

FORM NO. AOC-4 XBRL

[Pursuant to section 137 of the Companies Act, 2013 and rule 12(2) of the Companies (Accounts) Rules, 2014]



Form for filing XBRL document in respect of financial statement and other documents with the Registrar

Language ☒ English ☐ Hindi

Refer the instruction kit for filing the form.

Note-

-All fields marked in * are to be mandatorily filled.

Authorised capital of the company as on the date of filing (in Rs.)

Number of members of the company as on the date of filing

1. (a) * Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of registered office of the company

7/A, Bharat Society, Ved Mandir Road Kankaria NA
Ahmedabad
Ahmedabad
Gujarat
380022
India

(c) * e-mail ID of the company

3. * Financial year to which financial statement relates

From (DD/MM/YYYY) To (DD/MM/YYYY)

4. (a) * Date of Board of Director's meeting in which financial statements are approved (DD/MM/YYYY)

4. (b) (i) * Nature of financial statements

(iii). Whether provisional financial statements filed earlier ☐ Yes ☒ No ☐ Not applicable

(iv). Whether adopted in adjourned AGM ☐ Yes ☒ No ☐ Not applicable

5. (a) Whether Annual General Meeting (AGM) held ☒ Yes ☐ No ☐ Not applicable

(b). If yes, date of AGM (DD/MM/YYYY)

(c). * Due date of AGM (DD/MM/YYYY)

(d). * Whether any extension for financial year or AGM granted ☐ Yes ☒ No

6. (a) * Whether Schedule III of the Companies Act, 2013 is applicable ☒ Yes ☐ No

6. (b) * Whether financial statements have been drawn on the basis of ☒ AS Taxonomy ☐ Ind-AS Taxonomy

7. * Type of Industry

Commercial & Industrial

8. * Whether consolidated Financial Statements are also being filed ☐ Yes ☒ No

9.(a) In case of a government company, whether Comptroller and Auditor General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes ☒ No

(d). Whether CAG of India has conducted supplementary or test audit under section 143

☐ Yes ☒ No

* 10. Whether Secretarial Audit is applicable ☐ Yes ☒ No

* 11. Whether detailed disclosure with respect to Director's report Sec 134(3) is attached ☒ Yes ☐ No

Attachment(s)

(1) XBRL financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)

Attach

(2) XBRL document in respect Consolidated financial statement

Attach

(3) Statement of subsidiaries as per section 129-Form AOC-1 (To be attached in respect of Foreign subsidiaries)

Attach

(4) Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)

Attach

(5) Statement of the fact and reasons for not holding the AGM

Attach

(6) Approval letter of extension of financial year or AGM

Attach

(7) Supplementary or test audit report under section 143

Attach

(8) Details of comments of CAG if India

Attach

(9) Optional attachment (s) - if any

Attach

List of Attachment(s)

YATAYAT_CORPORATION_INDIA
Yatayat PDF.pdf
Directors Report_Yatayat 2023_Sc

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide * resolution number 02 * dated 19/09/2023

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Financial Statements and all other documents which are required to be annexed or attached to the Financial Statements as required under Section 137 of the Companies Act, 2013. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies(Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015.
3. All the required attachments have been completely and legibly attached to this form.

- * To be digitally signed by
- * Designation
- * Director identification number of the director; or
PAN of the manager or CEO or CFO; or
Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. It is further certified that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015
3. All the required attachments have been completely and legibly attached to this form;
4. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

To be digitally signed by

- ☐ Chartered accountant (in whole-time practice) or ☐ Cost accountant (in whole-time practice)
- ☒ Company secretary (in whole-time practice)

Whether associate or fellow ☐ Associate ☒ Fellow

Membership Number

Certificate of Practice number

Note: Attention is drawn to provisions of section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

For office use only:

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

This e-form is hereby registered

Digital signature of the authorizing officer

Confirm submission

Date of signing

(DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Yatayat Corporation India Private Limited

Reg. Off: 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad – 380022,
Gujarat, INDIA

CIN - U60231GJ2022PTC132829, Email ID - shreyanaggarwal@yatayatindia.com

Tel No: 079-25453060

BOARD OF DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting the First Annual Report together with the Audited Standalone Financial Statements for the financial year ended March 31, 2023.

1. FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2023, is summarized below:

Particulars	(Amount in INR Thousands)
	For the period June 14, 2022, till March 31, 2023
Total Revenues	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	69973.77
Less: Finance Cost	1565.16
Less: Depreciation	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	63530.64
Add: Exceptional Income / Extraordinary items	NIL
Profit/(Loss) before Tax	63530.64
Less: Tax Expenses	16069.97
Profit/(Loss) after tax	47460.67

The above figures are extracted from the Audited Standalone Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.

2. STATE OF COMPANY'S AFFAIRS AND FINANCIAL PERFORMANCE:

During the financial year 2022-23, the total revenues of the Company amounted to Rs 1600818.78 thousand. The Profit before Finance Cost and depreciation amounted to Rs. 69973.77 thousand and the net Profit for the year ended amounted to Rs. 47460.67 thousand.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the Financial Year 2022-23, the Company has not changed its nature of business.

4. DIVIDEND:

With a view to conserve the financial resources, your directors express their inability to declare any dividend for the financial year ended March 31, 2023.

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5. TRANSFER TO RESERVES:

During the year under review, the Company has not transferred any amount to the general reserve.

6. SHARE CAPITAL:

As on March 31, 2023, the Share Capital structure of the Company stood as under:

Particulars	No of Shares	Amount
<u>Authorized Share Capital</u>		
Equity Shares of Rs. 10/- each	200,000	20,00,000
Total	200,000	20,00,000
<u>Issued, Subscribed and Paid-up Share Capital</u>		
Equity Shares of Rs. 10/- each	200,000	20,00,000
Total	200,000	20,00,000

During the year under review, the Company had issued and allotted 1,00,000 Equity Shares of Rs. 10/- each to the Subscribers to the Memorandum of Association of the Company. With regards to such issue and allotment, the Company has filed all the necessary filings and returns with the Registrar of Companies, Ahmedabad within the prescribed timelines.

Further during the year under review, the Company passed an ordinary resolution in Extra Ordinary General Meeting (EOGM) held on 16th January 2023 and increased the Authorized Share Capital of the Company from Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000/- (One Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) to Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000/- (Two Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each by creating additional 1,00,000 (One Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each."

Further the Company had issued and allotted 1,00,000 Equity Shares of face value of INR 10/- each at par as right issue for Equity Shares to the members of the Company. The names of the allottees are.

1. Meena Praveen Aggarwal: No. of Equity Shares allotted are 70,000 of face value of INR 10/- each.
2. Shreyan Praveen Aggarwal: No. of Equity Shares allotted are 30,000 of face value of INR 10/- each.

7. SEGMENT WISE PERFORMANCE:

Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

8. SUBSIDIARIES, JOINT VENTURES & ASSOCIATES:

As on March 31, 2023, the Company doesn't have any Subsidiaries, Joint Ventures, and Associates.

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9. PUBLIC DEPOSITS:

There were no public deposits accepted during the financial year or any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended March 31, 2023.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already complied with this requirement within the prescribed timelines.

The Company has received declarations from its directors and its relatives that all the Loans extended/to be extended by them to the Company, are their owned funds only and not borrowed from any person or entity.

10. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

In terms of Section 134(3) (l) of the Companies Act, 2013, except as disclosed elsewhere in this Report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

11. INDUSTRIAL RELATIONS:

The relationship with employees at all levels remained cordial and harmonious during the year. We appreciate the committed contribution made by employees of the Company at all the levels to sustain during the challenging business scenario.

12. POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

Since your Company is a private limited Company, requirements under Section 178(1) do not apply to constitute a Nomination and Remuneration Committee. Therefore, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided.

13. PARTICULARS OF EMPLOYEES:

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended March 31, 2023.

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Tel No: 079-25453060

14. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2023, The Board of Directors of the Company comprises of following 2 (Two) Directors:

S. No	Name	DIN	Date of Appointment
1	Shreyan Praveen Aggarwal	09636812	14/06/2022
2	Meena Praveen Aggarwal	09636833	14/06/2022

Appointments:

In terms of Articles of Association of the Company, Mr. Shreyan Praveen Aggarwal (DIN: 09636812) and Mrs. Meena Praveen Aggarwal (DIN: 09636833) have been appointed as First Directors of your Company w.e.f 14th June 2023.

Re-appointments:

The Company being a Private Limited Company, the provisions related to retire by rotation and re-appointment are not applicable. Therefore, details regarding re-appointments are not provided.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ended March 31, 2023.

Key Managerial Personnel:

Since your Company does not fall under the criteria specified under Section 203 of the Companies Act, 2013 for appointment of whole-time Key Managerial Personal. Therefore, details regarding Key Managerial Personnel are not provided.

15. NUMBER OF MEETINGS OF THE BOARD:

The Board of Directors of your Company met 5 (Five) times during the financial year 2022-23 and the details of which are as follows:

S. No	Date of Board Meeting	Attendance of Directors	Mode of Meeting
1	July 12, 2022	All the Directors were present	Physical Meeting at Company's Registered Office
2	October 10, 2022		
3	January 16, 2023		
4	January 25, 2023		
5	March 10, 2023		

The Extra Ordinary General Meeting (EOGM) of the Company was held on 16th January 2023.

The time gap between the two meetings was in accordance with the requirements. All the information required to be furnished to the Board was made available along with a detailed Agenda.

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Tel No: 079-25453060

During the year under review, the Company has complied with the provisions of Secretarial Standard 1 (relating to Meetings of the Board of Directors) and Secretarial Standard 2 (relating to General Meetings) issued by the Institute of the Company Secretaries of India.

16. DIRECTORS' RESPONSIBILITY STATEMENT:

As required under Section 134(3)(c) of the Companies Act, 2013, the Directors hereby confirm that:

- (a) in the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same.
- (b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2023 and of the profit and loss of the Company for the financial year ended March 31, 2023;
- (c) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (d) the annual accounts have been prepared on a 'going concern' basis.
- (e) The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company;
- (f) Proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

17. EXTRACT OF ANNUAL RETURN:

Since the Company does not maintain any website, accordingly the Company is not required to place a copy of the Annual Return on its website pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under.

18. RELATED PARTY TRANSACTIONS

During the financial year 2022-23, all transactions entered into with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, there were no transactions with related parties which can be qualified as material transactions under the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 is not applicable.

19. LOANS AND INVESTMENTS:

Yatayat Corporation India Private Limited

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CIN - U60231GJ2022PTC132829, Email ID - shreyanaggarwal@yatayatindia.com

Tel No: 079-25453060

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

20. RISK MANAGEMENT:

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2022-23, there were no major risks identified by the Company which may threaten the existence of the Company.

21. CORPORATE SOCIAL RESPONSIBILITY:

During the Financial Year 2022-23, Your Company does not fall under the purview of the criteria specified under Section 135(1) of the Companies Act, 2013, therefore constitution of CSR Committee and spending on CSR activities shall not be applicable to the Company.

22. AUDITORS AND AUDITORS' REPORT:

Statutory Auditors:

At the 01st Board Meeting held on July 12, 2022, M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) was appointed as First Statutory Auditors of the Company to hold the office till the first Annual General Meeting of the Company.

The term of appointment of M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) as Statutory Auditor will be expiring in the upcoming 01st Annual General Meeting. The Board of Directors at their meeting held on 05th December 2023 has appointed M/s Parikh & Vimawala, Chartered Accountant (FRN: 135338W) as Statutory Auditor of the Company for the term of 5 years from the conclusion of this 01st Annual General Meeting till the conclusion of 06th Annual General Meeting to be held in the Year 2028. The Company has received a consent letter and eligibility certificate from the Auditor in relation to his appointment for a term of 5 years.

Therefore, The Board of Directors has placed the agenda of appointment of M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) as Statutory Auditor of the Company to hold from the conclusion of this 01st Annual General Meeting till the conclusion of 06th Annual General Meeting to be held in the year 2028.

Cost Auditor:

The appointment of Cost Auditor for the Company is not applicable to the Company.

Internal Auditor:

The appointment of an Internal Auditor for the Company is not applicable to the Company.

Secretarial Audit:

The appointment of Secretarial Auditor for the Company is not applicable to the Company.

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Tel No: 079-25453060

23. EXPLANATION ON AUDITORS REPORT:

The notes to the accounts referred to in the Auditors Report are self explanatory and therefore do not call for any separate or further comments or explanations.

24. FRAUDS REPORTED BY AUDITORS:

No frauds are reported by Auditors which falls under the purview of sub section (12) of Section 143 other than those which are reported to Central Government during the year under review.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption are not applicable to the Company.

26. INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.

27. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company is committed to providing and promote a safe, healthy and congenial atmosphere irrespective of gender, caste, creed or social class of the employees. During the year under review, there was no case filed pursuant to the sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.

28. SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

29. OTHER DISCLOSURES:

- During the financial year 2022-23, the Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- During the financial year 2022-23, no application was made, or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.
- During the financial year 2022-23, your Company has not entered any One-Time Settlement with banks or financial institutions.
- The Company has not issued any debentures during the financial year 2022-23.

30. ACKNOWLEDGEMENT:

Yatayat Corporation India Private Limited

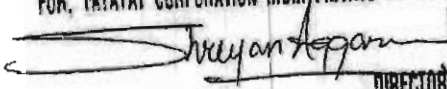
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Gujarat, INDIA

CIN - U60231GJ2022PTC132829, Email ID - shreyanaggarwal@yatayatindia.com

Tel No: 079-25453060

Your directors wish to place on record their appreciation for the continued support received from stakeholders and associates of the Company.

By Order of the Board of Directors
For Yatayat Corporation India Private Limited

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

DIRECTOR

Shreyan Praveen Aggarwal
Chairman
DIN - 09636812

Place: Ahmedabad

Date: 05th December 2023

YATAYAT CORPORATION INDIA PRIVATE LIMITED
Standalone Financial Statements for period 14/06/2022 to 31/03/2023

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Name of company	YATAYAT CORPORATION INDIA PRIVATE LIMITED
Corporate identity number	U60231GJ2022PTC132829
Permanent account number of entity	AABCY5458N
Address of registered office of company	7/A, Bharat Society, Ved Mandir Road Kankaria, Ahmedabad, Gujarat, India, 380022
Type of industry	Commercial and Industrial
Registration date	14/06/2022
Number of employees in the company at the end of the financial Year	[pure] 10
Whether company has published sustainability report for the financial Year	No
Date of board meeting when final accounts were approved	19/09/2023
Date of start of reporting period	14/06/2022
Date of end of reporting period	31/03/2023
Nature of report standalone consolidated	Standalone
Content of report	Financial Statements
Description of presentation currency	INR
Level of rounding used in financial statements	Thousands
Type of cash flow statement	Indirect Method
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes
Complete postal address of place of maintenance of computer servers (storing accounting data)	7/A, Bharat Society, Ved Mandir Road Kankaria
Name of city of place of maintenance of computer servers (storing accounting data)	Ahmedabad
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Gujarat
Pin code of place of maintenance of computer servers (storing accounting data)	380022
Name of district of place of maintenance of computer servers (storing accounting data)	Ahmedabad
ISO country code of place of maintenance of computer servers (storing accounting data)	IN
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	079 25453060

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Types of principal product or services [Axis]	1
	14/06/2022 to 31/03/2023
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9965
Description of product or service category	FREIGHT TRANSPORT SERVICES
Turnover of product or service category	15,96,468.18
Highest turnover contributing product or service (ITC 8 digit) code	99651190
Description of product or service	Other road transport services of freight n.e.c
Unit of measurement of highest contributing product or service	0
Turnover of highest contributing product or service	15,96,468.18
Quantity of highest contributing product or service in UoM	[pure] 0

[400400] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1
	14/06/2022 to 31/03/2023
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	SHREYAN
Middle name of director	PRAVEEN
Last name of director	AGGARWAL
Designation of director	Director
Director identification number of director	09636812
Date of signing board report	05/12/2023

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	TRANSFER TO RESERVES: During the year under review, the Company has not transferred any amount to the general reserve.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: With a view to conserve the financial resources, your directors express their inability to declare any dividend for the financial year ended March 31, 2023.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/12/2023
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (13) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (14) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN NATURE OF BUSINESS, IF ANY: During the Financial Year 2022-23, the Company has not changed its nature of business.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (15) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (16) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (17) [See below]

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual [See below]	information	(18)
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual [See below]	information	(19)
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual [See below]	information	(20)
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual [See below]	information	(21)
Number of meetings of board			[pure] 5

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD OF DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting the First Annual Report together with the Audited Standalone Financial Statements for the financial year ended March 31, 2023.

- **FINANCIAL RESULTS:**

The Company's financial performance for the financial year ended March 31, 2023, is summarized below:

(Amount in INR Thousands)

Particulars	For the period June 14, 2022, till March 31, 2023
Total Revenues	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	69973.77
Less: Finance Cost	1565.16
Less: Depreciation	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	63530.64
Add: Exceptional Income / Extraordinary items	NIL
Profit/(Loss) before Tax	63530.64
Less: Tax Expenses	16069.97
Profit/(Loss) after tax	47460.67

The above figures are extracted from the Audited Standalone Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.

- **STATE OF COMPANY'S AFFAIRS AND FINANCIAL PERFORMANCE:**

During the financial year 2022-23, the total revenues of the Company amounted to Rs 1600818.78 thousand. The Profit before Finance Cost and depreciation amounted to Rs. 69973.77 thousand and the net Profit for the year ended amounted to Rs. 47460.67 thousand.

3.CHANGE IN NATURE OF BUSINESS, IF ANY:

During the Financial Year 2022-23, the Company has not changed its nature of business.

- **DIVIDEND:**

With a view to conserve the financial resources, your directors express their inability to declare any dividend for the financial year ended March 31, 2023.

- **TRANSFER TO RESERVES:**

During the year under review, the Company has not transferred any amount to the general reserve.

- **SHARE CAPITAL:**

As on March 31, 2023, the Share Capital structure of the Company stood as under:

Particulars	No of Shares	Amount
Authorized Share Capital		
Equity Shares of Rs. 10/- each	200,000	20,00,000
Total	200,000	20,00,000
Issued, Subscribed and Paid-up Share Capital		
Equity Shares of Rs. 10/- each	200,000	20,00,000
Total	200,000	20,00,000

During the year under review, the Company had issued and allotted 1,00,000 Equity Shares of Rs. 10/- each to the Subscribers to the Memorandum of Association of the Company. With regards to such issue and allotment, the Company has filed all the necessary filings and returns with the Registrar of Companies, Ahmedabad within the prescribed timelines.

Further during the year under review, the Company passed an ordinary resolution in Extra Ordinary General Meeting (EOGM) held on 16th January 2023 and increased the Authorized Share Capital of the Company from Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000/- (One Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) to Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000/- (Two Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each by creating additional 1,00,000 (One Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each."

Further the Company had issued and allotted 1,00,000 Equity Shares of face value of INR 10/- each at par as right issue for Equity Shares to the members of the Company. The names of the allottees are.

- Meena Praveen Aggarwal: No. of Equity Shares allotted are 70,000 of face value of INR 10/- each.
- Shreyan Praveen Aggarwal: No. of Equity Shares allotted are 30,000 of face value of INR 10/- each.

- **SEGMENT WISE PERFORMANCE:**

Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

- **SUBSIDIARIES, JOINT VENTURES & ASSOCIATES:**

As on March 31, 2023, the Company doesn't have any Subsidiaries, Joint Ventures, and Associates.

- **PUBLIC DEPOSITS:**

There were no public deposits accepted during the financial year or any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended

March 31, 2023.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already complied with this requirement within the prescribed timelines.

The Company has received declarations from its directors and its relatives that all the Loans extended/to be extended by them to the Company, are their owned funds only and not borrowed from any person or entity.

• MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

In terms of Section 134(3) (l) of the Companies Act, 2013, except as disclosed elsewhere in this Report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

• INDUSTRIAL RELATIONS:

The relationship with employees at all levels remained cordial and harmonious during the year. We appreciate the committed contribution made by employees of the Company at all the levels to sustain during the challenging business scenario.

• POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

Since your Company is a private limited Company, requirements under Section 178(1) do not apply to constitute a Nomination and Remuneration Committee. Therefore, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided.

• PARTICULARS OF EMPLOYEES:

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended March 31, 2023.

• DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2023, The Board of Directors of the Company comprises of following 2 (Two) Directors:

S. No	Name	DIN	Date of Appointment
1	Shreyan Praveen Aggarwal	09636812	14/06/2022
2	Meena Praveen Aggarwal	09636833	14/06/2023

Appointments:

In terms of Articles of Association of the Company, Mr. Shreyan Praveen Aggarwal (DIN: 09636812) and Mrs. Meena Praveen Aggarwal (DIN: 09636833) have been appointed as First Directors of your Company w.e.f 14th June 2023.

Re-appointments:

The Company being a Private Limited Company, the provisions related to retire by rotation and re-appointment are not applicable. Therefore, details regarding re-appointments are not provided.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ended March 31, 2023.

Key Managerial Personnel:

Since your Company does not fall under the criteria specified under Section 203 of the Companies Act, 2013 for appointment of whole-time Key Managerial Personnel. Therefore, details regarding Key Managerial Personnel are not provided.

• NUMBER OF MEETINGS OF THE BOARD:

The Board of Directors of your Company met 5 (Five) times during the financial year 2022-23 and the details of which are as follows:

S. No	Date of Board Meeting	Attendance of Directors	Mode of Meeting
1	July 12, 2022	All the Directors were present	Physical Meeting at Company's Registered Office
2	October 10, 2022		
3	January 16, 2023		
4	January 25, 2023		
5	March 10, 2023		

The Extra Ordinary General Meeting (EOGM) of the Company was held on 16th January 2023.

The time gap between the two meetings was in accordance with the requirements. All the information required to be furnished to the Board was made available along with a detailed Agenda.

During the year under review, the Company has complied with the provisions of Secretarial Standard 1 (relating to Meetings of the Board of Directors) and Secretarial Standard 2 (relating to General Meetings) issued by the Institute of the Company Secretaries of India.

• DIRECTORS' RESPONSIBILITY STATEMENT:

As required under Section 134(3)(c) of the Companies Act, 2013, the Directors hereby confirm that:

- in the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same.
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2023 and of the profit and loss of the Company for the financial year ended March 31, 2023;
- proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- the annual accounts have been prepared on a 'going concern' basis.
- The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company;
- Proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

• EXTRACT OF ANNUAL RETURN:

Since the Company does not maintain any website, accordingly the Company is not required to place a copy of the Annual Return on its website pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under.

RELATED PARTY TRANSACTIONS

During the financial year 2022-23, all transactions entered into with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length

basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, there were no transactions with related parties which can be qualified as material transactions under the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 is not applicable.

- **LOANS AND INVESTMENTS:**

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

- **RISK MANAGEMENT:**

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2022-23, there were no major risks identified by the Company which may threaten the existence of the Company.

- **CORPORATE SOCIAL RESPONSIBILITY:**

During the Financial Year 2022-23, Your Company does not fall under the purview of the criteria specified under Section 135(1) of the Companies Act, 2013, therefore constitution of CSR Committee and spending on CSR activities shall not be applicable to the Company.

- **AUDITORS AND AUDITORS' REPORT:**

Statutory Auditors:

At the 01st Board Meeting held on July 12, 2022, M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) was appointed as First Statutory Auditors of the Company to hold the office till the first Annual General Meeting of the Company.

The term of appointment of M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) as Statutory Auditor will be expiring in the upcoming 01st Annual General Meeting. The Board of Directors at their meeting held on 05th December 2023 has appointed M/s Parikh & Vimawala, Chartered Accountant (FRN: 135338W) as Statutory Auditor of the Company for the term of 5 years from the conclusion of this 01st Annual General Meeting till the conclusion of 06th Annual General Meeting to be held in the Year 2028. The Company has received a consent letter and eligibility certificate from the Auditor in relation to his appointment for a term of 5 years.

Therefore, The Board of Directors has placed the agenda of appointment of M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) as Statutory Auditor of the Company to hold from the conclusion of this 01st Annual General Meeting till the conclusion of 06th Annual General Meeting to be held in the year 2028.

Cost Auditor:

The appointment of Cost Auditor for the Company is not applicable to the Company.

Internal Auditor:

The appointment of an Internal Auditor for the Company is not applicable to the Company.

Secretarial Audit:

The appointment of Secretarial Auditor for the Company is not applicable to the Company.

- **EXPLANATION ON AUDITORS REPORT:**

The notes to the accounts referred to in the Auditors Report are self explanatory and therefore do not call for any separate or further comments or explanations.

- **FRAUDS REPORTED BY AUDITORS:**

No frauds are reported by Auditors which falls under the purview of sub section (12) of Section 143 other than those which are reported to Central Government during the year under review.

- **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption are not applicable to the Company.

- **INTERNAL FINANCIAL CONTROLS:**

The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.

- **DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

Your Company is committed to providing and promote a safe, healthy and congenial atmosphere irrespective of gender, caste, creed or social class of the employees. During the year under review, there was no case filed pursuant to the sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.

- **SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:**

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

- **OTHER DISCLOSURES:**

- During the financial year 2022-23, the Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- During the financial year 2022-23, no application was made, or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.
- During the financial year 2022-23, your Company has not entered any One-Time Settlement with banks or financial institutions.
- The Company has not issued any debentures during the financial year 2022-23.

- **ACKNOWLEDGEMENT:**

Your directors wish to place on record their appreciation for the continued support received from stakeholders and associates of the Company.

By Order of the Board of Directors

For Yatayat Corporation India Private Limited

Shreyan Praveen Aggarwal

Chairman

DIN – 09636812

Place: Ahmedabad

Date: 05th December 2023

Textual information (2)

Description of state of companies affair

2.STATE OF COMPANY'S AFFAIRS AND FINANCIAL PERFORMANCE: During the financial year 2022-23, the total revenues of the Company amounted to Rs 1600818.78 thousand. The Profit before Finance Cost and depreciation amounted to Rs. 69973.77 thousand and the net Profit for the year ended amounted to Rs. 47460.67 thousand.

Textual information (3)

Details regarding energy conservation

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO: The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption are not applicable to the Company.

Textual information (4)

Details regarding technology absorption

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO: The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption are not applicable to the Company.

Textual information (5)

Details regarding foreign exchange earnings and outgo

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO: The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption are not applicable to the Company.

Textual information (6)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT: As required under Section 134(3)(c) of the Companies Act, 2013, the Directors hereby confirm that: (a)in the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same. (b)the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2023 and of the profit and loss of the Company for the financial year ended March 31, 2023; (c)proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. (d)the annual accounts have been prepared on a 'going concern' basis. (e)The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company; (f)Proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

Textual information (7)

Details of material changes and commitment occurred during period affecting financial position of company

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT: In terms of Section 134(3) (l) of the Companies Act, 2013, except as disclosed elsewhere in this Report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

Textual information (8)

Particulars of loans guarantee investment under section 186 [Text Block]

LOANS AND INVESTMENTS:

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

Textual information (9)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

RELATED PARTY TRANSACTIONS

During the financial year 2022-23, all transactions entered into with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, there were no transactions with related parties which can be qualified as material transactions under the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 is not applicable.

Textual information (10)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

• EXTRACT OF ANNUAL RETURN:

Since the Company does not maintain any website, accordingly the Company is not required to place a copy of the Annual Return on its website pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under.

Textual information (11)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

• POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

Since your Company is a private limited Company, requirements under Section 178(1) do not apply to constitute a Nomination and Remuneration Committee. Therefore, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided.

Textual information (12)

Disclosure of statement on development and implementation of risk management policy [Text Block]

• RISK MANAGEMENT:

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2022-23, there were no major risks identified by the Company which may threaten the existence of the Company.

Textual information (13)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

- CORPORATE SOCIAL RESPONSIBILITY:

During the Financial Year 2022-23, Your Company does not fall under the purview of the criteria specified under Section 135(1) of the Companies Act, 2013, therefore constitution of CSR Committee and spending on CSR activities shall not be applicable to the Company.

Textual information (14)

Disclosure of financial summary or highlights [Text Block]

- FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2023, is summarized below:

(Amount in INR Thousands)

Particulars	For the period June 14, 2022, till March 31, 2023
Total Revenues	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	69973.77
Less: Finance Cost	1565.16
Less: Depreciation	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	63530.64
Add: Exceptional Income / Extraordinary items	NIL
Profit/(Loss) before Tax	63530.64
Less: Tax Expenses	16069.97
Profit/(Loss) after tax	47460.67

The above figures are extracted from the Audited Standalone Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.

Textual information (15)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

- DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2023, The Board of Directors of the Company comprises of following 2 (Two) Directors:

S. No	Name	DIN	Date of Appointment
1	Shreyan Praveen Aggarwal	09636812	14/06/2022
2	Meena Praveen Aggarwal	09636833	14/06/2023

Appointments:

In terms of Articles of Association of the Company, Mr. Shreyan Praveen Aggarwal (DIN: 09636812) and Mrs. Meena Praveen Aggarwal (DIN: 09636833) have been appointed as First Directors of your Company w.e.f 14th June 2023.

Re-appointments:

The Company being a Private Limited Company, the provisions related to retire by rotation and re-appointment are not applicable. Therefore, details regarding re-appointments are not provided.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ended March 31, 2023.

Key Managerial Personnel:

Since your Company does not fall under the criteria specified under Section 203 of the Companies Act, 2013 for appointment of whole-time Key Managerial Personal. Therefore, details regarding Key Managerial Personnel are not provided.

Textual information (16)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

- SUBSIDIARIES, JOINT VENTURES & ASSOCIATES:

As on March 31, 2023, the Company doesn't have any Subsidiaries, Joint Ventures, and Associates.

Textual information (17)

Details relating to deposits covered under chapter v of companies act [Text Block]

- PUBLIC DEPOSITS:

There were no public deposits accepted during the financial year or any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended March 31, 2023.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already complied with this requirement within the prescribed timelines.

The Company has received declarations from its directors and its relatives that all the Loans extended/to be extended by them to the Company, are their owned funds only and not borrowed from any person or entity.

Textual information (18)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

There were no public deposits accepted during the financial year or any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended March 31, 2023.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already complied with this requirement within the prescribed timelines.

The Company has received declarations from its directors and its relatives that all the Loans extended/to be extended by them to the Company, are their owned funds only and not borrowed from any person or entity.

Textual information (19)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

- SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

Textual information (20)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

- INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.

Textual information (21)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

• PARTICULARS OF EMPLOYEES:

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended March 31, 2023.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	14/06/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	PARIKH & VIMAWALA
Name of auditor signing report	VIMAWALA YASH KETAN
Firms registration number of audit firm	135338W
Membership number of auditor	150029
Address of auditors	308, Skylar, Opposite Prahlnadnagar Fire Station, Corporate Road, Prahlnadnagar, Ahmedabad-380015, Gujarat
Permanent account number of auditor or auditor's firm	AAOFP2416M
SRN of form ADT-1	F89841423
Date of signing audit report by auditors	19/09/2023
Date of signing of balance sheet by auditors	19/09/2023

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (22) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (22)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To

The Members of

Yatayat Corporation India Private Limited

Report on the Financial Statements

Opinion

We have audited the Financial Statements of Yatayat Corporation India Private Limited ("the Company"), which comprises the Balance Sheet as at 31st March, 2023, and the Statement of Profit and Loss and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023 and its Profit for the year ended on that date.

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.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, 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 provide a 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of 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's report 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 or conditions 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- As the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Companies Act, 2013 is not applicable to the Company, in turn the same is no attached as Annexure on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- As required by Section 143 (3) of the Act, we report that:
 - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.

- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- The turnover of the Company is less than Rupees fifty crores hence in terms of Notification No. G.S.R. 583(E) dated 13th June 2017, we are not required to provide our separate report as prescribed,
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its Financial Position.
- The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
- The Company is not required to transfer any amounts to the Investors Education and Protection Fund.
- (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2023
Balance sheet [Abstract]	
Equity and liabilities [Abstract]	
Shareholders' funds [Abstract]	
Share capital	2,000
Reserves and surplus	47,460.67
Total shareholders' funds	49,460.67
Share application money pending allotment	0
Non-current liabilities [Abstract]	
Long-term borrowings	1,20,498.94
Other long-term liabilities	0
Long-term provisions	0
Total non-current liabilities	1,20,498.94
Current liabilities [Abstract]	
Short-term borrowings	31,933
Trade payables	3,67,523.19
Other current liabilities	5,818.3
Short-term provisions	27,041.87
Total current liabilities	4,32,316.36
Total equity and liabilities	6,02,275.97
Assets [Abstract]	
Non-current assets [Abstract]	
Fixed assets [Abstract]	
Tangible assets	20,414.43
Intangible assets	0
Total fixed assets	20,414.43
Non-current investments	0
Deferred tax assets (net)	131.45
Long-term loans and advances	0
Total non-current assets	20,545.88
Current assets [Abstract]	
Current investments	1,04,815.88
Inventories	0
Trade receivables	4,58,087
Cash and bank balances	3,400.62
Short-term loans and advances	9,247.07
Other current assets	6,179.52
Total current assets	5,81,730.09
Total assets	6,02,275.97

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SHREYAN	MEENA
Middle name of director	PRAVEEN	PRAVEEN
Last name of director	AGGARWAL	AGGARWAL
Designation of director	Director	Director
Director identification number of director	09636812	09636833
Date of signing of financial statements by director	19/09/2023	19/09/2023

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	Yes
Cash flows from used in operating activities [Abstract]	
Profit before extraordinary items and tax	63,530.63
Adjustments for reconcile profit (loss) [Abstract]	
Adjustments to profit (loss) [Abstract]	
Adjustments for finance costs	1,565.16
Adjustments for depreciation and amortisation expense	4,877.97
Total adjustments to profit (loss)	6,443.13
Adjustments for working capital [Abstract]	
Adjustments for decrease (increase) in trade receivables	-4,58,087
Adjustments for decrease (increase) in other current assets	-15,558.04
Adjustments for increase (decrease) in trade payables	3,67,523.19
Adjustments for increase (decrease) in other current liabilities	32,860.17
Total adjustments for working capital	-73,261.68
Total adjustments for reconcile profit (loss)	-66,818.55
Net cash flows from (used in) operations	-3,287.92
Income taxes paid (refund)	16,069.97
Net cash flows from (used in) operating activities before extraordinary items	-19,357.89
Net cash flows from (used in) operating activities	-19,357.89
Cash flows from used in investing activities [Abstract]	
Purchase of tangible assets	25,292.4
Other inflows (outflows) of cash	-1,04,815.88
Net cash flows from (used in) investing activities before extraordinary items	-1,30,108.28
Net cash flows from (used in) investing activities	-1,30,108.28
Cash flows from used in financing activities [Abstract]	
Proceeds from issuing shares	2,000
Proceeds from borrowings	1,20,498.94
Interest paid	1,565.15
Other inflows (outflows) of cash	31,933
Net cash flows from (used in) financing activities before extraordinary items	1,52,866.79
Net cash flows from (used in) financing activities	1,52,866.79
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,400.62
Net increase (decrease) in cash and cash equivalents	3,400.62
Cash and cash equivalents cash flow statement at end of period	3,400.62

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	Shareholder 2 [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity	Equity
Name of shareholder	MEENA PRAVEEN AGGARWAL	SHREYAN PRAVEEN AGGARWAL
PAN of shareholder	ADQPA2160G	AOTPA1456M
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,40,000	[shares] 60,000
Percentage of shareholding in company	70.00%	30.00%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]	Equity shares 1 [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share			Equity Share Capital
Number of shares authorised	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares authorised	2,000	2,000	2,000
Number of shares issued	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares issued	2,000	2,000	2,000
Number of shares subscribed and fully paid	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares subscribed and fully paid	2,000	2,000	2,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0
Total number of shares subscribed	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Total value of shares subscribed	2,000	2,000	2,000
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares called	2,000	2,000	2,000
Value of shares paid-up	2,000	2,000	2,000
Par value per share			[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Decrease in number of shares during period [Abstract]			
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	0
Amount of bonus issue during period	0	0	0
Amount of rights issue during period	1,000	1,000	1,000
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other private placement issue during period	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other preferential allotment issue during period	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0

Amount of issue under scheme of amalgamation during period	0	0	0
Amount of other issues during period	0	0	0
Amount of employee stock option plan issued during period	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0
Total aggregate amount of increase in share capital during period	1,000	1,000	1,000
Decrease in share capital during period [Abstract]			
Decrease in amount of shares bought back	0	0	0
Other decrease in amount of shares	0	0	0
Total decrease in share capital during period	0	0	0
Total increase (decrease) in share capital	1,000	1,000	1,000
Share capital at end of period	2,000	2,000	2,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			NA
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	
Whether there are any shareholders holding more than five per cent shares in company	Yes
Whether money raised from public offering during year	No

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of reserves [Axis]	Reserves [Member]	Surplus [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	47,460.67	47,460.67
Total additions to reserves	47,460.67	47,460.67
Total changes in reserves	47,460.67	47,460.67
Reserves at end of period	47,460.67	47,460.67

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]	Loans repayable on demand from banks [Member]	Loans and advances from related parties [Member]	Loans and advances from directors [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2023	31/03/2023	31/03/2023	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,670.81	2,670.81	1,17,828.13	1,10,062.52

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	Loans repayable on demand [Member]	Loans repayable on demand from banks [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2023	31/03/2023	31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	7,765.61	31,933	31,933

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,292.4	25,292.4		25,292.4	25,292.4	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,877.97		4,877.97	-4,877.97		4,877.97
Impairment loss recognised in profit or loss tangible assets	0		0	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0	0		0
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	20,414.43	25,292.4	4,877.97	20,414.43	25,292.4	4,877.97
Tangible assets at end of period	20,414.43	25,292.4	4,877.97	20,414.43	25,292.4	4,877.97

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	25,292.4	25,292.4	
Acquisitions through business combinations tangible assets	0	0	
Depreciation tangible assets	-4,877.97		4,877.97
Impairment loss recognised in profit or loss tangible assets	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0
Revaluation increase (decrease) tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	0
Disposals tangible assets, others	0	0	0
Total disposals tangible assets	0	0	0
Other adjustments tangible assets [Abstract]			
Increase (decrease) through net exchange differences tangible assets	0	0	
Other adjustments tangible assets, others	0	0	0
Total other adjustments tangible assets	0	0	0
Total changes in tangible assets	20,414.43	25,292.4	4,877.97
Tangible assets at end of period	20,414.43	25,292.4	4,877.97

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]	Other tangible assets [Member]	Other tangible assets, others [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned assets [Member]	Owned assets [Member]
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]			
Disclosure of additional information tangible assets [LineItems]			
Depreciation method tangible assets			As per companies Act, 2013
Useful lives or depreciation rates tangible assets			As per companies Act, 2013

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]
	31/03/2023
Disclosure of intangible assets [Abstract]	
Disclosure of intangible assets [LineItems]	
Reconciliation of changes in intangible assets [Abstract]	
Intangible assets at end of period	0

[200500] Notes - Current investments**Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of current investments [Axis]	1
	14/06/2022 to 31/03/2023
Current investments [Abstract]	
Disclosure of details of current investments [Abstract]	
Details of current investments [LineItems]	
Type of current investments	Other current investments
Class of current investments	Current investments
Current investments	1,04,815.88
Basis of valuation of current investments	0
Name of body corporate in whom investment has been made	0
Details of current investment made in partnership firms [Abstract]	
Details of capital of partnership firm [Abstract]	
Date to which capital of partnership firm relates	14/06/2022

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]	
Aggregate amount of quoted current investments	0
Aggregate amount of unquoted current investments	1,04,815.88
Aggregate provision for diminution in value of current investments	0

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]
	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]	
Provisions notes [Abstract]	
Disclosure of breakup of provisions [Abstract]	
Disclosure of breakup of provisions [LineItems]	
Provisions [Abstract]	
Provisions for employee benefits [Abstract]	
Provision gratuity	0
Provision leave encashment	0
Provision pension	0
Provision employee insurance scheme	0
Provision other employee related liabilities	0
Total provisions for employee benefits	0
CSR expenditure provision	0
Other provisions	27,041.87
Total provisions	27,041.87

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on time period [Axis]	Short-term [Member]		
Classification of loans and advances [Axis]	Loans advances given employees [Member]	Other loans and advances [Member]	Other loans and advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2023	31/03/2023	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Loans and advances notes [Abstract]			
Loans and advances [Abstract]			
Disclosure of loans and advances [LineItems]			
Loans and advances, gross	3,359.2	5,887.87	5,887.87
Allowance for bad and doubtful loans and advances	0	0	0
Loans and advances	3,359.2	5,887.87	5,887.87
Details of loans and advances due by directors, other officers or others [Abstract]			
Loans and advances due by directors	0	0	0
Loans and advances due by other officers	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]			
Loans and advances due by firms in which any director is partner	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company total inventories [Member]
	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Inventories [Abstract]	
Classification of inventories [Abstract]	
Details of inventories [LineItems]	
Inventories	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Unsecured considered good [Member]
	31/03/2023	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	4,58,087	4,58,087
Allowance for bad and doubtful debts	0	0
Total trade receivables	4,58,087	4,58,087
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors		0
Trade receivables due by other officers		0
Total trade receivables due by directors, other officers or others		0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner		0
Trade receivables due by private companies in which any director is director		0
Trade receivables due by private companies in which any director is member		0
Total trade receivables due by firms or companies in which any director is partner or director		0

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Trade payables, long-term	0
Total other long-term liabilities	0
Nature of other provisions	Salary Payable, Unpaid Expenses
Interest accrued but not due on borrowings	0
Interest accrued and due on borrowings	0
Interest accrued but not due on public deposits	0
Interest accrued and due on public deposits	0
Debentures claimed but not paid	0
Unpaid dividends	0
Application money received for allotment of securities and due for refund, principal	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Public deposit payable, current	0
Total other payables, current	0
Current liabilities portion of share application money pending allotment	0
Other current liabilities, others	5,818.3
Total other current liabilities	5,818.3
Aggregate amount of trade receivables outstanding for period exceeding six months	0
Fixed deposits with banks	0
Other balances with banks	2,229.91
Total balance with banks	2,229.91
Cash on hand	1,170.71
Others	0
Total cash and cash equivalents	3,400.62
Total cash and bank balances	3,400.62
Balances held with banks to extent held as margin money	0
Balances held with banks to extent held as security against borrowings	0
Balances held with banks to extent held as guarantees	0
Balances held with banks to extent held against other commitments	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0
Repatriation restrictions if any in respect of cash and bank balances	0
Bank deposits with more than twelve months maturity	0
Share cash and cash equivalents joint ventures	0
Other current assets, others	6,179.52
Total other current assets	6,179.52
Nature of other current assets	Deposits, TDS/TCS Receivable

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0
Total commitments	0
Total contingent liabilities and commitments	0
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0
Percentage of proposed dividend	0.00%
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Additions to equity share warrants during period	[pure] 0
Deductions in equity share warrants during period	[pure] 0
Total changes in equity share warrants during period	[pure] 0
Equity share warrants at end of period	[pure] 0
Equity share warrants for existing members	[pure] 0
Equity share warrants for others	[pure] 0
Total equity share warrants	[pure] 0
Share application money received during year	0
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	[pure] 0
Number of person share application money received during year	[pure] 0
Number of person share application money paid as at end of year	[pure] 0
Number of person share application money received as at end of year	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Number of warrants converted into equity shares during period	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0
Number of warrants converted into debentures during period	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0
Number of warrants issued during period (INR)	[pure] 0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (23) [See below]

Textual information (23)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

(A) SIGNIFICANT ACCOUNTING POLICIES

1.BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2.GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4.INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5.REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6.FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7.IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

8.INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9.BORROWING COSTS:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

- Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

- Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

- EARNING PER SHARE:

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

- EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet.

(B) Notes to Financial Statement

- Earnings per Share

Particulars	As at 31st March, 2023	As at 31st March, 2022
Net profit attributable to the equity shareholders (as per the statement of profit and loss)	47460668.37	0
Calculation of weighted average number of equity shares for basic and diluted earnings		

per share	200000	0
Weighted average number of equity shares outstanding during the period	200000	0
Basic & diluted earnings per equity share of Rs 10 each	237.30	0

- Related Party Transactions

Related party and nature of the related party relationship where control exists, irrespective of whether or not there have been transactions between the related parties:

- (I) Key Management Personnel:
- Shreyan Praveen Aggarwal
- Meena Praveen Aggarwal

(II) Associate Concerns of Key Management personnel & their relatives

Transactions with related parties for the period ended March 31, 2023:

Transactions Key Management Associate Concerns of key Personnel & Relatives Key Management Personnel

Interest Paid To Relatives Rs. 5,74,000/- -

Salaries Paid To Relatives Rs. 46,66,668/-

- Balance as at March 31, 2023 :

Balance as at 31st March Key Management Associate Concerns of Key

2023 Personnel & Relatives Management Personnel

Director's & Their Relatives Loan Rs.110,062,520.00/- -

- Secured Loans

- 2,670,810.00

- Auditor's Remuneration

Particulars 2022-23 2021-22

Audit Fees . 0 0

Total 0 0

- Director's Remuneration
-

Particulars 2022-23 2021-22

Shreyan Praveen Aggarwal 0 0

Meena Praveen Aggarwal 0 0

Total 0 0

- Activity in foreign currency
- Value of Import on CIF Basis:

CIF value of Imports during the period is zero

- Earnings in Foreign Currency:

Company's foreign exchange earnings is zero

- Expenditure in foreign currency:

Company's foreign exchange expenditure is zero

- Number of employees who were
- Employed throughout the period and were in receipt of remuneration of ` 1,20,00,000 per annum or more are ` Nil. (Previous Period ` Nil)
- Employed for part of the period and were in receipt of remuneration of ` 8,50,000 per month or more are ` Nil. (Previous Period ` Nil)
- Balances shown under the head of "Secured Loans", "Unsecured Loans", "Trade Receivables", "Loans and Advances" and "Trade Payables" are subject to confirmation of parties concerned.

- In the opinion of the Directors of the company, the value of current assets shown in the Balance Sheet are approximately of the value stated, if realized in the ordinary course of business.

- Figures have been rounded off to the nearest rupee.

- The previous period's figures have been re-worked, re-grouped, re-arranged and re- classified wherever necessary. Amount and other disclosure for the preceding period are included as an integral part of the current period financial statement and are to be read in relation to amount and other disclosures relating to the current period.

- The comparative financial figures of the preceding previous year are for the period for 1st April, 2021 to 31st March, 2022.

- Disclosures as required under the Micro, Small and Medium Developments Act, 2006, to the extent ascertained, and as per notification number GSR679(E) dated 4th September, 2015. The Company has complied this information base on intimation received from the suppliers of their status as Micro or Small Enterprises and/or its registration with appropriate authority under the Micro, Small and Medium Enterprises Act, 2006 ("MSMED Act")

Sr No.	Particulars	As at 31st March 2023	As at 31st March 2022
1.	The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each financial year.	---	---
2.	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	----	----
3.	The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	----	----
4.	The amount of interest accrued and remaining unpaid at the end of each accounting year	----	----
5.	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	----	----

• Ratio Disclosure:-

Sr. No.	Particulars	Ratio for the FY 2022-23	Ratio for the FY 2021-22
1	Current Ratio	1.35	N.A
2	Debt- Equity Ratio	2.44	N.A
3	Debt Service Coverage Ratio	41.59	N.A
4	Return on Equity Ratio	23.73	N.A
5	Inventory Turnover Ratio	N.A	N.A
6	Trade Receivables Turnover Ratio	3.49	N.A
7	Trade Payable Turnover Ratio	N.A	N.A
8	Net Capital Turnover Ratio	45.16	N.A
9	Net Profit Ratio	3.98	N.A
10	Return on Capital Employed	37.38	N.A
11	Return on Investment	95.96	N.A

[200900] Notes - Events occurring after balance sheet date

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of events occurring after balance sheet date explanatory [TextBlock]	Textual information (24) [See below]

Textual information (24)**Disclosure of events occurring after balance sheet date explanatory [Text Block]**

EVENTS OCCURING AFTER THE BALANCE SHEET DATE:

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]	
Capital subsidies or grants received from government authorities	0
Revenue subsidies or grants received from government authorities	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (25) [See below]

Textual information (25)

Disclosure of employee benefits explanatory [Text Block]

EMPLOYEE BENEFITS:-

- Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

- Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

[300400] Notes - Employee share-based payments

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]	
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]	
Number of instruments other instruments granted	[pure] 0

[201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)

Disclosure of notes on borrowing costs explanatory [Text Block]

1.BORROWING COSTS:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	1	2
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	PRAVEEN AGGARWAL	SONAKSHI AGGARWAL
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ACCPA6940K	BLPPA8262H
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]		
Interest paid during year related party transactions		574
Other related party transactions expense	4,666.67	
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	
Whether there are any related party transactions during year	Yes
Whether company is subsidiary company	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]	
Whether any operating lease has been converted to financial lease or vice-versa	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]	
Adjustments of numerator to calculate basic earnings per share [Abstract]	
Profit (loss) for period	47,460.67
Adjustments of numerator to calculate diluted earnings per share [Abstract]	
Profit (loss) for period	47,460.67

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (27) [See below]

Textual information (27)**Disclosure of notes on income taxes explanatory [Text Block]****1.INCOME TAX AND DEFERRED TAX:**

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[201500] Notes - Impairment

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (28) [See below]

Textual information (28)**Disclosure of impairment of assets explanatory [Text Block]****1.IMPAIRMENT OF ASSETS:**

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

[202100] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (29) [See below]
Disclosure of other provisions explanatory [TextBlock]	

Textual information (29)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]
1.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]	
Cash and cash equivalents if different from balance sheet [Abstract]	
Cash and cash equivalents cash flow statement	3,400.62
Total cash and cash equivalents	3,400.62
Income taxes paid (refund) [Abstract]	
Income taxes paid (refund), classified as operating activities	16,069.97
Total income taxes paid (refund)	16,069.97

[300900] Notes - Financial instruments

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of financial instruments explanatory [TextBlock]	Textual information (30) [See below]

Textual information (30)

Disclosure of financial instruments explanatory [Text Block]

- FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2023, is summarized below:

(Amount in INR Thousands)

Particulars	For the period June 14, 2022, till March 31, 2023
Total Revenues	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	69973.77
Less: Finance Cost	1565.16
Less: Depreciation	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	63530.64
Add: Exceptional Income / Extraordinary items	NIL
Profit/(Loss) before Tax	63530.64
Less: Tax Expenses	16069.97
Profit/(Loss) after tax	47460.67

The above figures are extracted from the Audited Standalone Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Statement of profit and loss [Abstract]	
Disclosure of revenue from operations [Abstract]	
Disclosure of revenue from operations for other than finance company [Abstract]	
Revenue from sale of products	0
Revenue from sale of services	15,96,468.18
Total revenue from operations other than finance company	15,96,468.18
Total revenue from operations	15,96,468.18
Other income	4,350.6
Total revenue	16,00,818.78
Expenses [Abstract]	
Cost of materials consumed	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Employee benefit expense	33,649.29
Finance costs	1,565.16
Depreciation, depletion and amortisation expense [Abstract]	
Depreciation expense	4,877.97
Total depreciation, depletion and amortisation expense	4,877.97
CSR expenditure	0
Other expenses	14,97,195.73
Total expenses	15,37,288.15
Total profit before prior period items, exceptional items, extraordinary items and tax	63,530.63
Total profit before extraordinary items and tax	63,530.63
Total profit before tax	63,530.63
Tax expense [Abstract]	
Current tax	16,201.41
Deferred tax	-131.45
Total tax expense	16,069.96
Total profit (loss) for period from continuing operations	47,460.67
Profit (loss) from discontinuing operations before tax	0
Tax expense of discontinuing operations	0
Total profit (loss) from discontinuing operation after tax	0
Total profit (loss) for period before minority interest	47,460.67
Profit (loss) of minority interest	0
Share of profit (loss) of associates	0
Total profit (loss) for period	47,460.67
Additional disclosure on discontinuing operations [Abstract]	
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0
Earnings per equity share [Abstract]	
Basic earning per equity share	[INR/shares] 237.3
Diluted earnings per equity share	[INR/shares] 237.3
Nominal value of per equity share	[INR/shares] 10

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]	
Disclosure of revenue from sale of products [Abstract]	
Revenue from sale of products [Abstract]	
Revenue from sale of products, gross	0
Total revenue from sale of products	0
Disclosure of revenue from sale of services [Abstract]	
Revenue from sale of services [Abstract]	
Revenue from sale of services, gross	15,96,468.18
Total revenue from sale of services	15,96,468.18
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Interest income on current investments [Abstract]	
Interest on fixed deposits, current investments	88.89
Interest on other current investments	28.42
Total interest income on current investments	117.31
Total interest income	117.31
Dividend income [Abstract]	
Dividend income long-term investments [Abstract]	
Dividend income long-term investments from subsidiaries	0
Dividend income long-term equity securities	0
Dividend income long-term mutual funds	0
Dividend income long-term investments from others	0
Total dividend income long-term investments	0
Total dividend income	0
Net gain/loss on sale of investments [Abstract]	
Net gain/loss on sale of current investments	2,836.69
Total net gain/loss on sale of investments	2,836.69
Other non-operating income [Abstract]	
Miscellaneous other non-operating income	1,396.6
Total other non-operating income	1,396.6
Total other income	4,350.6
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	
Interest expense long-term loans [Abstract]	
Interest expense long-term loans, banks	1,226.45
Total interest expense long-term loans	1,226.45
Other interest charges	338.71
Total interest expense	1,565.16
Total finance costs	1,565.16
Employee benefit expense [Abstract]	
Salaries and wages	28,281.01
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Salary to directors	0
Commission to directors	0
Other benefits to directors	0
Total remuneration to directors	0
Remuneration to manager [Abstract]	
Salary to manager	0
Commission to manager	0
Other benefits to manager	0
Total remuneration to manager	0
Total managerial remuneration	0
Leave encashment expenses	1,845.87
Staff welfare expense	915.67
Other employee related expenses	2,606.74
Total employee benefit expense	33,649.29
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	0
Power and fuel	706.49

Rent	3,010.94
Repairs to building	0
Repairs to machinery	0
Insurance	406.48
Rates and taxes excluding taxes on income [Abstract]	
Central excise duty	0
Purchase tax	0
Other cess taxes	0
Cost taxes other levies by government local authorities	0
Provision wealth tax	0
Total rates and taxes excluding taxes on income	0
Telephone postage	695.23
Printing stationery	695.08
Travelling conveyance	4,688
Entertainment expenses	0
Legal professional charges	0
Training recruitment expenses	0
Vehicle running expenses	0
Safety security expenses	0
Directors sitting fees	0
Commission to directors other than whole time director or managing director or manager	0
Donations subscriptions	0
Books periodicals	0
Seminars conference expenses	0
Registration filing fees	0
Advertising promotional expenses	1,249.45
Provision bad doubtful debts created	0
Provision bad doubtful loans advances created	0
Write-off assets [Abstract]	
Miscellaneous expenditure written off [Abstract]	
Other miscellaneous expenditure written off	0
Total miscellaneous expenditure written off	0
Bad debts written off	0
Bad debts advances written off	0
Total write-off assets	0
Loss on disposal of intangible asset	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0
Payments to auditor [Abstract]	
Payment for audit services	0
Payment for taxation matters	0
Payment for company law matters	0
Payment for other services	0
Payment for reimbursement of expenses	0
Total payments to auditor	0
Miscellaneous expenses	14,85,744.06
Total other expenses	14,97,195.73
Current tax [Abstract]	
Current tax pertaining to previous years	0
Current tax pertaining to current year	16,201.41
MAT credit recognised during year	0
Total current tax	16,201.41

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]	
Changes in inventories of finished goods	0
Changes in inventories of work-in-progress	0
Changes in inventories of stock-in-trade	0
Changes in other inventories	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Revenue logistics transport services	15,96,468.18
Total gross income from services rendered	15,96,468.18
Expenditure on dividend paid	0
Total expenditure in foreign currency	0
Final dividend remitted in foreign currency	0
Total amount of dividend remitted in foreign currency	0
Earnings on interest	0
Earnings on dividend	0
Total earnings on interest and dividend	0
Total earnings in foreign currency	0
Domestic sale manufactured goods	0
Domestic sale traded goods	0
Total domestic turnover goods, gross	0
Total revenue from sale of products	0
Domestic revenue services	15,96,468.18
Total revenue from sale of services	15,96,468.18
Gross value of transaction with related parties as per AS-18	5,240.67
Bad debts of related parties as per AS-18	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (31) [See below]

Textual information (31)**Disclosure of revenue explanatory [Text Block]****1.REVENUE RECOGNITION:**

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in Thousands of INR

Key managerial personnels and directors [Axis]	1	2
	14/06/2022 to 31/03/2023	14/06/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	SHREYAN PRAVEEN AGGARWAL	MEENA PRAVEEN AGGARWAL
Date of birth of key managerial personnel or director	08/10/1989	22/04/1963
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 60,000	[shares] 1,40,000
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Thousands of INR

	14/06/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No