O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
B-225, 5th Floor, Okhla Indl. Area,
Phase – 1, New Delhi -110020

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AUDITOR'S REPORT

To,
The Board of Directors
Devyani RK Private Limited
F-2/7, Okhla Industrial Area, Phase-1,
New Delhi-110020.
India

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the state of affairs of **Devyani RK Private Limited as at March 31, 2024,** having registered office at F-2/7, Okhla Industrial Area, Phase-1, New Delhi-110020 (**"the Company"**) and of its results of operations and cash flow statement for the period starting from **January 30, 2024 to March 31, 2024** in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (the "Act"), relevant provisions of the Act and other accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Board of Directors of the Company is responsible for the preparation and presentation of the financial statements that give a true and fair view of the state of affairs, results of operations of the Company in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (the "Act"), relevant provisions of the Act and other accounting principles generally accepted in India, this includes the design, implementation and maintenance of internal control 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, the Board of Directors is also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating 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.

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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 whenit 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 the Standards on Auditing, 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 providea 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonablenessof 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'sreport 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 orconditions 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.

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.

Opinion on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2023, 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.

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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, actions taken to eliminate threats or safeguards applied.

For O P Bagla & Co LLP
Chartered Accountants
Firm Registration No. :- 000018N/N500091

Kripa Shankar Shukla
Partner
Membership No :- 515763

Place: New Delhi
Date :13 May 2024
UDIN: 24515763BKCMBF2008

Devyani RK Private Limited
Balance Sheet as at 31 March 2024
(₹ in millions, except for share data and if otherwise stated)

Particulars	Note	As at 31 March 2024
Assets		
Current assets		
Cash and cash equivalents	3	0.10
Total current assets		**0.10**
Total assets		**0.10**
Equity and liabilities		
Equity		
Equity share capital	4	0.10
Other equity	5	(0.08)
Total equity		**0.02**
Liabilities		
Current liabilities		
Financial liabilities		
Other financial liabilities	6	0.08
Total current liabilities		**0.08**
Total equity and liabilities		**0.10**

The accompanying notes form an integral part of these financial statements.

As per our report of even date attached

For **O P Bagla & Co LLP**
Chartered Accountants
Firm's Registration No.: 000018N/ N500091

O P BAGLA & CO LLP * FRN: 000018N/N500091 * New Delhi * Chartered Accountants

Kripa Shankar Shukla
Partner
Membership No.: 515763

For and on behalf of the **Board of Directors of Devyani RK Private Limited**

Virag Joshi
Director
DIN: 01821240

Rajeev Mittal
Director
DIN: 02416427

Place: New Delhi
Date: 13th May 2024

Devyani RK Private Limited
(₹ in millions, except for share data and if otherwise stated)
Statement of Profit & Loss for the period 30 January 2024 to 31 March 2024

Particulars	Note	For the period ended 31 March 2024
Expenses		
Other expenses	7	0.08
Total expenses		**0.08**
Profit before tax		**(0.08)**
Tax expense		
Current tax		-
Total tax expense		-
Loss for the period		**(0.08)**
Total comprehensive Income/(loss) for the period		**(0.08)**
Earning per equity share of face value of ₹10/- each	8	
Basic (₹)		(47.23)
Diluted (₹)		(47.23)

The accompanying notes form an integral part of these financial statements.

As per our report of even date attached

For **O P Bagla & Co LLP**
Chartered Accountants
Firm's Registration No.: 000018N/ N500091

Kripa Shankar Shukla
Partner
Membership No.: 515763

O P BAGLA & CO LLP
FRN: 000018N/N500091
New Delhi
Chartered Accountants

For and on behalf of the **Board of Directors of Devyani RK Private Limited**

Virag Joshi
Director
DIN: 01821240

Rajeev Mittal
Director
DIN: 02416427

Place: New Delhi
Date: 13th May 2024

Devyani RK Private Limited
Cash Flow Statement for the period from 30 January 2024 to 31 March 2024
(₹ in millions, except for share data and if otherwise stated)

Particulars	For the period ended 31 March 2024
A. Cash flows from operating activities	
Loss before tax	**(0.08)**
Operating profit before working capital changes	**(0.08)**
Adjustments for:	
Other financial liabilities	0.08
Cash generated from operating activities	-
Income tax (paid)/refund (net)	-
Net cash generated from operating activities	-
B. Cash flows from investing activities	-
C. Cash flows from financing activities	
Proceeds from issue of equity share capital	0.10
Net cash generated from financing activities	**0.10**
Net increase in cash and cash equivalents during the period (A+B+C)	**0.10**
D. Cash and cash equivalents at the beginning of the period	-
E. Cash and cash equivalents as at the end of the period (refer note 3)	**0.10**

Notes:
1. The Cash Flow Statement has been prepared in accordance with 'Indirect method' as set out in the Ind AS - 7 on 'Statement of Cash Flows', as notified under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder.

As per our report of even date attached

For **O P Bagla & Co LLP**
Chartered Accountants
Firm's Registration No.: 000018N/ N500091

O P BAGLA & CO LLP
FRN: 000018N/N500091
New Delhi
Chartered Accountants

Kripa Shankar Shukla
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For and on behalf of the **Board of Directors of Devyani RK Private Limited**

Virag Joshi
Director
DIN: 01821240

Rajeev Mittal
Director
DIN: 02416427

Place: New Delhi
Date: 13th May 2024

(₹ in millions, except for share data and if otherwise stated)

A. Equity share capital

	Note	As at 31 March 2024	
		Number of shares	Amount
Balance at the beginning of the period		-	-
Changes in equity share capital	4	10,000	0.10
Balance at the end of the period		**10,000**	**0.10**

B. Other equity

	Note	Reserves and surplus	Other comprehensive income	Total
		Retained earnings		
Balance as at 1 April 2023		-	-	-
Profit/ (loss) for the period		(0.08)	-	**(0.08)**
Other comprehensive income/(loss) for the period		-	-	-
Total comprehensive loss		(0.08)	-	**(0.08)**
Balance as at 31 March 2024		**(0.08)**	**-**	**(0.08)**

The accompanying notes form an integral part of these financial statements.

As per our report of even date attached

For **O P Bagla & Co LLP**
Chartered Accountants
Firm's Registration No.: 000018N/ N500091

O P BAGLA & CO LLP
FRN: 000018N/N500091
New Delhi
Chartered Accountants

Kripa Shankar Shukla
Partner
Membership No.: 515763

For and on behalf of the **Board of Directors of**
Devyani RK Private Limited

Virag Joshi
Director
DIN: 01821240

Rajeev Mittal
Director
DIN: 02416427

Place: New Delhi
Date: 13th May 2024

1. Company Information / Overview

Devyani RK Private Limited (the 'Company') is a private limited company domiciled in India having corporate identification number U56101DL2024PTC425890 and its registered office is at F-2/7, Okhla Industrial Area, Phase-1, New Delhi-110020. The Company was incorporated on 30 January 2024 as a private limited company under the provisions of Companies Act applicable in India.

The company is incorporated to open, develop, operate and maintain food courts, standalone food and beverage outlets, lounges, food plaza, fast food units and other similar outlets within the existing or future territories of the Indian Railways.

2.1 Basis of preparation

(a) Statement of compliance

The financial statements comply with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 (the "Act"), relevant provisions of the Act and other accounting principles generally accepted in India. These financial statements for the period from 30 Janurary 2024 to 31 March 2024 have been prepared on the request of the holding Company to enable consolidation at the group level.

(b) Functional and presentation currency

These financial statements are presented in Indian Rupees (₹), which is also the Company's functional currency. All amounts have been rounded off to the nearest million as per the requirement of schedule III to the act, except for share data and if otherwise stated.

(c) Basis of measurement

The financial statements have been prepared on a historical cost basis except for certain financial assets and financial liabilities that are measured at fair value or amortised cost.

2.2 Significant accounting policies

(a) Provisions and contingent liabilities

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote.

(b) Income tax

Income tax expense comprises of current tax and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any relating to income taxes. It is measured using tax rates enacted for the relevant reporting period.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets - unrecognised or recognised, are reviewed at each reporting date and are recognised / reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and deferred tax liabilities are offset only if there is a legally enforceable right to offset current tax liabilities and assets levied by the same tax authorities.

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(c) Financial instruments
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Recognition and initial measurement

Trade receivables and debt instruments are initially recognised when they are originated. All other financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. All financial assets are initially measured at fair value plus, for an item not at fair value through profit or loss, transaction costs that are attributable to its acquisition or use.

Classification and subsequent measurement:
Classification
For the purpose of initial recognition, the Company classifies financial assets in following categories:
- Financial assets measured at amortised cost
- Financial assets measured at fair value through other comprehensive income (FVTOCI)
- Financial assets measured at fair value through profit or loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset being 'debt instrument' is measured at the amortised cost if both of the following conditions are met:
- The financial asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

A financial asset being 'debt instrument' is measured at the FVTOCI if both of the following criteria are met:
- The asset is held within the business model, whose objective is achieved both by collecting contractual cash flows and selling the financial assets, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are SPPI on the principal amount outstanding.

A financial asset being equity instrument is measured at FVTPL.

All financial assets not classified as measured at amortised cost or FVTOCI as described above are measured at FVTPL.

Subsequent measurement
Financial assets at amortised cost
These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses, if any. Interest income and impairment are recognised in the profit or loss.

Financial assets at FVTPL
These assets are subsequently measured at fair value. Net gains and losses, including any interest income, are recognised in the profit or loss.

Derecognition
The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. Any gain or loss on derecognition is recognised in the profit or loss.

Impairment of financial assets (other than at fair value)
The Company recognises loss allowances using the Expected Credit Loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition, in which case those financial assets are measured at lifetime ECL. The changes (incremental or reversal) in loss allowance computed using ECL model, are recognised as an impairment gain or loss in the profit or loss.

Write-off
The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the counterparty does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

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Financial liabilities

Recognition and initial measurement
All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument. All financial liabilities are initially measured at fair value minus, for an item not at fair value through profit or loss, transaction costs that are attributable to the liability.

Classification and subsequent measurement
Financial liabilities are classified as measured at amortised cost or FVTPL.

A financial liability is classified as FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in the profit or loss.

Financial liabilities other than classified as FVTPL, are subsequently measured at amortised cost using the effective interest method. Interest expense are recognised in profit or loss. Any gain or loss on derecognition is also recognised in the profit or loss.

Derecognition
The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in the profit or loss.

Offsetting of financial instruments
Financial assets and financial liabilities are offset and the net amount presented in the Balance Sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the assets and settle the liabilities simultaneously.

(d) Earnings per share
The Company presents basic and diluted earnings per share (EPS) data for its equity shares.
Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.
Diluted EPS is determined by adjusting profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares, which comprise share options granted to employees.

(e) Current–non-current classification
All assets and liabilities are classified into current and non-current.
• it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
• it is held primarily for the purpose of being traded;
• it is expected to be realised within 12 months after the reporting date; or
• it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.
Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities
A liability is classified as current when it satisfies any of the following criteria:
• it is expected to be settled in the Company's normal operating cycle;
• it is held primarily for the purpose of being traded;
• it is due to be settled within 12 months after the reporting period; or
• the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle
The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle being a period of 12 months for the purpose of classification of assets and liabilities as current and non- current.

(f) Cash and cash equivalents

Cash and cash equivalents comprises of cash at banks and on hand, cheques on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

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3 Cash and cash equivalents

Particulars	**As at 31 March 2024**
Cheques/demand drafts in hand	0.10
	0.10

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(₹ in millions, except for share data and if otherwise stated)

4 Equity share capital

Particulars	As at 31 March 2024
Authorised	
1,00,000 equity shares of ₹10/- each	1.00
	1.00
Issued, subscribed and fully paid -up	
10,000 equity shares of ₹10/- each	0.10
	0.10

a) Reconciliation of the equity shares outstanding at the beginning and at the end of the year:

	As at 31 March 2024	
	No. of shares	Amount
Equity shares issued, subscribed and fully paid up		
At the beginning of the period	-	-
Issued during the period	10,000	0.10
At the end of the period	**10,000**	**0.10**

b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity share having a par value of Rs. 10 per share. Each holder of the equity share is entitled to one vote per share and is entitled to dividend, declared if any.

c) Shares held by Holding Company (as per componies Act, 2013)

	As at 31 March 2024	
	No. of shares	% holding
Equity shares of ₹10/- each fully paid-up held by:		
Devyani International Limited	5,100	51.00%

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

	As at 31 March 2024	
	No. of shares	% holding
Equity shares of ₹10/- each fully paid-up held by		
Devyani International Limited	5,100	51.00%
R.K. Associates & Hoteliers Private Limited	4,900	49.00%

e) Shareholding of promoters

	As at 31 March 2024	
Promoter's name	No. of shares	% holding
-Devyani International Limited		
Equity shares of ₹10/- each	5100	51.00%
R.K. Associates & Hoteliers Private Limited		
Equity shares of ₹10/- each	4900	49.00%

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(₹ in millions, except for share data and if otherwise stated)

5 Other equity (refer Statement of Changes in Equity)

a) Reserves and Surplus

Particulars	**As at 31 March 2024**
Retained earnings	(0.08)
	(0.08)

6 Other Financial Liabilities

Particulars	**As at 31 March 2024**
Other payables	0.08
	0.08

(This space has been left blank intentionally)

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(₹ in millions, except for share data and if otherwise stated)

7 Other expenses

Particulars	For the period ended 31 March 2024
Legal and professional fee	0.07
Rates and taxes	0.01
	0.08

8 Earnings / (loss) per share (EPS)

	For the period ended 31 March 2024
Profit / (Loss) attributable to equity shareholders for calculation of basic and diluted EPS	(0.08)
Weighted average number of equity shares for the calculation of basic EPS	1,694
Basic earnings / (loss) per share (₹)	(47.23)
Diluted earnings / (loss) per share (₹)	(47.23)
Nominal value per share (₹)	10.00

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Devyani RK Private Limited
Notes forming part of the financial statements for the period ended 31 March 2024
(₹ in millions, except for share data and if otherwise stated)

9. Financial ratios

Ratio	Measurement unit	Numerator	Denominator	As at 31 March 2024 Ratio	% Variance	Reason for variance
Current ratio	Times	Current assets	Current liabilities	1.25	NA as company incorporated during the year	
Debt-equity ratio	Times	Total debt [Non-current borrowings + Current borrowings]	Total equity	-	NA as company incorporated during the year	
Ratio	**Measurement unit**	**Numerator**	**Denominator**	**For the year ended 31 March 2024** **Ratio**	**% Variance**	**Reason for variance**
Debt service coverage ratio	Times	Earnings available for debt service [Profit/(loss) after tax + Depreciation and amortisation+interest+(Loss)/profit on sale of fixed assets]	Debt Service [Interest and lease payments+ Principal repayments.	Not applicable	NA as company incorporated during the year	
Return on equity ratio	Percentage	Net profit after tax	Average shareholder's equity	-4.00	NA as company incorporated during the year	
Inventory turnover ratio	Times	Costs of materials consumed	Average inventories [(opening inventories+closing inventories)/2]	Not applicable	NA as company incorporated during the year	
Trade receivables turnover ratio	Times	Revenue from operations	Average trade receivables [(opening trade receivables+closing trade receivables)/2]	Not applicable	NA as company incorporated during the year	
Trade payables turnover ratio	Times	Total purchases + other expenses (excluding non cash expenses)	Average trade payables	Not applicable	NA as company incorporated during the year	
Net capital turnover ratio	Times	Revenue from operations	Working capital [Current assets - Current liabilities]	Not applicable	NA as company incorporated during the year	
Net profit ratio	Percentage	Profit after tax	Revenue from operations	Not applicable	NA as company incorporated during the year	
Return on investment	Percentage	Not applicable	Not applicable	Not applicable	NA as company incorporated during the year	

(This space has been intentionally left blank)

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New Delhi
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Devyani RK Private Limited
(₹ in millions, except for share data and if otherwise stated)

10.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) The Company do not have any transactions with companies struck off.
(iii) The Company do not have any charges which is yet to be registered with ROC beyond the statutory period.
(iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
(v) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
(vi) 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,
(vii) The Company have not any 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

11.The previous year numbers are not applicable for reporting as the company is incorportaed during the year and accordingly the statement of profit & loss has been prepared for the period 30 January 2024 to 31 March 2024.

As per our report of even date attached

For **O P Bagla & Co LLP**
Chartered Accountants
Firm's Registration No.: 000018N/ N500091

O P BAGLA & CO LLP
FRN: 000018N/N500091
New Delhi
Chartered Accountants

Kripa Shankar Shukla
Partner
Membership No.: 515763

For **and on behalf of the Board of Directors of**
Devyani RK Private Limited

Virag Joshi
Director
DIN: 01821240

Rajeev Mittal
Director
DIN: 02416427

Place: New Delhi
Date: 15th May 2024