

# DCM Landmark Estates Limited

(Formerly: D C M Textiles Limited)

## DIRECTORS' REPORT

Dear Members

Your Directors have pleasure in presenting this 27<sup>th</sup> Annual Report together with the Audited Financial Statements of your Company for the financial year ended March 31, 2023.

### COMPANY'S AFFAIRS

The main object of the Company to carry on the activities of brokerage/commission from real estate activities.

### FINANCIAL HIGHLIGHTS

Particulars	(₹/lakh)	
	Financial year ended March 31, 2023	Financial year ended March 31, 2022
Gross Revenue	-	-
Profit/(Loss) before Tax	(0.29)	(0.46)
Provision for Tax	-	-
Profit/(Loss) after Tax	(0.29)	(0.46)
Add: Profit/(Loss) brought forward	(5.04)	(4.58)
Balance Profit/(Loss) carried forward	(5.33)	(5.04)

### TRANSFER TO RESERVES

No amount is proposed to be transferred to reserves for the financial year ended March 31, 2023.

### DIVIDEND

No Dividend has been recommended for the financial year ended March 31, 2023.

### MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments affecting the financial position of the Company occurring between March 31, 2023 and the date of this Report.

Regd. Office: Unit Nos. 2050 to 2052, 2<sup>nd</sup> Floor, Plaza-II, Central Square,  
20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi-110006  
CIN: U70100DL1996PLC076626 E-mail id: [dcmlandmarkestatesltd@gmail.com](mailto:dcmlandmarkestatesltd@gmail.com)  
Phone No. : 011 – 41539140

### **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.

### **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

Mr. Vipin Aggarwal retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment as Director of the Company. Accordingly, a resolution is included in the notice of forthcoming 27<sup>th</sup> Annual General Meeting of the Company for seeking approval of members for his appointment as a director of the Company.

Provisions of the Companies Act, 2013 in respect of Key Managerial Personnel and Independent Directors are not applicable on 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.

### **NUMBER OF BOARD MEETINGS**

4 (Four) meetings of the Board of Directors of your Company were held during the year under review.

### **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.

### **INTERNAL FINANCIAL CONTROL**

The Company has adequate internal financial control system over financial reporting, which includes proper recording of financial and operational information and regulatory/statutory compliances.

### **STATUTORY AUDITORS'**

M/s Grewal & Singh, Chartered Accountants (Registration No. 012322N), were re-appointed as Statutory Auditors of the Company for a second term of 5 years to hold office from the conclusion of 23rd Annual General Meeting (AGM) held on September 27, 2019, till the conclusion of 28th Annual General Meeting 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.

### **DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE 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.

### **DIRECTORS' VIEW ON AUDITORS' REPORT**

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

### **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 disclosures in this regard are 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 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 no contracts / arrangements / transactions entered into by the Company during the financial year with related parties. Therefore the disclosure in this regard is not provided in this Report.

### EXTRACT OF ANNUAL RETURN

The provisions for attaching the extract of the annual return of the Company along with its Boards' Report is not applicable on the Company.

### 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.

### DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016, during the financial year 2022-23. Accordingly disclosures in this regard are not required to be provided in this report.

### DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE- TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The Company has not entered into any One-Time Settlement during the year. Accordingly disclosures in this regard are not required to be provided in this report.

### MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013.

The Company is not required to maintain cost records in terms of the requirements of the Section 148 of the Companies Act, 2013 and rules issued thereunder.

### DISCLOSURE REQUIREMENTS

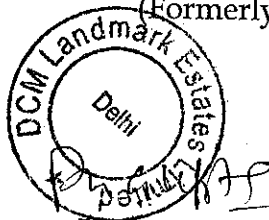
1. Provisions of Companies Act, 2013 in respect of formulation of remuneration policy for appointment of Directors & Key Managerial Personnel ('KMP') etc and paying remuneration are not applicable to the Company, hence disclosures in this regard are not provided in this Report.

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. The company has constituted Internal Complaints Committee(s) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year, there were no cases reported under the said Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
4. During the year under review, the Company has complied with mandatory Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

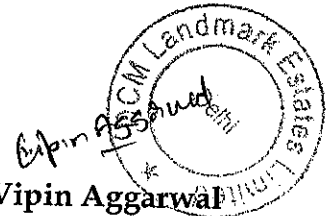
#### ACKNOWLEDGEMENTS

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  
For DCM Landmark Estates Limited  
(Formerly known as DCM Textiles Ltd)



**Pawan Kumar Gupta**  
Director  
DIN: 05172941  
Add: H.No. 2074, Gali No.162,  
Ganesh Pura, Tri Nagar,  
Delhi-110035



**Vipin Aggarwal**  
Director  
DIN: 06862827  
Add: 53A, C6, A Block,  
Janak Puri, Delhi-110058

**Dated: 27.04.2023**  
**Place: Delhi**



# **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 LANDMARK ESTATES LIMITED**

### **Report on the Audit of the Standalone Financial Statements**

#### **Opinion**

We have audited the standalone financial statements of **DCM LANDMARK ESTATES LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, 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, 2023, the profit/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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone Financial Statements of the current period. We have determined that there are no key audit matters to communicate in our audit report.



#### **DELHI BRANCH OFFICE :**

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#### **CHANDIGARH BRANCH OFFICE :**

Office No. B-10, Plot No. D-229, Phase VIII-B,  
Industrial Area, Mohali, Punjab-160062  
Tel.: +91-99157 03165

#### **YAMUNA NAGAR BRANCH OFFICE :**

S.C.O, 1/3, First Floor, Near District Library,  
Civil Line, Jagadhri, Haryana - 135003  
Tel.: 01732-242 893, 98960 44812

#### **OVERSEAS BRANCH OFFICE :**

207-19, Woodbine Downs BLVD  
Toronto, M9W6N5  
Tel.: +1 (647) 895-3191

## **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 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.

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 thereunder.

## **Report on Other Legal and Regulatory Requirements**

1. As required by 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, 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 amended.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the 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, 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;
  - (b) The management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the 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 recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.



(v) According to the information and explanations and based on our examination of the records of the Company, the company did not declare or paid any dividend during the year, hence the provisions with respect to section 123 of the Companies Act, 2013 are not applicable to the company.

(vi) The According to the information and explanations and based on our examination of the records of the Company, no remuneration has been paid by the company to its directors. Hence; the provisions of section 197(16) of the Companies Act, 2013 are not required to the Company. The Ministry of Corporate Affairs has not prescribed other details under the said section on which we are required to comment.

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

  
Mohd. Ayub Ansari  
Partner

M. No. 500810

UDIN: 23500810B5WKEM7729

Place: New Delhi  
Date: 27.04.2023



**Annexure A referred to in our Independent Auditors' Report to the members of DCM LANDMARK ESTATES LIMITED on the Ind AS Financial Statements for the year ended 31st March, 2023**

- 1 The Company does not own any property, plant and equipment and also intangible assets. Hence, clause 3(i) of the Order is not applicable to the company.
- 2 The company does not carry any inventory and also it has not been sanctioned any working capital limit hence, clause 3(ii) of the Order is not applicable to the company.
- 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 made any investments in or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLP) or other parties. Accordingly, clause 3(iii) of the Order is not applicable.
- 4 The Company has not granted any loans, any investments or provided any guarantee and security under the provision of sections 185 and 186 of the companies Act ,2013. Accordingly, paragraph 3(iv) of the Order is not applicable to the Company.
- 5 The Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder.
- 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 and no undisputed amount payable in respect to income tax and other statutory dues were outstanding as at 31st March, 2023 for a period of more than six months from the date they became payable.
  - b) 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 transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, clause 3 (viii) of the Order is not applicable to the Company.
- 9 The Company does not have any loans or borrowings from any lenders during the year. Accordingly, clause 3 (ix) of the Order is not applicable to the Company
- 10 The company neither raised any money by way of Initial Public offer (IPO), further public offer (including debt instruments) nor it has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3 (x) of the Order is not applicable to the Company.
- 11 (a) 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.



(b) According to the Information and explanations given to us and based on our examination of the records of the Company, we have not come to our knowledge about any fraud/suspected fraud committed against the company by officers or employees of the company. Accordingly, we are not required to file a report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

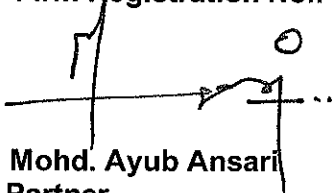
(c) We have not received any whistle-blower complaints during the year by the company, hence no comment is made thereupon.

- 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 to the Company.
- 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. (a) According to the information and explanations given to us the company has an internal audit systems commensurate with the size and nature of its business.  
  
(b) The internal audit is not mandatory required to the company under sections 138 read with rule 13 of the Company (Accounts) Rules 2014, hence clause 3(xiv) (b) of the Order is not applicable to the company.
- 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, clause 3(xv) of the Order is not applicable to the company.
- 16 The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) of the Order is not applicable to the company.
- 17 The Company has incurred cash loss amounting to Rs 0.29 lakh in the financial year and a loss Rs 0.46 lakh in the immediately preceding financial year.
- 18 There has been no registration of the statutory auditors during the year. Accordingly, clause 3 (xviii) of the Order is not applicable to the company.
- 19 On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and also on the basis of our examination of supportive evidence of assumptions, nothing has come to our attention causing us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. However, our reporting is not an assurance to the future viability of the company. Further we state that our reporting is based on the facts as on the date of balance sheet and accordingly it is not a guarantee and assurance that all liabilities falling within a period of one year from the date of balance sheet will get discharged by the company as and when they fall due.



20 According to the information and explanations provided to us, the provisions of Section 135 of the Companies Act, 2013 for the Corporate Social Responsibility are not applicable to the company. Hence; clause xx(a) and xx(b) of the Order are not applicable to the company.

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

  
Mohd. Ayub Ansari  
Partner



M. No. 500810  
UDIN: 23500810BQWKEM7729

Place: New Delhi  
Date: 27.04.2023

**Annexure B to the Independent Auditors' Report of even date on the Ind AS Financial Statements of DCM LANDMARK ESTATES 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 LANDMARK ESTATES LIMITED** ("the Company") as of 31st March, 2023 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.

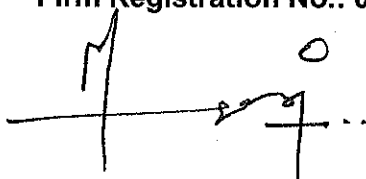
## Inherent Limitations of Internal Financial Controls over Financial Reporting

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, 2023, 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: 23500810BQWKE M7729



Place: New Delhi

Date: 27.04.2023

# DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

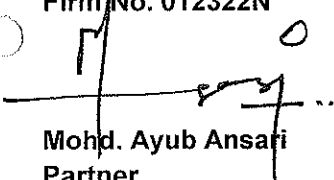
## BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Note No.	(₹/lakh)	
		As at 31st March, 2023	As at 31st March, 2022
<b>ASSETS</b>			
<b>(1) Current Assets</b>			
(a) Financial Assets			
(i) Cash and Cash Equivalents	3	0.28	0.37
<b>TOTAL ASSETS</b>		<b>0.28</b>	<b>0.37</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	2	5.00	5.00
(b) Other Equity	4	(5.33)	(5.04)
<b>Liabilities</b>			
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Other payables	5	0.61	0.41
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>0.28</b>	<b>0.37</b>

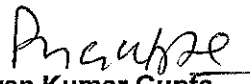
The accompanying notes are an integral part of the financial statements 1 to 16


In terms of our separate report of even date

For Grewal & Singh  
Chartered Accountants  
Firm No. 012322N

  
Mohd. Ayub Ansari  
Partner  
M. No. 500810



  
Pawan Kumar Gupta  
Director  
DIN No. 05172941

  
Vipin Aggarwal  
Director  
DIN No. 06862827

Place: New Delhi  
Date: 27.04.2023



# DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

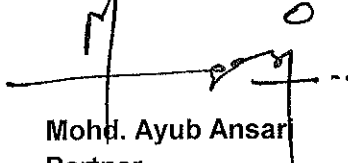
## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(₹/lakh)

Particulars	Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
I Revenue from operation		-	-
II Total Income		-	-
III Expenses			
Other expenses	6	0.29	0.46
IV Total Expenses		0.29	0.46
V Profit / (loss) before tax (II - IV)		(0.29)	(0.46)
VI Tax expense			
(1) Current tax		-	-
(2) Prior period tax adjustment		-	-
Total tax expense		-	-
VII Profit / (Loss) for the period (V - VI)		(0.29)	(0.46)
VIII Other Comprehensive Income / (expense)		-	-
IX Total Comprehensive Income / (expense) for the period (VII + VIII)		(0.29)	(0.46)
X Earnings per equity share:	11		
(a) Basic		(0.58)	(0.93)
(b) Diluted		(0.58)	(0.93)
The accompanying notes are an integral part of the financial statements	1 to 16		

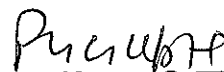
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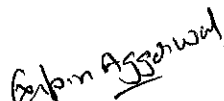
For Grewal & Singh  
Chartered Accountants  
Firm No. 012322N

  
Mohd. Ayub Ansari  
Partner

M. No. 500810



  
Pawan Kumar Gupta  
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# DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

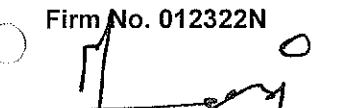
## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2023

A. Equity Share Capital		(₹/lakh)
Balance as at April 1, 2021		5.00
Changes in equity share capital during the financial year 2021-2022		-
Balance as at March 31, 2022		5.00
Balance as at April 1, 2022		5.00
Changes in equity share capital during 2022-2023		-
Balance as at March 31, 2023		5.00

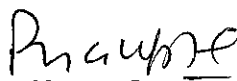
B. Other Equity		(₹/lakh)
Particulars	Reserve and Surplus	Total
	Retained Earning	
Balance at the beginning of the 1st April 2021	(4.58)	(4.58)
Total Comprehensive Income / (expense) for the year	(0.46)	(0.46)
Balance at the end of the 31st March 2022	(5.04)	(5.04)
Balance at the beginning of the 1st April 2022	(5.04)	(5.04)
Total Comprehensive Income / (expense) for the period	(0.29)	(0.29)
Balance at the end of the 31st March 2023	(5.33)	(5.33)

In terms of our separate report of even date

For Grewal & Singh  
Chartered Accountants  
Firm No. 012322N

  
Mohd. Ayub Ansari  
Partner  
M. No. 500810



  
Pawan Kumar Gupta  
Director  
DIN No. 05172941

  
Vipin Aggarwal  
Director  
DIN No. 06862827

Place: New Delhi  
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# DCM Landmark Estates Limited

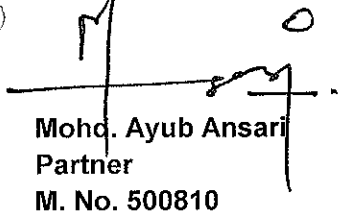
(Formerly known as DCM Textiles Limited)

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

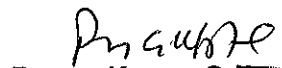
Particulars	(₹/lakh)	
	Year ended 31st March, 2023	Year ended 31st March, 2022
<b>Cash flow from operating activities</b>		
Profit before taxation	(0.29)	(0.46)
Adjustments for :-		
Prior period tax adjustment	-	-
Interest income on financial assets	-	-
<b>Operating cash flow before working capital changes</b>	<b>(0.29)</b>	<b>(0.46)</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in other financial assets	-	-
Increase / (Decrease) in other current liabilities	0.20	0.24
<b>Cash used in operations</b>	<b>(0.09)</b>	<b>(0.22)</b>
Income tax paid	-	-
<b>Net cash used in operating activities (A)</b>	<b>(0.09)</b>	<b>(0.22)</b>
<b>Cash flow from investing activities</b>		
Interest income on financial assets	-	-
<b>Net cash generated from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
<b>Net cash generated from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flows [increase / (decrease)] during the period (A+B+C)</b>	<b>(0.09)</b>	<b>(0.22)</b>
Cash and cash equivalents at the beginning of the period	0.37	0.59
<b>Cash and cash equivalents at the end of the period</b>	<b>0.28</b>	<b>0.37</b>

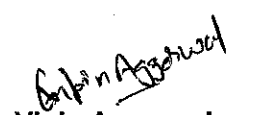
In terms of our separate report of even date

For Grewal & Singh  
Chartered Accountants  
Firm No. 012322N

  
Mohd. Ayub Ansari  
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Pawan Kumar Gupta  
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Place: New Delhi  
Date: 27.04.2023

**DCM Landmark Estates Limited**  
(Formerly known as DCM Textiles Limited)

**Notes to the financial statements for the year ended 31st March, 2023**

**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".
- (d) Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.
- (e) Basic earnings per equity share is computed by dividing the net profit attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Particulars	(₹/lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>2 Equity Share capital</b>		
(a) <b>Authorised capital</b>		
2,50,000 (31st March, 2022 : 2,50,000) Equity shares of ₹10/- each	25.00	25.00
	<u>25.00</u>	<u>25.00</u>
(b) <b>Issued, subscribed and paid-up capital</b>		
50,000 (31st March, 2022 : 50,000) Equity shares of ₹10/- each fully paid up	5.00	5.00
	<u>5.00</u>	<u>5.00</u>

**(i) Reconciliation of number of shares**

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares	Amount (₹/lakh)	Number of shares	Amount (₹/lakh)
<b>Equity Shares</b>				
As at the beginning of the year	50,000	5.00	50,000	5.00
<b>Outstanding at the end of the period</b>	<u>50,000</u>	<u>5.00</u>	<u>50,000</u>	<u>5.00</u>

**(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, 2023		As at 31st March, 2022	
	Number of shares	% of Holding	Number of shares	% of Holding
<b>Equity Shares</b>				
DCM Limited (the Holding Company) *	50,000	100.00%	50,000	100.00%
* including shares held jointly by its nominees				

**(iv) Details of Promoters' Shareholding and changes during the year**

Particulars	As at 31st March, 2023		As at 31st March, 2022		% Change during the year
	Number of shares	% of Holding	Number of shares	% of Holding	
DCM Limited *	50,000	100.00%	50,000	100.00%	Nil
* including shares held jointly by its nominees					



# DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

Notes to the financial statements for the year ended 31st March, 2023

Particulars	(₹/lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>3 Cash and cash equivalents</b>		
Balance with bank		
- In current account	0.20	0.29
Cash on hand	0.08	0.08
	<u>0.28</u>	<u>0.37</u>
<b>4 Other Equity</b>		
Reserve and Surplus		
Retained Earning		
Balance as at the beginning of the year	(5.04)	(4.58)
Add: Profit/(Loss) for the period	(0.29)	(0.46)
Add: Other Comprehensive income/(expense)	-	-
Balance as at the end of the period	<u>(5.33)</u>	<u>(5.04)</u>
<b>5 Financial Liabilities</b>		
Other payables	0.61	0.41
	<u>0.61</u>	<u>0.41</u>

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31st March, 2023					
(i) Others	0.29	0.24	0.08		0.61
<b>Total</b>	<b>0.29</b>	<b>0.24</b>	<b>0.08</b>	<b>-</b>	<b>0.61</b>

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31st March, 2022					
(i) Others	0.24	0.17			0.41
<b>Total</b>	<b>0.24</b>	<b>0.17</b>	<b>-</b>	<b>-</b>	<b>0.41</b>



**DCM Landmark Estates Limited**

(Formerly known as DCM Textiles Limited)

**Notes to the financial statements for the year ended 31st March, 2023**

Particulars	(₹/lakh)	
	Year ended 31st March, 2023	Year ended 31st March, 2022
<b>6 Other expenses</b>		
Legal & Professional charges (refer note (i) below)	0.29	0.46
Miscellaneous expenses	-	-
	<u>0.29</u>	<u>0.46</u>
<b>(i) Includes auditors remuneration</b>		
For audit	0.09	0.09
For certification and other services	0.12	0.12
	<u>0.21</u>	<u>0.21</u>

**7 Taxation****a) Income Tax recognised in Profit or Loss**

Current Tax	-	-
Prior period Tax	-	-
<b>Total Tax expense for the period</b>	<u>-</u>	<u>-</u>

**b) Reconciliation of effective tax rate**

Profit before Tax	(0.29)	(0.46)
Applicable Tax Rate	25.17%	25.17%
Computed Tax expense	(0.07)	(0.12)
Tax effect of :		
Expenses not claimed	0.07	0.12
<b>Tax expenses recognised in Statement of Profit and Loss</b>	<u>-</u>	<u>-</u>
<b>Effective Tax Rate</b>	<b>0.00%</b>	<b>0.00%</b>

Particulars	(₹/lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>c) Current Tax Liabilities (Net)</b>		
At start of the year	-	-
Charge for the period	-	-
Prior period adjustment	-	-
Tax paid during the period	-	-
<b>At the end of the period</b>	<u>-</u>	<u>-</u>

- d) 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 the Ind AS - 12 "Income Taxes", there is no deferred tax liability so far.



## DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

### Notes to the financial statements for the year ended 31st March, 2023

8 The main object of the Company mainly comprise to carry on the business of brokerage/commission from real estate activities and as such there are no separate reportable segments as per Ind AS - 108 "Accounting for operating segments" issued by the Institute of Chartered Accountants of India .

#### 9 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 period 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 Engineering Ltd. (Formerly known as DCM Tools and Dies Limited )

DCM Realty and Infrastructure Limited

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

DCM Infinity Realtors Limited (Formerly known as DCM Data Systems Limited

B. Transactions during the year with the above Related Parties- NIL

C. Balance with related parties referred to in (A) above as at 31st March, 2023 and as at 31st March, 2022 - NIL

10 Based on the information available with the Company, it has no outstanding dues in respect of Micro, Small and Medium Enterprises at the period ended 31st March, 2023, therefore no disclosure is required under the Micro, Small and Medium Enterprises Development Act, 2006.

#### 11 Earnings per share

Amount in ₹

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Profit attributable to equity shareholders	(0.29)	(0.46)
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)	(0.58)	(0.93)
Diluted profit per share in ₹ (face value per equity share ₹ 10 each)	(0.58)	(0.93)



## DCM Landmark Estates Limited

(Formerly known as DCM Textiles Limited)

### Notes to the financial statements for the year ended 31st March, 2023

#### 12 Fair value measurement and financial instruments

##### a. Financial instruments – by category and fair values hierarchy

The following table shows the carrying amounts and fair value of financial assets and financial liabilities, including their levels in the fair value hierarchy.

Particulars	Amount in ₹							
	As at 31st March, 2023				As at 31st March, 2022			
	Carrying Amount	Level of input			Carrying Amount	Level of input		
		Level 1	Level 2	Level 3		Level 1	Level 2	Level 3
<b>Financial Assets</b>								
<b>At Amortised Cost</b>								
Cash and Cash Equivalents *	0.28	-	-	0.28	0.37	-	-	0.37
<b>Financial Liabilities</b>								
<b>At Amortised Cost</b>								
Other payables*	0.61	-	-	0.61	0.41	-	-	0.41

\* The carrying amounts of other payables and cash and cash equivalents approximates the fair values, due to their short-term nature.

There have been no transfers between Level 1, Level 2 and Level 3 for the periods ended 31st March, 2023 and 31st March, 2022.

##### b. Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ; and
- Liquidity risk

##### Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management which includes to identify, analyze and monitor the risks faced by the Company.

##### (i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. Credit risk on cash and cash equivalents as mentioned above is limited as the Company generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies.

##### (ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company believes that its liquidity position, anticipated future internally generated funds from operations will enable it to meet its future known obligations in the ordinary course of business.

##### C. Capital management

The Company manages its capital to ensure that it will continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance.





**DCM Landmark Estates Limited**  
(Formerly known as DCM Textiles Limited)

**Notes to the financial statements for the year ended 31st March, 2023**

13 The Company alongwith DCM Engineering Ltd. Subsidiary of DCM Ltd. had executed a Surety Bond on the request of DCM Ltd., the Holding Company, in favour of Land Acquisition Collector - Delhi Administration, Delhi in connection with the release of certain compensation to DCM Limited

**14 Ratios**

No.	Ratio	UoM	Formula (refer below table for numerator and denominator details)	As at 31st March, 2023	As at 31st March, 2022	Variance %	Reason for Variance
1	Current Ratio	Times	A ÷ B	0.46	0.90	-48.89%	Due to absense of business activity
2	Debt-equity Ratio	Times	-	-	-	-	Not applicable due to nil debts
3	Debt service coverage ratio	Times	-	-	-	-	Not applicable due to nil debts
4	Return on equity ratio	%	K ÷ average of F	156.76%	-242.11%	-35.25%	Due to absense of business activity
5	Inventory turnover ratio	Times	-	-	-	-	Not Applicable
6	Trade Receivables turnover ratio	Times	-	-	-	-	Not Applicable
7	Trade Payable turnover ratio	Times	I ÷ average of D	-	-	-	Not applicable due to nil net sales
8	Net Capital turnover ratio	Times	I ÷ average of C	-	-	-	Not applicable due to nil net sales
9	Net profit ratio	%	K ÷ I	-	-	-	Due to absense of business activity
10	Return on capital employed	%	J ÷ average of H	156.76%	-242.11%	-35.25%	Due to absense of business activity
11	Return on Investment	%	K + average of E	-89.23%	-95.83%	-6.89%	Due to absense of business activity

No.	Base values	UoM	Reference	As at 31st March, 2023	As at 31st March, 2022
A	Current assets	(₹/lakh)	Balance sheet (Current assets)	0.28	0.37
B	Current liabilities	(₹/lakh)	Balance sheet (Current liabilities)	0.61	0.41
C	Working capital	(₹/lakh)	A-B	-0.33	-0.04
D	Trade payables	(₹/lakh)	Balance sheet (trade payables)	0.61	0.41
E	Total assets	(₹/lakh)	Balance sheet (Total assets)	0.28	0.37
F	Equity	(₹/lakh)	Balance Sheet (refer note 2 & 5)	-0.33	-0.04
G	Debt	(₹/lakh)	There are no debts	-	-
H	Capital employed	(₹/lakh)	F + G	-0.33	-0.04
I	Net sales	(₹/lakh)	Statement of Profit and Loss	-	-
J	Profit before tax	(₹/lakh)	Statement of Profit and Loss	-0.29	-0.46
K	Profit after tax	(₹/lakh)	Statement of Profit and Loss	-0.29	-0.46

**15 Other statutory information**

- (i) No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the Rules made thereunder
- (ii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - (a) 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
  - (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries
- (iii) The Company has complied with the number of layers prescribed under clause 87 of Section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.
- (iv) The Company has not entered into any transaction with Companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 both during the current or previous year.
- (v) The Company is not declared willful defaulter by any bank of financial institution or other lenders.
- (vi) No Scheme of arrangement is approved by the Company.
- (vii) The Company does not own any immovable property.
- (viii) The Company has not entered into any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961.
- (ix) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (x) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- (xi) The company has not granted any loans or advances in the nature of loans to promoters, Directors, Key Management Personnel and the related parties (as defined under the Companies Act, 2013) either severally or jointly with any other person.



**DCM Landmark Estates Limited**  
(Formerly known as DCM Textiles Limited)

**Notes to the financial statements for the year ended 31st March, 2023**

16 The company has not taken any leased assets and therefore disclosure requirement of Ind AS – 116 "Leases" issued by the Institute of Chartered Accountants of India are not applicable.

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

Mohd. Ayub Ansari  
Partner  
M. No. 500810

Place: New Delhi  
Date: 27.04.2023



*Pawan Kumar Gupta*  
Pawan Kumar Gupta  
Director  
DIN No. 05172941

*Vipin Aggarwal*  
Vipin Aggarwal  
Director  
DIN No. 06862827