

ANNUAL REPORT

YATAYAT CORPORATION INDIA PRIVATE LIMITED

CIN: U60231GJ2022PTC132829

FINANCIAL YEAR 2022-23



Auditors

PARIKH & VIMAWALA

Chartered Accountants

308, Skylar, Opp. Prahladnagar Fire Station, Corporate Road, Prahladnagar,

Ahmedabad – 380015

Ph: 079-48004638

YATAYAT CORPORATION INDIA PRIVATE LIMITED

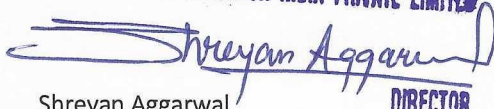
Registered Office – 7/A, Bharat Society, Ved Mandir Road, Ahmedabad 380022,
CIN:U60231GJ2022PTC132829 | Email id: shreyanaggarwal@yatayatindia.com

Details of Directors as on 31st March, 2023

S. No	Name	DIN	Address	DOB	Designation	Date of Appointment
1	Meena Aggarwal	09636833	803,Pushkar Appartment,Judges Bungalow Road,Near IOC Petrol Pump, Bodakdev, Ahmedabad – 380054.	22/04/1963	Director	14/06/2022
2	Shreyan Aggarwal	09636812	803,Pushkar Appartment,Judges Bungalow Road,Near IOC Petrol Pump, Bodakdev, Ahmedabad – 380054.	08/10/1989	Director	14/06/2022

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

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED



Shreyan Aggarwal
Director
DIN – 09636812

DIRECTOR

YATAYAT CORPORATION INDIA PRIVATE LIMITED

Registered Office – 7/A, Bharat Society, Ved Mandir Road, Ahmedabad 380022,
CIN:U60231GJ2022PTC132829 | Email id: shreyanaggarwal@yatayatindia.com

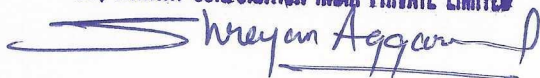
Details of Shareholders as on 31st March, 2023

I. Type of Share: Equity Shares of Rs. 10/- each

Sr. No.	Name	No. of Shares	Face Value	Total Amount	% of holding
1	Meena Aggarwal	1,40,000	10	14,00,000	70.00%
2	Shreyan Aggarwal	60,000	10	6,00,000	30.00%
	Total	2,00,000	10	20,00,000	100.00

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

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED



Shreyan Aggarwal
Director
DIN - 09636812

DIRECTOR

Parikh & Vimawala

Chartered Accountants

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.



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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.



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- 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.

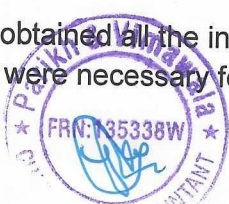
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

1. 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.
2. As required by Section 143 (3) of the Act, we report that:
 - a) 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.



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- b) 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.
- c) The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.
- d) 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.
- e) 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.
- f) 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,
- g) 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:
 - i. The Company does not have any pending litigations which would impact its Financial Position.
 - ii. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. The Company is not required to transfer any amounts to the Investors Education and Protection Fund.
 - iv. (i) The management has represented that, to the best of it's 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 it's 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



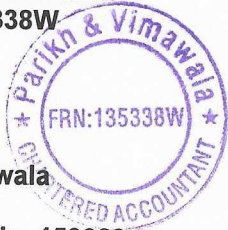
Parikh & Vimawala

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- (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.
- v. 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.
- vi. 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.

For, Parikh & Vimawala
Chartered Accountants
FRN NO: 135338W

Yash K. Vimawala
Proprietor
Membership No. 150029
Place: Ahmedabad
Date: 19th September, 2023
UDIN:



YATAYAT CORPORATION INDIA PRIVATE LIMITED

7/A, BHARAT SOCIETY, VED MANDIR ROAD, AHMEDABAD, GUJARAT-380022

CIN :-U60231GJ2022PTC132829

BALANCE SHEET AS AT 31st MARCH 2023

Particulars	Note No	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	2000.00	0.00
(b) Reserves and Surplus	2	47460.67	0.00
(c) Money received against share warrants			
(2) Share Application Money Pending Allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term Borrowings	3	120498.94	0.00
(b) Deferred Tax Liabilities (Net)		0.00	0.00
(c) Other Long Term Liabilities	4	0.00	0.00
(d) Long Term Provisions	5	0.00	0.00
(4) Current Liabilities			
(a) Short Term Borrowings	6	31933.00	0.00
(b) Trade Payables	7	367523.19	0.00
(c) Other Current Liabilities	8	5818.30	0.00
(d) Short-term Provisions	9	27041.87	0.00
Total		602275.97	0.00
II.ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment & Intangible assets			
(i) Property, Plant & Equipments	10	20414.43	0.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-Current Investments	11	0.00	0.00
(c) Deferred Tax Assets (Net)		131.45	0.00
(d) Long Term Loans and Advances	12	0.00	0.00
(e) Other Non Current Assets	13	0.00	0.00
(2) Current Assets			
(a) Current Investments		104815.88	0.00
(b) Inventories	14	0.00	0.00
(c) Trade Receivables	15	458087.00	0.00
(d) Cash and Cash Equivalents	16	3400.62	0.00
(e) Short-term Loans and Advances	17	9247.07	0.00
(f) Other Current Assets	18	6179.52	0.00
SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PARTS OF ACCOUNTS	27		
Total		602275.97	0.00

Notes forming part of accounts

As per our report of even date

For Parikh and Vimawala

Chartered Accountants

FRN:135338W

Yash Vimawala
Proprietor

Membership No. 150029

Place : Ahmedabad

Date : 19th September, 2023

UDIN:23150029BGYYLR7404

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Date - 19/09/2023

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Shreyan Aggarwal
DIRECTOR

SHREYAN AGGARWAL

Director

DIN: 09636812

YATAYAT CORPORATION INDIA PRIVATE LIMITED
7/A, BHARAT SOCIETY, VED MANDIR ROAD, AHMEDABAD, GUJARAT-380022
CIN :-U60231GJ2022PTC132829

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

	Particulars	Note No	For the Year Ended 31 st March 2023	For the Year Ended 31 st March 2022
			Rs. in Thousands	Rs. in Thousands
	Income:			
I	Revenue from Operations	19	1596468.18	0.00
II	Other Income	20	4350.60	0.00
III	Total Income (I +II)		1600818.78	0.00
IV	Expenses:			
	Changes in Inventories of Finished Goods, Work In Progress & Stock in Trade	21	0.00	0.00
	Employee Benefit Expense	22	33649.29	0.00
	Finance Cost	23	1565.16	0.00
	Depreciation and Amortization Expenses	8	4877.97	0.00
	Other Expenses	24	1497195.73	0.00
	Total Expenses		1537288.14	0.00
V	Profit Before Exceptional and Extraordinary Items & Tax (III-IV)		63530.64	0.00
VI	Exceptional Items		0.00	0.00
VII	Profit / (Loss) before Extraordinary Items and Tax (V-VI)		63530.64	0.00
VIII	Extraordinary Items		0.00	0.00
IX	Profit Before Tax (VII - VIII)		63530.64	0.00
X	Tax Expense:			
	(1) Current tax		16201.41	0.00
	(2) Excess / Short Provision of Earlier year		-131.45	0.00
XI	Profit / (Loss) from the period from Continuing Operations (IX-X)		47460.67	0.00
XIV	Earning per Equity Share:			
	Basic & Diluted	25	237.30	0.00
	SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PARTS OF ACCOUNTS	26		

Notes forming part of accounts

As per our report of even date

For Parikh and Vimawala

Chartered Accountants

FRN:135338W

Yash Vimawala
Proprietor

Membership No. 150029

Place : Ahmedabad

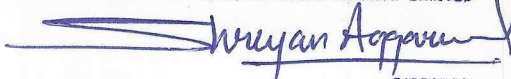
Date : 19th September, 2023

UDIN:23150029BGYVLR7404

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Date - 19/09/2023

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED


DIRECTOR

SHREYAN AGGARWAL

Director

DIN: 09636812

NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2023

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
1	Share Capital		
	Authorised Share Capital :		
	Equity Share Capital		
	2,00,000 Equity Shares of Rs 10/- each (Last year : 2,00,000 Equity Shares of Rs 10/- each)	2000.00	0.00
		2000.00	0.00
	Issued, Subscribed & Fully Paid Share Capital		
	2,00,000 Equity Shares of Rs 10/- each (Last year : 2,00,000 Equity Shares of Rs 10/- each)	2000.00	0.00
	Total	2000.00	0.00

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		No. Of Shares	No. Of Shares
1(A)	Reconciliation of the number of Equity Shares Outstanding at the beginning & at the end of year.		
	Shares outstanding at the beginning of the year	0	0
	Add : Shares issued during the year	200000	0
	Shares outstanding at the end of the year	200000	0

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		% of Shares	% of Shares
1(B)	Details of Shareholders Holding more than 5% of Shares		
	1 Meena Aggarwal	70%	0%
	2 Shreyan Aggarwal	30%	0%
	Number of Shares	100.00%	0.00%

Shareholding of Promoters

Note No	Particulars	No of Shares	% of total Shares	As at 31 st March 2023
				% Change during the year
1(C) i	Share held by the Promoter at the end of the year			
	Name of Promoters			
	Meena Aggarwal	140,000.00	70.00%	0.00%
	Shreyan Aggarwal	60,000.00	30.00%	0.00%
	Number of Shares	200,000.00	100.00%	0.00%

Note No	Particulars	No of Shares	% of total Shares	As at 31 st March 2022
				% Change during the year
1(C) i	Share held by the Promoter at the end of the year			
	Name of Promoters			
	Meena Aggarwal	-	0.00%	0.00%
	Shreyan Aggarwal	-	0.00%	0.00%
	Number of Shares	-	-	0.00%



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2023

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
2	Reserves and Surplus		
	Surplus from profit and loss account		
i	Opening Balance	0.00	0.00
ii	Add :- Profit/loss during the year	47460.67	0.00
iii	Less :- Excess/Short provision of previous year		
		47460.67	0.00
	Total	47460.67	0.00

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
3	Long-Term Borrowings		
a	Secured Loans - From Banks		
i	HDFC Mercedes Car Loan	2670.81	0.00
b	Unsecured Loan		
i	From Directors	110062.52	
ii	From Others	7765.61	0.00
	Total	120498.94	0.00

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
4	Other Long Term Liabilities		
	Others	0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
5	Long Term Provision		
(a)	Long Term Provision	0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at 31 st March 2023	As at 31 st March 2022
		Rs. in Thousands	Rs. in Thousands
6	Short Term Borrowings		
a	Loan Repayable on demand		
i	Current Maturity for Long term borrowings	1979.49	0.00
ii	Bank OD - HDFC	19842.07	
iii	Bank OD - Kotak	10111.44	
	Total	31933.00	0.00



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2023

No	Particulars	As at 31 st March 2023				
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
		Less than 1 Year	1 -2 Years	2 - 3 Years	More than 3 Years	Total
7	Trade Payables					
i	Due to Micro, Small & Medium Enterprise					
	MSME -Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues MSME- Tarde Payable for Exps	0.00	0.00	0.00	0.00	0.00
	MSME Trade Payables for Goods	0.00	0.00	0.00	0.00	0.00
	Disputed Dues MSME- Tarde Payable for Goods	0.00	0.00	0.00	0.00	0.00
ii	Due to Creditor other than Micro ,Small & Medium Enterprise					
	Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues - Tarde Payable for Exps	0.00	0.00	0.00	0.00	0.00
	Trade Payables for Goods	0.00	367523.19	0.00	0.00	367523.19
	Disputed Dues - Tarde Payable for Goods	0.00	0.00	0.00	0.00	0.00
	Total	0.00	367523.19	0.00	0.00	367523.19

No	Particulars	As at 31 st March 2022				
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	More than 3 Years
		Less than 1 Year	1 -2 Years	2 - 3 Years	More than 3 Years	Total
7	Trade Payables					
i	Due to Micro, Small & Medium Enterprise					
	MSME -Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	MSME Disputed Dues - Tarde Payable for Exps	0.00	0.00	0.00	0.00	0.00
	MSME Trade Payables for Goods	0.00	0.00	0.00	0.00	0.00
	MSME Disputed Dues - Tarde Payable for Goods	0.00	0.00	0.00	0.00	0.00
ii	Due to Creditor other than Micro ,Small & Medium Enterprise					0.00
	Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues - Tarde Payable for Exps	0.00	0.00	0.00	0.00	0.00
	Trade Payables for Goods	0.00	0.00	0.00	0.00	0.00
	Disputed Dues - Tarde Payable for Goods	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00



Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
8	Other Current Liabilities		
i	Other Statutory Liabilities (TDS/GST/PF/ESI)	5818.30	0.00
	Total	5818.30	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
9	Short-Term Provisions		
	Income Tax Provision	0.00	0.00
	Salary Payable	1368.00	0.00
	Unpaid Expenses	25673.87	0.00
	Total	27041.87	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
10	Property , Plant & Equipment & Intangible assets		
i	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/Others (individually)		
	Opening Balance	25292.40	0.00
	Add: Acquisition through business combination	0.00	0.00
	Other Adjustments	0.00	0.00
	Sub total	25292.40	0.00
	Less: Disposals	0.00	0.00
	Gross Block at year end (a)	25292.40	0.00
	Less: Depreciation		
	Opening Depreciation	0.00	0.00
	Depreciation for the year	4877.97	0.00
	Other Adjustments	0.00	0.00
	Effect on Depreciation As per Co. Act, 2013	0.00	0.00
	Total Accumulated Depreciation (b)	4877.97	0.00
	Net Carrying Value (a) - (b)	20414.43	0.00
	Total	20414.43	0.00



Note No	Particulars	As at	As at
		31st March 2023	31st March 2022
		Rs. in Thousands	Rs. in Thousands
11	Non Current Investment		
i		0.00	0.00
ii		0.00	0.00
iii		0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at	As at
		31st March 2023	31st March 2022
		Rs. in Thousands	Rs. in Thousands
12	Long term loans and Advance		
i		0.00	0.00
ii		0.00	0.00
iii		0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at	As at
		31st March 2023	31st March 2022
		Rs. in Thousands	Rs. in Thousands
13	Other Non Current Assets		
i		0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at	As at
		31st March 2023	31st March 2022
		Rs. in Thousands	Rs. in Thousands
14	Inventories		
iii	Stock of Finished Goods/Raw Material/WIP	0.00	0.00
	Total	0.00	0.00



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2023

No	Particulars	As at					
		31 st March 2023					
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
		Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
15	Trade Receivables						
	Undisputed Trade Receivables- Considered Goods	458087.00	0.00	0.00	0.00	0.00	458087.00
	Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	458087.00	0.00	0.00	0.00	0.00	458087.00

No	Particulars	As at					
		31 st March 2022					
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
		Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
15	Trade Receivables						
	Undisputed Trade Receivables- Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
	Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00

	As at	As at
	31 st March 2023	31 st March 2022
	Rs. in Thousands	Rs. in Thousands
UNSECURED		
Considered Good	458087.00	0.00
Considered Doubtful	0.00	0.00
Less: Provision for Doubtful Trade Receivables	0.00	0.00
Others (Considered Good)		0.00
TOTAL UNSECURED (A)	458087.00	0.00
SECURED		
Considered Good	0.00	0.00
Considered Doubtful	0.00	0.00
Less: Provision for Doubtful Trade Receivables	0.00	0.00
Others (Considered Good)	0.00	0.00
TOTAL SECURED (B)	0.00	0.00
TOTAL TRADE RECEIVABLES (A + B)	458087.00	0.00



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31st MARCH 2023

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
16	Cash and Cash Equivalents		
i	Cash on hand	1170.71	0.00
ii	Cash in Bank	2229.91	0.00
	Total	3400.62	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
17	Short Term Loan and Advance		
i	Other Loan Advances	5887.87	
ii	Staff Loan and Advances	3359.20	0.00
	Total	9247.07	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
18	Other Current Assets		
i	Deposits	5863.49	0.00
ii	TDS/TCS Receivable	316.03	0.00
	Total	6179.52	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
19	Revenue from Operations (for Companies other than a finance company)		
	Sales of Goods/Services	1596468.18	0.00
	Total	1596468.18	0.00

Note No	Particulars	As at	As at
		31 st March 2023	31 st March 2022
		Rs. in Thousands	Rs. in Thousands
20	Other Income		
	Cash Back On Petro Card	1396.60	0.00
	Capital Gain On Sale of Liquid Fund	2836.69	
	Interest On IT Fix Deposit	88.89	0.00
	MSME Interest	28.42	
	Total	4350.60	0.00



Note No	Particulars	As at 31st March 2023	As at 31st March 2022
		Rs. in Thousands	Rs. in Thousands
21	Change In Inventories		
	Closing Stock of Finished Goods & WIP & Stock in Trade	0.00	0.00
	Opening Stock of Finished Goods & WIP & Stock in Trade	0.00	0.00
	Total	0.00	0.00

Note No	Particulars	As at 31st March 2023	As at 31st March 2022
		Rs. in Thousands	Rs. in Thousands
22	Employee Benefit Expenses		
	Bonus Exps	2606.74	0.00
	Leave Encashment Exps	1845.87	0.00
	Salary Expenses	28281.01	0.00
	Staff Welfare Exps	915.67	0.00
	Total	33649.29	0.00

Note No	Particulars	As at 31st March 2023	As at 31st March 2022
		Rs. in Thousands	Rs. in Thousands
23	Financial Cost		
	Bank Charges	338.71	0.00
	Interest Exps	1226.45	0.00
	Total	1565.16	0.00



Note No	Particulars	As at 31st March 2023	As at 31st March 2022
		Rs. in Thousands	Rs. in Thousands
24	Other Expenses		
	Advertisement Exps	304.00	0.00
	Bad Debt	144.59	0.00
	Business Promotion & Marketing Exps	945.45	0.00
	Commission Exps	35230.85	0.00
	Conveyance Exps	3029.16	0.00
	Donation Exps	320.20	0.00
	Electricity Exps	706.49	0.00
	E S I Exps	276.56	0.00
	Fright Exps	1434092.28	0.00
	General Exps	2046.15	0.00
	Insurance Exps	406.48	0.00
	Legal Exps	35.73	0.00
	Legal Fee	28.50	0.00
	Membership Subscription Exps	166.60	0.00
	Municipal Tax Exps	100.63	0.00
	News Paper Exps	2.74	0.00
	Office Exps	2139.85	0.00
	PF Account	2706.48	0.00
	Postage & Courier Exps	511.45	0.00
	Professional Fee Exps	3709.79	0.00
	Professional Tax Exps	82.40	0.00
	Rents Exps	3010.94	0.00
	Repairs and Maintenance Exps	1101.80	0.00
	Software Exps	18.29	0.00
	Stationery & Printing Exps	695.08	0.00
	Telephone Exps	695.23	0.00
	Travelling Exps	4688.00	0.00
	Total	1497195.73	0.00

Note No	Particulars	As at 31st March 2023	As at 31st March 2022
		Rs	Rs
25	Earning Per Share		
	Basic & Diluted		
	Profit After Tax available for Equity Share Holders	47460.67	0.00
	Weighted Average No. of Equity Shares	200.00	0.00
	Earning Per Share- Basic	237.30	0.00
	Earning Per Share- Diluted	237.30	0.00



