



# PRSB & ASSOCIATES CHARTERED ACCOUNTANTS

E-Mail:- [caprsb@yahoo.com](mailto:caprsb@yahoo.com), Tel: 022-6516 8237.

## *INDEPENDENT AUDITOR'S REPORT*

### **TO THE MEMBERS OF DFL FABRICS PRIVATE LIMITED**

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

#### **Statements Opinion**

We have audited the accompanying financial statements of “**DFL FABRICS PRIVATE LIMITED**” (the “Company”), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the “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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit, total comprehensive income, changes in equity 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 (“SA”)s specified under section 143(10) of the Act. 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 Act 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 evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## **Emphasis of Matters**

We draw attention to-

1. Application of IND AS-109 “Financial Instruments” requires all the investment to be recognized at Fair value through OCI which Decreased value of Investment to to Extend of Rs 1275098/-.
2. During the course of the Audit, we are informed that MOA/AOA doesn’t included the clause to do trading of shares or of Futures & Option. Even Though it is not authorized by MOA or AOA company has been trading on the same.

## **Information Other than the Financial Statements and Auditor’s Report Thereon**

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board’s Report including Annexures to Board’s Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder’s Information, but does not include the financial statements, and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information and we do 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 and, in doing so, consider whether 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management & Those Charged with Governance for the Financial Statements**

The Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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.

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

1. As required by Section 143(3) of the Act, based on our audit we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company does not see any foreseeable losses on long- term contracts as on the balance sheet date and the company has not entered into any derivative contracts therefore no provision has been made in relation to the same.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- i) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For PRSB & ASSOCIATES**

Chartered Accountants  
(Firm's Registration No. 157616W)

**PRATEEK  
SHARMA** Digitally signed by  
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**CA Prateek Sharma**  
Partner  
(Membership No.448053)  
UDIN:23448053BHAJZA6981

Place: Mumbai  
Date: May 10, 2023

**ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT  
(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’  
section of our report to the Members of DFL Fabrics Private Limited of even date)**

**Report on the Internal Financial Controls with reference to Financials Statements under Clause  
(i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the “Act”)**

We have audited the internal financial controls with reference to financial statements of **DFL FABRICS PRIVATE LIMITED** (the “Company”) as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s Management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls with reference to financial statements.

## **Meaning of Internal Financial Controls with reference to financial statements**

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## **Inherent Limitations of Internal Financial Controls with reference to Financial Statements**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2023, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

### **For PRSB & ASSOCIATES**

Chartered Accountants

(Firm's Registration No. 157616W)

**PRATEEK**  
**SHARMA**

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**CA Prateek Sharma**

Partner

(Membership No.448053)

UDIN:23448053BHAJZA6981

Place: Mumbai

Date: May 10, 2023

## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

**(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of DFL Fabrics Private Limited of even date)**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:
  - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and relevant details of right-of-use assets.  
(B) The Company doesn't have any intangible assets.
  - (b) Property, plant and equipment have been physically verified by management at reasonable intervals.
  - (c) No Immovable property is held by the company.
- ii.
  - (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.
  - (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. According to the information and explanation given to us, the Company has granted any loans, secured or unsecured to companies, firms or other parties covered during the year, in respect of which :

The Company has provided loans during the year, and details of which are given below:

Particulars	Aggregate amount granted during the year	Balance outstanding as at balance sheet date in respect of above
Mahesh S Jhawar	65,00000	-

(b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally been regular as per stipulation.

(d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding



as at the balance sheet date.

(e) No loan granted by the Company which has fallen due during the year, has been renewed or

extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) According to the information and explanation given to us and on the basis of our examination the records of the company, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. According to the information and explanation 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 they became payable.

(b) According to the information and explanation given to us and on the basis of our examination the records of the company, there are no dues of Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities except Company is subject to pay dues under professional tax but not amount deducted & deposited till the reporting date & company under are not register under PTRC & PTEC till the reporting date.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961



(43 of 1961).

- ix. As per the information and explanation given to us and based on our audit, the Company has not defaulted in repayment of loans or other borrowings from any lender/financial institutions, banks, government and dues to debenture holders. Hence reporting under clause 3(ix) of the Order is not applicable.
- x. (a) The Company has not raised any money by way initial public offer or by further public offer (including debt instruments) and term loan during the year.  
  
(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures the year under review under section 42 of the Companies Act, 2013 and therefore paragraph 3(x)(b) of the Order is not applicable to the Company.
- xi. According to the information and explanation given to us and based on our audit, No Material fraud by or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable to the company
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.  
  
(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.  
  
(b) In our opinion, there is no core investment company within the Group (as defined in the

Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been resignation from the statutory auditors of the Company during the year in vacancy of Statutory auditor “PRSB & Associates” has appointed.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 indicating that 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 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 neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. (a) There are no unspent amounts towards Corporate Social Responsibility (“CSR”), requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

**For PRSB & ASSOCIATES**

Chartered Accountants  
(Firm’s Registration No. 157616W)

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**CA Prateek Sharma**  
Partner  
(Membership No.448053)  
UDIN:23448053BHAJZA6981

Place: Mumbai  
Date: May 10, 2023

**DFL FABRICS PRIVATE LIMITED**

**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

**Balance Sheet as at 31st March 2023**

(Amount in Rs.)

	Particulars	Note No.	As at 31/03/2023	As at 31/03/2022
<b>B.</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
a.	Property, Plants & Equipment	2	26,15,533	32,95,511
b.	<b>Financial Assets</b>			
i)	Non Current Investments	3	54,52,495	1,23,87,887
ii)	Loans	4	12,894	40,128
iii)	Other financial assets		-	-
c.	Non-current tax assets( Net)			
d.	Other Non-Current Assets	5	1,31,932	1,11,002
	<b>Total</b>		<b>82,12,854</b>	<b>1,58,34,528</b>
2	<b>Current Assets</b>			
a.	Inventories	6	-	26,40,693
b.	<b>Financial Assets</b>			
i)	Current Investments	7	21,75,250	-
ii)	Trade Receivable	8	69,670	26,27,998
iii)	Cash and cash equivalents	9	4,21,878	36,27,347
c.	Current Tax Assets( Net)	10	10,912	10,36,102
d.	Other Current Assets	11	74,095	47,135
	<b>Total</b>		<b>27,51,805</b>	<b>99,79,274</b>
	<b>Gross Total</b>		<b>1,09,64,660</b>	<b>2,58,13,802</b>
<b>A.</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>EQUITY</b>			
1	<b>Shareholders funds</b>			
a.	Equity Share Capital	12	1,00,000	1,00,000
b.	Reserves and Surplus	13	1,04,53,247	1,41,24,299
	<b>Total</b>		<b>1,05,53,247</b>	<b>1,42,24,299</b>
2	<b>LIABILITIES</b>			
	<b>Non-Current Liabilities</b>			
a.	<b>Financial Liabilities</b>			
i)	Long -term borrowings		-	-
ii)	Other Financial Liabilities		-	-
b.	Deferred Tax Liability		-	-
c.	Other Long term Liabilities		-	-
d.	Long-term provisions		-	-
e.	Non-Current tax Liabilities(Net)		-	-
	<b>Total</b>		<b>-</b>	<b>-</b>
3	<b>Current Liabilities</b>			
a.	<b>Financial Liabilities</b>			
i	Short-term borrowings	14	-	1,00,00,000
ii	Trade Payable	15	-	-
	a) Total outstanding dues - MSMEs		-	-
	b) Total outstanding dues - Other than MSMEs		4,02,984	4,33,503
iii	Other Financial Liabilities		-	-
b.	Other current liabilities	16	8,429	6,000
c.	Short-term Provisions	17	-	11,50,000
d.	Current Tax Liabilities(NET)		-	-
	<b>Total</b>		<b>4,11,413</b>	<b>1,15,89,503</b>
	<b>Gross Total</b>		<b>1,09,64,660</b>	<b>2,58,13,802</b>
	Significant Accounting Policies Notes on Financial Statements	1 2 to 26		

**IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED**

For and on behalf of PRSB & Associates,

Chartered Accountants

FR NO. 157616W



CA Prateek Sharma  
Partner

M No. : 448053

Place : Mumbai


Date : 10th May, 2023

UDIN : 23448053BHAJZA6981



For and on behalf of the Board of Directors



  
Mahesh S. Jhawar

Director

DIN-00002908

  
Rahul Jhawar

Director

DIN- 07590581



**DFL FABRICS PRIVATE LIMITED**

**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

**Statement of Profit and Loss for the Year ended 31st March 2023**

	Particulars	Note No.	As at 31/03/2023	As at 31/03/2022
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	(a) Revenue from operations	18	41,45,241	34,87,424
	(b) Other Income	19	7,96,775	5,411
	<b>Total Revenue</b>		<b>49,42,016</b>	<b>34,92,834</b>
2	<b>Expenses</b>			
	(a) Purchase of stock in Trade	20	26,20,856	17,18,209
	(b) Changes in Inventories of Stock in Trade	21	26,40,693	23,634
	(c) Manufacturing Cost		-	-
	(d) Employee benefits expenses	22	2,21,075	2,12,791
	(e) Finance Cost	23	7,49,883	-
	(f) Depreciation	24	7,63,132	8,79,829
	(g) Other Expenses	25	28,79,972	4,22,330
	<b>Total Expenses</b>		<b>98,75,611</b>	<b>32,56,793</b>
3	<b>Profit before Exceptional Items &amp; Taxes</b>		<b>(49,33,595)</b>	<b>2,36,041</b>
	Exceptional Items			
	<b>Profit before Taxes</b>		<b>(49,33,595)</b>	<b>2,36,041</b>
4	<b>Tax Expenses</b>			
	(a) Current tax expenses for Current year		33,485	5,50,000
	(b) Deferred Tax		(20,930)	(25,899)
	(c) Current tax expenses relating to prior year		-	-
	<b>Net tax expenses</b>		<b>12,555</b>	<b>5,24,101</b>
5	<b>Profit/(Loss) for the year</b>	A	<b>(49,46,150)</b>	<b>(2,88,060)</b>
	<b>Other comprehensive income</b>			
	- Items that will not be reclassified to profit or loss		-	-
	- Income tax relating to items that will not be reclassified to profit or loss		-	-
	- Items that will be reclassified to profit or loss		-	-
	- Income tax relating to items that will be reclassified to profit or loss		-	-
	<b>Total comprehensive income for the period</b>	B	<b>-</b>	<b>-</b>
	<i>(Profit/ loss + other comprehensive income)</i>	(A+B)	<b>46,46,150</b>	<b>(2,88,060)</b>
	<b>Earnings per Equity share</b> (Face Value of Rs. 10/- each)			
	a) Basic		(494.62)	(28.81)
	b) Diluted			
	Significant Accounting Policies	1		
	Notes on Financial Statements	2 to 26		

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

For and on behalf of PRSB & Associates,

Chartered Accountants

FR NO. 157616W



CA Prateek Sharma

Partner

M No. : 448053

Place : Mumbai

Date : 10th May, 2023

UDIN : 23448053BHAJZA6981



For and on behalf of the Board of Directors



Mahesh S. Jhawar

Director

DIN-00002908

Rahul Jhawar

Director

DIN- 07590581

**DFL FABRICS PRIVATE LIMITED**  
**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**  
**Cash Flow Statement for the year ended 31 March, 2023**

Particulars	For the year ended		For the year ended	
	31 <sup>st</sup> March 2023		31 <sup>st</sup> March 2022	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		(49,33,595)		2,36,041
<u>Adjustments for:</u>				
Depreciation and amortisation	7,63,132		8,79,829	
Bad Debt	24,83,257		-	
(Profit) (-) Loss (+) on sale / write off of assets	32,627		(45,303)	
Dividend received	(4,54,781)		(4,18,741)	
Finance costs	7,49,883		-	
Interest income	(49,602)		(39,382)	
Long Term Capital Loss	5,52,111		24,81,893	
Short Term Capital Loss	14,92,194		(19,71,648)	
Long Term Capital Gain	(7,87,211)			
Short Term Capital Gain	(15,48,550)			
Shares Trading Loss / (Profit)	(936)		(15,180)	
Rental Income from Investment Property				
Operating profit / (loss) before working capital changes		(17,01,471)		11,07,510
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
(Increase) / Decrease in Inventories	26,40,693		23,634	
(Increase) / Decrease in Trade and other receivables	75,071		10,92,088	
(Increase) / Decrease in Current Tax Assets (Net)	1025190		(4,47,318)	
(Increase) / Decrease in Other current assets	(26,961)			
(Increase) / Decrease in Loan (Income Tax Refund)	27,234			
Increase / (Decrease) in Trade and other Payables	(30,519)		(1,20,735)	
Increase / (Decrease) in Other Current Liabilities	2,429		(6,000)	
Increase / (Decrease) in Current Tax Liabilities	(11,50,000)		5,50,000	
Cash generated from operations		25,63,136		10,91,669
		8,61,665		21,99,179
Net income tax (paid) / refunds		(33,485)		(5,50,000)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>8,28,180</b>		<b>16,49,179</b>
<b>B. Cash flow from investing activities</b>				
Purchase of fixed assets & sale ( net off)	(83,154.00)		(85,547)	
Sale of fixed assets	-		6,25,697	
Profit / Loss on sale of Fixed Assets	(32,627)		45,303	
Interest received	49,602		39,382	
Long Term Capital Loss	(5,52,111)		(24,81,893)	
Short Term Capital Loss	(14,92,194)		19,71,648	
Long Term Capital Gain	7,87,211			
Short Term Capital Gain	15,48,550			
Purchase/ Sale of Investment (Net)	6035239.69		12,204	
Shares Trading Loss / (profit)	936		15,180	
Dividend Received	4,54,781		4,18,741	
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>67,16,234</b>		<b>5,60,715</b>
<b>C. Cash flow from financing activities</b>				
Issue of equity shares	(1,00,00,000)		-	
Repayment of long-term borrowings	-		-	
Net increase / (decrease) in working capital borrowings	-		-	
Finance cost	(7,49,883)		-	
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>(1,07,49,883)</b>		<b>-</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(32,05,469)</b>		<b>22,09,894</b>
Cash and cash equivalents at the beginning of the year		36,27,347		14,17,452
<b>Cash and cash equivalents at the end of the year</b>		<b>4,21,878</b>		<b>36,27,347</b>
<b>Net increase / (decrease) in Cash and cash equivalents</b>		<b>(32,05,469)</b>		<b>22,09,894</b>

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

For and on behalf of PRSB & Associates,

Chartered Accountants

FR No. 157616W

CA Prateek Sharma

Partner

M No. : 448053

Place : Mumbai

Date : 10th May, 2023

UDIN : 23448053BHAJZA6981



For and on behalf of the Board of Directors

Mahesh S. Jhavar

Director

DIN-00002908

Rahul Jhavar

Director

DIN- 07590581





**DFL FABRICS PRIVATE LIMITED**

**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

**Notes on Financial Statement for the year ended 31st March 2023**

**Note No. 2**

**Fixed Assets**

Particulars	Gross Block				Depreciation					Net Block	
	As at 01/04/2022	Addition during the year		Cost of Asset Sold during the year	As at 31/03/2023	Upto 31/03/2022	Provided For the year	Depreciation of Sold Assets	Upto 31/03/2023	As at 31/03/2023	As at 31/03/2022
		Through Purchase	Through Business Combination								
<b>Tangible Assets</b>											
Motor Car	61,14,540	-	-	-	61,14,540	29,04,408	7,26,712	-	36,31,120	24,83,420	32,10,132
Computer	-	38,135	-	-	38,135	-	10,819	-	10,819	27,316	-
Furniture & Fixture	-	30,400	-	-	30,400	-	2,801	-	2,801	27,599	-
Printer	-	14,619	-	-	14,619	-	2,290	-	2,290	12,329	-
Office Equipment	1,16,868	-	-	-	1,16,868	31,489	20,510	-	51,999	64,869	85,379
<b>Total</b>	<b>62,31,408</b>	<b>83,154</b>	<b>-</b>	<b>-</b>	<b>62,84,162</b>	<b>29,35,897</b>	<b>7,63,132</b>	<b>-</b>	<b>36,99,029</b>	<b>26,15,533</b>	<b>32,95,511</b>
Previous Year	86,02,724	85,547	-	22,78,019	64,10,252	38,87,234	8,79,829	(16,52,322)	31,14,741	32,95,511	47,15,491



**DFL FABRICS PRIVATE LIMITED**  
**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

**ASST. YEAR : 2023-2024**

**FINANCIAL YEAR : 1.04.2022 to 31.03.2023**

**FIXED ASSETS**

**PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT1961 FOR THE YEAR ENDED 31ST MARCH 23**

Particulars	Rate	WDV		Addition		Deduction During The Year	TOTAL	Depreciation		WDV	
		As At 01.04.2022		More than 180 Days 2022	Less than 180 Days 2022			As At 31.03.2023	For The Year	As At 31-03-2023	As At 31-03-2023
Motor Car	15%	41,13,220	-	-	-	-	41,13,220	6,16,983	34,96,237		
Computer	40%	35,895	52,754	-	-	-	88,649	35,459	53,189		
Furniture & Fixture	10%	-	30,400	-	-	-	30,400	3,040	27,360		
Office Equipment	15%	95,447	85,547	-	-	-	1,80,994	27,149	1,53,844		
<b>TOTAL</b>		<b>42,44,562</b>	<b>1,68,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,13,262</b>	<b>6,82,631</b>	<b>37,30,631</b>		





**DFL FABRICS PRIVATE LIMITED**

**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

**Notes on Financial Statements for the year ended 31st March, 2023**

**Non Current Investments**

**Note - 3**

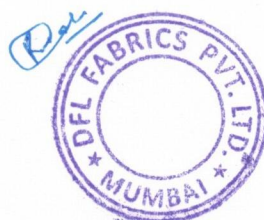
(Amount in Rupees)

SR. No.	Non Current Investment (At Fair Market Value)	As at 31.03.2023			As at 31.03.2022		
		Qty	Rate	Amount	Qty	Rate	Amount
	<b>Quoted Shares</b>						
1	BF UTILITIES LTD - P	-	-	-	1,000	308.40	3,08,400
2	BHARAT PETROLEUM COR -P	-	-	-	1,000	359.20	3,59,200
3	BHEL	-	-	-	6,000	49.10	2,94,600
4	BOMBAY DYEING & MFG2	-	-	-	5,000	98.50	4,92,500
5	CADILA HEALTHCARE LTD(ZYDUS LIFESCIENCE)	985	491.50	4,84,128	1,000	348.70	3,48,700
6	CASTEX TECHNO-EQ RE2	20,000	-	-	20,000	0.64	12,800
7	HINDUSTAN ZINC LTD	1,000	293.40	2,93,400	1,000	309.70	3,09,700
8	IDFC LTD	11,500	78.50	9,02,750	20,000	61.60	12,32,000
9	INDIAN RAILWAY FIN C	-	-	-	50,000	21.45	10,72,500
10	INDUS TOWERS LTD	-	-	-	3,000	222.00	6,66,000
11	INOX WIND	5,000	93.40	4,67,000	5,000	110.65	5,53,250
12	IRCON INTERNATIONAL(BONUS)	10,000	56.00	5,60,000	10,000	39.75	3,97,500
13	INTENSE TECHNO EQ 2/-	-	-	-	1,000	83.35	83,350
14	IITC LTD	-	-	-	5,000	250.80	12,54,000
15	JAGRAN PRAKASHAN LTD	5,454	72.03	3,92,852	16,614	64.90	10,78,249
16	JMT AUTO -EQ	10,000	1.35	13,500	10,000	1.78	17,800
17	LUPIN Ltd -EQ 2/-	-	-	-	200	746.05	1,49,210
18	MEP INFRASTRU - EQ	10,000	11.69	1,16,900	10,000	19.25	1,92,500
19	MEP INFRASTRU - EQ	10,000	11.69	1,16,900	10,000	19.25	1,92,500
20	NMDC STEEL LTD -P	3,500	31.05	1,08,675	3,500	162.50	5,68,750
21	POWER FIN CORP LTD	-	-	-	2,000	112.45	2,24,900
22	QUICK HEAL TECH - EQ	289	133.20	38,495	648	177.55	1,15,052
23	QUICK HEAL TECH LTD	1,500	133.20	1,99,800	1,500	177.55	2,66,325
24	QUICK HEAL TECH LTD	277	133.20	36,896	277	177.55	49,181
25	RELIGARE ENTER. LTD	2,000	145.05	2,90,100	2,000	130.15	2,60,300
26	SIGNET INDUST EQ 10/-	-	-	-	350	38.00	13,300
27	SNOWMAN LOGISTICS LTD -P	10,000	32.00	3,20,000	10,000	31.60	3,16,000
28	STAMPEDE CAPITAL LTD	-	-	-	2,275	8.23	18,723
29	STONE INDIA LTD	2,000	9.85	19,700	2,000	9.85	19,700
30	SOUTH INDIAN BANK	-	-	-	50,000	7.52	3,76,000
31	SUBEX LTD	10,000	28.37	2,83,700	10,000	32.10	3,21,000
32	SUBEX LTD1	10,000	28.37	2,83,700	10,000	32.10	3,21,000
33	WELSPUN SPECIALTY SO	25,000	17.95	4,48,750	25,000	15.20	3,80,000
34	YES BANK	5,000	15.05	75,250	10,000	12.29	1,22,900
	<b>Total</b>			<b>54,52,495</b>			<b>1,23,87,891</b>

**Current Investments**

**Note - 7**

SR. No.	Current Investments Fair Market Value	As at 31.03.2023			As at 31.03.2022		
		Qty	RATE	AMOUNT	Qty	RATE	AMOUNT
	<b>QUOTED SHARES</b>						
1	BF UTILITIES LTD - P	1,000	297.15	2,97,150	-	-	-
2	BHARAT PETROLEUM COR -P	1,000	344.30	3,44,300	-	-	-
3	EASY TRIP PLANNERS L	1,000	43.53	43,530	-	-	-
4	EASY TRIP PLANNERS L (SPLIT)	1,000	43.53	43,530	-	-	-
5	EASY TRIP PLANNERS L	2,000	43.53	87,060	-	-	-
6	EASY TRIP PLANNERS L (BONUS)	6,000	43.53	2,61,180	-	-	-
7	HFCL LIMITED	10,000	61.01	6,10,100	-	-	-
8	INDIABULLS REAL	10,000	48.84	4,88,400	-	-	-
	<b>Grand Total</b>			<b>21,75,250</b>			<b>-</b>
	<b>Total Investments as on 31st March,2023</b>	<b>Total (A+B)</b>		<b>76,27,745</b>	<b>Total (A+B)</b>		<b>1,23,87,891</b>





**DFL FABRICS PRIVATE LIMITED**

**CIN: U51109MH2008PTC186271 (DOI: 28th August 2008)**

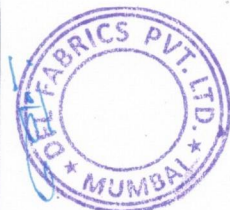
**Notes on Financial Statement for the year ended 31st March 2023**

		(Amount in Rs.)	(Amount in Rs.)
2	PROPERTY, PLANT & EQUIPMENT	AS AT 31/03/2023	AS AT 31/03/2022
	<b>Motor Car</b>		
	Gross Block	61,14,540	83,92,559
	Less : Sales of Motor Car	-	22,78,019
	<b>Less : Depreciation</b>	36,31,120	29,04,408
	<b>Net Block</b>	<b>24,83,420</b>	<b>32,10,132</b>
	<b>Computer</b>		
	Gross Block	38,135	1,62,107
	Less: Depreciation	10,819	1,62,107
	<b>Net Block</b>	<b>27,316</b>	<b>0</b>
	<b>Office Equipment</b>		
	Gross Block	1,16,868	1,16,868
	Less: Depreciation	51,999	31,489
	<b>Net Block</b>	<b>64,869</b>	<b>85,379</b>
	<b>Furniture &amp; Fixture</b>		
	Gross Block	30,400	-
	Less: Depreciation	2,801	-
	<b>Net Block</b>	<b>27,599</b>	<b>-</b>
	<b>Printer</b>		
	Gross Block	14,619	-
	<b>Less: Depreciation</b>	2,290	-
	<b>Net Block</b>	<b>12,329</b>	<b>-</b>
	<b>Total</b>	<b>26,15,533</b>	<b>32,95,511</b>
4	LOAN	AS AT 31/03/2023	AS AT 31/03/2022
	IT Refund	12,894	40,128
	<b>Total</b>	<b>12,894</b>	<b>40,128</b>
5	DEFERRED TAX ASSETS (NET)	AS AT 31/03/2023	AS AT 31/03/2022
	At the beginning of the year	1,11,002	85,103
	Defered Tax Liability/ (Asset) for the year	20,930	25,899
	<b>Total</b>	<b>1,31,932</b>	<b>1,11,002</b>
6	INVENTORIES	AS AT 31/03/2023	AS AT 31/03/2022
	Stock of cloth	-	26,40,693
	Stock of Yarn	-	-
	<b>Total</b>	<b>-</b>	<b>26,40,693</b>

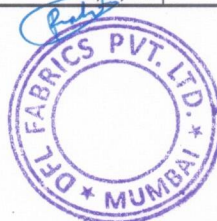




8	<b>TRADE RECEIVABLES</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	More Than 6 Months	-	-
	Others	69,670	26,27,998
	<b>Total</b>	<b>69,670</b>	<b>26,27,998</b>
9	<b>CASH AND BANK BALANCES</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Cash Balance	89,655.08	1,05,570.18
	Balance with Bank	3,32,222.83	35,21,776.50
	<b>Total</b>	<b>4,21,877.91</b>	<b>36,27,346.68</b>
10	<b>CURRENT TAX ASSETS(NET)</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Advance Income Tax	-	12,00,000
	TDS Receivable	44,397	2,77,102
	Less: Provision For Income Tax	(33,485)	(4,41,000)
	<b>Total</b>	<b>10,912</b>	<b>10,36,102</b>
11	<b>OTHER CURRENT ASSET</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	GST Receivable	52,952	18,650
	Perpaid Expenses	22,243	28,485
	P.T EMPLOYEE	(1,100)	-
	<b>Total</b>	<b>74,095</b>	<b>47,135</b>
12	<b>SHARE CAPITAL</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	<b>Authorised</b>		
	10000 Equity Shares of Rs. 10/- each	1,00,000	1,00,000
	(Previous year 10000 Equity Shares Rs.100/-each		
	Issued,Subscribed & Paid up		
	10000 Equity Shares of Rs. 10/- each fully paid up in cash	1,00,000	1,00,000
	(Previous year 10000 Equity Shares of Rs.10/-each)		
	<b>9.1 Details of Shareholders holding more than 5% Shares</b>	<b>No.of Shares %</b>	<b>No.of Shares %</b>
	<b>Dhanlaxmi Fabrics Ltd. (Holding Company)</b>	99.8	99.8
13	<b>RESERVES &amp; SURPLUS</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2021</b>
	<b>Profit &amp; Loss A/c</b>		
	As per last Balance Sheet	1,41,24,299	1,31,05,433
	Add Profit for the year	(49,46,150)	(2,88,060)
	Other Comprehensive Income	12,75,098	13,06,926
	Short Excess Provision Earlier Year	-	-
	<b>Total</b>	<b>1,04,53,247</b>	<b>1,41,24,299</b>
14	<b>SHORT TERM BORROWINGS (UNSECURED LOAN)</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Dhanlaxmi Fabrics Limited	-	1,00,00,000
	<b>Total</b>	<b>-</b>	<b>1,00,00,000</b>
15	<b>TRADE PAYABLE</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Sundry Creditors	3,77,985	4,33,504
	Audit Fees Payable	25,000	-
	<b>Total</b>	<b>4,02,985</b>	<b>4,33,504</b>
16	<b>OTHER CURRENT LIABILITIES</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Salary Payable	8,429	6,000
	<b>Total</b>	<b>8,429</b>	<b>6,000</b>
17	<b>CURRENT TAX LIABILITIES(NET)</b>	<b>AS AT 31/03/2023</b>	<b>AS AT 31/03/2022</b>
	Provision for income tax	-	11,50,000
	Less: Advance Income Tax	-	-
	Less: TDS Receivable	-	-
	<b>Total</b>	<b>-</b>	<b>11,50,000</b>



18	REVENUE FROM OPERATIONS	AS AT 31/03/2023	AS AT 31/03/2022
	Net Cloth sales	34,40,630	17,84,341
	Profit & Loss from Futures & Options	7,04,612	17,03,083
	<b>Total</b>	<b>41,45,241</b>	<b>34,87,424</b>
19	OTHER INCOME	AS AT 31/03/2023	AS AT 31/03/2022
	Interest Received	49,602	36,382
	Divident Received	4,54,781	4,18,741
	Long Term Capital Gain	7,87,211	-
	Short Term Capital Gain	15,48,550	19,71,648
	Short Term Capital Loss	(14,92,194)	-
	Shares Trading Profit & Loss	936	15,180
	Long Term Capital Loss	(5,52,111.01)	(24,81,893)
	Profit on Sale of Motor Car	-	45,303
	Write off	-	50
	<b>Total</b>	<b>7,96,775</b>	<b>5,411</b>
20	PURCHASE OF STOCK IN TRADE	AS AT 31/03/2023	AS AT 31/03/2022
	Purchases of Cloth	26,20,856	17,18,209
	Packing Charges	-	-
	<b>Total</b>	<b>26,20,856</b>	<b>17,18,209</b>
21	CHANGES IN INVENTORIES OF STOCK IN TRADE	AS AT 31/03/2023	AS ON 31/03/2022
	Opening Stock of Fabrics	26,40,693	26,40,693
	Closing Stock of Fabrics	-	26,40,693
	Opening Stock of Yarn	-	23,634
	Closing Stock of Yarn	-	-
	<b>Total</b>	<b>26,40,693</b>	<b>23,634</b>
22	EMPLOYEE BENEFITS EXPENSES	AS AT 31/03/2023	AS ON 31/03/2022
	Salary & Wages	1,73,402	1,82,566
	Staff Welfare	37,540	24,525
	Bonus	10,133	5,700
	<b>Total</b>	<b>2,21,075</b>	<b>2,12,791</b>
23	FINANCE COST	AS AT 31/03/2023	AS ON 31/03/2022
	Bank Charges	295	-
	Interest Paid	7,49,588	-
	<b>Total</b>	<b>7,49,883</b>	<b>-</b>
24	DEPRECIATION	AS AT 31/03/2023	AS ON 31/03/2022
	Depreciation for the year	7,63,132	8,79,829
	<b>Total</b>	<b>7,63,132</b>	<b>8,79,829</b>
25	OTHER EXPENSES	AS AT 31/03/2023	AS ON 31/03/2022
	Insurance	59,303	1,01,448
	Software development	-	10,800
	Telephone Expenses	25,661	34,509
	Travelling Expenses	-	5,251
	Conveyance	33,900	23,900
	Bank Charges	-	295
	Audit Fees	25,000	25,000
	Vehicle Running Expense	84,615	67,866
	Security Transaction Tax(F&O)	2,055	21,349
	Security Transaction Tax(Equity)	26,762	39,152
	Printing Stationary	2,957	2,460
	Courier Charges	60	140
	General Exp.	7,961	23,134
	Filling Fees	3,348	-
	Demat Charges	2,439	3,460
	Legal & Professional Charges	52,430	29,050
	Services Charges	6,728	16,499
	Services Charges F& O	1,498	18,016
	Bad Debts	24,83,257	-
	Transport Charges	9,680	-
	GST - Interest & Penalty Charges	270	-
	Income Tax - Interest & Penalty Charges	19,422	-
	Balance W/off	32,627	-
	<b>Total</b>	<b>28,79,972</b>	<b>4,22,330</b>





**26. Related party disclosure**

a) Name of the related party and description of relationship.

S No	Related Party	Nature of Relationship
1	Dhanlaxmi Fabrices Ltd	Holding Company
2	Mahesh Jhawar	Director

b) Details of Transactions and Balances during the year with related parties at the year end.

Particulars		2022-23	2021-22
1	Dhanlaxmi Fabrices Ltd		
	Loan Repaid (Net)	1,00,00,000	-
2	Mahesh Jhawar		
	Loans Received	65,00,000	10,12,000
	Loan Given	65,00,000	10,12,000

\* All related party transactions are excluding GST and other taxes as applicable

**IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED**

For and on behalf of PRSB &amp; Associates,

Chartered Accountants

FR NO. 157616W



CA Prateek Sharma

Partner

M No. : 448053

Place : Mumbai

Date : 10th May, 2023

UDIN : 23448053BHAJZA6981



For and on behalf of the Board of Directors



Mahesh S. Jhawar

Director

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