Additional disclosures as per regulation 52(4) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 for the Nine Months ended on December 31, 2023 as follows:

Particular	Quarter Ended			Nine Months Ended		Year Ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
a) Debt equity ratio *(1)	(23.25)	(25.28)	-	(23.25)	NA	(175.81)
b) Debt service coverage ratio *(2)	NA	NA	NA	NA	NA	NA
c) Interest service coverage ratio *(2)	NA	NA	NA	NA	NA	NA
d) Capital Redemption Reserve/Debenture Redemption Reserve *(3)	NA	NA	NA	NA	NA	NA
e) Current ratio	3.43	4.75	21.23	3.43	21.23	42.26
f) Longterm debt to working capital ratio *(2)	2.65	2.42	NA	2.65	NA	1.00
g) Bad debts to account receivable ratio *(4)	NA	NA	NA	NA	NA	NA
h) Current liability ratio	0.14	0.10	0.05	0.14	0.05	0.02
i) Total debts to total assets ratio *(2)	0.90	0.93	NA	0.90	NA	1.00
j) Debtors turnover *(5)	NA	NA	NA	NA	NA	NA
k) Inventory turnover *(5)	NA	NA	NA	NA	NA	NA
l) Operating margin % *(6)	NA	NA	NA	NA	NA	NA
m) Net profit margin % *(7)	(0.22)	(3.46)	NA	(1.49)	NA	(4.62)
n) Net worth % *(7) (Amounts in Rs. thousand)	(83,875)	(77,149)	2,572	(83,875)	2,572	(11,091)
o) outstanding redeemable preference shares *(8)	NA	NA	NA	NA	NA	NA
p) net profit after tax (Amounts in Rs. thousand)	(6,727)	(36,152)	(542)	(72,784)	(1,088)	(14,751)
q) earnings per share (Amount in Rs.)	(9.61)	(51.65)	(0.77)	(103.98)	(1.55)	(21.07)

Notes to ratio

*1) Since we have issued the non convertible debenture during the month of February 2023, prior to that company has no debt.

*2) Since company has incurred losses for the reported financial year.

*3) Debenture redemption reserve shall be created out of profits of the company available for payment of dividend. Since the company did not have any profits hence no amount was transferred to Debenture Redemption Reserve.

*4) Company has not made any bad debt during the reported financial year.

*5) Since company has not made any sale during the reported financial year

*6) Company has not any operating sales during the reportable financial year

*7) The company has not started commercial operations, hence, Net Profit Margin ratio is not giving an appropriate picture.

*8) Company does not have any preference shares.

Debt equity ratio = Debt / Total Equity (Equity share capital + Reserve & Surplus)

Debt service coverage ratio = Earning before interest and tax/ (interest + principal repayment long term and short term debts (excluding refinancing prepayment of loan)

Interest service coverage ratio = Earning before interest and tax/ Interest expense on long term and short term debts

Net Worth = Equity share capital + other equity (excluding capital reserve , Debenture Redemption Reserve)

Current Ratio = Current asset/Current liabilities

Current Liability Ratio = Current liabilities/Total liabilities

Longterm debt to working capital ratio = Long term borrowing/ Working capital (Current assets - current liabilities)

Total debt to total assets ratio = (Long term borrowing+ Short term borrowing + current maturities)/Total assets

Debtors turnover ratio = Revenue from operations / Average Trade receivable

Inventory turnover ratio = Revenue from operations / Average Inventory

Bad debts to account receivable ratio = Bad Debt/Average Trade Receivable

Operating margin % = Earning before interest expense , Tax impairment of assets & exceptional items less other
income / Revenue from operation

Net profit margin % = Profit after tax / Total Income

For Weisshorn Realty Private Limited

(formerly known as Picard Angst India Private Limited)

Praveen Sood
Director (DIN:00018013)
Place : Mumbai
Date: 15-03-2024