

**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**Balance Sheet as on March 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

Particulars	Notes	As at	
		31 March 2025	31 March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	52,632	52,632
Reserves and surplus	4	32,194	26,041
<b>Total shareholders' funds</b>		<b>84,825</b>	<b>78,672</b>
<b>Non-current liabilities</b>			
Long term Provisions	5	3,777	4,403
		<b>3,777</b>	<b>4,403</b>
<b>Current liabilities</b>			
Short term Borrowings	6	67,567	67,498
Trade payables	7		
(i) Dues to Micro and Small Enterprises		9,843	9,228
(ii) Dues to others		7,190	7,912
Other current liabilities	8	1,11,614	1,39,397
Short term Provisions	9	2,950	2,749
		<b>1,99,164</b>	<b>2,26,783</b>
<b>TOTAL</b>		<b>2,87,766</b>	<b>3,09,859</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment			
Non-current investments			
(i) Property, Plant and Equipment	10	23,689	26,554
(ii) Intangible assets	10	987	1,265
Long term loans and advances	11	9,128	10,035
Deferred Tax Asset	12	1,635	229
		<b>35,438</b>	<b>38,083</b>
<b>Current assets</b>			
Inventories	13	63,086	73,446
Trade receivables	14	57,242	49,038
Cash and bank balances	15	3,595	10,460
Other current assets	16	1,28,405	1,38,833
		<b>2,52,328</b>	<b>2,71,777</b>
<b>TOTAL</b>		<b>2,87,766</b>	<b>3,09,859</b>
Background	1		
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **Rajagopal & Badrinarayanan**

Chartered Accountants

ICAI Firm Registration No.: 003024S

  
Keerthi Ganesh B U

Partner

Membership No. 228091

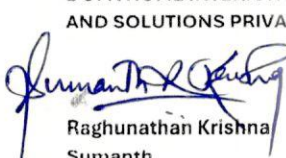


UDIN: 25228091BMKNNF9742

Place: Chennai

Date: 29/09/2025

For and on behalf of the Board of Directors of

**DOMYHOME INTERIOR DESIGNS  
AND SOLUTIONS PRIVATE LIMITED**  
Raghunathan Krishna  
Sumanth

Director

DIN: 07640054

  
T Jagmohan

Director

DIN: 09146314



Place: Chennai

Date: 29/09/2025

**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

Particulars	Notes	As at	As at
		31 March 2025	31 March 2024
<b>Income</b>			
Revenue from operations	17	2,61,310	2,48,422
Other income	18	-	657
<b>Total revenue</b>		<b>2,61,310</b>	<b>2,49,079</b>
<b>Expenses</b>			
Cost of Material Consumed	19	95,480	95,996
Employee benefit expenses	20	67,156	65,660
Depreciation and amortization expense	22	6,012	4,892
Finance costs	23	6,219	8,262
Other expenses	21	62,067	52,636
<b>Total Expenses</b>		<b>2,36,933</b>	<b>2,27,446</b>
<b>Profit / (Loss) before Exception Items</b>		<b>24,377</b>	<b>21,634</b>
Exceptional Items (Refer Note 30)		12,848	-
<b>Profit / (Loss) before Tax</b>		<b>11,529</b>	<b>21,634</b>
<b>Tax expenses</b>			
- Current Tax		6,781	5,636
- Deferred tax Charge / (Credit)		(1,405)	(256)
<b>Profit / (Loss) for the year</b>		<b>6,153</b>	<b>16,253</b>

**Earnings per share information -**

- Weighted average number of equity shares (Nos.)	52,62,373	52,62,373
- Basic earnings per share (Rs.)	1.17	3.09
- Nominal value per share (Rs.)	10	10

Background 1  
Summary of significant accounting policies 2.1

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **Rajagopal & Badrinarayanan**


Chartered Accountants

ICAI Firm Registration No.: 003024S

  
Keerthi Ganesh B U

Partner

Membership No. 228091

For and on behalf of the Board of Directors of  
**DOMYHOME INTERIOR DESIGNS  
AND SOLUTIONS PRIVATE LIMITED**  
Raghunathan Krishna  
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Director

DIN: 07640054

  
T Jaginohan

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**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

Particulars	As at	As at
	31 March 2025	31 March 2024
<b>Profit before tax</b>	<b>11,529</b>	<b>21,634</b>
<b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>		
Depreciation and amortization expense	6,012	4,892
Interest expense	252	2,427
Gain on Sale of Fixed Assets	-	(657)
Rental income	-	-
<b>Operating profit before working capital changes</b>	<b>17,793</b>	<b>28,295</b>
<b>Movements in working capital :</b>		
Increase in trade payables	(106)	(7,004)
Increase in other current liabilities	(27,582)	20,055
Increase/ (decrease) in long term provisions	(627)	127
(Increase) / Decrease in trade receivables	(8,204)	(13,145)
(Increase) / Decrease in loans and advances & Other assets	11,334	(36,625)
(Increase) / Decrease in Inventories	10,360	(3,370)
<b>Cash generated used in operations</b>	<b>2,968</b>	<b>(11,668)</b>
Direct taxes paid (net of refunds)	(6,781)	(5,636)
<b>Net cash flow used in operating activities (A)</b>	<b>(3,813)</b>	<b>(17,304)</b>
<b>Cash flows from investing activities</b>		
Rental Income	-	-
Purchase of fixed assets, including CWIP	(2,868)	(7,128)
Sales of Fixed Assets	-	657
<b>Net cash flow used in investing activities (B)</b>	<b>(2,868)</b>	<b>(6,471)</b>
<b>Cash flows from financing activities</b>		
Net Proceeds from long-term / Short-term borrowings	69	(35,456)
Interest paid	(252)	(2,427)
<b>Net cash flow from financing activities (C)</b>	<b>(183)</b>	<b>(37,883)</b>
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(6,865)	(61,658)
Cash and cash equivalents at the beginning of the year	10,460	72,116
<b>Cash and cash equivalents at the end of the year</b>	<b>3,595</b>	<b>10,459</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	479	601
With banks	-	-
-- on deposit account	-	-
-- current accounts	3,116	9,857
<b>Total cash and cash equivalents (note 11)</b>	<b>3,595</b>	<b>10,459</b>
Summary of significant accounting policies (Note 2)		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

**For Rajagopal & Badrinarayanan**

Chartered Accountants

ICAI Firm Registration No.: 003024S

**Keerthi Ganesh B U**

Partner

Membership No. 228091



UDIN: 25228091BMKNNF9742

Place: Chennai

Date: 29/09/2025

**For and on behalf of the Board of Directors of  
DOMYHOME INTERIOR DESIGNS  
AND SOLUTIONS PRIVATE LIMITED**

**Raghunathan Krishna**  
Sumanth  
Director  
DIN: 07640054

**T Jagmohan**  
Director  
DIN: 09146314



Place: Chennai

Date: 29/09/2025

**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees thousands , unless otherwise stated)

**1 Background**

DOMYHOME INTERIOR DESIGNS & SOLUTIONS PRIVATE LIMITED (formerly known as Casa Interior Studio Private Limited) ("the company") was incorporated on 28th May 2012. The Company commenced its commercial operation in Chennai from May 2012. The Company is engaged in the business of trading interior decoration Material and services. The Company is Specialized in solutions such as Wood work, Electrical fittings, Curtains, Bathroom accessories, Painting, False ceiling and Decorative flooring, across various products for all home needs.

**2 Basis of preparation**

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year, except to changes in accounting policy explained below.

**2.1 Summary of significant accounting policies**

**a. Use of Estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

**b. Tangible fixed assets, depreciation and amortization**

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and impairment losses if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Depreciation is provided using the straight line method as per the useful lives prescribed under schedule II of the Companies Act, 2013. The useful lives for various categories of assets are as follows:

Asset Category	Useful Life of Asset
Computer	3 years
Furniture &	10 years
Plant and	20 years
Vehicles	8 years
Leasehold	10 Years
Office	5 years

**c. Intangible fixed assets and amortization**

Costs incurred towards purchase of intangible assets are amortised using the straight-line method over a period based on management's estimate of useful lives of such software, being 6 years, or over the license period of the software, whichever is less.

**d. Inventories**

Finished goods are valued at lower of cost and net realizable value. Cost includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on a weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

**e. Leases**

**As lessee**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

**f. Revenue recognition**

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

**Revenue from Contracts**



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

*(All amounts are in Indian Rupees thousands, unless otherwise stated)*

When the outcome of a contract can be estimated reliably, contract revenue and contract costs associated with the construction contract are recognized as revenue and expenses respectively by reference to the percentage of completion of the contract activity at the reporting date. The percentage of completion of a contract is determined considering the proportion that contract costs incurred for work performed up to the reporting date bear to the estimated total contract costs and only those cost that reflect work performed are reckoned for this purpose.

For the purposes of recognizing revenue, contract revenue comprises the initial amount of revenue agreed in the contract, the variations in contract work, claims and incentive payments to the extent that it is probable that they will result in revenue and they are capable of being reliably measured.

The percentage of completion method is applied on a cumulative basis in each accounting period to the current estimates of contract revenue and contract costs. The effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as a change in accounting estimate and the effect of which are recognized in the Statement of Profit and Loss in the period in which the change is made and in subsequent periods.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred of which recovery is probable and the related contract costs are recognized as an expense in the period in which they are incurred.

Contract Revenue earned in excess of billing is reflected as 'Unbilled Revenue' under 'Other Current Assets' and 'Other Non Current Assets' as the case may be and billing in excess of Contract Revenue has been reflected as 'Advances Billing' under 'Other Current Liabilities'.

**Revenue from Sale of Products**

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects Goods and services tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

**Sale of service:**

Other revenue represents income earned from the rental of properties is recognized when the right to receive the income is established as per the terms of the contract.

**Other Income**

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**g. Income taxes**

Tax expense comprises current and deferred taxes. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date the Company re-assesses unrecognized deferred tax asset. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably or virtually certain that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized.

**n. Earnings Per Share**

Basic earnings per share is calculated by dividing the net profit / loss for the period attributable to the equity share holders by the weighted average number of equity shares outstanding during the period.

**i. Provisions**

A provision is recognised when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

**j. Cash and cash equivalents**

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees thousands, unless otherwise stated)

**3 Share capital**

	As at 31 March 2025	As at 31 March 2024
<b>Authorized shares</b>		
55,00,000 equity shares of Rs 10/- each	55,000	55,000
<b>Issued, subscribed and fully paid up shares</b>		
52,63,150 equity shares of Rs 10/- each fully paid-up	52,632	52,632
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>52,632</b>	<b>52,632</b>

**(a) Reconciliation of the shares outstanding at the beginning and at the end of the year**

	As at 31 March 2025		As at 31 March 2024	
	Nos.	INR	Nos.	INR
At the beginning of the year	52,63,150	52,632	52,63,150	52,632
Issued during the year	-	-	-	-
<b>Outstanding at the end of the year</b>	<b>52,63,150</b>	<b>52,632</b>	<b>52,63,150</b>	<b>52,632</b>

**(b) Terms/ rights attached to equity shares**

The Company has only one class of equity shares having par value of Rs.10 per share (Previous year Rs.10). Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive assets of the Company remaining after settlement of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(c) Details of shareholders holding more than 5% shares in the Company**

	As at 31 March 2025		As at 31 March 2024	
	No.	% holding	No.	% holding
Equity shares of INR 10 each fully paid				
Casa Grand Luxor Private Limited	49,99,223	94.99%	49,99,223	94.99%
Vembu Shivakumar	2,63,150	5.00%	2,63,150	5.00%
	<b>52,62,373</b>	<b>99.99%</b>	<b>52,62,373</b>	<b>99.99%</b>

As per records of the Company, including its register of shareholders/ members, the above shareholding represents legal and beneficial ownerships of shares.

**4 Reserves and surplus**

	As at 31 March 2025	As at 31 March 2024
<b>Securities premium account</b>		
Balance as per last financial statements	869	869
Add: Movement during the year	-	-
<b>Closing Securities premium account</b>	<b>869</b>	<b>869</b>
<b>Surplus in the statement of profit and loss</b>		
Balance as per last financial statements	25,172	8,919
Profit for the year	6,153	16,253
<b>Net surplus in the statement of profit and loss</b>	<b>31,325</b>	<b>25,172</b>
<b>Total reserves and surplus</b>	<b>32,194</b>	<b>26,041</b>



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees thousands, unless otherwise stated)

**5 Long term Provisions**

	As at 31 March 2025	As at 31 March 2024
Provision for gratuity (Refer note 25)	3,777	4,403
	<b>3,777</b>	<b>4,403</b>

**6 Short term Borrowings**

	As at 31 March 2025	As at 31 March 2024
<b>A. Secured</b>		
<b>Loans repayable on demand</b>		
- Working capital loan from banks (Refer Note below)	69	-
<b>B. Unsecured</b>		
- Other Loans	-	-
- Loans from related parties (Refer Note (a) below)	67,498	67,498
	<b>67,567</b>	<b>67,498</b>

a) These are loans obtained from Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited), a related party for operational puposes. These are fully payable on demand and carry an interest rate of 8%

The above overdraft is from HDFC Bank . The overdrafts are primarily secured by way of hypothecation charge on stock and book debts of the Company. The Loan is repayable on demand and carries an interest rate of 8.75%.

**7 Trade payables**

	As at 31 March 2025	As at 31 March 2024
(i) Dues to Micro and Small Enterprises	9,843	9,228
(ii) Dues to others	7,190	7,912
	<b>17,033</b>	<b>17,139</b>

**Ageing as on 31st March 2025**

Particulars	Outstanding for the following period				Total
	Less than 1 year	1 -2 years	2 -3 years	More than 3 years	
(i) MSME	9,843				9,843
(ii) Others	7,190				7,190
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-
<b>Total</b>	<b>17,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,033</b>

**Ageing as on 31st March 2024**

Particulars	Outstanding for the following period				Total
	Less than 1 year	1 -2 years	2 -3 years	More than 3 years	
(i) MSME	9,228				9,228
(ii) Others	7,912				7,912
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-
<b>Total</b>	<b>17,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,139</b>

The information in relation to dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information available with the Company. The company has issued letters seeking confirmation from suppliers regarding registration under the "Micro, Small and Medium Development Enterprises Development Act, 2006".

**8 Other Current Liability**

	As at 31 March 2025	As at 31 March 2024
- Interest payable	43,442	38,583
- Rent payable	6,372	5,474
- Statutory dues payable	9,538	11,527



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees thousands , unless otherwise stated)

- Salary payable	210	147
- Advance received from customers	35,962	82,135
- Incentive payable	4,252	-
- Other payables	11,837	1,531
	<b>1,11,614</b>	<b>1,39,397</b>

**9 Short term provisions**

	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Provision for income tax	2,736	2,522
Provision for gratuity (Refer note 25)	215	228
	<b>2,950</b>	<b>2,522</b>



DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED

CIN: U74999TN2012PTC086057

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts are in Indian Rupees Thousands, unless otherwise stated)

10 Property, Plant and Equipment

Description	Gross block				Depreciation				Net Block		
	As at April 1, 2024	Additions	Deletions	As at 31 March 2025	As at April 1, 2024	On Opening	Additions	Deletions	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
<b>Tangible Assets</b>											
Computer and Accessories	6,245			6,245	5,635	328			5,963	282	610
Furniture and fixtures	22,940	2,493		25,434	14,625	2,854	83		17,562	7,872	8,316
Plant and machinery	17,189	80		17,269	8,466	1,081	3		9,549	7,720	8,723
Office equipment	5,029	295		5,323	3,823	458	49		4,330	993	1,205
Vehicle	41			41	39	1			40	1	2
Leasehold Improvements	8,769			8,769	1,071	877			1,948	6,821	7,698
Intangible Assets	6,187			6,187	4,922	278			5,200	987	1,265
<b>Total</b>	<b>66,399</b>	<b>2,868.46</b>	<b>-</b>	<b>69,268</b>	<b>38,581</b>	<b>5,877</b>	<b>135</b>	<b>-</b>	<b>44,592</b>	<b>24,676</b>	<b>27,819</b>
Previous year numbers	59,272	7,127.90	-	66,399	33,689	4,294	597	-	38,581	27,819	25,583



		As at	As at
		31 March 2025	31 March 2024
<b>11</b>	<b>Loans and advances</b>		
	<b>Unsecured and considered good</b>		
	Security deposit	9,128	10,035
		<b>9,128</b>	<b>10,035</b>
<b>12</b>	<b>Deferred tax Asset</b>		
	- Fixed assets: Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting	1,635	229
		<b>1,635</b>	<b>229</b>
<b>13</b>	<b>Inventories</b>		
	Raw materials and packing materials	28,065	34,830
	Work-in-progress	35,021	38,616
		<b>63,086</b>	<b>73,446</b>
<b>14</b>	<b>Trade receivables</b>		
	<b>Unsecured,</b>		
	- Undisputed - considered good	57,242	49,038
	- Undisputed - considered doubtful	-	-
		<b>57,242</b>	<b>49,038</b>

Ageing as on 31st March 2025					
Particulars	Outstanding for following periods				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed trade receivables					
- Considered good	57,242				
- Considered doubtful			-		
(ii) Disputed trade receivables					
- Considered good	-	-	-	-	-
- Considered doubtful	-	-	-	-	-
Total	57,242	-	-	-	-
Less: Allowance for doubtful debts	-	-	-	-	-
Total (Net)	57,242	-	-	-	-

Ageing as on 31st March 2024					
Particulars	Outstanding for following periods				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed trade receivables					
- Considered good	49,038				
- Considered doubtful					
(ii) Disputed trade receivables					
- Considered good	-	-	-	-	-
- Considered doubtful	-	-	-	-	-
Total	49,038	-	-	-	-
Less: Allowance for doubtful debts	-	-	-	-	-
Total (Net)	49,038	-	-	-	-

		As at	As at
		31 March 2025	31 March 2024
<b>15</b>	<b>Cash and bank balances</b>		
	in current account with banks	3,116	9,857
	Cash on hand	479	602
		<b>3,595</b>	<b>10,460</b>

		As at	As at
		31 March 2025	31 March 2024
<b>16</b>	<b>Other Current Assets</b>		
	<b>Unsecured and considered good</b>		
	Advance income-tax (net of provision)	1,919	1,356
	Advance to Suppliers	6,282	3,414
	Staff Advance	230	218
	Unbilled Revenue	1,18,667	1,30,839
	Prepaid expenses	1,031	2,668
	Other Current Assets	276	338
		<b>1,23,405</b>	<b>1,38,833</b>



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025***(All amounts are in Indian Rupees thousands , unless otherwise stated)*

<b>17 Revenue from operations</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
Revenue from projects		2,61,310	2,48,422
		<b>2,61,310</b>	<b>2,48,422</b>
<b>18 Other income</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
Interest Income		-	657
		-	<b>657</b>
<b>19 Cost of Material Consumed</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
Opening stock of materials		73,446	70,076
Add: Purchases		85,119	99,367
Less: Closing stock		-	73,446
		<b>95,480</b>	<b>95,996</b>
<b>20 Employee benefit expense</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
Salaries and Wages		58,485	58,179
Contribution to statutory funds		2,203	2,578
Gratuity expenses (Refer note 25)		576	1,136
Staff welfare expenses		5,891	3,768
		<b>67,156</b>	<b>65,660</b>



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025***(All amounts are in Indian Rupees thousands , unless otherwise stated)***21 Other expenses**

	<b>31 March 2025</b>	<b>31 March 2024</b>
Subcontractor Expenses	27,884	22,556
Power and fuel	2,747	2,338
Rent	12,493	11,230
Repairs and maintenance		
- Buildings	-	-
- Others	2,031	1,299
Business promotion expenses	2,896	1,095
Payment to auditor (Refer details below)	250	250
Travelling & Conveyance	1,589	-
Insurance	265	2,293
Printing and Stationery	619	587
Communication expenses	945	1,037
Freight Charges	2,544	2,236
Professional charges	3,632	3,764
Installation Charges	210	426
Rates & Taxes	297	79
Office expenses	2,819	2,681
Security Charges	319	380
Miscellaneous expenses	525	385
	<b>62,067</b>	<b>52,636</b>

**Details of Payment to auditor****As auditor:**

Audit fee	250	200
Tax Audit		50
	<b>250</b>	<b>250</b>

**22 Depreciation and amortization expense**

	<b>31 March 2025</b>	<b>31 March 2024</b>
Depreciation	5,733	4,868
Amortization of intangible assets	278	24
	<b>6,012</b>	<b>4,892</b>

**23 Finance costs**

	<b>31 March 2025</b>	<b>31 March 2024</b>
- on overdraft	252	2,427
- Related Party Loan	5,400	5,400
- on Term Loan	-	-
- On others	-	-
Bank charges	567	434
	<b>6,219</b>	<b>8,262</b>



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

**24 Disclosures Pursuant to Accounting Standard AS 7 (Revised) - Construction Contract**

Particulars	31 March 2025	31 March 2024
Contract Revenue Recognised	2,61,310	2,48,422
In respect of Contracts in progress as at the Reporting Date		
Aggregate amount of contract costs incurred and Recognised Profit	2,24,702	1,52,426
Amount of Customer advances outstanding	35,962	82,135
Amount of retention due from Customers		
Gross amount due from customers for Contract work	57,242	49,039
Gross amount due to customers for Contract work	35,962	82,135

**25 Employee Benefit Expenses**

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. The scheme is unfunded. The principal actuarial assumptions used in determining gratuity obligations are shown below:

	As at 31 March 2025	As at 31 March 2024
Discount rate	6.85%	7.20%
Expected return on plan assets	0.00%	0.00%
Salary escalation	7.00%	7.00%
Attrition rate	5.00%	5.00%

**26 Related Party Disclosures**

a) List of related parties with whom transactions have taken place and relationship:

Relationship	Name of Related party
Directors	Ragunathan Krishna Sumanth T Jagmohan
Shareholder	Vembu Shivakumar
Holding Company	Casa Grand Luxor Private Limited
Entities owned or significantly influenced by Key management Personnel or their relatives	Casa Grande Prop Care Private Limited Casa Grande Distripark Private Limited Casa Grande Gardencity Private Limited Casa Grande Grace private Limited Casa Grande Vallam LLP Casa Grande Enterprises LLP Casa Grande Realtors LLP Casa Grande Milestone Private Limited Casa Grande Magick Rufy Private Limited Casa Grande Milleniaa Private Limited Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited)



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

**b) Transaction with Related Party**

Party Name	Nature of transaction	Total	
		31 March 2025	31 March 2024
<b>Transactions</b>			
Casagrand Premier Builder Limited (formerly	Interest on Loan	5,400	5,400
Casagrand Premier Builder Limited (formerly	Sale of Goods		881
Casa Grande Gardencity Private Limited	Sale of Goods		-
Casa Grande Grace private Limited	Sale of Goods		-
Casa Grande Fittedhomes Private Limited	Sale of Goods		873
Casa Grande Civil Engineering Private limited	Sale of Goods		-
Casa Grande Home Private Limited	Sale of Goods		-
Startnscaleup Services Private limited	Professional Charges	3,738	3,612
Casa Grande Magick Ruffy Private Limited	Sale of Goods		8,503
<b>Balance outstanding as at year end</b>			
Casa Grand Premier Builder Private Limited	Loan Repayable	67,567	67,498
Casa Grand Premier Builder Private Limited	Interest Payable	43,442	38,613
Casa Grand Premier Builder Private Limited	Rent Payable	5,474	5,474
M/S Danub Homes LLP	Trade Receivable		2
Casa Grand Premier Builder Private Limited	Trade Receivable	5,524	5,524
Casa Grande Prop Care Private Limited	Trade Receivable		-
Casa Grande Fitted Homes Private Limited	Trade Receivable		-
Casa Grande Vallam LLP	Trade Receivable	42	42
Casa Grande Enterprises LLP	Trade Receivable	44	44
Casa Grande Realtors LLP	Trade Receivable	111	111
Casa Grande Magick Ruffy Private Limited	Trade Receivable	24	606
Casa Grande Milleniaa Private Limited	Trade Receivable		-

**27 Disclosure under Micro, Small and Medium Enterprises Development Act, 2006:**

Particulars

a) Principal amount due to suppliers under MSMED Act, 2006	9,843
b) Interest accrued, due to suppliers under MSMED Act on the above amount and unpaid	-
c) Payment made to suppliers (other than interest) beyond the appointed day during the year	-
d) Interest paid to suppliers under MSMED Act (Section 16)	-
e) Interest due and payable towards suppliers under MSMED Act for payments already made	-
f) Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act (including interest mentioned in (e) above	-

Note: The above information is given to the extent available with the Company.



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

*(All amounts are in Indian Rupees Thousands , unless otherwise stated)*

**28 Additional disclosure relating to Schedule iii amendment of Companies Act 2013**

**(i) Details of Benami property:**

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

**(ii) Utilisation of borrowed funds and share premium:**

**(A)** The Company has 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:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

The Company has 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:

**(B)** - 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

**(iii) Compliance with number of layers of companies:**

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

**(iv) Undisclosed income:**

The Company has not any such transactions which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

**(v) Details of crypto currency or virtual currency:**

The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.

**(vi) Valuation of Property, Plant and Equipment, intangible asset and investment property:**

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

**(vii) Struck off Companies:** The Company does not have any transactions with companies struck off.

**(viii) Wilful Defaulter:** The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.



**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

CIN: U74999TN2012PTC086057

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(All amounts are in Indian Rupees Thousands , unless otherwise stated)

**29 Financial Ratios:**

Ratio	2024-25	2023-2024	% Change	Reason for Variance (If change is more than 25%)
Current Ratio (in times)	1.27	1.20	6%	NA
Debt Equity Ratio (in times)	0.80	0.86	-7%	NA
Debt Service Coverage Ratio (in times)	5.89	4.21	40%	NA
Return on Equity Ratio (%)	7.5%	23.0%	-67%	Significant reduction in Net Profit
Inventory Turnover Ratio (in times)	1.67	1.34	25%	NA
Trade Receivables Turnover Ratio (in times)	4.92	5.85	-16%	NA
Trade Payables Turnover Ratio (in times)	12.64	21.42	-41%	Due to Decrease in Trade Payable
Net Capital Turnover Ratio (in times)	4.92	5.52	-11%	NA
Net Profit ratio (%)	2.35%	6.54%	-64%	Significant reduction in Net Profit
Return on Capital Employed (%)	34.53%	35.99%	-4%	NA

Particulars	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities
Debt Equity Ratio	Total Debt	Shareholders' Equity
Debt Service Coverage Ratio	Earnings for debt service = Net Profit after taxes + Non Cash Operating Expenses + Interest	Debt Service = Interest + Lease Payments + Principal Repayments
Return on Equity Ratio	Net Profit After Taxes - Preference Dividend	Shareholders' Equity
Inventory Turnover Ratio	Cost of Materials Consumed + Purchases of Stock-in-Trade + Changes in Inventory	Inventory
Trade Receivables Turnover Ratio	Net Credit Sales	Trade Receivable
Trade Payables Turnover Ratio	Cost of Materials Consumed + Purchases of Stock-in-Trade + Changes in Inventories of finished goods and work-in-process	Trade Payables
Net Capital Turnover Ratio	Sales	Working Capital = Current Assets - Current Liabilities
Net Profit Margin %	Net Profit	Net Sales
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Networth + Total Debt + Deferred Tax liability

**30 Exceptional Item**

The company during the current financial year had carried out an extensive verification of contracts older than four years with respect to their contract values, revenue recognised and recoverable amounts. Based on this exercise the company has revised its contract value for the purpose of revenue recognition and this has resulted in a reversal of revenue amounting to Rs. 12,848 thousands (pertaining to contracts older than four years from the end of the financial year). Although, the contract values are updated on a regular basis, the current regularisation exercise has been carried out for older contracts as a one time review. Hence, the management believes that this adjustment is exceptional in nature and has been disclosed appropriately in the financial statements.

**31 Previous year figures**

Previous year's figures have been regrouped and reclassified wherever necessary to confirm to the current year's presentation. As per our report of even date

**For Rajagopal & Badrinarayanan**

Chartered Accountants

ICAI Firm Registration No.: 003024S

Keerthi Ganesh B U

Partner

Membership No. 228091

UDIN: 25228091BMKNNF9TH2

Place: Chennai

Date: 29/09/2025



**For and on behalf of the Board of Directors of**

**DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED**

Raghunathan Krishna Sumanth  
Director

DIN: 07640054

Place: Chennai

Date: 29/09/2025

T Jagmoan  
Director

DIN: 091463M

Place: Chennai

Date: 29/09/2025



DOMYHOME INTERIOR DESIGNS AND SOLUTIONS PRIVATE LIMITED  
Fixed assets - Income Tax

Description of Asset /Block of Assets	Opening Written down value 1 April 2024	Additions		Deductions during the Year	Net WDV 31 March 2025	Depreciation Rate	Depreciation for the year			Closing Written down value 31 March 2025	
		Additions- 180 days and above	Additions- less than 180 days				On Opening and above	On additions less than 180 days	Total		
Furniture & Fixtures	16,193	545	1,948	-	18,687	10.00%	1,619	55	97	1,771	16,915
Office Equipments	3,194	276	25	-	3,489	10.00%	319	27	1	348	3,141
Plant and Machinery	957	41	39	-	957	10.00%	383	6	3	383	574
-Computers	5,840	-	-	-	5,921	15.00%	876	-	-	885	5,036
-General	18	-	-	-	18	15.00%	3	-	-	3	15
Vehicles	4,557	-	-	-	4,557	10.00%	456	-	-	456	4,101
Buildings	1,845	-	-	-	1,845	25.00%	461	-	-	461	1,384
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>32,605</b>	<b>856</b>	<b>2,012</b>	<b>-</b>	<b>35,473</b>		<b>4,117</b>	<b>88</b>	<b>102</b>	<b>4,307</b>	<b>31,167</b>



Statement of computation of taxable income and tax liability		
Name of the Company	0	
PAN	AAECC8435A	
Previous Year	2024-25	
Assessment Year	2025-26	
Particulars	Amount (in 000s)	Amount (in 000s)
<b>Profits and Gains from Business or Profession</b>		
Net profit / (loss) before tax as per profit and loss account		1,15,29,418
<b>Add: Disallowances</b>		
Depreciation as per books of accounts	60,11,507	
36 Disallowance - Delay in EPF & ESI	-	
MSME Delay Payment	3,22,137	
36 ESI Disallowance	2,785	
37 disallowance		
234 B	1,86,984	
234 C	2,26,393	
Provision for gratuity	5,76,228	
GST Interest	2,84,201	
Exceptional Item	1,28,47,966	
40 a(i)a Disallowance	75,000	
		2,05,33,200
<b>Less: Allowances</b>		
Previous year Disallowance	75,000	
Gratuity Expenses	12,15,719	
Depreciation as per the Act	37,23,409	
<b>Income separately considered</b>		
Interest income from fixed deposits	-	50,14,128
<b>Income from Business</b>		2,70,48,490
<b>Gross total income</b>		2,70,48,490
<b>Less: Other Deduction</b>		
Less: Previous year Loss carried forward		-
<b>Total Income</b>		2,70,48,490
Tax payable on above at 22 percent (A)		59,50,668
Surcharge @ 10%		5,95,067
Cess at 4%		2,61,829
<b>Total tax liability</b>		68,07,560
Less: TDS Credit as per 26AS	17,318	
Less: Advance Tax as per 26AS	40,00,000	
Net Tax Liability		27,90,242
<b>Add:</b>		
Interest under section 234B of the Act	1,20,362	
Interest under section 234C of the Act	2,22,903	
Total interest payable		3,43,265
<b>Total tax liability</b>		31,33,507
Self-assessment tax paid	15,00,000	15,00,000
<b>Balance tax liability / (refund)</b>		16,33,510

