

# **DOM'S DELICIOUS PRIVATE LIMITED**

## **Registered Office**

"Mondeal Heights" B-Wing, 15th Floor,  
Near Hotel Novotel, S.G.Highway,  
Ahmedabad - 380015

## **Annual Audit Report**

**Financial Year : 2022-2023**

## **Auditor**

### **Vartik & Associates**

Chartered Accountants  
B-1001, Navratna Corporate Park,  
Nr. Jayantilal Park B.R.T.S. Stop,  
Ambali - Bopal Road,  
Ahmedabad-380058



**INDEPENDENT AUDITOR'S REPORT**

TO,  
THE MEMBERS OF,  
DOM'S DELICIOUS PVT. LTD.  
AHMEDABAD

Report on the Financial Statements

**Opinion:**

We have audited the accompanying financial statements of **DOM'S DELICIOUS PRIVATE LIMITED**. ("the Company") (CIN - **U55101GJ2012PTC072876**), which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and the statement of Cash Flow for the year then ended, Notes to the financial statements including a summary of significant accounting policies and other explanatory information. (Herewith after referred to 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the Profit and its Cash Flows for the year ended on that date.

**Basis for Opinion:**

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Information Other than the Financial Statements and Auditor's Report thereon:**

The Company's Board of Directors are responsible for the preparation of other information. The other information comprises the Directors' Report including Annexures to the Directors' Report but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.





In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

**Management’s Responsibility for the Financial Statements:**

The Company’s Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company’s financial reporting process.

**Auditor’s Responsibilities for the Audit of the Financial Statements:**

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

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

- Identify and assess the risks of material misstatement of the 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.





# **Vartik & Associates**

## **Chartered Accountants**



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Ahmedabad – 380 058  
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- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.





From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**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 Act, we give in the "Annexure-A" a statement on the matters specified in the paragraph 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 necessary for the purpose 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, Statement of Profit and Loss and the statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on 31 March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act; and
- 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has no pending litigations, which would impact its financial position at March 31, 2023
  - ii. The Company did not have any long-term contracts including derivative contracts as at March 31, 2023 for which there were any material foreseeable losses and
  - iii. There were no amounts, which were required to be transferred to the Investors Education and Protection fund by the company.





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iv. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, 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 (“Ultimate Beneficiaries”) by or on behalf of the Company or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

-The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, 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 (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h. With respect to the matter to be included in the Auditors’ Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Date : September 01, 2023  
Place: Ahmedabad



For, **VARTIK & ASSOCIATES**  
Chartered Accountants  
FRN No.139222W

**Vartik R. Makwana**  
Proprietor (M. No.152630)  
UDIN: 23152630BGPRGG8324



**Annexure "A" to Auditors' Report**  
(Referred to in our Report of even Date)

[Annexure referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" section of our report on financial statements for the year ended March 31, 2023 to the members of Dom's Delicious Private Limited

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To the best of our information and according to the expiations provided to us by the Company and the Books of Accounts and Records examined by us in the normal course of audit, we state that:

1. In respect of the Company's Property, Plant and Equipment:

- a. - The company has maintained proper records showing full particulars, including quantitative details & situation of Property, Plant & Equipment
  - The Company has maintained proper records showing full particulars of Intangible Assets
- b. The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets to cover all the assets once in every year which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings, are held in the name of the Company as at the balance sheet date.
- d. According to the information and explanations given to us, the records examined by us the company has not revalued any of its Assets during the year.
- e. According to the information and explanations given to us, the records examined by us 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 rules made thereunder.

2. The stock of raw material, Semi finished goods and Stores & consumables have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable and no material discrepancies were noticed on such verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

- The Company has not been sanctioned Working Capital Limits during the year, in excess of Rs.5 Crore, in aggregate, from banks or financial institutions on the basis of security of current assets hence, reporting under this clause is not applicable.







3. The Company has not provided any loans or advances in the nature of loans or provided any guarantee or security, investments to parties other than subsidiaries, Joint Venture and Associates during the year, hence reporting under clause (b),(c),(d),(e),(f) and (g) of CARO is not applicable

4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.

5. The Company has not accepted deposits within the meaning of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under.

6. According to information and explanations given to us and based on the audit procedures performed by us, the Company is not required to maintain the cost records as prescribed by the Central Government under section 148(1) of the Act. Therefore, the reporting under this clause is not applicable.

7. According to information and explanations given to us and on the basis of our examination of the books of account, and records, in respect of statutory dues:

a. The Company has been generally regular in depositing undisputed statutory dues including Goods and Service Tax, Income Tax, Duty of Custom and any other statutory dues with the appropriate authorities.

b. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

c. According to the information and explanations given to us and according to the records of the Company examined by us, there are no dues of income tax, Goods and Service Tax which have not been deposited on account of any dispute.

8. According to the information and explanations given to us and according to the records of the Company examined by us, there are no transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961),

9. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or Government or any Government authority.







(c) The Term Loans have been applied for the purpose for which it were obtained.

(d) According to the information and explanations given to us by the management, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable to the company.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries ,associates or joint ventures as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable to the company.

10. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (x) of the Order is not applicable to the Company.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (x) of the Order is not applicable to the Company.

11. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed by us or reported to us during the course of the audit.

(b) No report under sub-section (12) of Section 143 of the Companies Act, 2013 is required to be filed by cost auditor/secretarial auditor or by us, as statutory auditors of the Company 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 by the Company, we report that the Company has received no whistle blower complaints during the course of the audit.

12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company.





13. In our opinion, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the financial statements as required by the applicable accounting standards;

14. (a) According to information and explanations given to us and based on the audit procedures performed by us, the Company is not required to have an internal audit system as per the Companies Act, 2013 hence reporting under this clause is not applicable.

(b) The Company is not required to have an internal audit system as per Companies Act, 2013 hence reporting on consideration of internal auditor's report by statutory auditor is not applicable.

15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of Section 192 of Companies Act, 2013 under clause 3(xv) of the order 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, the reporting under Clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.

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

(d) Based on the information and explanations provided by the management of the Company, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has not been any resignation of the statutory auditor during the year. Accordingly, Clause 3(xviii) of the Order is not applicable to the Company.

19. In our opinion 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 based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an





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assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we give neither any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will be discharged by the Company as and when they fall due.

20. (a) According to information available to us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company and hence reporting under this clause is not applicable.

(b) According to information available to us, the provisions of Corporate Social Responsibility (CSR) is not applicable to the company and hence reporting on any ongoing project is not applicable.

Date : September 01, 2023  
Place: Ahmedabad



For, **VARTIK & ASSOCIATES**  
Chartered Accountants  
FRN No.139222W

  
**Vartik R. Makwana**  
Proprietor (M. No.152630)  
UDIN: 23152630BGPRGG8324

**Dom's Delicious Private Limited**  
**Balance Sheet as at March 31, 2023**

All Amounts are in Lakhs unless otherwise stated

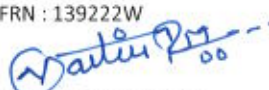
Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Share Capital	1	1.00	1.00
(b) Reserve & Surplus	2	(7.85)	(77.47)
<b>2 Non-Current Liabilities</b>			
(a) Long Term Borrowings	3	1,161.53	1,269.58
(b) Deferred Tax Liabilities (Net)	4	0.07	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
<b>3 Current Liabilities</b>			
(a) Short-Term Borrowings	5	266.08	245.42
(b) Trade Payables	6		
i) Due to Micro, Small and Medium Enterprises		-	-
ii) Others		1.04	-
(c) Other Current Liabilities	7	58.81	47.52
(d) Short-Term Provisions	8	19.11	0.58
<b>Total</b>		<b>1,499.79</b>	<b>1,486.63</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Fixed Assets	9		
i) Tangible Assets		236.13	228.47
ii) Capital Work in Progress		-	-
(b) Non Current Investments	10	1,200.00	1,200.00
(c) Long-Term Loans & Advances		-	-
(d) Other Non Current Assets	11	13.56	10.55
<b>2 Current Assets</b>			
(a) Inventories		-	-
(b) Trade Receivables		-	-
(c) Cash & Cash Equivalents	12	23.93	8.15
(d) Short-Term Loans & Advances		-	-
(e) Other Current Assets	13	26.17	39.46
<b>Total</b>		<b>1,499.79</b>	<b>1,486.63</b>

Significant Accounting Policies  
Notes to Accounts

A to L  
1 to 19

The Schedules referred to above form an integral parts of the Financial Statements.

As per our report of even date,  
**For, VARTIK & ASSOCIATES**  
Chartered Accountants  
FRN : 139222W

  
**VARTIK R. MAKWANA**  
Proprietor (M. No.152630)  
UDIN : 23152630BGRGG8324



For and on behalf of the Board,  
Dom's Delicious Private Limited

  
**Arjanbhai S. Rabari**  
Director  
DIN: 7794582

Dom's Delicious Pvt. Ltd.

  
Director

**Laljibhai A. Ahir**  
Director  
DIN: 7794599

**Director**

Place : Ahmedabad  
Date : September 01, 2023

Place : Ahmedabad  
Date : September 01, 2023



# Dom's Delicious Private Limited

## Statement of Profit & Loss for the year ended on March 31, 2023

All Amounts are in Lakhs unless otherwise stated

Particulars		Note No.	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>I</b>	<b>Revenue</b>			
	Revenue from Operations	14	9.66	-
	Other Income	15	181.10	111.13
	<b>Total Income</b>		<b>190.76</b>	<b>111.13</b>
<b>II</b>	<b>Expenses</b>			
	Operational Costs	16	7.01	-
	Employee Benefits Expenses	17	3.48	-
	Finance Costs	18	75.31	94.83
	Depreciation and Amortization Expenses	9	0.89	-
	Other Expenses	19	19.26	2.99
	<b>Total Expenses</b>		<b>105.95</b>	<b>97.82</b>
<b>III</b>	<b>Profit/(Loss) Before Exceptional &amp; Extraordinary Items and Tax</b>		<b>84.81</b>	<b>13.31</b>
	Less : Exceptional Items		-	408.54
<b>IV</b>	<b>Profit/(Loss) Before Extraordinary Items and Tax</b>		<b>84.81</b>	<b>(395.23)</b>
	Less : Extraordinary Items		-	-
	<b>Profit/(Loss) Before Tax</b>		<b>84.81</b>	<b>(395.23)</b>
<b>V</b>	<b>Tax expense:</b>			
	-Current Tax		15.12	-
	(Excess) / Short provision of earlier periods			0.22
	-Deferred Tax		0.07	-
<b>VI</b>	<b>Profit/(Loss) After Tax (III - IV)</b>		<b>69.62</b>	<b>(395.45)</b>
<b>VII</b>	<b>Profit/(Loss) for the period from Continuing Operations</b>		<b>69.62</b>	<b>(395.45)</b>
<b>VIII</b>	<b>Earning per Equity Share (EPS) (In Rupees)</b>			
	- Basic		<b>696.19</b>	<b>(3,954.48)</b>

Significant Accounting Policies

A to L

Notes to Accounts

1 to 19

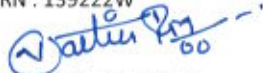
The Schedules referred to above form an integral parts of the Financial Statements.

As per our report of even date,

For, **VARTIK & ASSOCIATES**

Chartered Accountants

FRN : 139222W



**VARTIK R. MAKWANA**

Proprietor (M. No.152630)

UDIN : 23152630BGPRGG8324



For and on behalf of the Board,

**Dom's Delicious Private Limited**

**Dom's Delicious Pvt. Ltd.**



**Arjanbhai S. Rabari**

Director

DIN: 7794582

**Dom's Delicious Pvt. Ltd.**

**Dom's Delicious Pvt. Ltd.**



**Laljibhai A. Ahir**

Director

DIN: 7794599

**Director**

Place : Ahmedabad

Date : September 01, 2023

Place : Ahmedabad

Date : September 01, 2023

## Dom's Delicious Private Limited

### Cash Flow Statement for the year ended on March 31, 2023

All Amounts are in Lakhs unless otherwise stated

Particulars	As at March 31, 2023	As at March 31, 2022
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	84.81	(395.23)
Adjustment for:		
Depreciation and Amortisation Expense	0.89	-
(Profit) / Loss on Sale of Items of Property, Plant and Equipment (net)	-	-
Investment Income	(179.83)	(110.00)
Exceptional Items	-	408.54
Interest and other borrowing Cost	75.31	94.83
Interest Income	(1.27)	(1.13)
Other Expenses	17.81	2.99
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(2.28)</b>	<b>-</b>
Adjustment For Working Capital Changes:		
Changes in Inventories	-	-
Changes in Trade and Other Receivables	-	-
Changes in Trade and Other Payables	1.04	-
Changes in Other Current Liabilities	11.29	(6.79)
Changes in Provisions	18.53	0.30
Changes in Non Current Assets	(3.01)	2.36
Changes in Other Assets	13.29	12.09
<b>CASH GENERATED FROM OPERATIONS</b>	<b>38.86</b>	<b>7.96</b>
Direct Taxes paid (Net)	(15.12)	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>23.74</b>	<b>7.96</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property Plant and Equipment, CWIP and intangible assets (including advances for capital expenditure)	(8.55)	(228.47)
Sale of Items of Property Plant and Equipment	-	-
Investment Income	179.83	110.00
Investment Expenses	(17.81)	(2.99)
Interest income	1.27	1.13
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>154.74</b>	<b>(120.33)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from / (Repayments of) long term borrowings	(108.05)	161.28
Proceeds / (Repayments) from short term borrowings	20.66	34.82
Interest and other borrowing cost	(75.31)	(94.83)
<b>NET CASH GENERATED FROM/ (USED IN) FINANCING ACTIVITIES</b>	<b>(162.70)</b>	<b>101.27</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>15.78</b>	<b>(11.10)</b>
<b>OPENING BALANCE- CASH AND CASH EQUIVALENT</b>	<b>8.15</b>	<b>19.25</b>
<b>CLOSING BALANCE- CASH AND CASH EQUIVALENT</b>	<b>23.93</b>	<b>8.15</b>





## Dom's Delicious Private Limited

Cash Flow Statement for the year ended on March 31, 2023

All Amounts are in Lakhs unless otherwise stated

### Notes to the Cash Flow Statement

1. The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 "Cash Flows Statements".

2. Cash and cash equivalent comprises of:

Particulars	As at March 31, 2023	As at March 31, 2022
Cash on Hand	3.97	1.25
Balance with Banks		
- In Current Accounts	19.96	6.90
<b>Total</b>	<b>23.93</b>	<b>8.15</b>

As per our report of even date,

For, **VARTIK & ASSOCIATES**

Chartered Accountants

FRN : 139222W



**VARTIK R. MAKWANA**

Proprietor (M. No.152630)

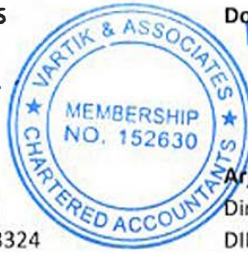
UDIN : 23152630BGPRGG8324

Place : Ahmedabad

Date : September 01, 2023

For and on behalf of the Board,

Dom's Delicious Private Limited



**Arjanbhai S. Rabari**

Director

DIN: 7794582

Place : Ahmedabad

Date : September 01, 2023

Dom's Delicious Pvt. Ltd.

Dom's Delicious Pvt. Ltd.



**Laljibhai A. Ahir**

Director

DIN: 7794599

Place : Ahmedabad

Date : September 01, 2023

Director

## Dom's Delicious Private Limited

CIN: U55101GJ2012PTC072876

Notes forming integral part of Financial Statements for the year ended on 31st March, 2023

### COMPANY OVERVIEW

Dom's Delicious Private Limited is a Private Limited Company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is engaged in the business of chains of restaurants, food courts, food kiosk, food carts, eating houses, cafe and beverages across the world to provide all kind of delicious, tasty and healthy food of all different varieties including beverages and milk product, ice cream, jelly and jelly products. Company has entered into franchise agreement with Tea-Post on 25th July, 2022 to manage, run and operate the cafe under the brand name "Tea Post - A Place to Talk".

### SIGNIFICANT ACCOUNTING POLICIES

#### A . Basis of Preparation of Financials

These Financial Statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on the accrual basis. Indian GAAP comprises mandatory Accounting Standards as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules,2014 and relevant provisions of the Companies Act, 2013.

#### B. Use of Estimates

The preparation of Financial Statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

#### C. Property, Plant and Equipments

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The Cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net of charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

#### D. Depreciation

Depreciation on assets has been provided on the straight line method based on the useful lives prescribed in Schedule II to the Companies Act 2013. In respect of addition and sales of assets during the period, depreciation is provided on pro rata basis. The Company has kept the residual value @5% of original cost.

#### E. Investment Property

Property that is held for long term rental yields or for capital appreciation or both, and that is not used in the production of goods and services or for the administrative purposes, is classified as Investment Property. Investment Property is measured initially at cost including transaction costs. Subsequent expenditure is capitalised to asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. Repairs and Maintenance Costs are expensed when incurred.

Subsequent to initial recognition, investment properties are stated at cost less accumulated impairment loss, if any.

#### E. Impairment

An Asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Profit and Loss Statement in the year in which an asset is identified as impaired. The Impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

#### F. Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

- In respect of transaction of Business Income, revenue is recognised on accrual basis of accounting.
- In respect of transaction of Rent Income, revenue is recognised on accrual basis of accounting.





## Dom's Delicious Private Limited

CIN: U55101GJ2012PTC072876

Notes forming integral part of Financial Statements for the year ended on 31st March, 2023

### G. Borrowing Costs

Borrowing Costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Profit and Loss Statement in the period of which they are incurred.

### H. Inventories

Inventories are valued at lower of cost or net realizable value, on the basis of weighted average method after providing for obsolescence and other losses, where considered necessary. Cost includes cost of purchase and other expenses incurred in bringing inventory to their respective present location and condition.

### I. Income Taxes

#### Current Tax

Current Tax is recognised at the amount expected to be paid to the tax authorities, using the applicable tax rates after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. The Company has opted for the new tax mechanism as per section 115BAA of the Income Tax Act, 1961.

#### Deferred Tax

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized to the extent there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.

### J. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event and it is probable that a outflow of resources will be required to settle obligation and in respect of which a reliable estimate can be made. Provision are determined based on management estimate required to settle the obligation on reporting date.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company, or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but disclosed its existence in the financial statements.

Contingent Assets are neither recognized not disclosed. However, when realization of income is virtually certain, related asset is recognized.

### K. Cash and Cash Equivalents

Cash and cash equivalents comprises of cash at bank and cash on hand. The Company considers all highly liquid investments with an original maturity of three months or less from date of purchase, to be cash equivalents.

### L. Earning Per Share

Basic Earning per shares are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.



## Dom's Delicious Private Limited

CIN: U14290GJ2022PTC129808

Accompanying Notes to the Financial Statements for the period ended on 31.03.2023

### Note: 1 Share Capital

Share Capital	As at 31st March, 2023		As at 31st March, 2022	
	Numbers	(Rs. In Lakhs)	Numbers	(Rs. In Lakhs)
<b>Authorised</b>				
Equity Shares of Rs.10 each	10,000	1.00	10,000	1.00
<b>Issued &amp; Subscribed</b>				
Equity Shares of Rs.10 each fully paid up	10,000	1.00	10,000	1.00
<b>Total</b>	<b>10,000</b>	<b>1.00</b>	<b>10,000</b>	<b>1.00</b>

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	Equity Shares		Equity Shares	
	As at 31st March, 2023		As at 31st March, 2022	
	Numbers	(Rs. In Lakhs)	Numbers	(Rs. In Lakhs)
Shares outstanding at the beginning of the period	10,000	1.00	10,000	1.00
Shares outstanding at the end of the period	10,000	1.00	10,000	1.00

There is no movement of in the number of shares outstanding at the beginning and at the end of the reporting period.

During the period of Five Financial year immediately preceding the Balance Sheet date, the Company has not allotted any fully paid up equity shares by way of bonus shares, allotted any equity shares pursuant to any contract without payment being received in cash, and brought back any equity shares.

#### Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled for one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

#### Statement of persons holding more than 5% shares in the Company

Name of Shareholder	Equity Shares		Equity Shares	
	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
LCC Projects Private Limited	9,500	95.00%	-	
Arjanbhai Sujabhai Rabari	-		9,500	95.00%
Laljibhai Arjanbhai Ahir	-		500	5.00%

#### Shares held by Promoter at the end of 31.03.2023

Name of Promoter	No. of Shares Held	% of Holding	% of Changes During the Year
Arjanbhai Sujabhai Rabari	250	2.50%	-97.37%
Laljibhai Arjanbhai Ahir	250	2.50%	-50.00%

#### Shares held by Promoter at the end of 31.03.2022

Name of Promoter	No. of Shares Held	% of Holding	% of Changes During the Year
Arjanbhai Sujabhai Rabari	9,500	95.00%	100.00%
Laljibhai Arjanbhai Ahir	500	5.00%	100.00%





## Dom's Delicious Private Limited

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

### Note 2 : Reserve & Surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Surplus</b>		
Opening Balance	(77.47)	317.98
Add : Net Profit for the Current Period	69.62	(395.45)
<b>Closing Balance</b>	<b>(7.85)</b>	<b>(77.47)</b>

### Note 3 : Long Term Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Term Loans</b>		
Loans from Banks - Secured	523.69	789.77
	<b>523.69</b>	<b>789.77</b>
<b>Unsecured Loans</b>		
From Directors	637.84	381.13
From Related Parties	-	98.68
	<b>637.84</b>	<b>479.81</b>
<b>Total (I + II)</b>	<b>1,161.53</b>	<b>1,269.58</b>

Refer Note : 3 (a) relating to Long Term Borrowings.

Refer Note : 20(b) for Related Party Transactions.

### Note 4 : Deferred Tax Liabilities (Net)

As per Accounting Standard-22 on " Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, Deferred Tax Liabilities/Assets arising are as follows:-

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Deferred Tax Liabilities</b>		
Excess of Depreciation and Amortisation on Fixed Assets under Income Tax Law over Depreciation and Amortisation provided in Accounts	0.07	-
<b>Less : Deferred Tax Assets</b>	<b>-</b>	<b>-</b>
<b>Deferred Tax Liabilities (Net)</b>	<b>0.07</b>	<b>-</b>

### Note 5 : Short Term Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Current Maturities of Long Term Debt</b>		
From Banks	266.08	245.42
<b>Total</b>	<b>266.08</b>	<b>245.42</b>

### Note 6 : Trade Payables

Particulars	As at 31st March, 2023	As at 31st March, 2022
Outstanding dues of Micro and Small Enterprises		
Outstanding dues of other than Micro and Small Enterprises	1.04	-
<b>Total</b>	<b>1.04</b>	<b>-</b>

Note 6.1 : Trade Payable are payable on account of goods purchased and services availed in the normal course of business.

Note 6.2 : The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the entrepreneurs Memorandum Number as allocated after filing of the memorandum in accordance with the Micro, Small and Medium Enterprises Development Act, 2006('The Act'). The Company has not received any intimation from supplier regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence the disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/payable as required under said Act could not be furnished accordingly the disclosure in respect of the amounts payable to such enterprises has been made in the financial statements based on information received and available with the Company.

Note 6.3 : The Balance of Sundry Creditors are subject to confirmation and reconciliation, if any.

Note 6.4 : Ageing Schedule of Trade Payable is as below :



**Dom's Delicious Private Limited**

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

As at 31st March 2023

Particulars	Outstanding for following periods from Due Date of Payment					Total
	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Dues - MSME	-	-	-	-	-	-
Undisputed Dues - Others	1.04	-	-	-	-	1.04
Diputed Dues - MSME	-	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>1.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.04</b>

As at 31st March 2022

Particulars	Outstanding for following periods from Due Date of Payment					Total
	Not Due	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Dues - MSME	-	-	-	-	-	-
Undisputed Dues - Others	-	-	-	-	-	-
Diputed Dues - MSME	-	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 7 : Other Current Liabilities**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Balance payable to Statutory Authorities	11.09	7.95
Rent Deposit	43.61	34.17
Interest accrued but not due on term loans	4.11	5.40
<b>Total</b>	<b>58.81</b>	<b>47.52</b>

**Note 8 : Short Term Provisions**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Provision for Audit Fees	0.88	0.58
Provision for Maintenance Expenses	3.11	-
Provision for Income Tax	15.12	-
<b>Total</b>	<b>19.11</b>	<b>0.58</b>

**Note 10 : Non Current Investments**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Investment in Property	1,200.00	1,200.00
<b>Total</b>	<b>1,200.00</b>	<b>1,200.00</b>

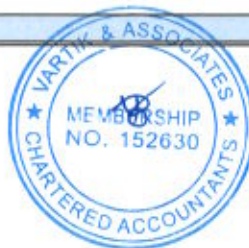
Note 10.1 : Company has mortgaged the property with State Bank of India for working capital limit of Holding Company i.e. LCC Projects Private Limited. It is further secured by way of personal guarentee of directors Shri Arjanbhai Rabari and Shri Laljibhai Ahir

**Note 11 : Other Non Current Assets**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Unamortised Processing Fees	0.41	0.63
Unamortised Stamping Charges	4.49	5.41
Prepaid Expense	2.68	-
Security Deposits	5.98	4.50
<b>Total</b>	<b>13.56</b>	<b>10.54</b>

**Note 12 : Cash & Cash Equivalents**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Cash on Hand	3.97	1.25
Balance with Banks	-	-
- In Current Accounts	19.96	6.90
<b>Total</b>	<b>23.93</b>	<b>8.15</b>





**Dom's Delicious Private Limited**

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

**Note 13 : Other Current Assets**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Balance with Revenue Authorities	18.57	20.28
Rent Receivable	4.60	16.53
Unamortised Stamp Charges	1.65	2.38
Unamortised Processing Fees	0.16	0.10
Prepaid Expenses	1.03	-
Other Receivable	0.16	0.16
<b>Total</b>	<b>26.17</b>	<b>39.46</b>

**Note 14 : Revenue from Operations**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Tea-Post Income	9.66	-
<b>Total</b>	<b>9.66</b>	<b>-</b>

**Note 15 : Other Income**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Rent Income	179.83	110.00
<b>Interest Income</b>		
a. Interest Income	-	0.09
b. Interest on Income Tax Refund	1.27	1.04
<b>Total</b>	<b>181.10</b>	<b>111.13</b>

**Note 16 : Operational Costs**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Tea-Post (Food Exps.)	5.87	-
Tea-Post Franchise Charges	0.62	-
Tea-Post Royalty	0.52	-
<b>Total</b>	<b>7.01</b>	<b>-</b>

**Note 17 : Employee Benefits Expenses**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Salaries, Wages and Incentives	3.48	-
<b>Total</b>	<b>3.48</b>	<b>-</b>

**Note 18 : Finance Cost**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Interest on Long Term Borrowing	73.50	92.94
Other Borrowing Cost	1.81	1.89
<b>Total</b>	<b>75.31</b>	<b>94.83</b>

**Note 19 : Other Expenses**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Audit Fees	0.42	0.30
Bank Charges	-	0.31
Insurance Expenses	1.19	1.87
Interest on Late Payment of Statutory Dues	0.85	-
Asset Write Off	-	0.30
Maintenance Charges	9.32	-
Office Expenses	0.46	-
Other Misc. Expenses	0.10	0.05
Property Tax	6.45	-
Professional Fees	0.47	0.16
<b>Total</b>	<b>19.26</b>	<b>2.99</b>



Dom's Delicious Private Limited

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

Note : 9 Property, Plant & Equipment and Capital Work In Progress

Particulars	Gross Block			Accumulated Depreciation			Net Block		
	Balance as at April 1, 2022	Additions during the Year	Deletion/Dispos als During the Year	Balance as at March 31, 2023	Balance as at April 1, 2022	Additions during the Year	Deletion/Dispos als During the Year	Balance as at March 31, 2023	Balance at March 31, 2022
Land	228.47	-	-	228.47	-	-	-	228.47	228.47
Plant & Machinery	-	5.24	-	5.24	-	0.53	-	4.71	-
Lease Hold Property	-	2.01	-	2.01	-	0.20	-	1.81	-
Office Equipments	-	0.42	-	0.42	-	0.07	-	0.35	-
Electric Fittings	-	0.88	-	0.88	-	0.09	-	0.79	-
<b>Sub Total (i)</b>	228.47	8.55	-	237.02	-	0.89	-	236.13	228.47
Capital Work In Progress (ii)	-	-	-	-	-	-	-	-	-
<b>Total (i + ii)</b>	228.47	8.55	-	237.02	-	0.89	-	236.13	228.47
Previous Year	-	228.47	-	-	-	-	-	-	-





# Dom's Delicious Private Limited

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

Note : 3(a) Long Term Borrowings

Sr. No.	Lender	Secured / Unsecured	Nature of Facility	Amount Sanctioned	Amount Outstanding as on 31st March, 2023	Rate of Interest (p.a)	Balance no. of Installments as at 31st March, 2023	Frequency of Installments	Installment Amt.
1	HDFC Bank*	Secured	Commercial Property Loan	1,500.00	692.87	9.50%	40	Monthly	19.85
2	HDFC Bank	Secured	WCTL by way of Guarenteed ECL under ECLGS scheme (ECLGS)	216.88	96.90	8.25%	15	Monthly	6.82
3	Arjanbhai S. Rabari	Unsecured	Loans from Directors/Pro moters	-	189.16	-			
4	Laljiibhai A. Ahir	Unsecured	Loans from Directors/Pro moters	-	448.68	-			
				<b>1716.88</b>	<b>1427.61</b>				

\* Loans from Bank is secured by exclusive charge on the said property for which the loan was taken. Further secured by way of personal guarentees of directors Mr. Arjanbhai S. Rabari and Mr. Laljiibhai A. Ahir

Year	No. of Installments	Amount to be paid to Banks
2023-24	24	266.08
2024-25	15	225.36
2025-26	12	222.32
2026-27	4	76.01



**Dom's Delicious Private Limited**

CIN: U14290GJ2022PTC129808

All Amounts are in Lakhs unless otherwise stated

**Note 20 : Additional Information****a) Payments to Auditors**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Audit Fees	0.30	0.30
<b>Total</b>	<b>0.30</b>	<b>0.30</b>

**b) Lis of Related Parties**

	As at 31st March, 2023	As at 31st March, 2022
<b>Key Managerial Personnel</b>	Mr. Arjanbhai Rabari (Director)	Mr. Arjanbhai Rabari (Director)
	Mr. Laljibhai Ahir (Director)	Mr. Laljibhai Ahir (Director)

	As at 31st March, 2023	As at 31st March, 2022
<b>Enterprises over which Key Managerial Personnel and / or their relatives are able to exercise significant influence:</b>	Khaa Organic Pvt. Ltd. LCC Minechem Pvt. Ltd. Dom Reality Pvt. Ltd. LCC Projects Pvt. Ltd. LCC Foundation Shri Hari Krishna Minechem LLP Gramang Hydel Projects LLP	LCC Minechem Pvt. Ltd. Dom Reality Pvt. Ltd. LCC Projects Pvt. Ltd. LCC Foundation

**c) Transactions with Related Parties**

Related Party	Relation	Nature of Transactions	As at 31st March, 2023	As at 31st March, 2022
LCC Projects Pvt. Ltd.	Shareholder	Rent Income	48.00	-
		Acceptance of Loan	235.18	27.21
		Repayment of Loan	235.18	27.21
Arjanbhai S. Rabari	Director	Acceptance of Loan	5.00	184.16
Laljibhai A. Ahir	Director	Acceptance of Loan	245.31	203.37

**d) Related Party Balances**

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Unsecured Loan</b>		
Arjanbhai S. Rabari	189.16	184.16
Laljibhai A. Ahir	448.68	203.37
<b>Rent Receivable</b>		
LCC Projects Pvt. Ltd.	4.60	-

**e) Other Statutory Information**

(i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) During the year Company has not availed any working capital limits, so reporting under this clause is not applicable.

(iii) The Company do not have any transactions with companies struck off.

(iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(v) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.





**Dom's Delicious Private Limited**

**CIN: U14290GJ2022PTC129808**

**All Amounts are in Lakhs unless otherwise stated**

(vi) The Company have 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

(vii) The Company have 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

(viii) The Company have no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(ix) 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.



**f) Ratios**

Sr. No.	Particulars	Numerator	Denominator	FY:2022-23	FY:2021-22	% Variance	Reason for Variance
1	Current Ratio	Current Assets	Current Liabilities	0.15	0.16	-11.70%	Due to increase in Current Maturity of Short Term Debt as compared to previous year, there is significant impact on this ratio.
2	Debt-Equity Ratio	Non-Current Borrowings + Current Borrowings - Current Investments - Cash and Cash Equivalents	Total Equity	-204.82	-19.71	90.38%	Due to increase in Total Equity as compared to previous year, there is significant impact on this ratio.
3	Debt-Service Coverage Ratio	Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA)	Interest Payable + Scheduled Principal Repayments of Long Term Borrowings and Leases	0.50	0.35	29.47%	Due to increase in EBITDA as compared to previous year, there is impact on this ratio.
4	Return on Equity (ROE)	Net Profit after Tax	Average Share Holder's Equity	-167%	-326%	-95.17%	Due to increase in PAT as compared to previous year, there is significant impact on this ratio.
5	Inventory Turnover Ratio	Turnover	Average Inventory	NA	NA	NA	
6	Trade Receivables Turnover Ratio	Turnover	Average Trade Receivable	NA	NA	NA	
7	Trade Payables Turnover Ratio	Purchase/Operational Cost	Average Trade Payable	13.48	NA	NA	
8	Net Capital Turnover Ratio (Net Working Capital T/o Ratio)	Net Sales	Average working Capital	-27.99	NA	NA	
9	Net Profit Ratio	Net Profit After Tax	Turnover	-19%	NA	NA	
10	Return on Capital Employed	Earning Before Interest and Taxes	Equity + Non-Current Liabilities (Excluding Provisions)	13.87%	-25.18%	281.58%	Due to increase in EBITA as compared to previous year, there is significant impact on this ratio.
11	Return on Investment	Income Generated from Investments	Cost of Investments	11.09%	9.26%	16.51%	Due to increase in Income generated from investment as compared to previous year, there is significant impact on this ratio.

As per our report of even date,

**For, VARTIK & ASSOCIATES**

Chartered Accountants

FRN : 139222W



**VARTIK R. MAKWANA**

Proprietor (M. No.152630)

UDIN : 23152630BGPRGG8324



For and on behalf of the Board,

**Dom's Delicious Private Limited**

**Dom's Delicious Pvt. Ltd.**



**Arjanbhai S. Rabari**

Director

DIN: 7794582

**Dom's Delicious Pvt. Ltd.**

**Dom's Delicious Pvt. Ltd.**



**Director**

**Laljibhai A. Ahir**

Director

DIN: 7794599

**Director**

Place : Ahmedabad

Date : September 01, 2023

Place : Ahmedabad

Date : September 01, 2023