

DCM Infinity Realtors Limited

DIRECTORS' REPORT

Dear Members

Your Directors have pleasure in presenting this 12th Annual Report together with the Audited Financial Statements of your Company for the year ended March 31, 2024.

COMPANY AFFAIRS

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

FINANCIAL HIGHLIGHTS

(₹/lakh)

Particulars	Financial year ended March 31, 2024	Financial year ended March 31, 2023
Gross Revenue	-	-
Profit/(Loss) before Tax	(0.23)	(0.29)
Provision for Tax	-	-
Profit/(Loss) after Tax	(0.23)	(0.29)
Add: Profit/(Loss) brought forward	(5.44)	(5.15)
Balance Profit/(Loss) carried forward	(5.67)	(5.44)

TRANSFER TO RESERVES

No amount is proposed to be transferred to reserves for the financial year ended March 31, 2024.

DIVIDEND

During the year under review, no dividend has been recommended for the financial year ended March 31, 2024.

MATERIAL CHANGES AND COMMITMENTS

During the year under review, there were no material changes and commitments affecting the financial position of the Company.

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

In accordance with the provisions of Section 152(6) of the Companies Act, 2013 and the Company's Articles of Association, Mr. Ashwani Kumar Singhal retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment as Director of the Company. The Board recommends his re-appointment for the consideration of the Members of the Company at the ensuing 12th Annual General Meeting.

In terms of Section 161 of the Companies Act, 2013, Mr. Sanjay Kumar Garg (DIN: 06862833) were appointed as Additional Director of the Company with effect from March 01, 2024 and holds office upto the date of ensuing Annual General Meeting. The Board recommends his appointment for the consideration of the Members of the Company at the ensuing 12th Annual General Meeting.

Mr. Pawan Kumar Gupta resigned from the post of Director of the Company with effect from the close of the business hours on March 13, 2024.

Provisions of the Companies Act, 2013 in respect of Independent Directors is not applicable on the Company, hence disclosures in this regard are not provided in this Report.

NUMBER OF BOARD MEETINGS

6 (Six) 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 V Sahai Tripathi & Co., Chartered Accountants (Registration No. 000262N), were appointed as Statutory Auditors of the Company for a first term of 5 years

to hold office from the conclusion of 11th Annual General Meeting (AGM) held on September 20, 2023 till the conclusion of 16th Annual General Meeting of the Company to be held in the financial year 2027-28.

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 Auditor's report to the shareholders does not contain any qualification, observation, comment or remark(s) which has/have an adverse effect on the functioning of the Company.

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 the 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.

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 GOVERNANCE

The Company is not a Listed Company, hence requirement of enclosing Corporate Governance Report to the Directors Report is not applicable to the Company.

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

Conservation of Energy:

- i. The steps taken or impact on conservation of energy: Nil
- ii. The steps taken by the Company for utilizing alternate sources of energy:
Nil
- iii. The capital investment on energy conservation equipment's: Nil

Technology Absorption:

- i. The efforts made towards technology absorption : Nil
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution: Nil
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
 - (a) The details of technology imported: NA
 - (b) The year of import: NA

- (c) Whether the technology been fully absorbed: NA
(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: NA

iv. The expenditure incurred on Research and Developments

The Company has not incurred any expenditure on R&D activities during the year 2023-24. The expenditure incurred on Research and Development during the previous year is also NIL

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 2023-24. 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. During the year under review, there was no women employee in the Company. Therefore the disclosures, which are required to be made in annual report of the Company, under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, are not applicable on the Company.

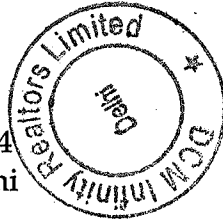
4. During the year under review, the Company has complied with mandatory Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

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.

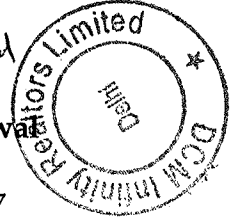
On Behalf of the Board
For DCM Infinity Realtors Limited

Date: 01.08.2024
Place: New Delhi



Sanjay Kumar Garg
Sanjay Kumar Garg
Director
DIN: 06862833
GP- 19 (G.F.), Maurya,
Enclave, Pitampura,
Delhi-110034

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



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DCM INFINITY REALTORS LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **DCM Infinity Realtors Limited** ("the Company"), which comprise the balance sheet as of 31st March 2024, the statement of Profit and Loss, the statement of changes in equity, and the 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 (hereinafter 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 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, 2024, and loss for the year ended, 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 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.

Key Audit Matters

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

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 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 gives a true and fair view and is 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 clause 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.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - (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) In our opinion and according to the information and explanation provided to us, no remuneration paid by the company to its directors during the year hence, the provisions of section 197 read with Schedule V to the Companies Act, 2013 not applicable to the Company.
 - (h) 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 a belief, as disclosed in the notes to the accounts, no funds have been advanced 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 it's 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 (1) and (ii) of Rule 11(e), as provided under (a) & (b) above 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, Also no dividend has been proposed by the board for the year ending March 31st, 2024.
- (vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2024.

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

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N



(GARIMA TRIPATHI)

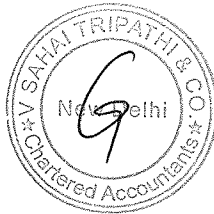
Partner:

Membership No. 544530

Place: New Delhi

Dated: 09/05/2024

UDIN: 24544530BKELNT8674



Annexure A referred to in our Independent Auditors' Report to the members of DCM INFINITY REALTORS LIMITED on the Ind AS Financial Statements for the year ended 31st March, 2024

- 1 The Company does not own any property, plant and equipment and intangible assets. Hence, clause 3(i) of the Order is not applicable to the company.
- 2 (a) The Company does not carry any inventory. Accordingly, clause 3(ii)(a) of the order is not applicable to the company.

(b) The Company during any point of time of the year has not been sanctioned any working capital limit in excess of Rs. 5 crores from banks or financial institution. Accordingly, clause 3(ii)(b) 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(ii) 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, clause 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. Hence reporting under clause 3(v) of the order is not applicable.
- 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. Hence, reporting under clause 3(vi) of the order not applicable.
- 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, 2024 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 statutory dues which have not been deposited on account of any dispute as at 31st March, 2024.
- 8 According to the information and explanation given to us and on the basis of our examination of records, there were no transactions have been found which were previously 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.
- 9 (a) According to the information and explanation give to us and on the basis of our examination of records, the Company does not have any loans or borrowings from any lenders during the year. Accordingly, clause 3 (ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanation given to us and on the basis of our examination of records, the company has not been declared willful defaulter by any bank or financial institution or other lender. Accordingly. clause 3 (ix)(b) of the Order is not applicable to the company.

(c) According to the information and explanation given to us and on the basis of examination of records, the company has not obtained any terms loans. Accordingly. clause 3 (ix)(c) of the Order is not applicable to the company



(d) According to the information and explanation given to us and on the basis of us examination of records the company has not raise any funds on short term basis. Accordingly, clause 3(ix)(d) of the Order is not applicable to the company

(e) According to the information and explanation given to us and on the basis of us Examination of records, the company does not have its subsidiaries, joint ventures as defined under the Companies Act.2013. Accordingly, clause 3 (ix)(e) of the Order is not applicable to the company.

(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries and hence, reporting under clause 3(ix)(f) of the Order is not applicable.

10 (a) The company did not raise any money by way of Initial Public offer (IPO), further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the order is not applicable to the company.

(b) According to the information and explanation 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 convertible debentures (fully, partly or optionally convertible) during the year.

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, has been noticed or reported during the course of the audit.

(b) According to the Information and explanations given to us, no report under sub- section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, no any whistle-blower complaints have been received during the year by the Company.

12 In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, clause 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 does not have an internal audit system and is not required to have an internal audit system as per provision of the companies Act, 2013.

(b) The internal audit system is not applicable on the Company hence, clause (xiv)(b) of the order is not applicable on 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, the provision of section 192 of the Companies Act 2013 are not applicable to the company.

16 (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) & clause 3(xvi)(b) of the Order is not applicable to the company.

(b)The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the company.

(c) According to the information and explanations given to us during the course of the audit, the group does not have any (CIC) as part of the group. Accordingly, the requirements of clause 3(xvi)(d) of the order is not applicable to the company.

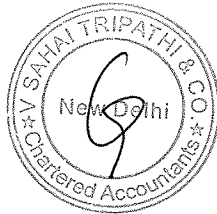


- 17 The Company has incurred cash loss Rs 0.23 lakh in the current financial year and a loss of Rs 0.29 lakh in the immediately preceding financial year.
- 18 There has been no registration of the statutory auditors during the year. Accordingly, clause 3 (xviii) of the Order is not applicable to the company.
19. According to the information and explanations given to us, and on the basis of the financial ratios, ageing and expected dates of realization 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, we are of the opinion that no material uncertainty exist as on the date of the audit report that the company is 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 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 up to the date of audit report 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 V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N



(GARIMA TRIPATHI)
Partner
Membership No. 544530



Place: New Delhi
Dated: 09/05/2024

Annexure B to the Independent Auditors' Report of even date on the Ind AS Financial Statements of DCM INFINITY REALTORS 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 INFINITY REALTORS LIMITED** ("the Company") as of 31st March, 2024 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Opinion

In our opinion, to the best of our information and according to the explanation given to us, 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, 2024, 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

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 insuring 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 prove 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 authorizations of management and directors of the company, and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N


(GARIMA TRIPATHI)
Partner
Membership No. 544530
Place: New Delhi
Dated: 09/05/2024



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

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

CIN: U72900DL2012PLC234007

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

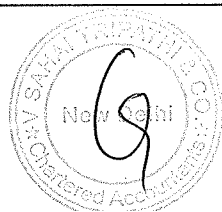
Amount in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	(a) Revenue from operations	-	-	-	-	-
II	(b) Other income	-	-	-	-	-
III	Total income (I + II)	-	-	-	-	-
	Expenses					
IV	(a) Other expenses	0.13	0.04	0.14	0.23	0.29
	Total expenses	0.13	0.04	0.14	0.23	0.29
V	Loss before tax (III - IV)	(0.13)	(0.04)	(0.14)	(0.23)	(0.29)
VI	Tax expense					
	(a) Current tax	-	-	-	-	-
	(b) Prior period tax adjustment	-	-	-	-	-
	Total tax expense	-	-	-	-	-
VII	Loss for the period (V - VI)	(0.13)	(0.04)	(0.14)	(0.23)	(0.29)
VIII	Other comprehensive income/(expense)	-	-	-	-	-
IX	Total comprehensive expense for the period (VII + VIII)	(0.13)	(0.04)	(0.14)	(0.23)	(0.29)
X	Paid up equity share capital (Face value ₹ 10 each)	5.00	5.00	5.00	5.00	5.00
XI	Other Equity	-	-	-	(5.67)	(5.44)
XII	Earnings per share					
	Basic and diluted in (₹)	(0.26)	(0.04)	(0.28)	(0.46)	(0.58)

Statement of Assets and Liabilities

Amount in Lakhs

Particulars	As at	As at
	31st March, 2024	31st March, 2023
ASSETS		
(1) Current Assets		
(a) Financial Assets		
(i) Cash and Cash Equivalents	0.13	0.14
TOTAL ASSETS	0.13	0.14
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	5.00	5.00
(b) Other Equity	(5.67)	(5.44)
Liabilities		
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Other payables	0.80	0.58
TOTAL EQUITY AND LIABILITIES	0.13	0.14



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

Regd. Office: Unit Nos. 2050 to 2052, 2nd Floor, Plaza II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao Delhi 110006
CIN: U72900DL2012PLC234007

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024**Cash flow Statement**

Particulars	Amount in Lakhs	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Cash flow from operating activities		
Profit before taxation	(0.23)	(0.29)
Adjustments for :-		
Investment written off		-
Operating cash flow before working capital changes	(0.23)	(0.29)
Changes in assets and liabilities		
(Increase) / Decrease in other financial assets		-
Increase / (Decrease) in other financial liabilities	0.22	0.17
Cash used in operations	(0.01)	(0.12)
Income tax paid		-
Net cash used in operating activities (A)	(0.01)	(0.12)
Cash flow from investing activities		
Interest income on financial assets	-	-
Investment in equity Instruments	-	-
Net cash generated from investing activities (B)	-	-
Cash flow from financing activities		
-	-	-
Net cash generated from financing activities (C)	-	-
Net cash flows [increase / (decrease)] during the year (A+B+C)	(0.01)	(0.12)
Cash and cash equivalents at the beginning of the year	0.14	0.26
Cash and cash equivalents at the end of the year	0.13	0.14

Notes:

- 1 The above results have been reviewed and approved by the Board of Directors at their meeting held on 09-05-2024. The Statutory auditor have completed the audit for the year ended on March 31, 2024.
- 2 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 .
- 3 The figures for the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year. The figures upto the end of the third quarter had only been reviewed by us and not subject to audit.

Place: New Delhi

Date: 09-05-2024

Vipin Aggarwal
Vipin Aggarwal
Director
DIN No. 06862827



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)
BALANCE SHEET AS AT 31ST MARCH, 2024

Amount in Lakhs

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
ASSETS			
(1) Current Assets			
(a) Financial Assets			
Cash and Cash Equivalents	3	0.13	0.14
TOTAL ASSETS		0.13	0.14
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	2	5.00	5.00
(b) Other Equity	4	(5.67)	(5.44)
Liabilities			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Other payables	5	0.80	0.58
TOTAL EQUITY AND LIABILITIES		0.13	0.14

The accompanying notes are an integral part of these financial statements 1 to 15

In terms of our separate report of even date

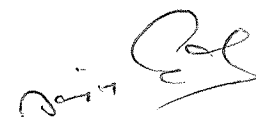
For V Sahai Tripathi & Co.
Chartered Accountants

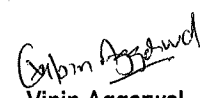
ICAI Firm Registration No : 000262N


Garima Tripathi
Partner
M. No. 544530



For DCM Infinity Realtors Limited


Sanjay Kumar Garg
Director
DIN No. 06862833


Vipin Aggarwal
Director
DIN No. 06862827

Place: New Delhi
Date: 09-05-2024

DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

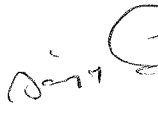
Particulars	Note No.	Amount in Lakhs	
		For the year ended 31st March, 2024	For the year ended 31st March, 2023
I Other income		-	-
II Total Income		-	-
III Expenses			
Other expenses	6	0.23	0.29
IV Total Expenses		0.23	0.29
V Profit / (Loss) before tax (II - IV)		(0.23)	(0.29)
VI Tax expense	7		
(i) Current tax		-	-
(ii) Prior period tax adjustment		-	-
Total tax expense		-	-
VII Profit / (Loss) for the year (V - VI)		(0.23)	(0.29)
VIII Other Comprehensive Income / (expense)		-	-
IX Total Comprehensive Income / (expense) for the year (VII + VIII)		(0.23)	(0.29)
X Earnings per equity share:			
Basic and diluted earnings per equity share	10	(0.46)	(0.58)
The accompanying notes are an integral part of these financial statements	1 to 15		

In terms of our separate report of even date

For V Sahai Tripathi & Co.
Chartered Accountants
ICAI Firm Registration No : 000262N


Garima Tripathi
Partner
M. No. 544530




Sanjay Kumar Garg
Director
DIN No. 06862833


Vipin Aggarwal
Director
DIN No. 06862827

Place: New Delhi
Date: 09-05-2024

DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st March, 2024

A. Equity Share Capital

(₹/lakh)

Balance as at April 1, 2022	5.00
Changes in equity share capital during the financial year 2021-2022	-
Balance as at March 31, 2023	5.00
Balance as at April 1, 2023	5.00
Changes in equity share capital during the financial year 2023-2024	-
Balance as at March 31, 2024	5.00

B. Other Equity

Amount in Lakhs

Particulars	Reserve and Surplus	Total
	Retained Earning	
Balance at the beginning of 1st April, 2022	(5.15)	(5.15)
Total Comprehensive Income /(expense) for the year	(0.29)	(0.29)
Balance at the end of 31st March, 2023	(5.44)	(5.44)
Balance at the beginning of 1st April, 2023	(5.44)	(5.44)
Total Comprehensive Income /(expense) for the period	(0.23)	(0.23)
Balance at the end of 31st March, 2024	(5.67)	(5.67)

In terms of our separate report of even date

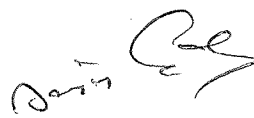
For V Sahai Tripathi & Co.

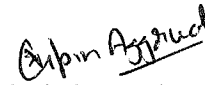
Chartered Accountants

ICAI Firm Registration No : 000262N


Garima Tripathi
 Partner
 M. No. 544530




Sanjay Kumar Garg
 Director
 DIN No. 06862833


Vipin Aggarwal
 Director
 DIN No. 06862827

Place: New Delhi

Date: 09-05-2024

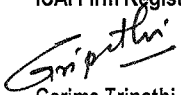
DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024

Particulars	Amount in Lakhs	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Cash flow from operating activities		
Profit before taxation	(0.23)	(0.29)
Operating cash flow before working capital changes	(0.23)	(0.29)
Changes in assets and liabilities		
(Increase) / Decrease in other financial assets	-	-
Increase / (Decrease) in other financial liabilities	0.22	0.17
Cash used in operations	(0.01)	(0.12)
Income tax paid	-	-
Net cash used in operating activities (A)	(0.01)	(0.12)
Cash flow from investing activities		
Interest income on financial assets	-	-
Investment in equity shares of fellow subsidiary	-	-
Net cash generated from investing activities (B)	-	-
Cash flow from financing activities		
Net cash generated from financing activities (C)	-	-
Net cash flows [increase / (decrease)] during the year (A+B+C)	(0.01)	(0.12)
Cash and cash equivalents at the beginning of the year	0.14	0.26
Cash and cash equivalents at the end of the year	0.13	0.14

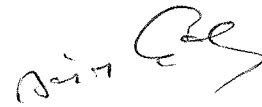
The accompanying notes are an integral part of these financial 1 to 15


In terms of our separate report of even date

For V Sahai Tripathi & Co.
Chartered Accountants
ICAI Firm Registration No : 000262N


Garima Tripathi
Partner
M. No. 544530




Sanjay Kumar Garg
Director
DIN No. 06862833


Vipin Aggarwal
Director
DIN No. 06862827

Place: New Delhi
Date: 09-05-2024

DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

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

1 Material accounting policy information

- (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. The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.
- (b) The Company follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.

Particulars	Amount in lakhs	
	As at 31st March, 2024	As at 31st March, 2023
2 Equity Share capital		
a) Authorised		
50,000 (March 31, 2023: 50,000) equity shares of ₹ 10/- each	5.00	5.00
	<u>5.00</u>	<u>5.00</u>
b) Issued, subscribed and fully paid-up		
50,000 (March 31, 2023: 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 the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number of shares	Amount (in Lakhs)	Number of shares	Amount (in Lakhs)
Equity Shares				
As at the beginning of the year	50,000	5.00	50,000	5.00
Outstanding at the end of the year	<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, 2024		As at 31st March, 2023	
	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				

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

Particulars	As at 31st March, 2024		As at 31st March, 2023		% change during the year
	Number of shares	% of Holding	Number of shares	% of Holding	
DCM Limited *	50,000	100.00%	50,000	100.00%	0.00%
* including shares held jointly by its nominees					



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

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

Particulars	Amount in Lakhs	
	As at 31st March, 2024	As at 31st March, 2023
3 Cash and cash equivalents		
Balance with bank		
- In current account	0.13	0.14
Cash on hand	-	-
	<u>0.13</u>	<u>0.14</u>
4 Other Equity		
Reserve and Surplus		
Retained Earning		
Balance as at the beginning of the year	(5.44)	(5.15)
Add: Total Comprehensive income / (expense) for the year	(0.23)	(0.29)
Balance as at the end of the year	<u>(5.67)</u>	<u>(5.44)</u>
5 Financial liabilities		
Others Payable	0.79	0.58
Interest payable to MSME	0.01	-
	<u>0.80</u>	<u>0.58</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, 2024					
Others	0.12	0.29	0.24	0.06	0.71
MSME	0.06	-	-	0.02	0.08
Total	0.18	0.29	0.24	0.08	0.79

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					
Others	0.26	0.24	0.06	-	0.56
MSME	-	-	0.02	-	0.02
Total	0.26	0.24	0.08	-	0.58

Particulars	Amount in Lakhs	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
6 Other expenses		
Legal and Professional charges (refer note (i) below)	0.20	0.26
Miscellaneous expenses	0.02	0.03
Interest Expense	0.01	-
	<u>0.23</u>	<u>0.29</u>
(i) Includes auditors remuneration		
For audit	0.06	0.08
For certification and other services	-	0.12
Total	<u>0.06</u>	<u>0.20</u>



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

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

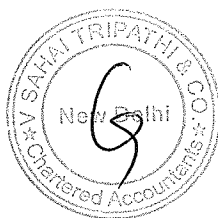
Particulars	Amount in Lakhs	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
7 Taxation		
a) Income Tax recognised in Profit or Loss		
Current Tax	-	-
Prior period Tax	-	-
	<u>-</u>	<u>-</u>

The Income tax expenses for the year can be reconciled to the accounting profit as follows:

Profit before Tax	(0.23)	(0.29)
Applicable Tax Rate	25.17%	25.17%
Computed Tax expense	(0.06)	(0.07)
Tax effect of :		
Expenses not considered	0.06	0.07
Tax expenses recognised in Statement of Profit and Loss	<u>-</u>	<u>-</u>

Particulars	Amount in Lakhs	
	As at 31st March, 2024	As at 31st March, 2023
b) Current Tax Liabilities (Net)		
At start of the year	-	-
Charge for the year	-	-
Over provision prior period	-	-
Tax paid during the year	-	-
At the end of the year	<u>-</u>	<u>-</u>

c) 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.



8 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 Realty and Infrastructure Limited

DCM Finance and Leasing Limited

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

DCM Engineering Limited (DCM Tools and Dies 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, 2024 and as at 31st March, 2023 - Nil

9 Based on the information available with the company, it has Rs.8,200/- outstanding dues in respect of Micro, Small and Medium Enterprises as at the year ended on 31st March, 2024 and Rs. 2,300/- as at 31st March, 2023.

10 Earnings per share

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Profit / (loss) attributable to equity shareholders (Rs. in Lakhs)	(0.23)	(0.29)
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)	(0.46)	(0.58)
Diluted profit per share in ₹ (face value per equity share ₹ 10 each)	(0.46)	(0.58)



DCM INFINITY REALTORS LIMITED (Formerly DCM Data Systems Limited)

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

11 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 Lakhs							
	As at 31st March, 2024				As at 31st March, 2023			
	Carrying Amount	Level of input			Carrying Amount	Level of input		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3		
Financial Assets								
At Amortised Cost								
Cash and Cash Equivalents *	0.13	-	-	0.13	0.14	-	-	0.14
Financial Liabilities								
At Amortised Cost								
Other payables	0.80	-	-	0.80	0.58	-	-	0.58

* The carrying amounts of other financial liabilities 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 period ended 31st March, 2024 and 31st March, 2023.

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, analyse 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 INFINITY REALTORS LIMITED

(Formerly DCM Data Systems Limited)

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

12 Ratios

No.	Ratio	UoM	Formula (refer below table for numerator and denominator details)	As at 31st March, 2024	As at 31st March, 2023	Variance %	Reason for Variance
1	Current Ratio	Times	A + B	0.16	0.24	-33.33%	Due to absense of business activity
2	Debt-equity Ratio	Times	-	-	-	-	Not Applicable
3	Debt service coverage ratio	Times	-	-	-	-	Not Applicable
4	Return on equity ratio	%	K + average of F	41.44%	98.31%	-142.15%	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
8	Net Capital turnover ratio	Times	I + average of C	-	-	-	Not Applicable
9	Net profit ratio	%	K + I	-	-	-	Due to absense of business activity
10	Return on capital employed	%	J + average of H	41.44%	98.31%	-142.15%	Due to absense of business activity
11	Return on Investment	%	K + average of E	-170.37%	-145.00%	17.50%	Not Applicable

13 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 does not has property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year. Hence, revaluation of these is not applicable.
- (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.

14 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

15 Figures have been rounded off to the nearest rupee in lakh.

In terms of our separate report of even date

For V Sahai Tripathi & Co.
Chartered Accountants
ICAI Firm Registration No : 000262N

Garima Tripathi
Garima Tripathi
Partner
M. No. 544530



Sanjay Kumar Garg
Sanjay Kumar Garg
Director
DIN No. 06862833

Vipin Aggarwal
Vipin Aggarwal
Director
DIN No. 06862827

Place: New Delhi
Date: 09-05-2024