

KENMEI AUTOMATION PRIVATE LIMITED**Regd. Off:** No 4b, D Wing, Anil Raj Park Behind Monica Apts, Kamgar Nagar, Pimpri Pune-411018**CIN:** U31900PN2016PTC158513**Email Id:** prabhu_ajay@yahoo.com**BOARD'S REPORT**

To
The Members of
KENMEI AUTOMATION PRIVATE LIMITED

Your directors have pleasure in presenting the 7th Annual Report of your Company together with the Audited Financial Statements and the Auditors' Report of your company for the financial year ended **31st March, 2023**.

1. Annual Return:

The provisions of section 134 (3) (a) of the Companies Act, 2013 prescribes the Company to mention the web address, if any, where the Annual Return referred to in sub section (3) of Section 92 of the Act has to be placed. Since the Company does not have a website, the provisions of section 134 (3) (a) are not applicable to the company.

2. Financial Highlights:

The financial performance of your company for the year ending **March 31, 2023** is summarized below:

(Amount in Rupees)

Particulars	2022-2023	2021-2022
Total Income	0	0
Less: Total Expenditure	12,500	16,400
Net Loss before Tax	(12,500)	(16,400)
Less: Current Tax	0	0
Less: Deferred Tax	0	0
Net Loss after Tax	(12,500)	(16,400)

3. State of company's affairs and future outlook:

During the Financial Year 2022-23, your company was not able to achieve any revenue and the total expenses were Rs. 12,500/-. Thus, the Company incurred a loss of Rs. 12,500/-. The Board is taking the necessary steps to improve the performance of the Company and to have better working results in the coming years.

4. Number of Meeting of Board of Directors:

During the year under report, the Company held two (2) meetings of the Board of Directors as per Section 173 of Companies Act, 2013. The provisions of Companies Act, 2013 and the applicable rules were adhered to while convening and conducting the meetings.

5. Directors Responsibility Statement:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had 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 the company at the end of the financial year and of the loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being unlisted sub clause (e) of section 134(5) is not applicable.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

6. Transfer to reserves in terms of section 134(3)(j) of the Companies Act, 2013:

The Company has not transferred any amounts in the Reserves in terms of Section 134(3)(j) of the Companies Act, 2013.

7. Dividend:

The Board of Directors of the Company has not recommended any dividend for the current financial year.

8. Share Capital:

There has been no change in the share capital of the company during the year under review.

9. Material changes and commitments:

There are no material changes and commitments affecting the financial position of the Company occurred from the date of closure of the financial year to the date of this report.

10. Related Party Transactions:

The Company has not entered into any transactions as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2(76) of the said Act. Therefore, the requirement of giving necessary details of the related party transactions is not applicable.

KENMEI AUTOMATION PRIVATE LIMITED

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CIN: U31900PN2016PTC158513

Email Id: prabhu_ajay@yahoo.com

11. Details of Directors and Key Managerial Personnel:

During the year under report, there has been no change in the constitution of the Board of Directors of the Company.

The composition of the Board of Directors as on **31st March, 2023** is as follows:

S. No.	Name	Designation	DIN	Date of Appointment
1.	AJAY CHANDRASHEKHAR PRABHU	Director	06473412	19/02/2016
2.	PREETI AJAY PRABHU	Director	06473413	19/02/2016

12. Statutory Auditors:

M/s. S D Dale and Co., Chartered Accountants (FRN: 0132027W) were appointed on 25th October, 2021 as the Statutory Auditor of the Company for a period of five years to hold office upto the conclusion of the Annual General Meeting to be held in the year 2026.

13. Explanations or comments by the Board on qualifications, reservations or adverse remarks or disclaimer in the auditors' report:

There are no adverse remarks in the Audit Report issued by the Statutory Auditor of the Company.

14. Significant and Material Orders Passed by The Regulators or Courts:

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

15. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016:

During the year under report, no applications were made, neither any proceedings are pending under the Insolvency and Bankruptcy Code, 2016. Therefore, the requirement of giving necessary details as at the end of the financial year is not applicable.

16. Fraud Reporting:

During the year under review, Auditors of the Company have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

KENMEI AUTOMATION PRIVATE LIMITED

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17. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

18. Acknowledgement:

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

**For & on behalf of the Board of Directors
KENMEI AUTOMATION PRIVATE LIMITED**



**AJAY CHANDRASHEKHAR PRABHU
DIRECTOR
DIN: 06473412**



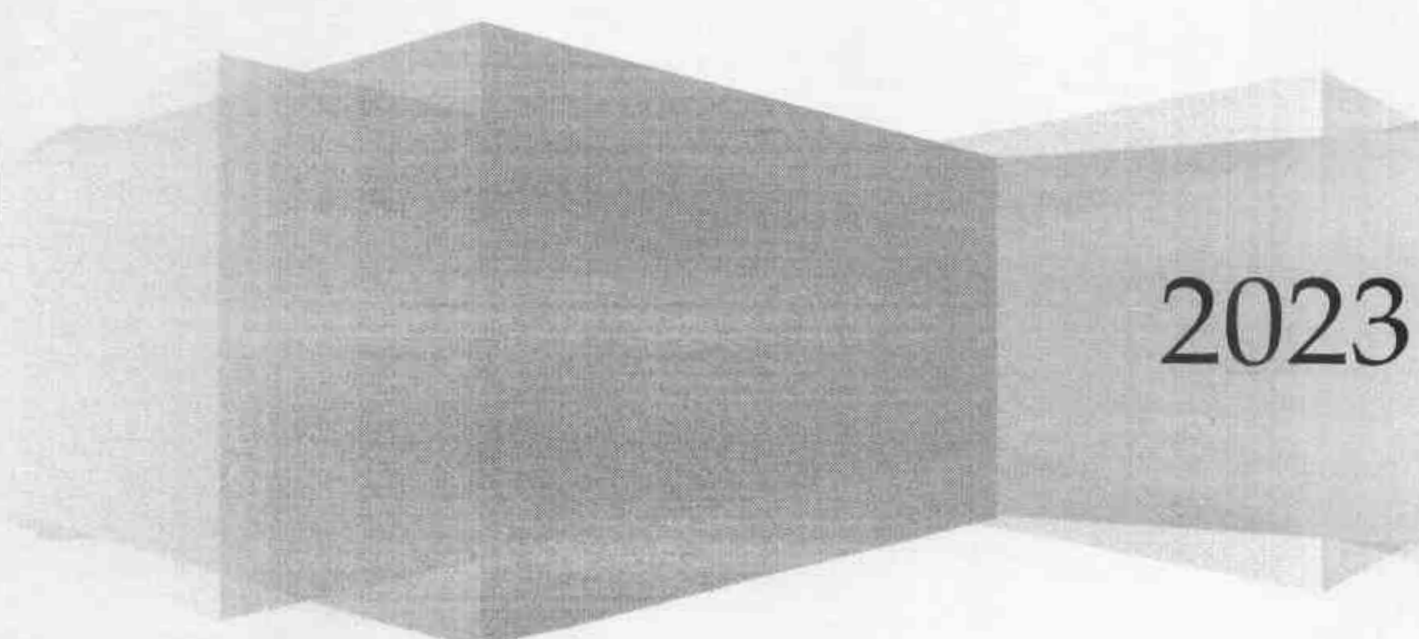
**PREETI AJAY PRABHU
DIRECTOR
DIN: 06473413**

**Date: 31-07-2023
Place: Pune**

Statement of Accounts

**KENMEI AUTOMATION PRIVATE
LIMITED**

FLAT NO. 4B, D WING, ANIL RAJ PARK, BEHIND MONIKA APTS,
KAMGAR NAGAR, PIMPRI, PUNE - 411018



2023



Independent Auditor's Report

To the Members of **KENMEI AUTOMATION PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of Kenmei Automation Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, 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, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NA	NA



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board'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.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 and financial performance 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

Those Board of Directors are 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.



Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
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.
 - 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 the Statement of Profit and 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) With respect to the adequacy of the This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) 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 long-term contracts including derivative contracts for which there were any material foreseeable losses.



- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) 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;
- (b) 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
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

Place:-Pune

Date: 31/07/2023

UDIN: 23134872BGUJKM1334

For S D Dale and Co
Chartered Accountants
FRN: 0132027W


Sagar Dilip Dale
(Proprietor)

Membership No. 134872



NOTES FORMING PART OF ACCOUNTS AS AT 31 ST MARCH, 2023

NOTE: 1 CORPORATE INFORMATION

The company Kenmei Automation Pvt. Ltd. is planning for trading in the design develops, assemble, fabricate, produce, import, export, sell, deal and distribute industrial electronic and automation products. Registered Office is at Flat No 4B, D Wing, Anil Raj Park, Behind Monika Apts, Kamgar Nagar, Pimpri, Pune – 411018

NOTE: 2 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

a. BASIS OF PREPARATION OF FINANCIAL STATEMENTS :

The company follows mercantile system of accounting and recognizes income and expenditure on accrual basis except retirement benefits those with significant uncertainties.

b. USE OF ESTIMATES :

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known / materialized.

c. INVENTORIES :

There is no inventory.

d. FIXED ASSETS AND DEPRECIATION :

There are no Fixed Assets.

e. REVENUE RECOGNITION :

There is no sale hence question of recognition does not arise.

f. INVESTMENTS :

There is no investment.

g. EMPLOYEE BENEFITS :

The Provisions of gratuity & the provident fund to the employees is not applicable to the company as there are no employees.



h. EARNINGS PER SHARE AS PER AS 20 :

- A. No. of Paid up Shares – 10,000
B. Profit after Tax – (-12,500.00)
C. Earnings Per Share – (-1.25) (B/A)

i. TAXATION :

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Deferred tax is not recognized as this is not applicable.

j. PROVISIONS AND CONTINGENCIES :

A provision is recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management best estimates of expenditure required to settle the obligations on the Balance Sheet date. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate for each such obligation.

k. RELATED PARTY DISCLOSURES :

As per the Accounting Standard on "Related Party Disclosures" (AS18) issued by the Instituted of Chartered Accountants of India, the related parties of the company are as follows :-

1. Key Management Personnel & List of Related Parties & Relationship :

Sr. No.	Particulars	Description of Relationship
1.	Mr. Ajay Prabhu	Key Management Personnel (Director)
2.	Mrs. Preeti Prabhu	Key Management Personnel (Director)

l. PRIOR PERIOD & EXTRA ORDINARY ITEMS :

Prior Period and Extra Ordinary items of gains and expenses of material nature are disclosed separately.

m. Balances due to and/from various parties are subject to confirmation.

n. The provision for all known liabilities is adequate and not in excess of the amounts reasonably necessary.

o. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

p. Payments to Auditors:

₹ in hundred

Description	Current Year (Rs.)	Previous Year (Rs.)
As Auditor		
Audit Fees	100.00	100.00
Tax representation Fees	0.00	0.00
TOTAL	100.00	100.00



Prabhu

q. The Profit & Loss account includes amount payable to the Directors:

Managerial Remuneration :		
Description	Current Year (Rs.)	Previous Year (Rs.)
Salary to Directors	0.00	0.00

r. The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Macro, Small and Medium Enterprises Development Act, 2006) claiming their status as Micro, small or medium enterprises. Consequently, the amount paid / payable to these parties during the year is not determinable

s. There are no Contingent Liabilities as on 31.3.2023.

t. Remittance of Foreign Currency (Sales) are Rs. NIL.

u. Remittance of Foreign Currency (Purchases) are Rs. NIL.

v. Remittance of Foreign Currency (Traveling - Staff) are Rs. NIL

w. **Other Statutory Information**

1. The Company does not have any benami property, where any proceeding has been initiated or is pending against the Company for holding any benami property.
2. The company has not traded or invested in Crypto currency or Virtual currency during the financial year.
3. The company has not advanced or loaned or invested fund to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:-
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
 - b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
4. The company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:-
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
 - b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
5. The company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provision of the Income Tax Act, 1961.



6. The company has complied with the number of layers prescribed under clause (87) of the section 2 of the Act read with the companies (Restriction on number of Layers) Rule 2017.
7. The company is not declared wilful defaulter by and bank or financials institution or lender during the financial year.
8. The company does not have any charges or satisfaction which is yet to be registered with ROC during the financial year.
9. The company does not have any transactions with companies which are struck off.
10. Financial Ratios are provided as below

Sr. No.	Particulars	FY 2022-2023	FY 2021-2022	% Change	Reason for Variance
1	Current Ratio	1.11	1.19	-6.72	
2	Debt - Equity Ratio	0.00	0.00	0.00	
3	Debt Service Coverage Ratio			0.00	
4	Return on Equity	-0.43	-0.38	13.16	Due to non-operation, expenses are reduced
5	Inventory Turnover Ratio	0.00	0.00	0.00	
6	Trade Receivable Turnover Ratio	0.00	0.00	0.00	
7	Trade Payable Turnover Ratio	0.00	0.00	0.00	
8	Net Capital Turnover Ratio	0.00	0.00	0.00	
9	Net Profit Ratio	0.00	0.00	0.00	
10	Return on Capital Employed	-0.55	-0.46	19.57	Due to accumulated losses

For S. D. Dale & Co.
Chartered Accountant

Sagar Dale
Proprietor
M. No. 134872
Place : Pune

Date : 31/07/2023

UDIN : 23134872BGUJKM1334

For and on behalf of Board of Directors of
Kenmei Automation Pvt. Ltd.

Ajay Prabhu
Director
DIN No. 06473412

Preeti Prabhu
Director
DIN No. 06473413

Balance Sheet as at 31st March 2023

₹ in hundred

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	3	1,000.00	1,000.00
Reserves and surplus	4	(770.74)	(645.74)
Money received against share warrants		229.26	354.26
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	5		
Current liabilities			
Short-term borrowings			
Trade payables	6		
(A) Micro enterprises and small enterprises		443.00	300.00
(B) Others		1,610.00	1,610.00
Other current liabilities	7		
Short-term provisions	5		
		2,053.00	1,910.00
TOTAL		2,282.26	2,264.26
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment			
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	9	1,649.88	1,649.88
Short-term loans and advances			
Other current assets	10	632.38	614.38
		2,282.26	2,264.26
TOTAL		2,282.26	2,264.26

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

As per our report of even date

For S D Dale and Co
Chartered Accountant
(FRN: 0132027W)

Sagar Dilip Dale
Proprietor
Membership No.: 134872
Place: Pune
Date: 31/07/2023
UDIN: 23134872BGUJKM1334



For and on behalf of the Board of Directors

AJAY CHANDRASHEKHAR
PRABHU
Director
DIN: 06473412



REETI AJAY PRABHU
Director
DIN: 06473413

Statement of Profit and loss for the year ended 31st March 2023

₹ in hundred

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income			
Total Income			
Expenses			
Cost of material Consumed	11		
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs	12		
Depreciation and amortization expenses	13	125.00	164.00
Other expenses		125.00	164.00
Total expenses		(125.00)	(164.00)
Profit before exceptional, extraordinary and prior period items and tax		(125.00)	(164.00)
Exceptional items			
Profit before extraordinary and prior period items and tax		(125.00)	(164.00)
Extraordinary items			
Prior period item		(125.00)	(164.00)
Profit before tax			
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax		(125.00)	(164.00)
Profit(Loss) for the period			
Earning per share-in ₹			
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date

For S D Dale and Co
Chartered Accountant
(FRN: 0132027W)

Sagar Dilip Dale
Proprietor
Membership No.: 134872
Place: Pune
Date: 31/07/2023
UDIN: 23134872BGUJMK1334



AJAY CHANDRASHEKHAR
PRABHU
Director
DIN: 06473412

For and on behalf of the Board of Directors
AJAY PRABHU
Director
DIN: 06473413

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 3 Share Capital

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Issued :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Total	1,000.00	1,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

₹ in hundred

Equity shares	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,000.00	10,000	1,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Ajay Prabhu	7,000	70.00	7,000	70.00
Equity [NV: 10.00]	Preeti Prabhu	3,000	30.00	3,000	30.00
	Total :	10,000	100.00	10,000	100.00

Note No. 4 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(645.74)	(481.74)
Add: Addition during the year		
Less: Loss for the year	(125.00)	(164.00)
Closing Balance	(770.74)	(645.74)
Balance carried to balance sheet	(770.74)	(645.74)



Note No. 6 Trade payables			₹ in hundred
Particulars	As at 31st March 2023	As at 31st March 2022	
(B) Others			
Abhijit Jagtap and Associates			39.00
Adisoft Technologies Pvt Ltd	50.00		25.00
Abhijit Jagtap and Associates	39.00		
Sagar Dale	354.00		236.00
	443.00		300.00
Total	443.00		300.00

Note No. 7 Other current liabilities			₹ in hundred
Particulars	As at 31st March 2023	As at 31st March 2022	
Others payables			1,610.00
Incentive Payable	1,610.00		1,610.00
	1,610.00		1,610.00
Total	1,610.00		1,610.00

Note No. Inventories			₹ in hundred
Particulars	As at 31st March 2023	As at 31st March 2022	
(Valued at cost or NRV unless otherwise stated)			
Total			

Note No. 9 Cash and cash equivalents			₹ in hundred
Particulars	As at 31st March 2023	As at 31st March 2022	
Balance with banks			1,637.75
HDFC Bank	1,637.75		1,637.75
Total			
Cash in hand			12.13
Cash	12.13		12.13
Total	12.13		12.13
Total	1,649.88		1,649.88

Note No. 10 Other current assets			₹ in hundred
Particulars	As at 31st March 2023	As at 31st March 2022	
Other Assets			327.80
Input CGST	336.80		145.80
Input SGST	154.80		140.78
Mat Credit	140.78		614.38
Total	632.38		

Note No. 13 Other expenses			₹ in hundred
Particulars	31st March 2023	31st March 2022	
Audit fees	100.00		100.00
Professional expenses			39.00
PTEC - Company	25.00		25.00
Total	125.00		164.00



