016078C

Rosee

Ashish Kumar Goenka
Partner
M.N.-068343
Place : Kolkata

Date 07 AUG 2024

For and on behalf of the Board of Directors

DJKA DEVELOPERS PVT. LTD.

DJKA DEVELOPERS PVT. LTD.

Deepak Agarwal
Director

DEEPAK AGARWAL
Director
DIN : 02913789

Abhinaya Goenka
Director

ABHINAYA GOENKA
Director
DIN : 03150998