

Paramount Dodecum Private Limited  
 Balance Sheet as at 31st March 2024  
 Regd Office: KB-25, 5th Floor, Sector-III Salt Lake City Kolkata WB 700098 IN  
 CIN: U51109WB2007PFC119813

(All amounts in ₹ thousand unless otherwise stated)

Particulars	Note No	As at 31st March 2024	As at 31st March 2023
<b>ASSETS</b>			
Non-current assets			
(a) Investment Property	3	8,043.00	8,043.00
Current assets		8,043.00	8,043.00
(a) Financial assets			
(i) Cash and cash equivalents	4	32.00	32.00
(ii) Other financial assets	5	-	41.00
<b>TOTAL ASSETS</b>		<b>32.00</b>	<b>73.00</b>
		<b>8,075.00</b>	<b>8,116.00</b>
<b>EQUITY AND LIABILITIES</b>			
Equity:			
(a) Equity share capital	6	9,950.00	9,950.00
(b) Other Equity	7	(2,652.00)	(2,543.00)
Liabilities:		7,298.00	7,407.00
Current liabilities			
(a) Financial liabilities			
(i) Other financial liabilities	8	777.00	628.00
(b) Other current liabilities	9	-	81.00
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>777.00</b>	<b>709.00</b>
		<b>8,075.00</b>	<b>8,116.00</b>

Summary of Material Accounting Policies 2  
 The accompanying notes are an integral part of the financial statements.

As Per Our Report Of Even Date Attached

For RJSA & ASSOCIATES  
 Chartered Accountants  
 ICAI Firm Registration No. 328480E

*Rakesh Kumar Jha*  
 Rakesh Kumar Jha  
 Partner  
 Membership No. 303577

Place : Kolkata  
 Date : 06-05-2024



For And on Behalf of The Board of Directors

*Sanjiv Sharma*  
 Sanjiv Sharma  
 Director  
 DIN: 08478247

*Vikas Khurwalia*  
 Vikas Khurwalia  
 Director  
 DIN: 305175

Paramount Dealcomm Private Limited  
Statement of Profit and Loss for the year ended 31st March 2024

(All amounts in ₹ thousand unless otherwise stated)

Particulars	Note No	For the year ended 31st March 2024	For the year ended 31st March 2023
Income		-	-
Expenses			
Other expenses	10	108.00	92.00
Total expenses		108.00	92.00
Profit/(Loss) before tax		(108.00)	(92.00)
Tax expenses			-
Profit/ (Loss) for the year		(108.00)	(92.00)
Other Comprehensive Income/(loss) for the year		-	-
Total Comprehensive Income/(loss) for the year		(108.00)	(92.00)
Earning per equity share (par value Rs. 10 per share)	17		
- Basic		(0.11)	(0.09)
- Diluted		(0.11)	(0.09)

Summary of Material Accounting Policies 2  
The accompanying notes are an integral part of the financial statements.

As Per Our Report Of Even Date Attached

For RJSA & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No. 328480E

*Rakesh Kumar Jha*

Rakesh Kumar Jha  
Partner  
Membership No. 303577

Place : Kolkata  
Date : 06-05-2024



For And on Behalf of The Board of Directors

*Sanjiv Sharma*

Sanjiv Sharma  
Director  
DIN: 08478247

*Vikas Ahluwalia*

Vikas Ahluwalia  
Director  
DIN: 305175

Paramount Dealcomm Private Limited  
Statement of Cash Flow for the year ended 31st March, 2024  
(All amounts in ₹ thousand unless otherwise stated)

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
<b>I Cash flow from operating activities</b>		
Net Profit/(loss) before Tax	(168.00)	(92.00)
Non-cash adjustments to reconcile profit before tax to net cash flows :		
<i>Changes in working capital:</i>		
(Increase)/decrease in other financial current assets	40.00	-
Increase/(decrease) in other financial current liabilities	149.00	15.00
Increase/(decrease) in other current liabilities	(81.00)	40.00
<b>Net cash flow from/ (used in) operating activities (I)</b>	-	(37.00)
<b>II Cash flow from investing activities</b>		
Net cash flow from/ (used in) investing activities (II)	-	-
<b>III Cash flow from financing activities</b>		
Net cash flow from/ (used in) financing activities (III)	-	-
<b>Net increase/(decrease) in cash and cash equivalents (I+II+III)</b>	-	(37.00)
Cash and cash equivalents at the beginning of the period	32.00	69.00
Cash and cash equivalents at the end of the period	32.00	32.00
<b>Components of cash and cash equivalents</b>		
Cash on hand	1.00	1.00
Balances with banks- on current accounts	31.00	31.00
	32.00	32.00

- (a) The above statement of cash flow has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 Statements of Cash Flow specified under Section 133 of the Companies Act, 2013.  
(b) Material accounting policies and the accompanying notes form an integral part of the statement of cash flow.

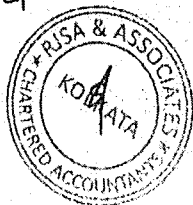
As Per Our Report Of Even Date Attached

For RISA & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No. 328480E

*Rakesh Kumar Jha*

Rakesh Kumar Jha  
Partner  
Membership No. 303577

Place : Kolkata  
Date : 06-05-2024



For And on Behalf of The Board of Directors

*Sanjiv Sharma*  
Sanjiv Sharma  
Director  
DIN: 08478247

*Vikas Anilwalia*  
Vikas Anilwalia  
Director  
DIN: 305175

Paramount Dealcom Private Limited  
(CIN: U51109WB2007PTC119813)  
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(All amounts in ₹ thousand unless otherwise stated)

	Particulars	For the Quarter ended March 31, 2024	For the Quarter ended December 31, 2023	For the Quarter ended March 31, 2023	For the year ended March 31, 2024	For the year ended March 31, 2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
I.	Income					
	Revenue from Operations	-	-	-	-	-
	Other Income	-	-	-	-	-
	<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
II.	Expenses					
	Cost of materials consumed	-	-	-	-	-
	Change in Inventories of Finished Goods	-	-	-	-	-
	Sub contract and other direct expenses	-	-	-	-	-
	Employee Benefit Expenses	-	-	-	-	-
	Finance Costs	-	-	-	-	-
	Depreciation and Amortization Expenses	-	-	-	-	-
	Other Expenses	36.00	19.00	23.00	108.00	92.00
	<b>Total Expenses</b>	<b>36.00</b>	<b>19.00</b>	<b>23.00</b>	<b>108.00</b>	<b>92.00</b>
III.	<b>Profit / (Loss) before tax</b>	<b>(36.00)</b>	<b>(19.00)</b>	<b>(23.00)</b>	<b>(108.00)</b>	<b>(92.00)</b>
IV.	Tax Expenses:					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
V.	<b>Profit / (Loss) for the period</b>	<b>(36.00)</b>	<b>(19.00)</b>	<b>(23.00)</b>	<b>(108.00)</b>	<b>(92.00)</b>
VI.	Other Comprehensive Income					
VII.	<b>Total Comprehensive Income for the period/Year</b>	<b>(36.00)</b>	<b>(19.00)</b>	<b>(23.00)</b>	<b>(108.00)</b>	<b>(92.00)</b>
VIII.	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	9,95,000.00	9,95,000.00	9,95,000.00	9,95,000.00	9,95,000.00
IX.	Earnings Per Share (of Rs. 10/- each)					
	(a) Basic (Rs.)	(0.04)	(0.02)	(0.02)	(0.11)	(0.09)
	(b) Diluted (Rs.)	(0.04)	(0.02)	(0.02)	(0.11)	(0.09)

Notes:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above results have been reviewed by the Management and subsequently approved by the Board of Directors in their meeting held on May 6, 2024. These results have been subjected to limited review by the statutory auditors.

As Per Our Report Of Even Date Attached

For RISA & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No. 328480E

Rakesh Kumar Jha  
Partner  
Membership No. 303577

Place : Kolkata  
Date : 06-05-2024



For And on Behalf of The Board of Directors

*Sanjiv Sharma*

Sanjiv Sharma  
Director  
DIN: 08478247

*Vikas Ahluwalia*

Vikas Ahluwalia  
Director  
DIN: 303175

Paramount Develcom Private Limited  
Statement of Changes in Equity for the year ended 31st March, 2024

A. Equity Share Capital

(All amounts in ₹ thousand unless otherwise stated)

Equity shares of Rs. 10/- each issued, subscribed and fully paid	Number of shares	Amount Rs.
As at 1st April 2022	9,95,000	9,950.00
Increase/(decrease) during the year	-	-
As at 31st March 2023	9,95,000	9,950.00
Increase/(decrease) during the year	-	-
As at 31st March 2024	9,95,000	9,950.00

B. Other Equity

For the year ended 31st March, 2024

Attributable to the equity holders of the Company

	Reserves and Surplus	Total
	Retained Earnings	
As at 1st April 2023	(2,543.00)	(2,543.00)
Total Comprehensive Income for the year		
Profit/(loss) for the year	(108.00)	(108.00)
Other comprehensive income/(loss)	-	-
Total Comprehensive Income for the year	(108.00)	(108.00)
Balance at the 31st March 2024	(2,652.00)	(2,651.00)

For the year ended 31st March, 2023

	Reserves and Surplus	Total
	Retained Earnings	
As at 1st April 2022	(2,451.00)	(2,451.00)
Total Comprehensive Income for the year		
Profit/(loss) for the year	(92.00)	(92.00)
Other comprehensive income/(loss)	-	-
Total Comprehensive Income for the year	(92.00)	(92.00)
Balance at the 31st March 2023	(2,543.00)	(2,543.00)

1.) Refer note 7 for nature and purpose of reserves



*Sanghi Shama*

Paramount Dealtime Private Limited  
Notes to the financial statements for the year ended 31st March 2024  
(All amounts in ₹ thousand unless otherwise stated)

3. Investment Property

Particulars	Freehold land	Temporary Building Structure	Total
Gross Carrying Value			
Balance as at 1st April 2022	7,973.00	70.00	8,043.00
Additions	-	-	-
Disposals	-	-	-
Balance as at March 31, 2023	7,973.00	70.00	8,043.00
Additions	-	-	-
Disposals	-	-	-
Balance as at March 31, 2024	7,973.00	70.00	8,043.00
Depreciation (Accumulated depreciation)			
Balance as at 1st April 2022	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
Balance as at March 31, 2023	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
Balance as at March 31, 2024	-	-	-
Net Carrying Value			
As at 31.03.2023	7,973.00	70.00	8,043.00
As at 31.03.2024	7,973.00	70.00	8,043.00

(a) For investment property existing as on 1st April 2016, i.e., its date of transition to Ind AS, the Company has used Indian GAAP carrying value as deemed costs.

(b) Amount recognized in statement of profit and loss for investment properties

	March 31, 2024	March 31, 2023
Rental Income	-	-
Less: direct operating expenses that did not generate rental income	39.00	39.00
Less: direct operating expenses that generated rental income	-	-
Profit/(loss) from investment properties before depreciation	(39.00)	(39.00)
Less: depreciation expense	-	-
Profit/(loss) from investment properties after depreciation	(39.00)	(39.00)

(c) The Company's investment properties consist of 1/5th (one-fifth) undivided share in a Freehold Land and Land improvement (being boundary wall) in India.

(d) Fair Value:

	March 31, 2024	March 31, 2023
	34,518.00	33,911.00

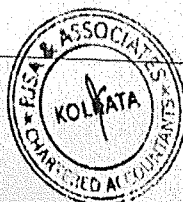
Fair value hierarchy and valuation technique

The fair value of investment property, being Freehold land, has been determined by external, accredited independent property valuers namely United Surveyors and Valuers, having appropriate recognized professional qualification and recent experience in the location and category of the property being valued. The fair value measurement has been categorised as Level 2. Fair value has been arrived at by using Sale Comparison Market Approach Method.

(e) The Company has no restrictions on the realisability of its investment property and no contractual obligations to purchase, construct or develop investment property or for repairs, maintenance and enhancements.

(f) Reconciliation of fair value:

Reconciliation of fair value:	Freehold Land	Total
Opening balance as at 1st April 2022	33,083.00	33,083.00
Fair value difference	827.00	827.00
Purchases/Disposals	-	-
Opening balance as at 1st April 2023	33,910.00	33,910.00
Fair value difference	607.00	607.00
Purchases/Disposals	-	-
Closing balance as at 31st March 2024	34,517.00	34,517.00



*Sanjay Sharma*

Paramount Dealcom Private Limited  
Notes to the financial statements for the year ended 31st March 2024  
(All amounts in ₹ thousand unless otherwise stated)

4. Cash and cash equivalents

Particulars	As at	
	31st March 2024	31st March 2023
Balances with Banks:		
-On current accounts	31.00	31.00
Cash on hand	1.00	1.00
	<b>32.00</b>	<b>32.00</b>

5. Other Current financial asset

Particulars	As at	
	31st March 2024	31st March 2023
Other receivables <sup>(1)</sup>	-	41.00
	-	41.00
<sup>(1)</sup> Includes due from Fellow Subsidiaries and Director of Company (Refer Note no. 15)		

6. Share capital

Particulars	As at	
	31st March 2024	31st March 2023
Authorised share capital		
10,00,000 equity shares of Rs. 10 each	10,000.00	10,000.00
	<b>10,000.00</b>	<b>10,000.00</b>
Issued Equity capital		
Equity shares issued, subscribed and paid up shares		
9,95,000 equity shares of Rs. 10 each	9,950.00	9,950.00
	<b>9,950.00</b>	<b>9,950.00</b>

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period:

Particulars	For the year ended 31st March 2024		For the year ended 31st March 2023	
	Number	Amount	Number	Amount
Equity shares -				
At the beginning of the year				
Add : Issued during the Year	9,95,000	9,950	9,95,000	9,950
At the end of the year	<b>9,95,000</b>	<b>9,950</b>	<b>9,95,000</b>	<b>9,950</b>

b. Term and rights attached to shares:

The Company has only one class of equity shares having a par value of Rs. 10 each per share. Each shareholder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the board of directors if any, is subject to approval of the shareholders in the ensuing annual general meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be proportion to the number of equity shares held by the shareholders.

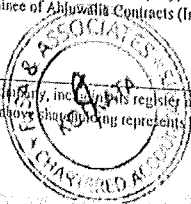
c. Shares held by holding/ultimate holding company and/or their subsidiaries/associates

Particulars	As at	
	31st March 2024	31st March 2023
Out of equity shares issued by the company, shares held by its holding company, ultimate holding company and their subsidiaries and associates are as below:	No. of shares	No. of shares
Ahluwalia Contracts (India) Ltd, the Holding Company (including nominee holding of 100 shares)	9,95,000	9,95,000
	Percentage of holding	Percentage of holding
	100%	100%

d. Particulars of shareholders holding more than 5% shares in the Company

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number of Shares held	% of Holding	Number of Shares held	% of Holding
Name of shareholder				
Equity shares of Rs. 10/- each fully paid				
Ahluwalia Contracts (India) Ltd (Holding Company)	9,94,900	99.99%	9,94,900	99.99%
Vikas Ahluwalia (Nominee of Ahluwalia Contracts (India) Ltd)	100	0.01%	100	0.01%
Total	<b>9,95,000</b>	<b>100.00%</b>	<b>9,95,000</b>	<b>100.00%</b>

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



*Sanjiv Sharma*

c. Details of shareholding of promoters

Particulars	Number of Shares held	% of total shares	% change during the year
Ahluwalia Contracts (India) Ltd (Holding Company)	9,94,900	99.99%	-
Vikas Ahluwalia (Nominee of Ahluwalia Contracts (India) Ltd)	100	0.01%	-
<b>Total</b>	<b>9,95,000</b>	<b>100.00%</b>	<b>-</b>

7. Other Equity

A. Summary of Other Equity balance

Particulars	As at 31st March 2024	As at 31st March 2023
Reserves and Surplus :		
Retained earnings	(2,652.00)	(2,543.00)
<b>Total reserves and surplus</b>	<b>(2,652.00)</b>	<b>(2,543.00)</b>

B. Nature and purpose of reserves

i.) Retained Earnings

Retained earnings are the profits that the Company has earned till date, less any transfer to General Reserve, dividends or other distributions paid to the shareholders.

8. Other Current financial liabilities

Particulars	As at 31st March 2024	As at 31st March 2023
Other payables <sup>(1)</sup>	777.00	628.00
	777.00	628.00

<sup>(1)</sup> Includes INR 694 thousand (PY INR 541 thousand) due to Fellow Subsidiaries and Director of Company (Refer Note no.

9. Other current liabilities

Particulars	As at 31st March 2024	As at 31st March 2023
Others:		
Statutory dues	-	81.00
	-	81.00

10. Other expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Legal & Professional Expenses	21.00	12.00
Audit Fees	33.00	31.00
Electricity Expenses	2.00	2.00
Filing Fees	2.00	6.00
Bank Charges	11.00	2.00
Property Taxes	39.00	39.00
	<b>108.00</b>	<b>92.00</b>



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Parasram Delegation Private Limited  
 Notes forming part of the financial statements for the year ended 31st March 2024  
 (All amounts in ₹ thousand unless otherwise stated)

11. Financial Instruments, financial risks and capital risks management policies and objectives

1 Financial Instruments - Accounting classification, fair values and fair value hierarchy :

The category wise details as to the carrying value and fair value of the Company's financial assets and financial liabilities including their levels in the fair value hierarchy are as follows:

Particulars	Levels	Carrying values as of		Fair values as of	
		31st March, 2024	31st March, 2023	31st March, 2024	31st March, 2023
1. Financial assets					
a. Fair Value through profit & loss		-	-	-	-
b. Fair value through other comprehensive income		-	-	-	-
c. Amortised cost		-	-	-	-
Cash & cash equivalents	Level 1	32.00	32.00	32.00	32.00
Other financial assets	Level 2	-	41.00	-	41.00
2. Financial liabilities					
a. Fair Value through profit & loss		-	-	-	-
b. Fair value through other comprehensive income		-	-	-	-
c. Amortised cost		-	-	-	-
Other financial liabilities	Level 2	777.00	628.00	777.00	628.00

Methods and assumptions used to estimate the fair values are consistent with those used for the year ended 31st March, 2023. The following methods / assumptions were used to estimate the fair values:

- The carrying value of Cash and cash equivalents and financial liabilities approximate their fair value mainly due to the short-term maturities of these instruments.
- The Company has not classified any material financial instruments under Level 3 of the fair value hierarchy. There were no transfers between Level 1 and Level 2 during the year.

11 Financial Risk Management Objectives and Policies

According to Ind As 107- Financial Instruments: Disclosures, an entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period. These risks typically include credit risk, liquidity risk and market risk.

The Company's principal financial liabilities comprise other payables. The Company's principal financial assets include loans and cash and cash equivalents. The Company's activities do not possess any significant financial risk as detailed below:

a.) Credit Risk

The Company takes on exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company's exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. The Company manages credit risk by banking with good/reputed bank.

The table below provides details regarding the contractual maturities of financial assets based on contractual undiscounted receivable.

Particulars	Carrying amount	Due within one year	Due after one year	Total contracted cash flows
As at 31st March, 2024				
Other financial assets				
Total Financial Assets				
As at 31st March, 2023				
Other financial assets	41.00	41.00		
Total Financial Assets				41.00

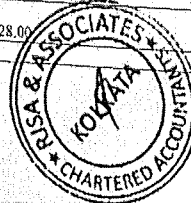
b) Liquidity Risk

Liquidity risk is the risk that the Company is unable to meet its payment obligations associated with its financial liabilities when they fall due. Prudent liquidity risk management implies maintaining sufficient liquid funds to meet its financial obligations.

The Company manages liquidity risk by maintaining adequate cash reserves to meet its obligations as they fall due and through financing from related parties.

The table below provides details regarding the contractual maturities of financial liabilities based on contractual undiscounted payments

Particulars	Carrying amount	Due within one year	Due after one year	Total contracted cash flows
As at 31st March, 2024				
Other financial liabilities	777.00	777.00		
Total Financial Liabilities				777.00
As at 31st March, 2023				
Other financial liabilities	628.00	628.00		
Total Financial Liabilities				628.00



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**i) Market risk**  
Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

**ii) Currency risk**  
Foreign exchange risk is the risk that the fair value of future cash flows of financial instruments will fluctuate because of changes in foreign exchange rate. The Company has no exposure to foreign exchange risk as it does not have any financial assets or liabilities which are denominated in a currency other than INR.

**iii) Interest rate risk**  
Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or the fair values of financial instruments. The Company has no exposure to interest rate risk as it has no "interest-bearing financial assets and liabilities".

**iv) Price risk**  
Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer or by factors affecting all similar financial instruments traded in the market. The Company has no exposure to price risk.

### III Capital Risk Management Policies and Objectives

For the purpose of the Company's capital management, capital includes issued equity capital, and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximise the shareholder value. The Company manages its capital structure in consideration to the changes in economic conditions and the requirements of the financial covenants. During the reporting period Company has not obtained any loans from external financial institutions or from any of its related entities. Hence, company is not subject to any financial covenants.

### IV Changes in liabilities arising from financing activities

With effect from 01.04.2017, the Company adopted the amendments to Ind AS 7 - Statement of cash flows. The amendments require entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. To the extent necessary to satisfy this requirement, an entity discloses the following changes in liabilities arising from financing activities:

- Changes from financing cash flows
- Changes arising from obtaining or losing control of subsidiaries or other businesses
- The effect of changes in foreign exchange rates
- Changes in fair values
- Other changes

Paragraph 44C of Ind AS 7 states that liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. In addition, the disclosure requirement in paragraph 44A also applies to changes in financial assets (for example, assets that hedge liabilities arising from financing activities) if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.

The Company disclosed information about its interest-bearing loans and borrowings including its obligations under finance lease and hire purchase contracts. In addition, the Company included information on certain derivatives as their settlement will affect financing cash flows.

The amendments suggest that the disclosure requirement may be met by providing a reconciliation between the opening and closing balances in the statement of financial position for liabilities arising from financing activities. Where an entity discloses such a reconciliation, it shall provide sufficient information to enable users of the financial statements to link items included in the reconciliation to the statement of financial position and the statement of cash flows. The Company decided to provide information in a reconciliation format. The major changes in the Company's liabilities arising from financing activities are due to financing cash flows and accrual of financial liabilities. The Company did not acquire any liabilities arising from financing activities during business combinations effected in the current period or comparative period.

	01.04.2023 (opening balance of current year)	Cash Flows	Non-cash changes			31.03.2024 (closing balance of current year)
			Arising from obtaining or losing control of subsidiaries or other businesses	Foreign exchange movement	Fair value changes	
Interest bearing loans and borrowings	-	-	-	-	-	-
Total liabilities from financing activities	-	-	-	-	-	-

	01.04.2022 (opening balance of current year)	Cash Flows	Non-cash changes			31.03.2023 (closing balance of current year)
			Arising from obtaining or losing control of subsidiaries or other businesses	Foreign exchange movement	Fair value changes	
Interest bearing loans and borrowings	-	-	-	-	-	-
Total liabilities from financing activities	-	-	-	-	-	-

The 'Other' column includes the effect of reclassification of non-current portion of interest-bearing loans and borrowings, including obligations under finance leases and hire purchase contracts to current due to the passage of time, and the effect of accrued but not yet paid interest on interest bearing loans and borrowings.



*Satyajit Das*

Paramount Dealcomm Private Limited  
 Notes to the financial statements for the year ended 31st March 2024  
 (All amounts in ₹ thousand unless otherwise stated)

12. Income Tax

31.03.2024 31.03.2023

Components of tax expense (income) recognised in profit or loss include:

Current tax expense:

Deferred tax (income)/expense:

Income tax expense reported in the statement of profit or loss

The calculation of current tax is based on a combined tax rate of 26% (31.03.2023: 26%), consisting of a corporate tax rate of 25% (31.03.2023: 25%) and a cess thereon of 4% (31.03.2023: 4%). For Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled.

Reconciliation of tax expense

The reconciliation between tax expense and product of net income before tax multiplied by enacted tax rates in India is summarised below:

	31.03.2024	31.03.2023
Net Income/(loss) before tax	(108.00)	(92.00)
Enacted tax rates in India	26.00%	26.00%
Computed Tax expense using company's domestic tax rate	(28.00)	(24.00)
Tax effect on Non-deductible tax expenses	28.00	24.00
Total income tax expense		

Components of tax expense (income) recognised in statement of OCI:

Deferred tax balance in the statements of financial position

Deferred tax assets:

Deferred tax liabilities:

Net deferred tax asset/(liabilities)

As at 31.03.2024 As at 31.03.2023

The Company did not have any tax losses carryforwards, unabsorbed tax depreciation carryforwards or any other item giving rise to any deferred tax assets or liabilities.



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Paramount Deedemum Private Limited  
Notes to the financial statements for the year ended 31st March 2024  
(All amounts in ₹ thousand unless otherwise stated)

13: Contingent liabilities and commitments (to the extent not provided for)	31.03.2024	31.03.2023
(i) Contingent liabilities		
a) Claims against the company not acknowledged as debts	-	-
b) Guarantees	-	-
c) Other money for which the company is contingently liable	-	-
(ii) Commitments		
a) Capital Commitments :	-	-
b) Other Commitments	-	-

14. Details of dues to Micro Small & Medium Enterprises Development Act, 2006 (MSMED Act, 2006)

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006") is as under.

Particulars	31.03.2024	31.03.2023
i) the principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year;	-	-
ii) the amount of interest paid by the buyer in terms of Section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006;	-	-
iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23.	-	-

The above disclosure has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

15. Related Party Disclosures

(A) Related parties relationship where control exists :

Nature of related party relationship	Name of related party
Holding Company*	Ahluwalia Contracts (India) Ltd.

\*Ahluwalia Contracts (India) Ltd. together with its nominee holds the full nominal value of the equity share capital of the Company.

(B) Other related party relationships:

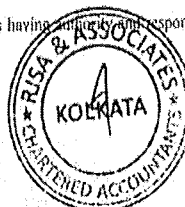
Nature of related party relationship	Name of related party
Key Management Personnel ( KMP)	i) Mr. Vikas Ahluwalia, Director ii) Mr. Sanjiv Sharma, Director
Fellow subsidiary - members of the same Group (Related companies)	i) Dipesh Mining Pvt Ltd ii) Prensagar Merchants Pvt Ltd iii) Splendor Distributors Pvt Ltd iv) Jivanjyoti Traders Pvt Ltd

(C) Key management personnel compensation

The remuneration to directors/ other members of key management personnel during the year was as follows:

- |                                | 31.03.2024 | 31.03.2023 |
|--------------------------------|------------|------------|
| (i) Short-term benefits        | -          | -          |
| (ii) Post employment benefits  | -          | -          |
| (iii) Other long term benefits | -          | -          |
| (iv) Share based payments      | -          | -          |
| (v) Termination benefits       | -          | -          |

Key management personnel include the directors and those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly.



*Sanjay Sharma*  
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(D) Transactions with related parties along with nature of the related party relationship during the financial year and outstanding balances as at year end :

(i) The following transaction were carried out with related parties in the ordinary course of business:

Particulars	31.03.2024	31.03.2023
Receipt		
Advance receipt from:		
Mr. Vikas Ahluwalia	102.00	-
Priemsgar Merchants (P) Ltd	4.00	-
Splendor Distributors (P) Ltd	6.00	-

(ii) Balances (amount due to/from) with the related parties:

Particulars	31.03.2024	31.03.2023
Balances as at 31st March (year end)		
Amount Payable (Cr.)		
Mr. Vikas Ahluwalia	597.00	495.00
Dipesh Mining (P) Ltd	1.00	1.00
Priemsgar Merchants (P) Ltd	45.00	-
Splendor Distributors (P) Ltd	6.00	-
Jiwan Jyoti Traders (P) Ltd	45.00	45.00
Amount Receivable (Dr.)		
Priemsgar Merchants (P) Ltd	-	41.00

16. Particulars of loans given, guarantee given or security provided and investment made during the year as mandated by the Companies Act, 2013:

- (a) Unsecured Loan given: Nil
- (b) Investments made/ (sold): Nil
- (c) Guarantee given: Nil
- (d) Security provided: Nil

17. Earnings Per Share

	Year ended	Year ended
	31.03.2024	31.03.2023
Profit (Loss) attributable to equity shareholders- for Basic & Diluted	(108.00)	(92.00)
EPS	9,95,000	9,95,000
Weighted average no of shares for calculation of EPS		
Nominal Value of Share	Rs. 10/-	Rs. 10/-
Earning Per Share :		
- Basic EPS	(0.11)	(0.09)
- Diluted EPS	(0.11)	(0.09)

18. Events after Reporting date

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.



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*Saujit Islam*

Paramount Dealcom Private Limited  
Notes to the financial statements for the year ended 31st March 2024  
(All amounts in ₹ thousand unless otherwise stated)

19. Additional Regulatory Information

Ratios	Numerator	Denominator	Current year	Previous year	% change over previous year	Reason for variation
Current ratio (in times)	Total current assets	Total current liabilities	0.04	0.10	-58.82%	Decreased on account of decrease in current asset
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	NA	NA	NA	NA
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments + Principal repayments	NA	NA	NA	NA
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	-1.47%	-1.23%	-19.42%	NA
Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	NA	NA	NA	NA
Trade payables turnover ratio (in times)	Cost of CWIP and PPE + Other expenses	Average trade payables	NA	NA	NA	NA
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	NA	NA	NA	NA
Net profit ratio (in %)	Profit for the year	Revenue from operations	NA	NA	NA	NA
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Borrowings + Lease liabilities	-1.49%	-1.23%	-20.31%	NA
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA	NA

As Per Our Report Of Even Date Attached

For RISA & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No. 328480E

*Rakesh Kumar Jha*  
Rakesh Kumar Jha  
Partner  
Membership No. 303577



For And on Behalf of The Board of Directors

*Sanjiv Sharma*

Sanjiv Sharma  
Director  
DIN: 08478247

*Sanjiv Sharma*  
Director  
DIN: 305175

Place : Kolkata  
Date : 06-05-2024