

DME DEVELOPMENT LIMITED

G-5 & 6, SECTOR 10, DWARKA, NEW DELHI-110075

CIN: U45202DL2020GOI368878

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED MARCH 31, 2024
(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	Year ended
	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
REVENUE					
Revenue from operations	-	-	-	-	-
Other Revenue	0.05	5.00	-	0.05	10.00
Total Revenue	0.05	5.00	-	0.05	10.00
EXPENSES					
Employees benefits expense	2.40	2.40	-	10.30	6.10
Financial costs	-	-	-	-	-
Administrative expenses	26.78	20.56	21.51	84.77	39.10
Other expenses	-	-	-	-	-
Total Expenses	29.18	22.96	21.51	95.07	45.20
Profit/(Loss) before exceptional items & tax	(29.13)	(17.96)	(21.51)	(95.02)	(35.20)
Tax expenses					
Current tax	-	-	-	-	-
Deferred tax	7.57	4.67	5.59	24.71	9.16
Net Tax Expenses	7.57	4.67	5.59	24.71	9.16
Profit/(Loss) for the period (A)	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Other comprehensive income					
Items that will not be reclassified to profit or loss (net of Tax)	-	-	-	-	-
Re-measurement (losses) gains on defined benefit plans	-	-	-	-	-
Income tax effect	-	-	-	-	-
Items that may be reclassified to profit or loss (net of Tax)	-	-	-	-	-
a) Prior Period Expenses due to reclassification of Intangible Assets to Financials Assets	-	-	-	-	-
Net other comprehensive income not to be reclassified to profit or loss	-	-	-	-	-
Total comprehensive income/deficit for the period (A+B)	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Profit/(Loss) for the period attributable to:	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Equity holders	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Total comprehensive income for the period, net of tax attributable to:	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Equity holders	(21.56)	(13.29)	(15.92)	(70.31)	(26.05)
Earnings per equity share (of INR 100/- each):					
(1) Basic (absolute value in INR)	-	-	(0.00)	(0.02)	(0.01)
(2) Diluted (absolute value in INR)	-	-	(0.00)	(0.02)	(0.01)



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Statement of Assets & Liabilities

(All amounts in INR Lakhs, unless otherwise stated)

	Particulars	As at 31st March 2024 (Audited)	As at 31st March 2023 (Audited)
I	ASSETS		
	Non-current assets		
	Financial assets		
	Other financial assets	47,24,853.46	35,84,107.96
	Deferred tax assets (net)	109.70	84.99
	Total Non-current assets	47,24,963.16	35,84,192.95
	Current assets		
	Financial assets		
	Cash and Cash equivalents	4,043.96	1,986.94
	Other current assets	523.09	51,133.04
	Total Current assets	4,567.05	53,119.98
	Total Assets	47,29,530.21	36,37,312.93
II	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	5,23,400.00	4,39,400.00
	Other equity	(312.18)	(241.87)
	Total Equity	5,23,087.82	4,39,158.13
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	40,56,567.40	31,91,995.75
	Total Non-current liabilities	40,56,567.40	31,91,995.75
	Current liabilities		
	Financial liabilities		
	Other financial liabilities	15,613.05	5,945.14
	Other current liabilities	1,34,261.94	213.91
	Total Current liabilities	1,49,874.99	6,159.05
	Total Equity and Liabilities	47,29,530.21	36,37,312.93



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Statement of Cash Flow

(All amounts in INR Lakhs, unless otherwise stated)

	Particulars	Year ended 31st March 2024	Year ended 31st March 2023
		(Audited)	(Audited)
A	Operating Activities		
	Loss before tax	(95.02)	(35.21)
	Operating profit/(loss) before working capital changes	(95.02)	(35.21)
	Movements in working capital :		
	(Increase)/decrease in other current assets	50,609.96	1,28,135.52
	(Increase)/decrease in other financial assets	(11,40,745.49)	(12,96,708.40)
	Increase/(decrease) in other financial liabilities	9,667.91	1,626.30
	Increase/(decrease) in other current liabilities	1,34,048.03	(183.15)
	Increase/(decrease) in trade payables and financial liabilities	-	(48.11)
	Cash flow from/(used in) operations	(9,46,514.61)	(11,67,213.05)
	Income taxes paid	-	4.54
	Net cash used in operating activities (A)	(9,46,514.61)	(11,67,208.51)
B	Investing Activities		
	Net cash used in investing activities (B)	-	-
C	Financing Activities		
	Borrowings during the period	8,64,571.65	10,33,896.75
	Net proceeds from issue of equity shares capital	84,000.00	1,26,100.00
	Net cash from financing activities (C)	9,48,571.65	11,59,996.75
	Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	2,057.02	(7,211.76)
	Cash and Cash equivalents at the beginning of the year	1,986.94	9,198.70
	Cash and Cash equivalents at the end of the year (refer note 5)	4,043.96	1,986.94

Notes :

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
2. Figures in bracket represent cash outflow.
3. Components of Cash and Cash equivalents:

Particular	As at 31st March 2024	As at 31st March 2023
Cash & Cash Equivalent		
Balance with Banks	4,043.96	1,986.94
Balance as per Statement of Cash Flows	4,043.96	1,986.94

The accompanying notes 1-34 are an integral part of these financial statements.

As per our report of even date attached



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DME DEVELOPMENT LIMITED
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Notes forming part of financial statements for the year ended 31st March 2024
(All amounts in INR Lakhs, unless otherwise stated)

21. RATIOS	Year ended 31st March 2024 (Audited)	Year ended 31st March 2023 (Audited)
a) Current Ratio	4,567	53,120
	1,49,875	6,159
	0.03	8.62
b) Debt Equity Ratio	40,56,567	31,91,996
	5,23,088	4,39,158
	7.76	7.27
c) Debt Service Coverage ratio	NIL	NIL
d) Return on Equity Ratio	NIL	NIL
e) Inventory Turnover ratio	NIL	NIL
f) Trade receivables turnover ratio	NIL	NIL
g) Trade payables turnover ratio	NIL	NIL
h) Net Capital turnover ratio	NIL	NIL
i) Net profit ratio	NIL	NIL
j) Return on Capital employed	NIL	NIL
k) Return on Investment	NIL	NIL
l) interest service coverage ratio	NIL	NIL
m) outstanding redeemable preference shares (quantity and value)	NIL	NIL
n) capital redemption reserve/debenture redemption reserve	NIL	NIL
o) net worth	5,23,087.82	4,39,158.13
p) net profit after tax	(70.31)	(26.05)
q) earnings per share	(0.02)	(0.01)
r) long term debt to working capital	NIL	NIL
s) bad debts to Account receivable ratio	NIL	NIL
t) current liability ratio	32.82	0.12
u) total debts to total assets	0.86	0.88
v) debtors turnover	NIL	NIL
w) Operating margin (%)	NIL	NIL
x) Net profit margin (%)	NIL	NIL
y) sector specific equivalent ratios, as applicable	NIL	NIL

Note:- Since the company has neither started its earnings from commercial operations nor did it have any turnover till date, thus ratios from c to k are not relevant. Hence mentioned as Nil.

