



DME Development Limited

(A Wholly Owned Entity of NHAI)

Corp Office : NHAI Building, Plot G -5 &6, Sector – 10, Dwarka, New Delhi – 110075

CIN : U45202DL2020GOI368878

PH : 011-25074100/25074200

Email: dmedl@nhai.org

Website: www.dmedl.in

Date: 06.08.2025

**The Secretary,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001.
Maharashtra, India**

**The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra (E)
Mumbai 400051, Maharashtra, India**

Sub: Intimation pursuant to Regulation 51 & 52 read with Part B (A) of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements), 2015

Dear Sir / Madam,

pursuant to Regulation 51 & 52 read with Part B (A) of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements), 2015, we hereby wish to inform the exchange (s) that the Board of Directors of the Company at their meeting held on today i.e., Wednesday the 06th day of August, 2025, on the basis of the recommendation of the Audit Committee has, inter alia, approved the following:

1. Unaudited Financial Results for the quarter ended 30th June, 2025 along with Limited Review Report and line items under Reg 52(4) under SEBI (LODR) Regulations, 2015.
2. Security Cover Certificate as per Regulation 54(2) of SEBI (LODR) Regulations, 2015.
3. Audited Financial Statements for the period ended 31.03.2025 for further submission to C&AG.
4. Appointment of M/s Manish Brij & Co. as Internal Auditor for FY 2025-26.

We hereby submit that Auditor's has given modified opinion in its report for the quarter ended 30th June, 2025.

The Board Meeting commenced at 03.00 P.M. and concluded at 03.45 P.M.

We hereby request your good office to take note of the same and update the above information in your records.

**Thanking You,
For DME Development Limited**

**(Prachi Mittal)
Company Secretary & Compliance Officer**



Independent Auditor's Review Report on Unaudited financial results of M/s DME Development Limited for the Quarter ended 30th June, 2025 and year to date pursuant to the regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To The Board of Directors of M/s. DME Development Limited

We have reviewed the accompanying statement of unaudited standalone financial results of DME Development Limited ("the Company") for the quarter ended 30th June, 2025 and year to date results for the period from April 01, 2025 to June 30, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("the Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. It has been prepared in accordance with the recognitions and measurement principles laid down in the Indian Accounting Standard (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act' 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditors of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance



than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Opinion

1. Amortisation of Financial Assets

As per the provisions of IND AS 115 and IND AS 109, the operator shall recognize a financial asset to the extent that it has an unconditional right to receive cash or another financial asset from or at the direction of the grantor for the construction services. This financial asset is required to be initially measured at fair value and subsequently at amortized cost. However, the company has reclassified capital work in progress to a financial asset as per its updated accounting policy, but has not amortized the said asset over the useful life of the asset.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our review of the statements for the quarter ended June 30, 2025. These matters were addressed in the context of our review of the statements in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Description of Key Audit Matters

1. Revenue Recognition

The company has an agreement with its sole shareholder, where it has the right to receive annuity in consideration of the rights transferred to the sole shareholder with respect to the management and operations of the Delhi Mumbai Expressway. The agreement stipulates that the Annuity be paid such as to service the debt service obligations of the company but is silent on determining event when performance obligations are fulfilled for recognition of revenue as per Ind AS 115. The management of the company has decided to recognize the revenue in line with the payments towards the debt service obligations.

2. Verification of Financial Asset

The company during the period under review has capitalised expenditure of Rs 6,35,98.59 Lakhs on construction of DME project incurred by its sole shareholder NHAI under agreement dated



05th February, 2021. The management relies on internal controls and audit procedures at NHAI for the accurate reporting of the construction expenditure.

3. Internal Audit Report


The tenure of the existing Internal Auditors, M/s Manish Brij Garg & Associates, has concluded. While the company has initiated the process to appoint new Internal Auditors, no appointment had been finalized as of the end of the period under review. As a result, we were unable to evaluate the adequacy and effectiveness of the company's internal control systems.

Conclusion

Based on our review, with the exception of the matter described in the preceding paragraphs, nothing has come to our attention that causes us to believe that the accompanying interim financial information prepared in accordance with applicable accounting standards and measurement principles laid down in applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act' 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

For A A A G & Co. LLP

CHARTERED ACCOUNTANTS


(CA. ANKIT GOEL)

PARTNER

Membership No: 522308

Firm's Registration No. 004924N

Place: New Delhi

Date: 06-08-2025

UDIN: 25522308BMJFHN2031



DME DEVELOPMENT LIMITED

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

CIN: U45202DL2020GD1368878

Statement of unaudited Financial Results for the period/year ended June 30, 2025

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended
	30th June 2025	31st March 2025	30th June 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income				
Revenue from operations	96,671.17	1,24,405.87	-	2,21,012.77
Other Income	18.75	52.54	-	59.91
Total Income (I)	96,689.92	1,24,458.41	-	2,21,072.68
Expenses				
Employees benefits expense	6.03	5.88	2.40	20.25
Financial costs	87,690.65	89,067.14	-	2,27,899.45
Other expenses	39.50	26.50	29.60	103.41
Total Expenses (II)	87,736.17	89,099.52	32.00	2,28,023.11
Profit/(Loss) before tax (III= I-II)	8,953.74	35,358.89	(32.00)	(6,950.43)
Income Tax Expenses				
Current tax	(491.88)	-	-	-
Deferred tax	(1,916.81)	(9,193.31)	8.32	1,807.11
Total Income Tax Expenses (IV)	(2,408.69)	(9,193.31)	8.32	1,807.11
Profit/(Loss) for the period/year (V= III+IV)	6,545.06	26,165.58	(23.68)	(5,143.32)
Other comprehensive income/(loss)				
a) Items that will not be reclassified to profit or loss (net of Tax)				
- Re-measurement gain/(loss) on defined benefit plan	-	-	-	-
b) Items that will be reclassified to profit or loss (net of Tax)				
- Fair value gain/(loss) on investments and other financial instruments	-	-	-	-
Total other comprehensive income/(loss) for the period/year (VI= a+b)	-	-	-	-
Total comprehensive income/(loss) for the period/year (VII= V+VI)	6,545.06	26,165.58	(23.68)	(5,143.32)
Paid up Equity Share Capital (Face value INR 100/- each)	5,38,500.00	5,38,500.00	5,38,500.00	5,38,500.00
Other Equity	6,545.06	26,165.58	(23.68)	(5,143.32)
Earnings per equity share (of INR 100/- each):				
(1) Basic (absolute value in INR)	1.22	4.88	-	(0.96)
(2) Diluted (absolute value in INR)	1.22	4.88	-	(0.96)

For AAAG & Co. LLP
Chartered Accountants
Firm Regn No. : 004924N

Ankit Goel
(CA Ankit Goel)
Partner
M No. 522308



For and on behalf of Board of Directors
DME Development Limited

Ananta Manohar
(Ananta Manohar)
Director & CFO
DIN: 09822685

Date: 06/08/2025
Place: New Delhi

DME DEVELOPMENT LIMITED

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

CIN: U45202DL2020GOI368878

(All amounts in INR Lakhs, unless otherwise stated)

RATIOS	Quarter ended (Unaudited) 30th June 2025	Quarter ended (Unaudited) 31st March 2025	Quarter ended (Unaudited) 30th June 2024	Year ended (Audited) 31st March 2025
a) Current Ratio				
Current Asset (I)	27,645	8,720	3,697	8,720
Current Liability (II)	5,64,914	4,91,348	2,61,435	4,91,348
Ratio = I/II	0.05	0.02	0.01	0.02
b) Debt Equity Ratio				
Debt (III)	44,52,313	44,52,309	41,14,471	44,52,309
Equity (IV)	5,40,081	5,33,045	5,38,164	5,33,045
Ratio = III/IV	8.24	8.35	7.65	8.35
c) Debt Service Coverage ratio	NIL	NIL	NIL	NIL
d) Return on Equity Ratio	0.01	0.05	NIL	(0.01)
e) Inventory Turnover ratio	NIL	NIL	NIL	NIL
f) Trade receivables turnover ratio	NIL	NIL	NIL	NIL
g) Trade payables turnover ratio	NIL	NIL	NIL	NIL
h) Net Capital turnover ratio	NIL	NIL	NIL	NIL
i) Net profit ratio	0.07	0.21	NIL	(0.02)
j) Return on Capital employed,	NIL	NIL	NIL	NIL
k) Return on Investment	NIL	NIL	NIL	NIL
l) interest service coverage ratio	NIL	NIL	NIL	NIL
m) outstanding redeemable preference shares (quantity and value)	NIL	NIL	NIL	NIL
n) capital redemption reserve/debenture redemption reserve	NIL	NIL	NIL	NIL
o) net worth	5,40,081	5,33,045	5,38,164	5,33,045
p) net profit/(loss) after tax	6,545	26,166	(23.68)	(5,143)
q) earnings per share Basic/Diluted	1.22	4.88	NIL	(0.96)
r) long term debt to working capital	NIL	NIL	NIL	NIL
s) bad debts to Account receivable ratio	NIL	NIL	NIL	NIL
t) current liability ratio in times	20	56	71	56
u) total debts to total assets	0.81	0.94	0.84	0.82
v) debtors turnover	NIL	NIL	NIL	NIL
w) Operating margin (%)	NIL	NIL	NIL	NIL
x) Net profit margin (%)	NIL	NIL	NIL	NIL
y) sector specific equivalent ratios, as applicable	NIL	NIL	NIL	NIL

For AAAG & Co. LLP
Chartered Accountants
Firm Regn No. : 004924N

(CA Ankit Goel)
Partner
M.No. 522308



For and on behalf of Board of Directors
DME Development Limited

(Ananta Manohar)
Director & CFO
DIN: 09822685

Date: 06/08/2025
Place: New Delhi

DME DEVELOPMENT LIMITED
G-5 & 6, SECTOR 10, DWARKA, NEW DELHI-110075
CIN: U45202DL2020GO1368878

(All amounts in INR Lakhs, unless otherwise stated)

Notes:

1. These Financial results have been prepared in accordance with the recognition and measurement principles or Indian Accounting Standard ("Ind AS") prescribed under section 133 or the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
2. These financial results have been approved by the Board of Directors at its meeting held on 06/08/2025. The Statutory Auditors of the Company have carried out an audit of the aforesaid results.
3. The Company reports quarterly financial results, pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The financial results are available on the website of the Company www.dmedl.in, on the website of BSE Limited ("BSE") at www.bseindia.com and on the website of National Stock Exchange of India Limited ("NSE") at www.nseindia.com. The specified items of the financial results of the Company for the quarter and year ended June 30, 2025 are given below.

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended
	30th June 2025	31st March 2025	30th June 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	96,689.92	1,24,458.41	-	2,21,072.68
Profit/(Loss) before tax (including exceptional items)	8,953.74	35,358.89	(32.00)	(6,950.43)
Profit/(Loss) after tax	6,545.06	26,165.58	(23.68)	(5,143.32)
Total comprehensive profit/(loss)	6,545.06	26,165.58	(23.68)	(5,143.32)

4. The Company is engaged in a single line of business and operates in single geographical area. Accordingly, there is no separate reportable segment disclosure required under IND AS 108
5. Previous period figures have been regrouped and rearranged to make them comparable with the current period figures.

For AAAG & Co. LLP
Chartered Accountants
Firm Regn No. : 004924N


(CA Ankit Goel)
Partner
M.No. 522308



For and on behalf of Board of Directors
DME Development Limited


(Ananta Manohar)
Director & CFO
DIN: 09822685

Date: 06/08/2025
Place: New Delhi



Independent Auditor's Certificate on Book Value of Assets of the Company Contained in Columns A to J of "Statement of Security Cover and Statement of Compliance Status of Financial Covenants in respect of non-Convertible debentures of M/s. DME Development Limited as at and for the quarter ended June 30, 2025" ("the Statement")

To,

The Board of Directors, DME

Development Limited

G-5 & 6, NHAI Building, Sector-10,

Dwarka, New Delhi -110075.

1. We, AAAG & Co. LLP, Chartered Accountants, the statutory auditor of DME Development Limited ("the Company"), have been requested by the Management of the Company to certify book values of assets of the Company contained in Columns A to J of the Statement, and whether the Company has complied with financial covenants with respect to the listed secured non-convertible debentures issued and outstanding as at June 30, 2025.
2. The Statement is prepared by the Company from the unaudited books of account and other relevant records and documents maintained by the Company for the quarter ended June 30, 2025 pursuant to requirements of Circular no. SEBI / HO / MIRSD / MIRSD CRADT/ CIR / P / 2022 / 67 dated May 19, 2022 issued by Securities and Exchange Board of India in terms of regulation 54 read with regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (hereinafter referred together as "the SEBI Regulations"), as amended, for the purpose of the Non-Convertible debentures issued by the Company and outstanding as at June 30, 2025.



Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustees and for complying with all the covenants as prescribed in the terms of Offer Document / Information Memorandum / Debenture Trust Deed.

Auditor's Responsibility

5. Pursuant to the requirements of Circular no. SEBI / HO / MIRSD / MIRSD CRADT / CIR / P / 2022 / 67 dated May 19, 2022 issued by Securities and Exchange Board of India, our responsibility for the purpose of this certificate is to provide a limited assurance on whether the book values of the assets of the Company contained in Columns A to J of the Statement have been accurately extracted and ascertained from the unaudited books of account of the Company and other relevant records and documents maintained by the Company, and whether the Company has complied with financial covenants of the debentures.
6. A limited assurance engagement involves making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. The procedures performed vary in nature and timing from a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



7. Accordingly, we have performed the following procedures in relation to the statement:
- a) Obtained the Statement from the management.
 - b) Verified that the information contained in the Statement have been accurately extracted and ascertained from the unaudited books of account of the Company as at and for the quarter ended June 30, 2025 and other relevant records and documents maintained by the Company, in the normal course of its business.
 - c) Verified and examined the arithmetical and clerical accuracy of the information included in the Statement.
 - d) Reviewed the terms of Offer Document / Information Memorandum / Debenture Trust Deed to understand the nature of charge (viz. exclusive charge or pari-passu charge) on assets of the Company.
 - e) Obtained Register of Charges kept by the Company as per the requirements of the Companies Act, 2013 to understand the composition of charges already created on assets of the company.
 - f) Read the terms relating to financial covenants of the debentures and recomputed the financial covenants.
 - g) Performed necessary inquiries with the management and obtained necessary representations.
8. We conducted our examination and obtained the explanations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.



Conclusion

10. Based on the procedures performed as referred to in paragraph 7 above and according to the information and explanations provided to us by the Management of the Company, nothing has come to our attention that causes us to believe that the book values of the assets of the Company contained in Columns A to J of the Statement have not been accurately extracted and ascertained from unaudited books of account of the Company as at and for the quarter ended June 30, 2025 and other relevant records and documents maintained by the Company and that the Company has not complied with financial covenants of the debentures.

Restriction on use

11. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to the Debenture Trustee and should not be used by any other person or for any other purposes without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **AAAG & CO LLP**

CHARTERED ACCOUNTANTS

Firm Registration Number: 004924N


(Ankit Goel)



Designated Partner

Membership Number 522308

Place: New Delhi

Date: 06-08-2025

UDIN: 25522308BMJFHM6757

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Balance Sheet as at 31st March, 2025

(All amounts in INR Lakhs, unless otherwise stated)

	Particulars	Note No	As at 31st March 2025	As at 31st March 2024
I	ASSETS			
	Non-current assets			
	Financial assets			
	Other financial assets	3	54,17,647.55	47,24,853.46
	Deferred tax assets (net)	16	1,916.81	109.70
	Other non-current assets	5	25.00	25.00
	Total Non-current assets		54,19,589.36	47,24,988.16
	Current assets			
	Financial assets			
	Cash and Cash equivalents	4	2,996.59	4,043.96
	Other current assets	5	5,723.29	498.09
	Total Current assets		8,719.88	4,542.05
	Total Assets		54,28,309.24	47,29,530.21
II	EQUITY AND LIABILITIES			
	Equity			
	Equity share capital	6	5,38,500.00	5,23,400.00
	Other equity	7	(5,455.50)	(312.18)
	Total Equity		5,33,044.50	5,23,087.82
	Liabilities			
	Non-current liabilities			
	Financial liabilities			
	Borrowings	8	44,03,916.72	40,35,078.40
	Total Non-current liabilities		44,03,916.72	40,35,078.40
	Current liabilities			
	Financial liabilities			
	Borrowings	8	48,392.00	21,489.00
	Other financial liabilities	9	17,188.49	15,613.05
	Other current liabilities	10	4,25,767.53	1,34,261.94
	Total Current liabilities		4,91,348.02	1,71,363.99
	Total Equity and Liabilities		54,28,309.24	47,29,530.21

Material Accounting Policies

1 to 2

The accompanying notes 1-50 are an integral part of these financial statements.

As per our report of even date attached

For AAAG & Co. LLP

Chartered Accountants

Firm Regn No. : 004924N

For and on behalf of Board of Directors

DME Development Limited

Sd/-
(CA Ankit Goel)
Partner
M.No. 522308

Sd/-
(NRVVMK Rajendra Kumar)
Chairman
DIN: 09494456

Sd/-
(Ananta Manohar)
Director & CFO
DIN: 09822685

Date: 06/08/2025
Place: New Delhi
UDIN:

Sd/-
(Gautam Vishal)
Chief Executive Officer

Sd/-
(Prachi Mittal)
Company Secretary
& Compliance Officer
M.No. 40236

DME DEVELOPMENT LIMITED

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

CIN: U45202DL2020GOI368878

Statement of Profit and Loss for the year ended 31st March, 2025**(All amounts in INR Lakhs, unless otherwise stated)**

Particulars	Note No	For the Year ended 31st March 2025	For the Year ended 31st March 2024
Income			
Revenue from operations	11	2,21,012.77	-
Other Income	12	59.91	0.05
Total Income (I)		2,21,072.68	0.05
Expenses			
Employees benefits expense	13	20.25	10.30
Financial costs	14	2,27,899.45	-
Administrative expenses	15	103.41	84.77
Total Expenses (II)		2,28,023.11	95.07
Profit/(Loss) before tax (III= I-II)		(6,950.43)	(95.02)
Income Tax expense			
Current tax	16	-	-
Deferred tax		1,807.11	24.71
Total Income Tax Expenses (IV)		1,807.11	24.71
Profit/(Loss) for the year (V= III+IV)		(5,143.32)	(70.31)
Other comprehensive income/(loss)			
a) Items that will not be reclassified to profit or loss (net of Tax)			
- Re-measurement gain/(loss) on defined benefit plan		-	-
b) Items that may be reclassified to profit or loss (net of Tax)			
- Fair value gain / (loss) on investments and other financial instruments		-	-
Total other comprehensive income/ (loss) for the year (VI= a+b)		-	-
Total comprehensive income/(loss) for the year (VII= V+VI)		(5,143.32)	(70.31)
Paid up Equity Share Capital (Face value INR 100/- each)		5,38,500.00	5,23,400.00
Other Equity		(5,143.32)	(70.31)
Earnings per equity share (of INR 100/- each):			
(1) Basic (absolute value in INR)	19	(0.96)	(0.02)
(2) Diluted (absolute value in INR)		(0.96)	(0.02)

Material Accounting Policies**1 to 2**

The accompanying notes 1-50 are an integral part of these financial statements.

As per our report of even date attached

For AAAG & Co. LLP
Chartered Accountants
 Firm Regn No. : 004924N

For and on behalf of Board of Directors
DME Development Limited

Sd/-
(CA Ankit Goel)
Partner
 M.No. 522308

Sd/-
(NRVVMK Rajendra Kumar)
Chairman
 DIN: 09494456

Sd/-
(Ananta Manohar)
Director & CFO
 DIN: 09822685

Date: 06/08/2025
 Place: New Delhi
 UDIN:

Sd/-
(Gautam Vishal)
Chief Executive Officer

Sd/-
(Prachi Mittal)
**Company Secretary &
 Compliance Officer**
 M.No. 40236

DME DEVELOPMENT LIMITED

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

CIN: U45202DL2020GOI368878

Cash Flow Statement for the year ended 31st March, 2025

(All amounts in INR Lakhs, unless otherwise stated)

	Particulars	For the Year ended 31st March 2025	For the Year ended 31st March 2024
A	Operating Activities		
	Profit/(Loss) before tax	(6,950.43)	(95.02)
	Operating profit/(loss) before working capital changes	(6,950.43)	(95.02)
	Movements in working capital :		
	(Increase)/decrease in other current assets	(5,225.21)	50,609.96
	(Increase)/decrease in other financial assets	(6,92,794.08)	(11,40,745.49)
	Increase/(decrease) in other financial liabilities	1,575.44	9,667.91
	Increase/(decrease) in other current liabilities	2,91,505.59	1,34,048.03
	Cash flow from/(used in) operations	(4,11,888.69)	(9,46,514.61)
	Income taxes paid	-	-
	Net cash used in operating activities (A)	(4,11,888.69)	(9,46,514.61)
B	Investing Activities		
	Net cash used in investing activities (B)	-	-
C	Financing Activities		
	Borrowings during the year	3,95,741.32	8,64,571.63
	Net proceeds from issue of equity shares capital	15,100.00	84,000.00
	Net cash from financing activities (C)	4,10,841.32	9,48,571.63
	Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	(1,047.37)	2,057.02
	Cash and Cash equivalents at the beginning of the year	4,043.96	1,986.94
	Cash and Cash equivalents at the end of the year (refer note 4)	2,996.59	4,043.96

Notes :

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

(Rs. in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
Cash & Cash Equivalent		
Balance with Banks	2,996.59	4,043.96
Balance as per Statement of Cash Flows	2,996.59	4,043.96

- Changes in liabilities arising from financing activities

(Rs. in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
Borrowings		
Borrowings at the beginning of the year	40,56,567.40	31,91,995.75
Interest charged on borrowings	3,51,388.71	2,89,315.08
Interest paid on borrowings	(3,51,388.71)	(2,89,315.08)
Proceeds from borrowings	12,29,580.32	8,64,571.65
Repayment of borrowings	(8,33,839.00)	-
Borrowings as at year end	44,52,308.72	40,56,567.40

The accompanying notes 1-50 are an integral part of these financial statements.

As per our report of even date attached

For AAAAG & Co. LLP
Chartered Accountants
 Firm Regn No. : 004924N

For and on behalf of Board of Directors
DME Development Limited

Sd/-
(CA Ankit Goel)
Partner
 M.No. 522308

Sd/-
(NRVVMK Rajendra Kumar)
Chairman
 DIN: 09494456

Sd/-
(Ananta Manohar)
Director & CFO
 DIN: 09822685

Date: 06/08/2025
 Place: New Delhi
 UDIN:

Sd/-
(Gautam Vishal)
Chief Executive Officer

Sd/-
(Prachi Mittal)
**Company Secretary &
 Compliance Officer**
 M.No. 40236