ROBOKIDZ EDUVENTURES PRIVATE LIMITED

CIN NO: U74900PN2014PTC153530
Add:Plot No.20,S.No.90/2,Dhairkar Wasti,Mundhwa,Pune-411036,

NOTICE FOR ANNUAL GENERAL MEETING

NOTICE is hereby given that the Annual General Meeting of the Members of ROBOKIDZ EDUVENTURES PRIVATE LIMITED will be held at the Registered Office of the Company on 30th, September, 2022 at 03:00 P.M. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet as at 31st March, 2022 and Statement of Profit and Loss for the year ended on that date together with Directors' and Auditors' Report thereon.

2. To appoint Auditors, M/s MGM AND COMPANY, Chartered Accountants, Pune to hold the office from the conclusion of this AGM until the conclusion of next Fifth Annual General Meeting, and also to decide about the remuneration there of.

3. To consider any other matter with the permission of Chair

By the Order of the Board of Directors
Robokidz Eduventures Private Limited

Mr. Piyush Arun Shah	**Mrs.Deenal S.Shah**
(DIN: 06965265)	**(DIN:06965296)**
Director	**Director**

Date: 02.09.2022
Place:Pune

Notes:

1. A Member entitled to attend and vote is entitled to appoint a Proxy to attend and vote instead of himself and a proxy need not be a Member of the Company.

2. Proxies in order to be effective must be lodged with the Company at its Registered Office at least 48 hours before the time appointed for the Meeting.

3. Members are requested to:

(a) Notify immediately any change in their address to the Company.
(b) Quote their folio number in all correspondence with the Company.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

CIN NO: U74900PN2014PTC153530

Add:Plot No.20,S.No.90/2,Dhairkar Wasti,Mundhwa,Pune-411036,

DIRECTORS' REPORT

To
The Members

Your Directors have great pleasure in presenting the Annual Report of your Company together with the Audited Accounts of the Company for the year ended 31st March 2022.

1. FINANCIAL RESULTS

Standalone Financial results of the Company

(Amount in Rupees)

Particulars	2021-22	2020-21
Income	16,33,10,404.18	4,72,28,292.39
Expenditure	15,95,22,575.49	4,38,53,768.72
Profit /Loss before Tax	37,87,828.69	33,74,523.67
Provision for Taxation & Deferred Tax	17,48,871.01	13,49,767.36
Net Profit/Loss for the year	20,38,957.68	20,24,756.31
Balance transferred to Reserves	20,38,957.68	20,24,756.31

2. STATE OF THE COMPANY'S AFFAIRS

Your Company has reported a net profit of Rs. 20,38,957.68/-(Rupees Twenty lakhs thirty eight thousand nine hundred and Fifty seven Only) for the Financial Year ended on 31st March 2022. However, your Company is gradually in the process of undertaking various assignments and the Board is optimist about more effective and efficient working that will yield maximum profitability in coming years.

3. DIVIDEND

Keeping in mind the need of resources for expansion and current financial position of the company, the Directors recommend no dividend

4. RESERVES

The company incurred Profit during the year and hence they have transferred to general transfer.

5. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no material changes or commitments affecting the financial position of the Company which has occurred between from the Financial Year ended as on 31st March 2022 to the date of signing of the Director's report.

6. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year under review there are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT

The Company does not have any subsidiary, associate or joint venture Company. Hence the provisions of consolidation of Financial statements are not applicable to company.

8.PUBLIC DEPOSITS

The Company has not accepted any Deposits under Chapter V of the Companies Act, 2013 from public during the year. Hence Companies (Acceptance of Deposits) Rules 2014 are not applicable to the Company.

9. PARTICULARS OF EMPLOYEES

None of the employees were in receipt of the remuneration as specified under provisions of Rule 5(2) of Companies (Appointment and remuneration of managerial personnel) Rules, 2014.

10. AUDITORS & AUDIT REPORT

M/s MGM AND COMPANY , Chartered Accountants, Pune have been appointed as statutory auditor of the Company. Your directors recommend the ratification of appointment of statutory auditor in the general meeting.

The observations made by the Auditors are self-explanatory and does not require any further clarification and there are no qualifications or reservations made by the Auditors in the Audit Report.

11. BOARD OF DIRECTORS

Mrs.Deenal Shah and Mr.Piyush Shah, Directors of the Company and during the year under review there were no changes in the constitution of Board of Directors of the Company.

12. SHARE CAPITAL

A. The authorized share capital of the company is Rs.5,000,000 (Rupees Fifty Lakh only) and the paid-up share capital is Rs.5,000,000 (Rupees Fifty lakh only).There has been no change in the share capital of the company.

13. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under the section 134(1)(C) of the Companies Act 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

1) that in the preparation of the annual accounts for the financial year under reporting, the applicable accounting standards have been followed along with proper explanations relating to material departures; if any

2) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 Profit of the Company for the year under review;

3) that the Directors have taken proper and sufficient care 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;

4) That the directors have prepared Annual Accounts on Going Concern Basis

5) That the Directors have devised proper systems to ensure compliance with the provision of all applicable laws

6) That the Internal Financial Controls have been laid down to be followed by the company and such controls are adequate and are operating effectively.

14.ENERGY, TECHNOLOGY & FOREIGN EXCHANGE

Information in accordance with the provisions of Section 134 (3)(m) of the Companies Act, 2013 regarding conservation of energy, technology absorption and foreign exchange earnings and outgo are as under.

A. Conservation of Energy	:	Not Applicable
B. Technology Absorption	:	Not Applicable
C. Foreign Exchange Earning	:	Not Applicable

15. NUMBER OF BOARD MEETINGS

During the period under review, there were Six Board Meetings held by the board.

16. PARTICULARS OF LOANS AND GUARANTEES UNDER SECTION 186

The Company has not given any loans or extended any guarantee exceeding 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account whichever is higher.

17.WEBLINK OF ANNUAL RETURN,IF ANY

The company is not having any website and hence annual return has not been published on the website.

18. RELATED PARTY TRANSACTIONS

Pursuant to disclosure to be made under section 188 (2) of the Act, during the financial year, the Company has entered into related party transactions and appropriate disclosures have been made.

19. AUDIT COMMITTEE

Pursuant to Section 177 of Companies Act, 2013, constitution of Audit Committee is not mandatory for your Company and thus there was no formation of such committee.

20. NOMINATION AND REMUNERATION COMMITTEE

Pursuant to Section 178 of Companies Act, 2013, constitution of Nomination and remuneration Committee is not mandatory for your Company and thus there was no formation of such committee.

21. CORPORATE SOCIAL RESPONSIBILITY

Pursuant to Section 135(1) of Companies Act, 2013, constitution of Corporate Social Responsibility Committee is not mandatory and hence no disclosure in this regard has been given.

22. DISCLOSURE PURSUANT TO SEXUAL HARASSEMENT

During the year under review, there were no cases filed pursuant to the sexual harassment of Woman at Workplace (Prevention, prohibition and redressal) Act, 2013

ACKNOWLEDGEMENT

Your Directors would like to acknowledge place on record their sincere appreciation for the co-operation received by the Company during the year from its employees, customers, investors, clients, advisors, consultants, Bankers and various Government Authorities.

By the Order of the Board of Directors
Robokidz Eduventures Private Limited

Mr. Piyush Arun Shah	**Mrs.Deenal S.Shah**
(DIN: 06965265)	**(DIN:06965296)**
Director	**Director**

Date: 02.09.2022
Place:Pune

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF Robokidz Eduventures Private Limited

Report on the Financial Statements

We have audited the accompanying standalone financial statements of **Robokidz Eduventures Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss Statements for the period 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 standalone 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 2022, its profits for the period ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us are sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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 that there are no key audit matters to communicate in our report

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance Report, and Shareholder Information, but does not include the standalone financial statements and our auditor's report thereon.
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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.

Management's Responsibility 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 standalone financial statements that give a true and fair view of the financial position of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concerns, 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 are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 standalone 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 standalone 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 control 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

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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 the 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 standalone 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.

• Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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 stand alone 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 standalone 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. This report includes in the Annexure, a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 (the order) issued by the Department of Companies Affair, in terms of sub-section (1) of section 143 of the Companies Act, 2013,

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 faras it appears from our examination of those books.

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c) The Balance Sheet and statement of profit and loss statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

g) The Company being a private company, reporting requirement of section 197(16) of the Act, as amended is not applicable.

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 positions.
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.

3. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by Central Government in terms of Section 143(11) of the Act, we give in **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For MGM & COMPANY
Chartered Accountants
Firm's Registration No: 117963W

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Mukesh Jain

CA Mukesh A Jain
Partner
Membership No: 104014

Place: Pune
Date: 02 September 2022.
UDIN: 22104014AXPPIG1726

Annexure A Referred Report on Other Legal and Regulatory Requirements forming part of our Independent Audit Report of even date.

i. In respect of its fixed assets:

a) i. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipments on the basis of available information.

ii. The company has no intangible assets hence the clause is not applicable.

b) As explained to us, some portion of the Property, Plant and Equipments have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.

c) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year..

d) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In respect of its inventories:

a) The company has inventories hence the clause is applicable.

b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are due to the depositors. Therefore, the provisions of Clause (v) of paragraph 3 of the CARO 2020 are not applicable to the Company.

Vi. The maintenance of the cost records has not been specified for the activities of the company by the Central Government u/s 148(1) of the Companies Act, 2013.Hence reporting under clause 3(vi) of the Order is not applicable.

vii. In respect of statutory dues:

a) According to the records of the Company, undisputed statutory dues including Goods and Service Tax, Income Tax, and other material statutory dues have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2022 for a period of more than six months from the date of becoming payable.

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence clause 3(viii) of the Order is not applicable to the company.

Ix (a). The company has not defaulted in repayment of loans and borrowings or in the payment of interest thereon to any lender during the year.

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(b) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company is not a declared willful defaulter by any bank or financial institution or other lender;

(c) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has applied term loans for the purpose for which the loans were obtained;

(d) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the Company has not utilized funds raised on short term basis for long term purposes;

(e) Based on our audit procedures and according to the information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) Based on our audit procedures and according to the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

x.(a)Being the private limited company, it cannot raise money by way of initial public offer or further public offer (including debt instruments) hence the clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year hence the clause 3(x)(b) of the Order is not applicable.

Xi(a). Based upon the audit procedures performed and the information and explanations given by the management, we have not noticed any fraud by the Company or on the company nor any such fraud was reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by us in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the central Government;

(c) The establishment of whistle blower mechanism is not applicable to the company hence reporting under clause 3(xi)(c) is not applicable to the company.

Xii(a) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of the Order are not applicable to the Company.

Xiii .In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

Xiv .Based on our audit procedures and according to the information and explanations given to us,the company does not have an internal audit system and is not required tohave an internal audit system as per provisions of the Companies Act 2013.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

xvi.(a)Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the company is not [illegible] be registered under section 45 IA of the Reserve

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Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi)(a) of the Order are not applicable to the Company and hence not commented upon.

xvi.(b)Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the company has not conducted any Non-Banking Financial or Housing Finance activities and accordingly, the provisions of clause 3 (xvi)(b) of the Order are not applicable to the Company and hence not commented upon.

xvi.(c)Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the company is not a Core Investment Company (CIC) and accordingly, the provisions of clause 3 (xvi)(c) of the Order are not applicable to the Company and hence not commented upon.

xvi.(d)Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the company is not part of the group having a Core Investment Company and accordingly, the provisions of clause 3 (xvi)(d) of the Order are not applicable to the Company and hence not commented upon.

xviii. There has been no resignation of the statutory auditor during the year.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions ,nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

Xx(a). Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the provisions of section 135 (5) of The Companies Act is not applicable to the Company.

xxi. This audit report being applicable to standalone financial statements, the provisions of clause 3(xxi) of the Order are not applicable to the Company and hence not commented upon.

For MGM & COMPANY
Chartered Accountants
Firm's Registration No: 117963W

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Mukesh Jain

CA Mukesh A Jain
Partner
Membership No: 104014

Place: Pune
Date: 02 September 2022.
UDIN: 22104014AXPPIG1726

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530

Survey No 90/2,Plot No 20,Dhayarkar Colony,Pingle WastiKoregaon Park Annexe,MundhwaPune - 411036

A. Y. 2022-23
AUDITED BALANCE SHEET AS AT 31ST MARCH 2022

Sr. No.	Particulars	Note No	Figures for the current reporting date 31.03.2022	Figures for the previous reporting date 31.03.2021
	Significant Accounting Policies	1		
	Equity & Liabilities			
1	Shareholders' funds			
	(a) Share capital	2	50,00,000.00	50,00,000.00
	(b) Reserve & Surplus	3	1,29,32,797.99	1,08,93,840.31
	(c) Money received against share warrant		-	
2	**Share application money pending allotment**			
3	**Non-Current Liabilities**			
	(a) Long-term borrowings	4	4,13,46,834.30	3,18,25,920.70
	(b) Deffered Tax Liabilities (Net)		-	-
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	**Current Liabilities**			
	(a) Short-term Loans Advances		-	
	(b) Trade Payable	5		
	(i) due to micro and small enterprises			
	(ii) due to other than micro and small enterprises		1,02,70,173.41	91,13,031.80
	(c) Other Current Liabilities	6	86,75,814.21	77,86,655.28
	Total		**7,82,25,619.91**	**6,46,19,447.89**
II	Assets			
	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	7		
	Gross Block		29,35,424.90	19,97,951.23
	Add; Addition during the year		2,58,667.68	9,37,473.67
	Less Depreciation		18,55,275.42	13,78,605.42
	Net Block		**13,38,816.16**	**15,56,819.48**
	(ii) Intangible assets			
	(iii)Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investment		-	-
	(c) Deffered tax assets (net)	8	6,12,638.79	6,44,215.15
	(d) Long-term loans and advances			
	(e) Other non-current assets		-	-
	Current assets			
	(a) Current Investments	9	1,33,76,482.70	1,15,83,838.15
	(b) Inventories	10	4,13,99,625.31	3,95,72,987.60
	(c) Trade Receivable	11	1,80,85,280.50	98,53,791.04
	(d) Cash and Cash Equivalents	12	31,60,043.85	7,17,837.47
	(e) Short-Term Loans and Advances		2,98,305.00	1,37,300.00
	(f) Other Current Assets	13	20,64,427.00	5,52,559.00
	Notes forming a part of accounts	21		
	Total		**7,82,25,619.91**	**6,46,19,447.89**

As per our Report of even date attached

For,
MGM AND COMPANY
Chartered Accountants
Firm Reg. No. FRN 117963W

CA Mukesh Jain
Mem.No. 104014
PLACE: PUNE
DATE : 02/9/2022
UDIN : 22104014AXPPI41786

MGM & COMPANY
FRN 117963 W
Pune
Chartered Accountants

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

Robokidz Eduventure Pvt Ltd

[illegible]ENAL S. SHAH	PIYUSH A. SHAH
(DIRECTOR)	(DIRECTOR)
DIN: 06965296	DIN: 06965265

ROBOKIDZ EDUVENTURES PVT LTD.

CIN: U74900PN2014PTC153530

Survey No 90/2,Plot No 20, Dhayarkar Colony,Pingle Wasti,Koregaon Park Annexe,Mundhwa

Pune - 411036

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2022

SR. NO.	PARTICULARS	Note No	Figures for the current reporting period 01.04.2021 to 31.03.2022	Figures for the Previous reporting period 01.04.2020 to 31.03.2021
I.	Revenue from Operations	14	16,27,38,428.63	4,68,40,845.24
II.	Other Income		5,71,975.55	3,87,447.15
III.	**Total Revenue**		16,33,10,404.18	4,72,28,292.39
IV.	Expenditure			
	(a) Direct Expenses	15	31,25,079.18	24,93,774.91
	(b) Purchases	16	14,47,65,109.04	4,00,99,419.88
	(c) Changes in inventories of Stock	17	(17,38,937.71)	(1,52,94,034.28)
	(d) Employee Benefits Expenses	18	46,01,875.00	87,41,207.00
	(e) Finance Cost	19	37,42,758.78	18,36,602.52
	(f) Depreciation and amortisation expense		4,76,671.00	4,02,531.00
	(g) Other Expenses	20	45,47,920.20	55,85,267.69
	Total Expenses		15,95,22,575.49	4,38,53,768.72
V.	Profit before Exceptional items		37,87,828.69	33,74,523.67
VI.	Exceptional items		-	-
VII.	Profit before Extraordinary items and Tax (V-VI)		37,87,828.69	33,74,523.67
VIII.	Extraordinary items		-	-
IX.	Profit/(Loss) Before Tax (VII - VIII)		37,87,828.69	33,74,523.67
X.	Tax Expenses			
	(a) Current Tax Expense		17,17,194.65	13,36,983.00
	(b) Deferred Tax Loss		31,676.36	12,784.36
XI.	Profit/(Loss) for the period from continuing operations (VII-VIII)		20,38,957.68	20,24,756.31
XII.	Profit/(Loss) from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the period (XI+XIV)		20,38,957.68	20,24,756.31
XVI	Earnings Per Share			
	1. Basic EPS		4.08	4.05
	2. Diluted EPS		4.08	4.05
	Notes forming part of accounts	21		

As per our Report of even date attached

For,
MGM AND COMPANY
Chartered Accountants
Firm Reg. No. FRN 117963W

CA Mukesh Jain
Mem.No. 104014
PLACE: PUNE
DATE : 02/09/2022
UDIN : 22104014AXDPIG1726

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

Robokidz Eduventure Pvt. Ltd.

DEENAL S. SHAH
(DIRECTOR)
DIN: 06965296

PIYUSH A. SHAH
(DIRECTOR)
DIN: 06965265

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530
A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
2	SHARE CAPITAL		
	Authorised Share Capital :		
	50000 Equity shares of Rs. 100/- each	50,00,000.00	50,00,000.00
	Issued, Subscribed and fully Paid up :		
	50000 Equity Shares of Rs. 100/- each fully paid up	50,00,000.00	50,00,000.00
	Total	50,00,000.00	50,00,000.00

Note no. 6(A)(d) of Part I of Schedule VI	
Particulars	Equity Shares Number
Shares outstanding at the beginning of the year	5,00,000.00
Shares issued during the year	-
Shares bought back during the year	-
Shares outstanding at the end of the year	5,00,000.00

List of Share holder holding more than 5% of the shares		
Name of Shareholder	Figures As At The End Of Current Reporting Period	
Equity Share Capital	No. of Shares held	% of Holding
Deenal Shah	4,24,999	85.00%
Medha Inamdar	25,000	5.00%
Piyush Shah	50,000	10.00%
Total Nos.	4,99,999	100.00%

3	Reserve & Surplus	Current Year Rs.	Previous Year Rs.
	Opening Balance	1,08,93,840.31	88,69,084.00
	Add: Securities Premium Account	-	
	Add: Net Profit/(Loss) for the current year	20,38,957.68	20,24,756.31
	Total	1,29,32,797.99	1,08,93,840.31

M G M & COMPANY Chartered Accountants FRN 117963 W Pune

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530
A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.

4	Long-Term Borrowing	Current Year Rs.	Previous Year Rs.
	Unsecured Business Loans		
	From Banks & NBFC's		
	Bank of Maharashtra CCA/c No60362141691	2,36,09,989.48	1,83,61,801.52
	Bank of Maharashtra A/c No 60409771439	55,81,979.00	
	Bajaj Finance Loan A/c No. 402PSBGJ133101	4,87,247.00	7,37,365.00
	Bajaj Finance Loan A/c No 402PSBEZ832598	2,38,937.00	8,70,356.00
	Hdfc Bank Loan Account A/c No 119273521	43,98,142.35	
	HDFC Bank Ltd	-	10,27,696.24
	ICIC Bank Loan A/c No UPPUN00044286251	10,52,291.00	
	ICICI Loan A/C :UPPUN00039986308	-	5,50,785.00
	India Infolne Finance	9,20,586.80	16,04,889.94
	L & T Finance Limited	30,20,399.67	
	Unsecured, considered good		
	From Directors/Relatives of Directors		
	- Mr. Piyush Arun Shah	97,259.00	1,97,259.00
	- Mr. Sagar Sanghvi	(7,20,600.00)	58,05,000.00
	- Mrs. Deenal S Shah	4,80,353.00	5,70,969.00
	- Mr. Avneesh Ashokumar Abrol	8,20,250.00	6,00,000.00
	Debentures		
	- Santosh Kumar Yadav	15,00,000.00	15,00,000.00
		4,13,46,834.30	3,18,25,920.70

5	Trade Payables	Current Year Rs.	Previous Year Rs.
	(i) due to micro and small enterprises		
	(ii) due to other than micro and small enterprises	1,02,70,173.41	91,13,031.60
	Total	1,02,70,173.41	91,13,031.60

6	Other Current Libilities & Provisions.	Current Year Rs.	Previous Year Rs.
	Duties & Taxes		
	- Professional Tax on salary	3,200.00	60,737.00
	- GST Payable	10,64,232.00	(61,237.96)
	- Company Income Tax Payable	9,89,064.65	10,13,620.00
	TDS Payable		
	TDS On Rent	31,500.00	22,500.00
	TDS On Salary		2,97,785.00
	TDS On Interest	19,410.00	26,241.00
	TDS On Professional Fees	2,16,200.00	1,41,390.00
	TDS On Contractor	3,994.00	5,051.00
	TDS On Commission		-
	Salary Payable	61,08,530.16	58,89,215.16
	Audit Fees Payable	1,77,000.00	3,99,500.00
	Reimbursement Payable	62,683.40	11,884.08
	Total	86,75,814.21	77,86,655.28

MGM & COMPANY
FRN 117963 W
Pune
Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD
CIN: U74900PN2014PTC153530
A.Y. 2022-23

Note No. 7 FIXED ASSETS

SR NO	PARTICULARS	GROSS BLOCK						DEPRECIATION BLOCK			NET BLOCK	
		COST AS ON 01.04.2021	ADDITIONS BEFORE 30TH SEPT 2021	ADDITIONS AFTER 30TH SEPT 2021	DEDUCTIONS 2021-22	COST AS ON 31.03.2022	RATE OF DEP	DEPRECIATION UPTO 01.04.2021	DEPN FOR 2021-22	TOTAL DEPRECIATION	W.D.V. ON 31.03.22	W.D.V. ON 31.03.2021
1	Plant and Machinery	10,29,797.51	1,04,452.22	74,210.18	-	12,08,459.88	25.89%	2,36,761.00	2,43,148.00	4,79,909.00	7,88,550.89	7,93,036.51
2	Mahindra Bolero	7,37,871.00	-	-	-	7,37,873.00	31.23%	2,78,064.00	1,44,285.00	4,22,349.00	3,15,522.00	4,58,807.00
2	Computer and Software	5,43,609.97	-	-	-	5,43,609.97	63.16%	5,16,308.92	17,243.00	5,33,551.92	10,058.05	27,301.05
3	Furniture and Fixtures	6,24,146.42	5,889.94	14,115.36	-	6,44,151.72	25.89%	3,46,471.50	72,995.00	4,19,466.50	2,24,685.22	2,77,674.92
	TOTAL RS.	29,35,424.90	1,70,342.18	88,326.52	-	31,94,092.58		13,78,695.42	4,76,671.00	18,55,276.42	13,38,816.16	15,56,819.48
	PREVIOUS YEAR RS.	19,97,951.23		9,37,473.67		29,35,424.90		9,76,274.42	4,02,331.00	13,78,605.42	15,56,819.48	10,21,676.81

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★ Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530
A. Y. 2022-23

Note No: 8 Deferred Tax Asset

Computation of Deffered Tax Asset / (Liability) as on 31.03.2022

Sr. No.	Particulars	Amount Rs.	Amount Rs.
(A)	Deferred Tax Asset as on 01.04.2021		6,44,315.15
(B)	Add: Deferred Tax Asset		
	Add:Depreciation as per Companies Act	4,76,671.00	31,676.36
	Less:Depreciation as per IT Act	3,53,656.00	
		1,23,015.00	
(C)	Deferred Tax Asset as on 31.03.2022		6,12,638.79

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530
A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
9	Investments	Current Year Rs.	Previous Year Rs.
	Short Term Investments		
	Fixed Deposit in ICICI Bank	-	-
	Fixed Deposit in Bank of Maharashtra	1,33,76,482.70	1,15,83,838.15
	Total	1,33,76,482.70	1,15,83,838.15

10	Inventories	Current Year Rs.	Previous Year Rs.
	Finished Goods		
	- Robotics Kit	11,76,462.05	6,10,711.74
	Raw Material	3,17,72,460.86	3,14,90,368.38
	Tools & Spares	83,58,702.40	74,71,907.48
	Total	4,13,09,625.31	3,95,72,987.60

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Robokidz Eduventure Pvt. Ltd.

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
11	Trade Receivables	Current Year Rs.	Previous Year Rs.
	Outstanding for a period exceeding six months from the date they were due for payment		
	Unsecured, considered good		
	Unsecured, considered Doubtful		
	Less: Provision for Doubtful Debts		
	Others		
	Unsecured considered good	1,60,65,280.50	98,53,791.04
	Total	1,60,65,280.50	98,53,791.04

12	Cash & cash equivalents	Current Year Rs.	Previous Year Rs.
	Cash in Hand	4,05,321.72	203.72
	Balance with Banks		
	Bank of Maharashtra	50,05,817.38	66,832.18
	ICICI Bank - 1401	(22,55,880.64)	6,36,088.54
	IOB Bank - 115	3,801.61	3,801.61
	ICICI Bank - 8401	783.78	10,911.42
	Total	31,60,043.85	7,17,837.47

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.

CIN: U74900PN2014PTC153530

A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
13	**Other Current Assets**	**Current Year Rs.**	**Previous Year Rs.**
	Security Deposit - Office		-
	Deposit for Room at Satara		-
	Dealership Deposit with Cosco	25,000.00	
	MD RISL	3,80,000.00	
	Earnest Money Deposits	10,000.00	10,000.00
	Deposit for Office at Mundhwa	5,00,000.00	5,00,000.00
	Other Current Assets		
	Prepaid Insurance	36,738.00	16,201.00
	Prepaid Expenses	18,011.00	
	TDS on GST	20,314.20	-
	TDS FY 2020-21	26,358.00	26,358.00
	TDS FY 2021-22	1,42,296.44	
	Advance to Creditors	9,05,710.00	
	Total	**20,64,427.64**	**5,52,559.00**

14	**Revenue from Operations**	**Current Year Rs.**	**Previous Year Rs.**
	Component Sale	-	-
	ATL Lab Refurbishment	3,02,461.42	11,86,440.64
	Robokidz Sales	16,18,59,448.17	4,33,56,451.76
	Teacher Training	2,26,844.82	22,56,442.84
	Packing & Forwarding Receipts	2,59,674.22	41,500.00
		16,27,38,428.63	4,68,40,845.24
	Less: Discount Allowed	-	-
	Total	**16,27,38,428.63**	**4,68,40,845.24**

15	**Direct Expenses**	**Current Year Rs.**	**Previous Year Rs.**
	- Product Development Expenses	2,550.00	12,498.22
	- Labour Charges	3,60,000.00	-
	- Packing Material & Charges A/c	4,82,872.62	4,84,418.82
	- Freight Charges	9,47,832.02	7,15,548.51
	Work Contract-Soldring	1,03,664.16	7,09,537.00
	- Onsite Expenses	12,28,160.38	5,91,771.46
	Total	**31,25,079.18**	**24,93,774.91**

Robokidz Eduventures Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530
A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
16	Purchases	Current Year Rs.	Previous Year Rs.
	Purchases	14,47,65,109.04	4,00,99,419.88
	Total	14,47,65,109.04	4,00,99,419.88

17	Changes in Inventories of WIP	Current Year Rs.	Previous Year Rs.
	Opening Inventories	3,95,72,987.60	2,42,88,153.32
	Less: Closing Inventories	4,13,09,625.31	3,95,72,987.60
	Total	(17,36,637.71)	(1,52,84,834.28)

18	Employee Benefits Expenses	Current Year Rs.	Previous Year Rs.
	Remuneration/Fees to Directors/CEO's		
	Deenal Shah	18,00,000.00	18,27,000.00
	Sagar Sanghvi (CEO) - Salary	-	18,00,000.00
	Salary to Staff	26,35,008.00	50,32,707.00
	Incentive & Stipend	1,66,667.00	81,500.00
	Total	46,01,675.00	87,41,207.00

MGM & COMPANY
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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
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A. Y. 2022-23

AUDITED NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2022

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
19	Financial Cost	Current Year Rs.	Previous Year Rs.
	CGTMSE Fees	4,03,968.00	
	Interest On Cash Credit	18,42,235.00	7,47,816.00
	Interest On Debenture	2,25,000.00	75,000.00
	Interest Paid On Unsecured Loan	12,71,555.78	10,13,786.52
	Total	37,42,758.78	18,36,602.52

Note No.	Particulars	Current Year Rs.	Previous Year Rs.
20	OTHER EXPENSES	Current Year Rs.	Previous Year Rs.
	Advertisement Expenses	43,175.00	847.00
	Audit Fees	1,75,000.00	1,75,000.00
	Brokerage & Commission Charges	50,000.00	1,00,000.00
	Electricity Expenses	69,980.00	1,32,140.00
	Clearing and Forwarding Expenses	40,117.30	8,98,135.74
	Rent Charges	6,45,000.00	9,29,250.00
	Repairs and Maintenance	1,55,192.68	8,52,133.43
	Bank Charges	3,04,791.98	1,09,413.32
	Miscellaneous Exps	2,56,828.83	1,48,274.86
	Legal & Professional Expenses	5,58,384.00	3,72,673.90
	Office Expenses	83,895.72	1,08,403.56
	Fuel Exps	1,78,092.74	2,24,308.00
	S. Balance W/off	74,103.00	13,223.00
	Postage and Courier	2,01,994.10	2,89,277.00
	Printing & Stationery	29,382.16	36,405.67
	Sales Promotion Expenses	3,40,739.40	3,32,124.88
	Staff Welfare Expense	5,22,088.12	3,62,080.17
	Subscription Charges	1,58,270.56	1,80,027.16
	Telephone & Broadband Expenses	23,242.61	22,586.00
	Travelling Expenses		-
	MCA Return Filling Fees	17,700.00	-
	GST Return Fees	6,700.00	3,900.00
	Interest on TDS	12,105.00	55,767.00
	Interest on GST and PT	1,61,017.00	-
	PMC Tender Fees	13,000.00	3,857.00
	Loan Processing Fees	3,51,366.00	1,29,714.00
	Insurance Expenses	75,754.00	85,726.00
	Total	45,47,920.20	55,65,267.69

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.

A.Y. 2022-23

Annexure - I - Referred to Note No. 7 in Notes to Account

As required by Accounting Standard [AS]-18 on Related Party Transactions issued by the Institute of Chartered Accountants of India are given as follows:

(a) List of the Related Parties And Relationships (as identified by the company)

	Party	Relation
A	Key Management Personnel	
1	Mrs. Deenal Sagar Shah	Director
2	Mr. Piyush Arun Shah	Director
3	Mr. Sangar Lalit Sanghvi	CEO
B	Individuals (Shareholders)	
	Equity Share Capital.	
1	Mr. Piyush Arun Shah	Shareholder
2	Mrs. Deenal Sagar Shah	Shareholder
3	Mrs. Medha Inamdar	Shareholder

(b) Transactions with Related Party during the relevent Assessment Year:

Sr. No.	Name of Related Party	Nature of Transaction	Amount (Rs.)	Outstanding Balance as on 31.03.2022
1	Mr. Sagar Lalit Sanghvi	Salary Paid	-	10,50,280.16
		Loan Accepted	17,70,000.00	
		Loan Paid	82,95,600.00	(7,20,600.00)
2	Mrs. Deenal Sagar Shah	Remuneration Paid	18,00,000.00	34,28,040.00
		Loan Accepted	6,83,980.00	-
		Loan Paid	7,74,595.00	4,80,353.00
3	Mr. Piyush Arun Shah	Loan Repaid	1,00,000.00	97,259.00

Details of Additions to Fixed Asset

	Particulars	Amount	Date of Purchase	Date Put to Use	No. of Days for Depreciation	Rate of Depreciation	Amount
1	Plant & Machinery						
	LG Air conditioner	28,125.00	06-05-2021	06-05-2021	329	25.89%	6,563.00
	LG Air conditioner	28,125.00	15-06-2021	15-06-2021	289	25.89%	5,765.00
	Bosch Diswashe	33,203.00	19-07-2021	19-07-2021	255	25.89%	6,006.00
	Hitachi Air conditioner	28,125.00	19-07-2021	19-07-2021	255	25.89%	5,087.00
	LED TV	46,874.22	14-07-2021	14-07-2021	260	25.89%	8,645.00
	LED TV	20,311.72	11-10-2021	11-10-2021	171	25.89%	2,464.00
	Hitachi Air conditioner	26,554.69	14-10-2021	14-10-2021	169	25.89%	3,184.00
	Voltage Air conditioner	27,343.75	24-03-2022	24-03-2022	7	25.89%	138.00
							37,830.00
2	Furniture & Fixtures						
	Furniture & Fittings	5,889.04	24-08-2021	24-08-2021	219	25.89%	915.00
	Furniture & Fittings	14,115.36	12-03-2022	12-03-2022	19	25.89%	190.00
							-
							-
							-
							-
							1,106.00
	Grand Total	2,58,667.68					38,936.00

M G M & COMPANY ★ FRN 117963 W Pune ★ Chartered Accountants

Robokidz Eduventure Pvt. Ltd. ★

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530

Fixed Assets : Depreciation as per Companies Act, 2013

	Particulars	W.D.V. On 01.04.2021	Addition Before 30.09.2021	Addition After 30.09.2021	Total Cost	Rate Of Depn	Depn. For 21-22	W.D.V. On 31.03.2022
1	Plant and Machinery							
	Biometric Attendance System	2,066.00			2,066.00	25.89%	535.00	1,531.00
	CCTV Camera	19,884.22			19,884.22	25.89%	5,148.00	14,736.22
	EPABX	4,691.00			4,691.00	25.89%	1,214.00	3,477.00
	LED TV	89,830.50	46,874.22	20,312	1,58,016.44	25.89%	34,107.00	1,21,909.44
	Desert Cooler	3,436.00			3,436.00	25.89%	890.00	2,546.00
	Soldering Machine	1,514.00			1,514.00	25.89%	392.00	1,122.00
	Projector	21,872.49			21,872.49	25.89%	5,663.00	16,209.49
	Projector Screen	866.00			866.00	25.89%	224.00	642.00
	Electric Weighing Scale	1,939.00			1,939.00	25.89%	502.00	1,437.00
	Mahindra Bolero	4,58,807.00			4,58,807.00	31.23%	1,43,285.00	3,15,522.00
	Packing Machine	30,810.88			30,810.88	25.89%	7,977.00	22,833.88
	Machinery Miscellaneous	34,813.42			34,813.42	25.89%	9,014.00	25,799.42
	Mold Machine	5,61,271.00			5,61,271.00	25.89%	1,45,313.00	4,15,958.00
	Scooter	21,042.00			21,042.00	25.89%	5,448.00	15,594.00
	Bosch Diswasher	-	33,203.00		33,203.00	25.89%	6,006.00	27,197.00
	Air conditioner		84,375.00	53,898	1,38,273.44	25.89%	20,715.00	1,17,558.44
2	Computer and Softwares							
	Computer & Peripherals	27,301.05			27,301.05	63.16%	17,243.00	10,058.05
3	Furniture & Fixtures							
	Fixed Wireless Phone	1,172.00			1,172.00	25.89%	303.00	869.00
	Furniture & Fittings	2,66,924.92	5,889.94	14115.36	2,86,930.22	25.89%	70,212.00	2,16,718.22
	Cupboard	3,210.00			3,210.00	25.89%	831.00	2,379.00
	Chairs	4,367.00			4,367.00	25.89%	1,131.00	3,236.00
	PCB Stencil	2,001.00			2,001.00	25.89%	518.00	1,483.00
	Total RS.	15,56,819.48	1,70,342.16	88,325.52	18,15,487.16		4,76,671.00	13,38,816.16

M G M & COMPANY
FRN 117963 W
Pune
Chartered Accountants

Robokidz Eduventure Pvt. Ltd.