

DCM REALTY AND INFRASTRUCTURE LIMITED

NOTICE

Notice is hereby given that the 4th Annual General Meeting of DCM Realty and Infrastructure Limited ('the Company') will be held on Saturday, August 29, 2020 at 12.30 P.M. at Unit Nos. 2050 to 2052, 2nd Floor, Plaza-II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006 for transacting the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2020, the Reports of the Board of Directors and Auditors thereon.
2. To appoint a director in place of Mr. Krishan Gopal Gupta (DIN- 06798713) who retires by rotation and, being eligible, offers himself for re-appointment.

Registered Office
Unit Nos. 2050 to 2052, 2nd
Floor, Plaza-II, Central
Square, 20, Manohar Lal
Khurana Marg, Bara Hindu
Rao, Delhi-110006

**By the order of the Board of Directors
For DCM Realty and Infrastructure Limited**

Place: Delhi
Date: June 10, 2020


(Krishan Gopal Gupta)
Director

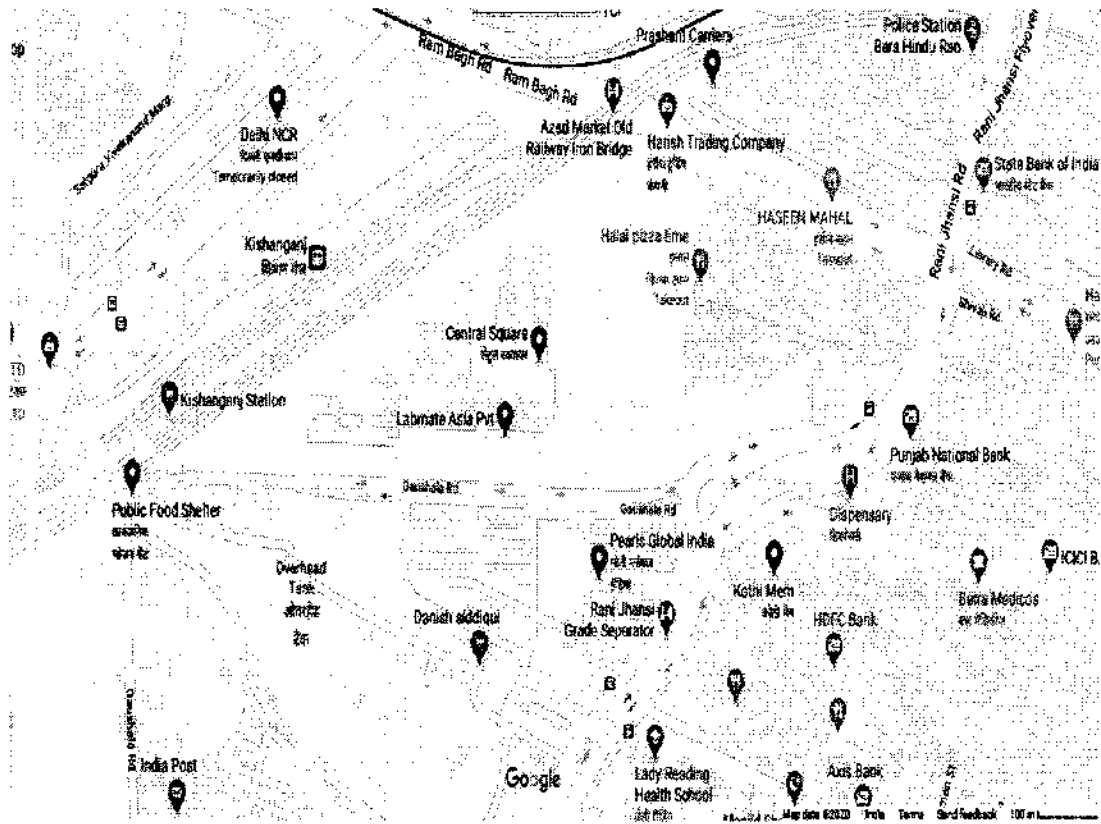
Notes:

1. M/s Grewal & Singh, Chartered Accountants, were appointed as Statutory Auditors of the Company at the 1st Annual General Meeting (AGM) of the Company held on September 6, 2017, for a period of 5 years from the conclusion of 1st Annual General Meeting till conclusion of 6th Annual General Meeting of the Company subject to ratification of their appointment by the members at every intermittent AGM of the Company. Pursuant to Notification issued by the Ministry of Corporate Affairs on 7th May, 2018, the mandatory requirement for ratification of appointment of Statutory Auditors by the Members at every Annual General Meeting ("AGM") is no longer required, and hence the Company is not proposing an item on ratification of appointment of Statutory Auditors at this 4th Annual General Meeting of the Company.
2. **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS / HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**
3. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting.
4. Corporate members intending to send their authorized representatives to attend the AGM are requested to send a certified copy of the Board Resolution to the Company, authorizing them to attend and vote on their behalf at the AGM.
5. For convenience of the members and proper conduct of the meeting, entry to the meeting venue will be regulated through Attendance Slip. Members, Proxies and Authorised Representatives are requested to bring the duly completed & Signed Attendance Slip enclosed herewith to attend the AGM.
6. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

7. Members are requested to bring the copy of their Annual Report.
8. The members intending to seek any information on Annual Accounts at the meeting are requested to kindly inform the Company at least 7 days before the date of the meeting.
9. Notice of the 4th AGM along with the Annual Report 2019-20 is being sent by electronic mode to those members whose email addresses are registered with the Company. For Members who have not registered their email address, physical copies are being sent by the permitted mode.
10. The route map to the venue of the Annual General Meeting is enclosed with this notice of 4th Annual General Meeting as Annexure - I.
11. The relevant details as required under Secretarial Standards - 2 on General Meetings, in respect of person seeking appointment /re-appointment as Director of the Company under Item No. 2 of the Notice, is enclosed with notice of 4th Annual General Meeting as Annexure - II.

Route map for the venue of 4th Annual General Meeting

Annexure-I



Annexure -II

**DETAIL OF DIRECTOR SEEKING APPOINTMENT / RE-APPOINTMENT
AT 4TH ANNUAL GENERAL MEETING OF THE COMPANY**

| | |
|--|--|
| Name of Director | : Mr. Krishan Gopal Gupta |
| Director Identification Number (DIN) | : 06798713 |
| Date of birth | : 10 th May 1974 |
| Date of appointment | : 06/10/2016 |
| Qualification | : Chartered Accountant |
| Experience and Expertise in specific functional area | : Finance & Accounts |
| Profile of the Director | : Mr. Krishan Gopal Gupta is Chartered Accountant by profession having more than 16 years of experience in the field of Finance & Accounts. |
| Terms and Conditions of re-appointment along with detail of remuneration sought to be paid and last drawn by him | : Mr. Krishan Gopal Gupta, Director of the Company is liable to retire by rotation and being eligible, offer himself for the re-appointment at the ensuing Annual General Meeting of the Company. No remuneration was paid to Mr. Krishan Gopal Gupta for his tenure as Director of the Company. |
| Shareholding in the Company as on 31.03.2020 | : 10 (Ten) |
| Relationship with other directors of the Company | : He is not related to any other directors on the Board of Company. |
| No. of Meetings of Board attended during the Year | : 5 (Five) |
| List of Company in which outside director ship held | : 1. DCM Engineering Ltd. 2. DCM Data Systems Ltd. 3. Teak Farms Pvt. Ltd. 4. DCM Textiles Ltd. |
| Chairmanship/Membership of the committee of Board of Directors of Indian Companies | : NIL |

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

DCM Realty and Infrastructure Limited

Registered Office: Unit Nos. 2050 to 2052, 2nd Floor, Plaza-II,
Central Square, 20, Manohar Lal Khurana Marg,
Bara Hindu Rao, Delhi-110006

CIN: U70109DL2016PLC306870
E-mail: dcmrealtyinfra ltd@gmail.com
Ph: 011 - 25719967

FOURTH ANNUAL GENERAL MEETING - AUGUST 29, 2020

Name of the Member(s):

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| |

Registered address:

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Email:

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Folio No. / Client ID:

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DP ID:

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I/ We, being the member(s) of shares of the DCM Realty and Infrastructure Limited, hereby appoint;

Name: Email:

Address: Signature:

Or failing him/ her;

Name: Email:

Address: Signature:

Or failing him/ her;

Name: Email:

Name: Email:

Address: Signature:

as my / our proxy to attend and vote (on a poll) for me/ us and on my / our behalf at the 4th Annual General Meeting of the Company, to be held on August 29, 2020, at 12.30 P.M at Unit Nos. 2050 to 2052, 2nd Floor, Plaza-II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006 and at any adjournment thereof in respect of such resolutions as are indicated over leaf:

| RESOLUTION NUMBER | RESOLUTIONS | VOTE | |
|--------------------------|--|------|---------|
| | | FOR | AGAINST |
| ORDINARY BUSINESS | | | |
| 1 | Ordinary Resolution for adoption of the audited financial statements of the Company for the financial year ended March 31, 2020, the reports of the Board of Directors and Auditors thereon. | | |
| 2 | Ordinary Resolution for appointment of a director in place of Mr. Krishan Gopal Gupta (DIN - 06798713), who retires by rotation and being eligible, offers himself for re-appointment. | | |

Signed this day of 2020

| |
|---|
| Affix revenue stamp of not less than Rs. 0.15 |
|---|

.....
Signature of the member

.....
Signature of the first proxy holder Signature of the second proxy holder Signature of the third proxy holder.

Notes:

1. This form of proxy in order to be effective, should be duly stamped, completed, signed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.
2. A Proxy need not be a member of the Company.
3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. It is optional to indicate your preference. please put a '√' in the appropriate column against the resolutions indicated in the box. If you leave the 'For' or 'Against' column blank against any or all resolutions, your Proxy will be entitled to vote in the manner as he / she may deem appropriate.
5. Appointing a proxy does not prevent a member from attending the meeting in person if he/she so wishes.

DCM REALTY AND INFRASTRUCTURE LIMITED

DIRECTORS' REPORT

Dear Members

Your Directors have pleasure in presenting this 4th Annual Report together with the Audited Financial Statements of your Company for the year ended March 31, 2020.

COMPANY'S AFFAIRS

The Company was incorporated with the main object to carrying on the business of real estates, infrastructure and allied activities.

FINANCIAL HIGHLIGHTS

During the year, the Company has earned income from interest on deposits with banks of Rs. 12,045/- (Rs. Twelve Thousand and Forty Five only). The loss before tax of the Company for the current financial year is Rs. 17,466/- (Rs. Seventeen Thousand Four Hundred and Sixty Six only) and after taking into account income tax of Rs. 3,050- (Rs. Three Thousand and Fifty only), the net loss for the current Financial Year is Rs. 20,516/- (Rs. Twenty Thousand Five Hundred and Sixteen only).

COVID-19 PANDEMIC AND ITS IMPACT

The World Health Organization (WHO) declared Covid-19 a pandemic which infected millions and resulted in a significant number of death globally and is having an unprecedented impact on people and economies worldwide.

The Ministry of Home Affairs, Government of India on March 24, 2020 notified the first-ever nationwide lockdown in India to contain the Covid-19 pandemic. The Government had started to lift the lockdown in phases from the beginning of May 2020. The Company observed all the government advisories and guidelines thoroughly and in good faith.

TRANSFER TO RESERVES

No amount is proposed to be transferred to reserves for the year ended March 31, 2020.

DIVIDEND

No Dividend has been recommended for the year ended March 31, 2020.

MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments affecting the financial position of the Company occurring between March 31, 2020 and the date of this Report.

SUBSIDIARY OR JOINT VENTURE OR ASSOCIATE COMPANIES

The Company has no subsidiary or joint venture or associate company therefore disclosures in this regard are not provided in this Report.

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

Registered Office: Unit Nos. 2050 to 2052, 2nd Floor, Plaza II, Central Square,
20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006

CIN: U70109DL2016PLC306870 ☎ 011-41539140 ✉ dcmrealtyinfra ltd@gmail.com

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Krishan Gopal Gupta (DIN- 06798713), director of the Company, retires by rotation and being eligible, offers himself for re-appointment as Director of the Company. Accordingly a resolution is included in the Notice of forthcoming Annual General Meeting of the Company for seeking the approval of members of the Company for his appointment as director of the Company.

Provisions of the Companies Act, 2013 in respect of Independent Directors & Key Managerial Personnel ('KMP') are not applicable to the Company, hence disclosures in this regard are not provided in this Report.

DIRECTORS' RESPONSIBILITY STATEMENT

As required by Section 134(3) (c) read with section 134(5) of the Companies Act, 2013, your directors state that:

- (i) in the preparation of annual accounts, 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 judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 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.

EVALUATION OF BOARD

The provisions of Section 134(p) of the Companies Act, 2013 and rules made thereunder in respect of evaluation by the Board of its own performance and that of committees and individual directors are not applicable to the Company. Hence disclosures in this regard are not provided in this Report.

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

DETAILS OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OF COMPANIES ACT, 2013 OTHER THAN THOSE REPORTABLE TO CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under section 143(12) of the Companies Act, 2013, including rules made thereunder.

NUMBER OF BOARD MEETINGS

5 (Five) meetings of the Board of Directors of your Company were held during the period under review.

INTERNAL FINANCIAL CONTROL

The Company has adequate internal control system in place to ensure proper recording of financial and operational information and regulatory/statutory compliances.

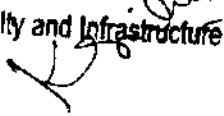
STATUTORY AUDITORS

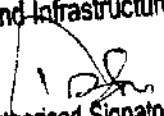
M/s Grewal & Singh, Chartered Accountants (Registration No. 012322N), were appointed as Statutory Auditors of the Company for a term of 5 years to hold office from the conclusion of 1st Annual General Meeting (AGM) till the conclusion of 6th Annual General Meeting of the Company, subject to annual ratification of their appointment by the members at every intermittent AGM of the Company.

Pursuant to recent amendment to Section 139 of the Companies Act, 2013, which became effective from May 7, 2018, the annual ratification of statutory auditors is no longer required. Accordingly the Notice of ensuing Annual General Meeting does not include the proposal for seeking shareholders' approval for ratification of appointment of Statutory Auditors of the company.

DIRECTORS' VIEW ON AUDITORS' REPORT

The Auditors' observations in their Report and the relevant notes to the accounts are self-explanatory.

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

FIXED DEPOSITS

Your Company has not accepted any deposit from the public, and as such, there are no outstanding in terms of Companies (Acceptance of Deposit) Rules, 2014. Hence disclosures in this regard are not provided in this Report.

RISK MANAGEMENT

In order to manage & control financial & accounting risk, regulatory and operational risk, the Company has adequate risk management process in place.

AUDIT COMMITTEE AND VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 and Rules issued thereunder in respect of constitution of Audit Committee and establishment of Vigil Mechanism are not applicable to the Company, hence disclosures in this regard are not provided in this Report.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 and Rules issued thereunder in respect of constitution of Corporate Social Responsibility Committee and making contribution towards Corporate Social Responsibility activities are not applicable to the Company, hence disclosures in this regard are not provided in this Report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company does not have any manufacturing activity. Hence the disclosure in this regard is not provided in this report.

There was no foreign exchange inflow or Outflow during the year under review.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

During the year under review, there were no employees in the company, hence disclosures in this regard are not provided in this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS U/S 186

The Company has not made any loan, investment or provided any guarantee or security as specified under Section 186 of the Companies Act, 2013, during the

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

year under review, hence disclosures in this regard are not provided in this Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188

There were as no contracts / arrangements / transactions entered into by the Company during the financial year under review with related parties, hence disclosures in this regard are not provided in this Report.

EXTRACT OF ANNUAL RETURN

The details forming part of Extract of Annual Return in prescribed form MGT-9 is enclosed as Annexure- I and forms part of this Report.

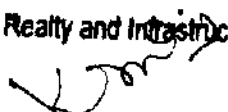
SECRETARIAL AUDIT

The provisions of Section 204 of the Companies Act, 2013 and Rules issued thereunder in respect of appointment of Secretarial Auditor and enclosing Secretarial Audit Report with this report is not applicable to the Company, hence disclosures in this regard are not provided in this Report.

DISCLOSURE REQUIREMENTS

1. Provisions of Companies Act, 2013 in respect of formulation of remuneration policy for appointment of Directors & Key Managerial Personnel ('KMP') etc and paying remuneration are not applicable to the Company, hence disclosures in this regard are not provided in this Report.
2. There were no significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
3. During the year under review there were no women employee in the Company. Therefore the disclosures, which are required to be made in the annual report of the Company under Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 are not applicable on the Company.

For DCM Realty and Infrastructure Limited



Authorised Signatory/Director

For DCM Realty and Infrastructure Limited



Authorised Signatory/Director

ACKNOWLEDGEMENTS

The Directors wish to acknowledge and thanks the Statutory Authorities and all regularity bodies for their continued support and guidance. The Directors thanks the shareholders, business associates and Banks for the faith reposed in the Company and its management.

On Behalf of the Board of Directors
For DCM Realty and Infrastructure Limited

Dated: 10.06.2020
Place: New Delhi


Krishan Gopal Gupta
DIRECTOR


Ashwani Kumar Singhal
DIRECTOR

DCM REALTY AND INFRASTRUCTURE LIMITED

ANNEXURE-I

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March, 2020

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS

| | | |
|--|---|---|
| CIN | : | U70109DL2016PLC306870 |
| Registration Date | : | 06/10/2016 |
| Name of the Company | : | DCM Realty and Infrastructure Limited |
| Category / Sub - Category of the Company | : | Company limited by shares/ Indian Non-Government Company |
| Address of the Registered office and Contact details | : | Units Nos. 2050 to 2052, 2 nd Floor, Plaza-II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006 Phone No. : 011 - 25719967 |
| Whether Listed Company Yes / No | : | No |
| Name, Address and Contact Details of Registrar and Transfer Agents | : | N.A. |

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

The Company was incorporated with the main object to carrying on the business of real estates, infrastructure and allied activities. However for the year under review, the Company has not carried out any business activity. Hence, disclosures in this regard are not provided in this Report.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| S. No. | Name and Address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate | % of Shares held | Applicable Section |
|--------|---------------------------------|-----------------------|--------------------------------------|------------------|--------------------|
| 1 | DCM Limited | L74899DL1889PLC000004 | Holding Company | 100* | 2(46) |

*DCM limited along with its nominees holds the entire share capital of DCM Realty and Infrastructure Limited with constitutes of 50,000 equity shares of Rs. 10 each. DCM Limited is the beneficial owner of all the 50,000 equity shares.

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

Registered Office: Unit Nos. 2050 to 2052, 2nd Floor, Plaza II, Central Square,
20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006

CIN: U70109DL2016PLC306870 ☎ 011-41539140 ✉ dcmrealtyinfraltd@gmail.com

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

| Category of Shareholders | No. of Shares held at the beginning of the year i.e. 01.04.2019 | | | | No. of Shares held at the end of the year i.e. 31.03.2020 | | | | % change during the year |
|--|---|---------------|----------------|-------------------|---|---------------|----------------|-------------------|--------------------------|
| | Demat | Physical | Total | % of total shares | Demat | Physical | Total | % of total shares | |
| A. Promoters | | | | | | | | | |
| (1) Indian | | | | | | | | | |
| a) Individual/HUF | 0 | 60 | 60* | 0.12 | 0 | 60 | 60* | 0.12 | 0.00 |
| b) Central Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| c) State Govt (s) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| d) Bodies Corp. | 0 | 49,940 | 49,940* | 99.88 | 0 | 49,940 | 49,940* | 99.88 | 0.00 |
| e) Banks / FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| f) Any Other.... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Sub-total (A) (1):- | 0 | 50,000 | 50,000* | 100 | 0 | 50,000 | 50,000* | 100 | 0.00 |
| (2) Foreign | | | | | | | | | |
| a) NRIs - Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| b) Other - Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| c) Bodies Corp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| d) Banks / FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| e) Any Other.... | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Sub-total (A) (2):- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Total shareholding of Promoter (A) =(A)(1)+(A)(2) | 0 | 50,000 | 50,000 | 100 | 0 | 50,000 | 50,000 | 100 | 0.00 |
| B. Public Shareholding | | | | | | | | | 0.00 |
| 1. Institutions | | | | | | | | | 0.00 |
| a) Mutual Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| b) Banks/ FI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| c) Central Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| d) State Govt (s) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

For DCM Realty and Infrastructure Limited

Authorized Signatory/Director

For DCM Realty and Infrastructure Limited

Authorized Signatory/Director

| | | | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|-------------|
| e) Venture Capital Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| f) Insurance Companies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| g) FIIs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| h) Foreign Venture Capital Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| i) others (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Sub-Total (B) (1):- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 2. Non - Institutions | | | | | | | | | 0.00 |
| a) Bodies Corp. | | | | | | | | | 0.00 |
| i) Indian | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| ii) Overseas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| b) Individuals | | | | | | | | | 0.00 |
| i) Individual Shareholders holding nominal share capital upto Rs. 1 Lakh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| ii) Individual Shareholders holding nominal Share capital in excess of Rs. 1 Lakh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| c) Others | | | | | | | | | |
| c-i) Trust and Foundation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| c-ii) Non Resident Individual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Sub -total (B)(2):- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Total Public Shareholding (B)= (B)(1) + (B)(2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

For DCM Realty and Infrastructure Limited

Authorized Signatory/Director

For DCM Realty and Infrastructure Limited

Authorized Signatory/Director

| | | | | | | | | | |
|---|----------|---------------|---------------|------------|----------|---------------|---------------|------------|-------------|
| C. Shares held by Custodian for GDRs & ADRs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| Grand Total (A+B+C) | 0 | 50,000 | 50,000 | 100 | 0 | 50,000 | 50,000 | 100 | 0.00 |

*DCM limited along with its nominees holds the entire share capital of DCM Realty and Infrastructure Limited which constitutes of 50,000 equity shares of Rs. 10 each. DCM Limited is the beneficial owner of all the 50,000 equity shares.

For DCM Realty and Infrastructure Limited


 Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


 Authorised Signatory/Director

(ii) Shareholding of Promoters

| S. No | Shareholder's Name | Shareholding at the Beginning of the Year i.e. 01.04.2019 | | | Shareholding at the end of the year i.e. 31.03.2020 | | | % change in shareholding during the year |
|-------|--------------------|---|----------------------------------|--|---|----------------------------------|--|--|
| | | No. of Shares | % of total shares of the Company | % of Shares Pledged/encumbered to total shares | No. of Shares | % of total shares of the Company | % of Shares Pledged/encumbered to total shares | |
| 1 | DCM Ltd. | 50,000* | 100 | NIL | 50,000* | 100 | NIL | NIL |

*DCM limited along with its nominees holds the entire share capital of DCM Realty and Infrastructure Limited which constitutes of 50,000 equity shares of Rs. 10 each. DCM Limited is the beneficial owner of all the 50,000 equity shares.

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

(iii) Change in Promoters Shareholding

| S. No. | Name | Shareholding at the beginning of the year i.e. 01.04.2019 | | Date | Increase/Decrease in shareholding | Reason for Increase/Decrease | Cumulative Shareholding during the Year | | Shareholding at the end of the year i.e. 31.03.2020 | |
|--------|----------|---|----------------------------------|------------|-----------------------------------|---|---|----------------------------------|---|----------------------------------|
| | | No. of Shares | % of total shares of the Company | | | | No. of Shares | % of total shares of the Company | No. of Shares | % of total shares of the Company |
| 1 | DCM LTD. | 50,000* | 100 | 01.04.2019 | Nil | No change in shareholding during the year | | | | |
| | | | | | | | | | | |
| | | | | 31.03.2020 | | | 50,000* | 100 | 50,000* | 100 |

*DCM limited along with its nominees holds the entire share capital of DCM Realty and Infrastructure Limited which constitutes of 50,000 equity shares of Rs. 10 each. DCM Limited is the beneficial owner of all the 50,000 equity shares.

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

(iv) Shareholding Pattern of top 10 shareholders (other than directors, promoters and holders of GDRs and ADRs)

| S. No | Shareholder's Name | Shareholding at the beginning of the year i.e. 01.04.2019 | | Date | Increase/Decrease in Shareholding | Reason for Increase/Decrease | Cumulative Shareholding during the year | | Shareholding at the end of the year i.e. 31.03.2020 | |
|-------|--------------------|---|----------------------------------|------|-----------------------------------|------------------------------|---|----------------------------------|---|----------------------------------|
| | | No. of Shares | % of total shares of the Company | | | | No. of Shares | % of total shares of the Company | No. of Shares | % of total shares of the Company |
| | N.A. | NIL | NIL | N.A. | N.A. | N.A. | NIL | NIL | NIL | NIL |

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

(v) Shareholding of Directors and Key Managerial Personnel (KMP)

| S. No | Name | Shareholding at the beginning of the year i.e. 01.04.2019 | | Date | Increase/Decrease in shareholding | Reason for Increase/Decrease | Cumulative Shareholding during the Year | | Shareholding at the end of the year i.e. 31.03.2020 | |
|-------|--------------------------------------|---|----------------------------------|------------|-----------------------------------|---|---|----------------------------------|---|----------------------------------|
| | | No. of Shares | % of total shares of the Company | | | | No. of Shares | % of total shares of the Company | No. of Shares | % of total shares of the Company |
| 1 | Mr. Sumant Bharat Ram - Director | 0 | 0 | 01.04.2019 | | | | | | |
| | | | | | | No change in shareholding during the year | | | | |
| | | | | 31.03.2020 | | | 0 | 0 | 0 | 0 |
| 2 | Mr. Ashwani Kumar Singhal - Director | 10* | 0.02 | 01.04.2019 | | | | | | |
| | | | | | | No change in shareholding during the year | | | | |
| | | | | 31.03.2020 | | | 10* | 0.02 | 10* | 0.02 |
| 3 | Mr. Krishan Gopal Gupta - Director | 10* | 0.02 | 01.04.2019 | | | | | | |
| | | | | | | No change in shareholding during the year | | | | |
| | | | | 31.03.2020 | | | 10* | 0.02 | 10* | 0.02 |

* Holds shares in the Company as a nominee of DCM Limited.

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

(Amount in Rs.)

| Particulars | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year i.e. 01.04.2019 | | | | |
| i) Principal Amount | - | - | - | - |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | - | - | - | - |
| Change in indebtedness during the financial year | - | - | - | - |
| Addition | - | - | - | - |
| Reduction | - | - | - | - |
| Net Change | - | - | - | - |
| Indebtedness at the end of the financial year i.e. 31.03.2020 | - | - | - | - |
| i) Principal Amount | - | - | - | - |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | - | - | - | - |

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


Authorised Signatory/Director

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time director and / or Manager:

(Amount in Rs.)

| S. No. | Particulars of Remuneration | Name of MD/ WTD/Manager* | Total Amount |
|--------|--|--------------------------|--------------|
| 1. | Gross Salary | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income tax Act, 1961 | - | - |
| | (b) Value of perquisites u/s 17(2) Income tax Act, 1961 | - | - |
| | (c) Profits in lieu of salary under section 17(3) Income tax Act, 1961 | - | - |
| 2 | Stock Option | - | - |
| 3. | Sweat Equity | - | - |
| 4. | Commission - as % of profit - others, specify.... | - | - |
| 5. | Others -Sitting Fee for Board & Committee Meetings | - | - |
| | Total (A) Ceiling as per the Act (5 % of the profits calculated u/s 198 of the Companies Act, 2013) | | N.A. |

* There was no Managing Director, Whole-time director and / or Manager during the financial year 2019-20.

B. Remuneration to other Directors

(Amount in Rs.)

| S. No. | Particulars of Remuneration | Name of Director | | | Total Amount |
|----------|---|-----------------------|---------------------------|-------------------------|--------------|
| 1 | Independent Directors# | N.A. | | | N.A. |
| | -Fee for attending board and committee meetings | | | | |
| | - Commission | | | | |
| | -Others, please specify | | | | |
| | Total (1) | | | | |
| 2 | Other Non-Executive Directors## | Mr. Sumant Bharat Ram | Mr. Ashwani Kumar Singhal | Mr. Krishan Gopal Gupta | |
| | -Fee for attending board and committee meetings | - | - | - | - |
| | - Commission | - | - | - | - |
| | -Others, please specify | - | - | - | - |
| | Total (2) | - | - | - | - |

For DCM Realty and Infrastructure Limited


 Authorised Signatory/Director

For DCM Realty and Infrastructure Limited


 Authorised Signatory/Director

| | | | | | |
|--|--|---|---|---|------|
| | Total (B) = (1+2) | - | - | - | - |
| | Overall Ceiling as per the Act (1% of the profits calculated u/s 198 of the Companies Act, 2013) | | | | N.A. |

| | | | | | |
|--|--|--|--|--|------|
| | Total Managerial Remuneration (A+B) | | | | |
| | Overall Ceiling as per the Act (11% of the profits calculated u/s 198 of the Companies Act, 2013)# | | | | N.A. |

*Provisions of the Companies Act, 2013 in respect of appointment of Independent Directors are not applicable to the Company.

**Directors of the Company were not paid any remuneration during the financial year ended 2019-20.

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD:

(Amount in Rs.)

| S. No | Particulars of Remuneration | Key Managerial Personnel*# | Total Amount |
|-------|---|----------------------------|--------------|
| 1 | Gross salary | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income - tax Act, 1961 | - | - |
| | (b) Value of perquisites u/s 17(2) Income - tax Act, 1961 | - | - |
| | (c) Profits in lieu of salary under section 17(3) Income tax Act, 1961 | - | - |
| 2 | Stock Option | - | - |
| 3 | Sweat Equity | - | - |
| 4 | Commission - as % of profit - others, specify.... | - | - |
| 5 | Others, please specify | - | - |
| | - Bonus | - | - |
| | - PF and Superannuation Contribution | - | - |
| | Total | - | - |

*# Provisions of the Companies Act, 2013 in respect of appointment of Key Managerial Personnel are not applicable to the Company.

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

For DCM Realty and Infrastructure Limited

Authorised Signatory/Director

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES

| Type | Section of the Companies Act | Brief Description | Details of Penalty / Punishment / Compounding fees imposed | Authority [RD / NCLT / COURT] | Appeal made, if any (give Details) |
|-------------------------------------|------------------------------|-------------------|--|-------------------------------|------------------------------------|
| A. COMPANY | | | | | |
| Penalty | | | | | |
| Punishment | | | | | |
| Compounding | | | | | |
| B. DIRECTORS | | | | | |
| Penalty | | | | | |
| Punishment | | | NIL | | |
| Compounding | | | | | |
| C. OTHER OFFICERS IN DEFAULT | | | | | |
| Penalty | | | | | |
| Punishment | | | | | |
| Compounding | | | | | |

On Behalf of the Board of Directors
For DCM Realty and Infrastructure Limited

Dated: 10.06.2020
Place: New Delhi


Krishan Gopal Gupta
DIRECTOR


Ashwani Kumar Singh
DIRECTOR



GREWAL & SINGH

Chartered Accountants

A-17, L.G.F., Lajpat Nagar-III, New Delhi - 110 024
Tel. : 011-41104791-94, 41554922, 29842641
E-mail : mail@cagrewalsingh.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DCM REALTY AND INFRASTRUCTURE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **DCM REALTY AND INFRASTRUCTURE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2020, and the statement of Profit and Loss, the statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "Ind AS Financial Statements").

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 Act in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and the loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the 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 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.

Responsibility of Management for 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, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) 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.

CHANDIGARH OFFICE :
699, Sector 43A, Chandigarh-160038
Tel.: 9888856791, 98109 1164

MUMBAI OFFICE :
1403, Block D, Oberoi Splendor, JVLR,
Jogeshwari (East), Mumbai - 400060
Tel.: +91-98194 99991

LUDHIANA OFFICE :
220L, Rani Jhansi Road, Opp. SBI Treasury
Branch, Civil Lines, Ludhiana - 141001
Tel.: 0161-4644501, 9501347781

YAMUNA NAGAR OFFICE :
S.C.O. 1/3, First Floor, Near District Library,
Civil Line, Jagadhri, Haryana - 135003
Tel.: 01732-242893, 9896044812

JAMMU OFFICE :
Akali Kour Singh Nagar, Daska
Jammu - 180010, Jammu & Kashmir
Tel.: +91- 9796630757



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.

Other Matter

In our opinion and to the best of our knowledge and belief, there is nothing to report hereunder.

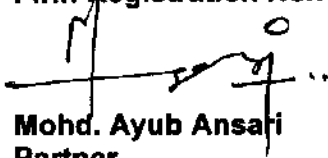
Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 including statement of changes in Equity, 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 Indian Accounting Standards (Ind AS) 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 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (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:



- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For Grewal & Singh
Chartered Accountants
Firm Registration No.: 012322N**


**Mohd. Ayub Ansari
Partner**

M. No. 500810

UDIN: 20500810AAAA MI 6692



**Place: New Delhi
Date: 10.06.2020**

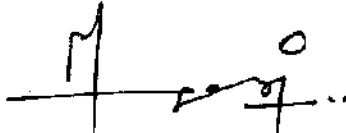
Annexure A referred to in our Independent Auditors' Report to the members of DCM REALTY AND INFRASTRUCTURE LIMITED on the Ind AS Financial Statements for the year ended 31st March, 2020

- 1 The Company does not own any fixed assets. Hence no comment is made on the maintenance of records, procedure of physical verification of fixed assets and title deeds of immovable properties.
- 2 The company does not carry any inventory and hence no comment is made on its physical verification and any discrepancy therein.
- 3 According to the Information and explanations given to us and based on our examination of the records of the Company, the company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLP) or other parties covered in the register maintained under section 189 of the Act. Accordingly paragraph 3(iii) of the Order is not applicable.
- 4 The Company has not granted any loans and does not hold any investment. Accordingly paragraph 3(iv) of the Order is not applicable.
- 5 The Company has not accepted any deposits from the public.
- 6 The Central Government has not prescribed maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- 7
 - a) According to the books of account and other information as produced and examined by us in accordance with generally accepted auditing practices in India and also based on management representation, the company is regular in depositing undisputed statutory dues including income-tax and other statutory dues with the appropriate authorities.
 - b) According to the information and explanations given to us, we report that no undisputed amount payable in respect to income tax and other statutory dues were outstanding as at 31st March, 2020 for a period of more than six months from the date they became payable.
 - c) According to the information and explanations given to us, there are no dues of income-tax, and any other statutory dues which have not been deposited on account of any dispute.
- 8 The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3 (viii) of the Order is not applicable.
- 9 The company did not raise any money by way of Initial Public offer (IPO), further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- 10 According to the Information and explanations given to us and based on our examination of the records of the Company, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- 11 The directors of the Company are not provided with managerial remuneration. Accordingly, paragraph 3 (xi) of the Order is not applicable.



- 12 In our opinion and according to the information and explanation given to us, the Company is not a nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- 13 According to the Information and explanations given to us and based on our examination of the records of the Company, there are no transactions with related Parties during the year.
- 14 According to the Information and explanations given to us and based on our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- 15 According to the Information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- 16 The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Grewal & Singh
Chartered Accountants
Firm Registration No.: 012322N



Mohd. Ayub Ansari
Partner

M. No. 500810

UDIN: 20500810AAAAHI6692

Place: New Delhi
Date: 10.06.2020

Annexure B to the Independent Auditors' Report of even date on the Ind AS Financial Statements of DCM REALTY AND INFRASTRUCTURE LIMITED

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **DCM REALTY AND INFRASTRUCTURE LIMITED** ("the Company") as of 31st March, 2020 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

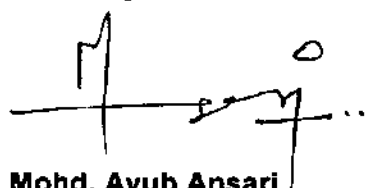
Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Grewal & Singh
Chartered Accountants
Firm Registration No.: 012322N



Mohd. Ayub Ansari
Partner

M. No. 500810

UDIN: 20500810AAAHJ6692

Place: New Delhi

Date: 10.06.2020

DCM REALTY AND INFRASTRUCTURE LIMITED**BALANCE SHEET AS AT 31ST MARCH, 2020**

| Particulars | Note No. | Amount in ₹ | |
|--|----------|------------------------|------------------------|
| | | As at 31st March, 2020 | As at 31st March, 2019 |
| ASSETS | | | |
| (1) Current Assets | | | |
| (a) Financial Assets | | | |
| (i) Cash and Cash Equivalents | 2 | 3,88,143 | 4,05,609 |
| TOTAL ASSETS | | 3,88,143 | 4,05,609 |
| EQUITY AND LIABILITIES | | | |
| (1) Equity | | | |
| (a) Equity Share Capital | 3 | 5,00,000 | 5,00,000 |
| (b) Other Equity | 4 | (1,23,757) | (1,03,241) |
| Liabilities | | | |
| (2) Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Trade payables | | | |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 5 | 8,850 | 8,850 |
| (b) Current Tax Liabilities (Net) | 6 | 3,050 | - |
| TOTAL EQUITY AND LIABILITIES | | 3,88,143 | 4,05,609 |

The accompanying notes are an integral part of 1 to 16 these financial statements

In terms of our separate report of even date
For Grewal & Singh
Chartered Accountants
Firm No. 012322N

Mohd. Ayub Ansari
Partner
M. No. 500810


Ashwani Kumar Singhal
Director
DIN No. 00159349


Krishan Gopal Gupta
Director
DIN No. 06798713

Place: New Delhi
Date: 10.06.2020

DCM REALTY AND INFRASTRUCTURE LIMITED**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2020**

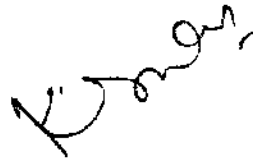
| Particulars | Note No. | Amount in ₹ | |
|---|----------|-------------------------------------|-------------------------------------|
| | | For the year ended 31st March, 2020 | For the year ended 31st March, 2019 |
| I Other income | 7 | 12,045 | - |
| II Total Income | | <u>12,045</u> | <u>-</u> |
| III Expenses | | | |
| Other expenses | 8 | 29,511 | 25,867 |
| IV Total Expenses | | <u>29,511</u> | <u>25,867</u> |
| V Loss before tax (II - IV) | | (17,466) | (25,867) |
| VI Tax expense | | | |
| Current tax | | 3,050 | - |
| VII Loss for the year (V - VI) | | <u>(20,516)</u> | <u>(25,867)</u> |
| VIII Other Comprehensive Income / (expense) | | - | - |
| IX Total Comprehensive Income / (expense) for the year (VII + VIII) | | <u>(20,516)</u> | <u>(25,867)</u> |
| X Earnings per equity share: | | | |
| Basic and diluted earnings per equity share | 12 | (0.41) | (0.52) |
| The accompanying notes are an integral part of these financial statements | 1 to 16 | | |

In terms of our separate report of even date

For Grewal & Singh
Chartered Accountants
Firm No. 012322N

Mohd. Ayub Ansari
Partner
M. No. 500810


Ashwani Kumar Singhal
Director
DIN No. 00159349


Krishan Gopal Gupta
Director
DIN No. 06798713

Place: New Delhi
Date: 10.06.2020

DCM REALTY AND INFRASTRUCTURE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2020

A. Equity Share Capital

Amount in ₹

| Balance at the beginning of 01st April, 2018 | Changes in equity share capital during the year 2018-2019 | Balance at the end of 31st March, 2019 | Balance at the beginning of 01st April, 2019 | Changes in equity share capital during the year 2019-2020 | Balance at the end of 31st March, 2020 |
|--|---|--|--|---|--|
| 5,00,000 | - | 5,00,000 | 5,00,000 | - | 5,00,000 |

B. Other Equity

Amount in ₹

| Particulars | Reserve and Surplus | Total |
|--|---------------------|------------|
| | Retained Earning | |
| Balance at the beginning of the 1st April, 2018 | (77,374) | (77,374) |
| Total Comprehensive Income / (expense) for the year | (25,867) | (25,867) |
| Balance at the end of the 31st March, 2019 | (1,03,241) | (1,03,241) |
| Balance at the beginning of the 1st April, 2019 | (1,03,241) | (1,03,241) |
| Total Comprehensive Income / (expense) for the year | (20,516) | (20,516) |
| Balance at the end of the 31 st March, 2020 | (1,23,757) | (1,23,757) |

The accompanying notes are an integral part of these financial statements

In terms of our separate report of even date

For Grewal & Singh
Chartered Accountants
Firm No. 012322N

Mohd. Ayub Ansari
Partner
M. No. 500810


Ashwani Kumar Singhal
Director
DIN No. 00159349


Krishan Gopal Gupta
Director
DIN No. 06798713


Place: New Delhi
Date: 10.06.2020

DCM REALTY AND INFRASTRUCTURE LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020**

| Particulars | Amount in ₹ | |
|---|--|--|
| | For the year ended 31st March, 2020 | For the year ended 31st March, 2019 |
| Cash flow from operating activities | | |
| Profit before taxation | (17,466) | (25,867) |
| Adjustments for :- | | |
| Interest income on financial assets | (12,045) | - |
| Operating cash flow before working capital changes | (29,511) | (25,867) |
| Changes in assets and liabilities | | |
| (Increase) / Decrease in other financial assets | - | - |
| Increase / (Decrease) in other financial liabilities | - | (400) |
| Cash used in operations | (29,511) | (26,267) |
| Income tax paid | - | - |
| Net cash used in operating activities (A) | (29,511) | (26,267) |
| Cash flow from investing activities | | |
| Interest income on financial assets | 12,045 | - |
| Net cash generated from investing activities (B) | 12,045 | - |
| Cash flow from financing activities | | |
| | - | - |
| Net cash generated from financing activities (C) | - | - |
| Net cash flows [increase / (decrease)] during the year (A+B+C) | (17,466) | (26,267) |
| Cash and cash equivalents at the beginning of the year | 4,05,609 | 4,31,876 |
| Cash and cash equivalents at the end of the year | 3,88,143 | 4,05,609 |

In terms of our separate report of even date
For Grewal & Singh
Chartered Accountants
Firm No. 012322N

Mohd. Ayub Ansari
Partner
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Ashwani Kumar Singhal
Director
DIN No. 00159349


Krishan Gopal Gupta
Director
DIN No. 06798713

Place: New Delhi
Date: 10.06.2020

DCM REALTY AND INFRASTRUCTURE LIMITED

Notes to the financial statements for the year ended 31st March, 2020

1 Significant Accounting Policies

- (a) The financial statements have been prepared on the historical cost basis except for assets and liabilities which have been measured at fair value amount and stated accordingly.
- (b) The Company follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- (c) The preliminary expenses are written off in pursuance of Ind AS - 38 "Intangible Assets".

| Particulars | Amount in ₹ | |
|--|---------------------------|---------------------------|
| | As at 31st March, 2020 | As at 31st March, 2019 |
| 3 Equity Share capital | | |
| (a) Authorised capital | | |
| 50,000 (31st March, 2019: 50,000) equity shares of ₹ 10/- each | 5,00,000 | 5,00,000 |
| | 5,00,000 | 5,00,000 |
| (b) Issued, subscribed and paid-up capital | | |
| 50,000 (31st March, 2019: 50,000) equity shares of ₹ 10/- each fully paid up | 5,00,000 | 5,00,000 |
| | 5,00,000 | 5,00,000 |

(i) Reconciliation of number of shares

| Particulars | As at 31st March, 2020 | | As at 31st March, 2019 | |
|---|---------------------------|-----------------|---------------------------|-----------------|
| | Number of shares | Amount(₹) | Number of shares | Amount(₹) |
| Equity Shares | | | | |
| As at the beginning of the year | 50,000 | 5,00,000 | 50,000 | 5,00,000 |
| Issued during the year | - | - | - | - |
| Outstanding at the end of the year | 50,000 | 5,00,000 | 50,000 | 5,00,000 |

(ii) Rights, Preferences and restrictions attached to shares

Equity Shares

The Company has issued one class of equity shares having a par value of ₹10/- each. Each holder of equity shares is entitled to one voter per share held.

(iii) Details of Holding Company shareholding and of equity shareholders holding more than 5% shares:-

| Particulars | As at 31st March, 2020 | | As at 31st March, 2019 | |
|-------------------------------------|---------------------------|--------------|---------------------------|--------------|
| | Number of shares | % of Holding | Number of shares | % of Holding |
| Equity Shares | | | | |
| DCM Limited (the Holding Company) * | 50,000 | 100.00% | 50,000 | 100.00% |

* including shares held jointly by its nominees

DCM REALTY AND INFRASTRUCTURE LIMITED

Notes to the financial statements for the year ended 31st March, 2020

| Particulars | Amount in ₹ | |
|--|---------------------------|---------------------------|
| | As at 31st March, 2020 | As at 31st March, 2019 |
| 2 Cash and cash equivalents | | |
| Balance with bank | | |
| - In current account | 3,73,451 | 4,02,852 |
| Cash on hand | 14,692 | 2,757 |
| | 3,88,143 | 4,05,609 |
| 4 Other Equity | | |
| Reserve and Surplus | | |
| Surplus in Statement of Profit and Loss | | |
| Balance as at the beginning of the year | (1,03,241) | (77,374) |
| Add: Total Comprehensive income / (expense) for the year | (20,516) | (25,867) |
| Balance as at the end of the year | (1,23,757) | (1,03,241) |
| 5 Financial liabilities | | |
| Trade payables | | |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | 8,850 | 8,850 |
| | 8,850 | 8,850 |
| 6 Current tax liabilities (net) | | |
| Provision for income tax [Net of advance tax of ₹NIL/-, (31st March, 2019: ₹NIL/-)] | 3,050 | - |
| | 3,050 | - |

| Particulars | Amount in ₹ | |
|---|--|--|
| | For the year ended 31st March, 2020 | For the year ended 31st March, 2019 |
| 7 Other income | | |
| Interest Income on financial assets | 12,045 | - |
| | 12,045 | - |
| 8 Other expenses | | |
| ROC filing fees | 2,000 | 3,200 |
| Professional charges (refer note (i) below) | 27,210 | 22,431 |
| Bank Charges | 236 | 236 |
| Miscellaneous expenses | 65 | - |
| | 29,511 | 25,867 |
| (i) Includes auditors remuneration | | |
| For audit | 8,850 | 8,850 |
| For certification and other services | 14,160 | 10,620 |
| | 23,010 | 19,470 |

DCM REALTY AND INFRASTRUCTURE LIMITED

Notes to the financial statements for the year ended 31st March, 2020

9 The income tax liability is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income-tax Act, 1961 and after complying with the provisions of Ind AS - 12 "Income Taxes", there is no deferred tax liability so far.

10 Related party disclosures:

In accordance with the requirements of Ind AS 24 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:

A. Name and description of relationship of the related party

Holding Company

DCM Limited

Fellow Subsidiaries

DCM Textiles Limited

DCM Finance and Leasing Limited

DCM Infotech Limited (Formerly DCM Realty Investment & Consulting Limited)

DCM Engineering Ltd. (Formerly DCM Tools and Dies Limited)

DCM Data Systems Limited

B. Transactions during the year with related parties referred to in (A) above: NIL

C. Balance with related parties referred to in (A) above as at 31st March, 2020 - NIL

11 The Company has no outstanding dues in respect of Micro, Small and Medium Enterprises for the year ended 31st March, 2020 therefore no disclosure is required under the Micro, Small and Medium Enterprises Development Act, 2006.

12 Earnings per share

| Particulars | Amount in ₹ | |
|---|--|--|
| | For the year ended 31st March, 2020 | For the year ended 31st March, 2019 |
| Loss attributable to equity shareholders | (20,516) | (25,867) |
| Weighted average number of equity shares in calculating Basic EPS | 50,000 | 50,000 |
| Weighted average number of equity shares in calculating Diluted EPS | 50,000 | 50,000 |
| Basic profit per share in ₹ (face value per equity share ₹ 10 each) | (0.41) | (0.52) |
| Diluted profit per share in ₹ (face value per equity share ₹ 10 each) | (0.41) | (0.52) |


DCM REALTY AND INFRASTRUCTURE LIMITED

Notes to the financial statements for the year ended 31st March, 2020

- 13 The preliminary expenses are written off during the year in which they are incurred in pursuance of Ind AS - 38 "Intangible Assets".
- 14 The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown in economic activity. As the Company has no significant business activity, the pandemic has so far had no impact on the business operations of the Company. However the Company will continue to monitor current and future conditions and impact thereof on Company's operations.
- 15 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.
- 16 Figures have been rounded off to the nearest rupee.

In terms of our separate report of even date
For Grewal & Singh
Chartered Accountants
Firm No. 012322N

Mohd. Ayub Ansari
Partner
M. No. 500810


Ashwan Kumar Singhal
Director
DIN No. 00159349


Krishan Gopal Gupta
Director
DIN No. 06798713

Place: New Delhi
Date: 10.06.2020