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 Monday, 30th September, 2024 at 01:00 P.M. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet as at 31st March, 2024 and Statement of Profit and Loss for the year ended on that date together with Directors' and Auditors' Report thereon.

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

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

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

Robokidz Eduventure Pvt. Ltd.

Mr.Sagar L.Sanghvi
(DIN: 03064545)
Director

Mrs.Deenal S.Shah
(DIN:06965296)
Director

Date: 05.09.2024
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 2024.

1. FINANCIAL RESULTS

Standalone Financial results of the Company

(Amount in Rupees)

Particulars	2023-24	2022-23
Income	38,31,231.07	16,53,82,212.00
Expenditure	35,13,900.35	16,15,16,109.00
Profit /Loss before Tax	3,17,330.71	38,66,102.00
Provision for Taxation & Deferred Tax	83,981.73	10316.67
Net Profit/Loss for the year	2,33,348.98	28,344.35
Balance transferred to Reserves	2,33,348.98	28,344.35

2. STATE OF THE COMPANY'S AFFAIRS

Your Company has reported a net profit of Rs. 2,33,348.98/-(Rupees Two lakh thirty three thousand three hundred and fourty eight only) for the Financial Year ended on 31st March 2024. 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 2024 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.

12. SHARE CAPITAL

The authorized share capital of the company is Rs.50,00,000 (Rupees Fifty Lakh only) and the paid-up share capital is Rs.50,00,000 (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 namely on 09th April,2023;01st July,2023;04th September,2023;20th December,2023;09th January,2024 and 31st March,2024.

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 & appropriate disclosure 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

Robokidz Eduventure Pvt. Ltd.

Mr.Sagar L. Sanghvi
(DIN: 03064545)
Director

Mrs.Deenal S.Shah
(DIN:06965296)
Director

Date: 05.09.2024
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 31stMarch, 2024, 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 31stMarch 2024, its profits and cash flows 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 is 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.
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

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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 positionof 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 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 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 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 relate disclosures made by the 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 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significancein 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 consequencesof 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 far as it appears from our examination of those books.

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

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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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls. The said clause is not applicable in for this company as the turnover is below 50 crores and borrowings are again below 25 crores.

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 nothave 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.

IV.

(a) The management has represented that, to the best of its knowledge and belief, 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 its knowledge and belief, 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 misstatement.

V. No dividend has been declared or paid during the year by the company.

VI. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the financial year ended 31st March 2024 which

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has a feature of recording audit trail (edit log) facility and the same has been operative from 1th April 2023 for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31st March, 2024.

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 B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

M G M & COMPANY
FRN
117963 W
Pune
Chartered Accountants

CA Mukesh Jain
Partner
Membership No: 104014

Place: Pune
Date: .5th September 2024.
UDIN: 24104014BKAHCS9754

Annexure referred to in paragraph 'B' of 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) Title deed of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favored the lessee) disclosed in the financial statements are held in the name of the company.

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

e) 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 inventory has been physically verified by the management during the year except for inventories lying with third parties. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by management as of 31st March 2024. No discrepancies were noticed on verification between the physical stock and book records that were 10% or more in aggregate for each class of inventory

b) the company has 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.

iii. During the year the company has not made investments in, or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties except for the purchase of shares in its subsidiary company.

iv. The company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantee or securities provided as applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are due to be deposits. 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.

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vii. In respect of statutory dues:

a) According to the records of the Company, undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, 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, 2024 for a period of more than six months from the date of becoming payable other than Goods and Service Tax of Rs. 45,43,211/-, which is pending from March 2024.

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 taken term loan from lender during the year and used the same for which the loan was sanctioned.

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

(c) The Company has obtained term loan during the year, and the company has not defaulted in any repayment dues;

(d) The Company has raised any short-term funds during the year.

(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 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 norany 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.

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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 to have 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 required to be registered under section 45 IA of the Reserve 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.

xviiBased upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

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 offinancial 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 ofthe 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 applicable to the Company.

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Pune
Chartered Accountants

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

Mukesh J

MGM & COMPANY
FRN
117963 W
Pune
Chartered Accountants

CA Mukesh Jain
Partner
Membership No: 104014

Place: Pune
Date: 05th September, 2024.
UDIN: 24104014BKAHCS9754

FINANCIAL STATEMENTS

OF

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

ADDRES : - Survey No 90/2,Plot No 20, Dhayarkar Colony, Pingle WastiKoregaon Park Annexe,Mundhwa

FOR
FINANCIAL YEAR 2023-24

CORPORATE INFORMATION

Board Of Director / Management

1) Mrs. Deenal Shah
Director
DIN No: 06965296

2) Mr Sagar Sanghvi
Director
DIN : 03064545

Registered Office

Address: Plot No.20,S.No.90/2,Dhairkar Wasti, Mundhwa, Pune, Pune, Maharashtra, India, 411036

Registered Under the Companies Act 2013

CIN : U74900PN2014PTC153530

Contact Details

Telephone No :

Email Id :accounts@robokidz.co.in

Website :https://www.robokidz.co.in/

Auditor

MGM AND COMPANY
CA MUKESH A JAIN
M NO 104014
FRN NO -117983W
Chartered Accountants
Pune - 411 014

Bankers

1) ICICI Bank
Account No -646105051401
IFCS Code ICIC0000581
2) Bank of Maharashtra
Account No -60362141691
IFCS Code MAHB0000081

Robokidz Eduventures Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

BALANCE SHEET

₹ in "00"

Sr.No.	Particulars	Note	As at 31st March 2024	2023
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	3	**50,000.00**	50,000.00
	(b) Reserves and Surplus	4	**3,91,021.31**	1,57,672.33
			4,41,021.31	**2,07,672.33**
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	5	12,96,547.67	10,70,167.57
	(b) Other Non Current Liabilities		-	-
			12,96,547.67	**10,70,167.57**
3	**Current Liabilities**			
	(a) Short-Term Borrowings	6	**1,315.37**	-
	(b) Trade Payables			
	a. Total outstanding dues of micro enterprises and small enterprises			-
	b. Total outstanding dues of creditors other than micro enterprises and small enterprises.	7	**8,55,684.46**	1,09,589.45
	(c) Other Current Liabilities	8	**2,75,016.37**	6,991.73
	(d) Short-Term Provisions	9	**13,647.73**	52,549.31
			11,45,663.93	**1,69,130.49**
	Total............		**28,83,232.92**	**14,46,970.39**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment's	10	1,56,214.55	15,844.07
	(b) Non Curmet Investment	11	2,88,023.61	2,88,893.92
	(c) Deferred Tax Assets	12	3,833.60	5,809.39
	(d) Long Term Advances	13	5,000.00	5,000.00
			4,53,071.75	**3,15,547.39**
2	**Current Assets**			
	(a) Inventories	14	1,93,939.04	5,87,489.80
	(b) Trade receivables		21,38,109.63	1,23,734.28
	(c) Cash and Cash Equivalents	15	23,381.52	4,01,183.86
	(d) Short-Term Loans and Advances	16	15,450.74	10,997.15
	(e) Other Current Assets	17	59,280.22	8,017.91
			24,30,161.17	**11,31,423.00**
	Total............		**28,83,232.92**	**14,46,970.39**

See accompanying notes to the financial statements 1 to 37

As per books of accounts maintained subject to audit

For MGM AND COMPANY
FRN NO -117963W
Chartered Accountants

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

CA MUKESH A JAIN
(Partner) (M.N. :104014)
Place: Pune
Date: 05/09/2024

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

Director Deenal Shah
Din No : 06965296

Director Sagar Sanghvi
Din No: 03064545

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

PROFIT AND LOSS ACCOUNT

₹ in "00"

	Particulars	Note.	As at 31st March 2024	2023
I	Revenue from operations	18	38,16,585.01	16,43,208.29
II	Other income	19	14,646.06	10,613.83
III	**Total Revenue**		38,31,231.07	16,53,822.12
IV	**Expenses:**			
	Cost of Material Consumed	20	31,36,025.85	13,70,686.40
	Research and Development Expenses	21	-	-
	Employee benefits expense	22	85,023.13	82,878.70
	Other expenses	23	1,28,712.07	79,983.45
	Depreciation & Amortization	24	27,486.13	5,722.44
	Finance Cost	25	1,36,653.18	75,890.11
	Total Expenses		35,13,900.35	16,15,161.09
v	**Profit Before Exceptional & Extraordinary Items & Tax (III-IV)**		3,17,330.71	38,661.02
VI	Exceptional Items		-	-
VII	**Profit before Extraordinary Items and Tax**		3,17,330.71	38,661.02
VIII	Extraordinary Items		-	-
IX	**Profit before tax**		3,17,330.71	38,661.02
X	**Tax expense:**			
	(1) Current tax		82,005.94	9,999.67
	(2) Deferred tax		1,975.79	317.00
XI	**Profit /(Loss) for the period from continuing operations (IX-X)**		2,33,348.98	28,344.35
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)**		2,33,348.98	28,344.35
XIV	Earnings per equity share:			
	(1) Basic		4.67	0.57
	(2) Diluted		-	-

See accompanying notes to the financial statements 1 to 37

As per books of accounts maintained subject to audit

For MGM AND COMPANY
FRN NO 117963W
Chartered Accountants

CA Mukesh A Jain
(Partner) (M.N. : 1040
Place: Pune
Date: 05/09/2024

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

Director Deenal Shah
Din No : 06965296

Director Sagar Sanghvi
Din No : 03064545

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

STATEMENT OF CHANGE IN EQUITY

₹ in "00"

A. Equity Share Capital

Particulars	Balance as at 1st April 2023	Change During the Year 2022-23	Balance as at 31st March 2024	Change During the Year 2023-24	Balance as at 1st April 2024
1. Equity Share Capital	50,000	-	50,000	-	**50,000**

B. Other Equity

As at 31t March 2024

Particulars	Balance as at 1st April, 2023	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2024
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	-	-	-	-	-
Securities Premium	-	-	-	-	-	-
Retained Earning	1,57,672.33	2,33,348.98			-	**3,91,021.31**
Capital Reserve		-				-
Other Comprehensive Income	-	-	-	-	-	-
Total	**1,57,672.33**	**2,33,348.98**	-	-	-	**3,91,021.31**

As at 31t March 2023

Particulars	Balance as at 1st April, 2022	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2023
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	-	-	-	-	-
Securities Premium	-	-	-	-	-	-
Retained Earning	1,29,327.98	28,344.35				**1,57,672.33**
Other Comprehensive Income	-	-	-	-	-	-
Total	**1,29,327.98**	**28,344.35**	-	-	-	**1,57,672.33**

As per books of accounts maintained subject to Audit
For MGM and Company
FRN NO -117963W
Chartered Accountants

For and On Behalf of the Board of Directors of

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

CA Mukesh A Jain
(Partner) (M.N. : 104014)
Place: Pune
Date: 05/09/2024

Director Deenal Shah
Din No : 06965296

Director Sagar Sanghvi
Din No: 03064545

ROBOKIDZ EDUVENURES PRIVATE LIMITED

Notes to Financial statements for the year ended 31st March 2024

Note 1: Company Information

ROBOKIDZ EDUVENTURES PRIVATE LIMITED (The Company) is a private limited company incorporated and domiciled in India and has its registered office at Survey No 90/2,Plot No 20, Dhayarkar Colony,Pingle WastiKoregaon Park Annexe,Mundhwa. Company is in business of providing Technical education to school and colleges, Developing scientific Toys and Kits for School and colleges

Note 2: Summary of significant accounting policies

a. Basis of Preparation

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified 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 ("the 2013 Act"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly issued accounting standards is initially adopted or a revision to an existing account standard requires a change in accounting policy hitherto in use.

b. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumption that effect the reported amounts of expenses, assets and liabilities and disclosure of contingent liabilities. At the end of reporting period. Although these estimates are based on the management's best of knowledge of current events and actions, uncertainty about these assumptions and estimates could results in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

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Robokidz Eduventures

c. 'Property, Plant and Equipment, Intangible asset and capital work in progress

Property, Plant and Equipment are carried at cost less accumulated depreciation/amortization. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use.

Subsequent expenditure related to an item of plant and equipment's are added to its book value only if it increases the future benefits from the existing assets beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss account for the period during which such expenses are incurred.

d. Depreciation on fixed assets

a. Depreciation on Property, Plant and Equipment is calculated on the straight line method over the useful lives of assets estimated by a management or those prescribed under the Schedule II to the Companies Act, 2013, Whichever is higher. Depreciation on additions is provided on prorate basis for the actual days. The Management estimates the useful lives of the assets as follows.

Assets	Useful Life	Assets	Useful Life
Furniture	10 Years	Softwares	5 Years
Computer	3 Years	Plant & Machinery	15 Years

Depreciation on assets acquired/purchased, sold/discarded during the year is provided on a pro-rata basis from the date of each addition till the date of sale/discard.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized

e.1 Revenue from operations

Revenue is primarily derived from providing pathalogical facilities. Arrangements with customers are either on a fixed price, fixed time frame or on a time and material basis. Revenue is recognized net of rebates and discounts on transfer of significant risks and rewards of ownership to the buyer. Sale of goods is recognized net of excise duty and value added tax.

f. Inventories

Inventories are valued at lower of cost or net realizable value. Cost of raw materials and traded goods have been computed to include all cost of purchases, cost of conversion, if any, and other cost incurred in bringing the inventories to their present location and conditions. Cost of raw materials is determined on FIFO basis and cost of traded goods is determined at actual on identified lot basis.

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENURES PRIVATE LIMITED

g. Employee benefits a Short-term Employee Benefits i. Provident Fund

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes apart of the contributions to the government administered pension fund.

h. Taxes on Income

Tax expenses comprises current & deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdiction where the company operates.

Differed income tax reflect the impact of timing differences between taxable income & accounting income originating during the current year and reversal of timing difference for the earlier years. Deferred tax is measured using the tax rates and the laws enacted or substantively enacted at the reporting date.

i. Leases

1. Operating Lease

Lease of assets under which significant risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under an operating lease are recognized as expense in the Statement of Profit and Loss, on a straight-line basis over the lease term.

j. Earning Per Shares

j.1 Basic Earning Per Shares

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard 20 "Earnings per Share". Basic EPS is computed by dividing the net profit or loss for the year attributable to equity shareholder by the weighted average number of equity shares outstanding during the year.

j.2 Diluted Earning Per Shares

As during the reporting period no potential equity shares are exists hence no diluted earning per share is not required.

k. Provisions & Contingencies

A provisions are recognized when the company has a present obligation as a result of past events. Provisions are not discounted to their present value and are determined based on the best estimates required to settle the obligation at the reporting date

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

l. Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 3: SHARE CAPITAL

₹ in "00"

Particulars	31-Mar-24	31-Mar-23
Authorized Shares	50,000.00	50,000.00
500000 Equity Shares of Rs. 10 each		
(PY 2023: 50000 Equity Shares of Rs. 100 each)		
Issued, Subscribed & Paid up Shares	**50,000.00**	50,000.00
5,00,000 Equity Shares of Rs. 10 each fully paid		
(PY 2023: 5,00,000 Equity Shares of Rs. 10 each fully paid)		
Total Issued Subscribed & Paid up Shares	**50,000.00**	**50,000.00**

NOTE 3.a Reconciliation of the shares outstanding at the beginning and at the end of reporting period

Particulars	31-Mar-24		31-Mar-23	
	Number	Amount	Number	Amount
Shares o/s at the beginning	**5,000**	**50,000**	**5,000**	**50,000**
Shares Issued during the year	-	-	-	-
Shares bought back during year			-	-
Shares o/s at the end of the year	**5,000**	**50,000**	**5,000**	**50,000**

NOTE 3.b Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per shares. Each Holder of one Share is entitled to one vote per shares.

In The event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company. The distribution of Dividend & Assets at the time of liquidation will be in the portion to the number of equity shares held by the share holders.

NOTE 3.c Details of the shareholders holding more than 5% shares in company

Particulars	31-Mar-24		31-Mar-23	
	Numbers	Percentage	Numbers	Percentage
Mrs .Deenal Shah	**4,249.00**	**84.98%**	4,250	85.00%
Mrs.Medha Inamdar	**250**	**5.00%**	250	5.00%
Mr.Piyush Shah	**500**	**10.00%**	**500**	**10.00%**
Mr Avneesh Abrol	**1**	**0.02%**	**1**	**0.02%**
Total	**5,000**	**100%**	**5,000**	**100%**

As Per records of the company, including its register of the shareholders / members and other declarations received from Directors regarding beneficial interest the above share holding represent both legal and beneficial ownership of shares.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

Note 3.d. Disclosure regards class of shares, Bonus Shares for the Last 5 Years

All (500000 Equity) shares were allotted as fully paid up shares,
No Equity shares were bought back by the company during the Last 5 years.

Note 3.e. Calls Unpaid
All the shares are fully called up & paid up of Rs. 10 each.

Note 3.f. Shares held by holding company and / or their subsidiaries / associates
As per the disclosure mentioned in Point II, no such clause applies to the Company.

NOTE 4: RESERVE & SURPLUS

Particulars	31-Mar-24	31-Mar-23
ii) Profit and Loss Account		
a] Opening balance as per Last Balance Sheet	1,57,672.33	1,29,327.98
b] **Add:** Net Profit after tax transferred from statement of Profit and Loss Account	2,33,348.98	28,344.35
c] **Amount Available for Appropriation** [a+b]	3,91,021.31	1,57,672.33
d] **Less : Appropriation:**		
e] Closing Balance of Profit & Loss Account [c-d]	3,91,021.31	1,57,672.33
Total Reserve & Surplus	3,91,021.31	1,57,672.33

NOTE 5 :LONG TERM BORROWINGS

Particulars	31-Mar-24	31-Mar-23
Non Current Borrowings (Secured)		
a. Term Loans from Bank	-	-
Less : Current matuarities of long term loan disclosed under the head "other current liabilities"	-	-
	-	-
b. Usecured Loan Term Borrowings		
From Directors/Relatives of Directors		
- Mr. Piyush Arun Shah	972.59	972.59
- Mr. Sagar Sanghvi	7,470.57	6,982.66
- Mrs. Deenal S Shah	66,291.25	46,842.84
- Mr. Avneesh Ashokumar Abrol	6,202.50	6,405.00
From Banks & NBFC's		
Bank of Maharashtra CCA/c No60362141691	7,10,400.56	6,93,973.15
The National small Industries co Ltd	2,52,505.05	
Bank of Maharashtra A/c No 60409771439	37,260.85	55,936.02
Tata Capital Financial Services Ltd OD	25,362.59	34,699.64
Aditya Birla Finance Ltd	15,330.42	22,698.56
Bajaj Finance Loan A/c No. 402PSBGJ133101	-	1,974.39
Bajaj Finance Loan A/c No P402PBL11507108	20,883.13	-
Hdfc Bank Loan Account A/c No 119273521	19,840.27	32,855.68

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

Cholamandalam Investment & Finance Company Limited	**14,551.26**	**17,991.22**
ICIC Bank Loan A/c No UPPUN00044286251	**2,431.90**	**6,807.26**
Hero Finacorp limited	**9,994.43**	**14,499.45**
India Infoline Finance	-	**986.07**
Clix Capital Services Pvt Ltd	**16,089.78**	**23,702.51**
Kisetsu Saison Finance Pvt Ltd	**11,232.88**	**26,383.92**
L & T Finance Limited	**11,165.24**	**21,297.52**
HDFC Bank Car Loan A/c No - 147353193	**29,258.85**	
Standard Chartered Bank A/c No 53716388	**24,303.56**	**40,159.09**
Debentures		
- Santosh Kumar Yadav	15,000.00	15,000.00
Total Long Term Borrowings	**12,96,547.67**	**10,70,167.57**

NOTE 5.a Term & Condition of Long Term Borrowings

a) Nature of Loan : Business loan form NBFCs and Banks

b) Repayment Terms : Equal monthly installment of Rs. 0000Lakhs.

c) Secured By : Personal property of Directors & Machineries of company

d) Period Of Default : Nil

e) Both director of company have provided their personal guarantee for loan facility.

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 6 :SHORT TERM BORROWINGS ₹ in "00"

Particulars	31-Mar-24	31-Mar-23
a. Secured short term Loan From Bank	1,315.37	-
Total Short Term Borrowings	1,315.37	-

NOTE 7 :TRADE PAYABLE

Particulars	31-Mar-24	31-Mar-23
(i) Total outstanding dues of micro, smalland medium enterpises		
(ii) Total outstanding dues of creditorsother than micro, small and medium enterprises	8,55,684.46	1,09,589.45
Total Trade Payable	8,55,684.46	1,09,589.45

NOTE 8.a The Company has sent out the confirmations during the year to all the creditors requesting them to confirm whether they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. The Company has not received any replies from its suppliers. In Management's view, the impact of any interest that may be payable (in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006) on delayed payments to its micro or small suppliers is not expected to be significant.

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	31-Mar-24	31-Mar-23
a. Statutory Dues		
Professional Tax	334.00	34.00
TDS Payable	13,669.21	6,742.34
GST Payable	1,79,007.22	(9,784.28)
Income Tax Payable	82,005.94	9,999.67
b. Current maturities of long term loan disclosed under Long term borrowings		-
Total Other Current Liabilities	2,75,016.37	6,991.73

NOTE 9 : SHORT TERM PROVISIONS

Particulars	31-Mar-24	31-Mar-23
Audit Fees Payable	(665.00)	3,345.00
Advance From Customer	3,164.98	6,999.99
Salary Payable	7,531.27	38,463.93
Retention Payable	2,684.44	3,222.40
Deposit for Flat No 023-0201		600.00
Reimbursement Payable	932.04	(82.01)
Total Short Term Provision	13,647.73	52,549.31

NOTE 12: NON CURRENT INVESTMENTS

Particulars	31-Mar-24	31-Mar-23
i. Investment in Equity Instrument		-
ii. Fixed Deposit in Bank of Maharashtra	2,88,023.61	2,23,068.67
iii.Flat No 023-0201		47,175.25
iv.Investment in Software (Work in progess)		18,650.00
Total Non Current Investment	2,88,023.61	2,88,893.92

M G M & COMPANY
FRN 117963 W
Pune
Chartered Accountants

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 13: LONG TERM ADVANCES

Particulars	31-Mar-24	31-Mar-23
i. Security Deposits (Unsecured & Considered Good)		
Deposit For Rent	5,000.00	5,000.00
Total Long Term loan & Advances	5,000.00	5,000.00

NOTE 14: INVENTORIES

Particulars	31-Mar-24	31-Mar-23
a. Raw Materials, components & Stock in process		-
(Valued at Cost Or Market Price Whichever Is Lower)		
Finished Goods		
- Robotics Kit	1,18,723	27,288
Raw Material	70,419	4,99,628
Tools & Spares	4,797	60,574
Total Inventories	1,93,939.04	5,87,489.80

NOTE 15: CASH AND CASH EQUIVALENT

Particulars	31-Mar-24	31-Mar-23
a. Cash In Hand	6,222.67	1,848.18
b. Balance With Banks		-
Bank of Maharashtra	133.94	3,94,985.30
ICICI Bank - 1401	17,024.91	4,305.11
IOB Bank - 115	-	38.02
ICICI Bank - 8401	-	7.25
	23,381.52	4,01,183.86
B. Other Bank Balances		
a. Bank deposits with more than 12 months maturity		
Total Cash and Cash Equivalent	23,381.52	4,01,183.86

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 16: SHORT TERM LOAN & ADVANCES

Particulars	31-Mar-24	31-Mar-23
Unsecured, Considered good unless otherwise stated		
Advance to Employee for expenses	3,160.05	2,725.05
Other advances	1,426.90	
India Infoline	1,277.66	
Advance to Creditors	9,586.13	8,272.10
Total Short Term loan & Advances	15,450.74	10,997.15

NOTE 17: OTHER CURRENT ASSETS

Particulars	31-Mar-24	31-Mar-23
a. Balance With Tax Authorities		
i. Income Tax		
Advance Income Tax		-
TDS on GST	311.08	420.40
TDS FY 2020-21		263.58
TDS FY 2023-24	35,312.01	-
TCS Receivable	260.50	0.66
TDS FY 2022-23		4,069.84
Balance with Income Tax	35,883.59	4,754.48
ii. Goods & Service Tax (ITC Balance)	22,132.64	-
iii. Other Current Assets		
Dealership Deposit with Cosco	250.00	250.00
Deposite for Aurangabad	164.00	-
District Education Officer, Jagdalpur Chhattisgarh	-	1,500.00
EMD State Health Society Manipur	750.00	750.00
Earnest Money Deposits	100.00	100.00
Prepaid Insurance		663.43
Total Other Current Assets	59,280.22	8,017.91

NOTE 18: REVENUE FROM OPERATIONS

Particulars	31-Mar-24	31-Mar-23
Sales of Product	38,12,123.56	16,08,669.21
Sales of Services	4,461.45	34,539.08
Total Revenue from operations	38,16,585.01	16,43,208.29

NOTE 19: OTHER INCOME

Particulars	31-Mar-24	31-Mar-23
Interest received	10,444.92	5,686.71
Rent received	2,855.00	690.00
Balance Written off	1,170.16	4,237.12
Misc income	175.98	
Total Other Income	14,646.06	10,613.83

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 20: COST OF MATERIAL CONSUMED

Particulars	31-Mar-24	31-Mar-23
Purchase of Raw Materials	**26,66,289.97**	14,31,234.04
Direct Exps	**76,185.12**	1,13,845.91
Opening Balance of Raw Materials	**5,87,489.80**	4,13,096.25
Less : Closing Balance of Raw Materials	1,93,939.04	5,87,489.80
Total Cost of Material Consumed	31,36,025.85	13,70,686.40

NOTE 21: RESEARCH & DEVELOPMENT EXPENSES

Particulars	31-Mar-24	31-Mar-23
Employee Cost (Salaries & Wages)	-	-
Consumables	-	-
Electricity Expenses	-	-
Staff Welfare	-	-
Total Research and Development Expenses	-	-

NOTE 22: EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-24	31-Mar-23
Employee Cost (Salaries & Wages)	48,572.33	57,153.13
Remuneration to Director	28,000.00	18,000.00
Incentive & Stipend	8,450.80	7,725.57
Total Employee Benefit Expenses	**85,023.13**	82,878.70

NOTE 23: OTHER EXPENSES

Particulars	31-Mar-24	31-Mar-23
Advertisement and marketing Expenses	**18,576.96**	119.22
Audit Fees	2,000.00	1,750.00
Brokerage & Commission Charges	5,508.21	18,926.73
Electricity Expenses	**1,798.33**	841.65
labour charges	**6,678.64**	
Rent Charges	**13,726.17**	6,772.50
Repairs and Maintenance	**2,431.64**	8,852.67
Bank Charges	**12,383.87**	9,553.09
Miscellaneous Exps	2,354.16	3,608.61
Legal & Professional Expenses	**18,582.43**	4,911.08
Office Expenses	5,892.05	1,236.14
Fuel Exps	1,234.16	975.96
S. Balance W/off		4,060.26
Postage and Courier	**586.68**	3,399.61
Printing & Stationery	**2,265.01**	699.80
Staff Welfare Expense	**13,066.50**	7,094.23
Subscription Charges	**2,572.02**	2,962.26
Telephone & Broadband Expenses	**646.16**	306.00
Travelling Expenses	**12,850.29**	1,168.28
MCA Return Filling Fees	**182.00**	44.31
GST Return Fees		82.00
Interest on TDS and Income tax	**608.24**	1,312.43
Penalty for Late Deployment	**1,902.16**	-
Interest on Credit card	**17.50**	76.65
PMC Tender Fees	**1,480.00**	324.50
Insurance Expenses	**1,368.89**	905.48
Total Other Expenses	1,28,712.07	79,983.45

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 24: DEPRECIATION & AMORTIZATION EXPENSES

Particulars	31-Mar-24	31-Mar-23
Depreciation on Tangible Assets (Refer Note 10)	27,486.13	5,722.44
Total Depreciation & Amortization Expenses	27,486.13	5,722.44

NOTE 25: FINANCE COST

Particulars	31-Mar-24	31-Mar-23
CGTMSE Fees	346.55	1,656.53
Loan Processing Fees	2,218.49	6,527.18
Interest On Cash Credit	92,770.47	36,781.99
Interest On Debenture	2,250.00	2,250.00
Interest Paid On Unsecured Loan	30,509.88	28,674.40
Interest Paid to NSIC	8,557.79	-
Total Finance Cost	1,36,653.18	75,890.11

NOTE 26 : COMMITMENTS AND CONTINGENT LIABILITIES:

Capital Commitments: Rs Nil (previous year Rs Nil)

Contingent liabilities: - Rs Nil (previous year Rs Nil)

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Note 10 : Property plant & Equipments

Amount in INR

Sr. No.	Particulars	Rate	Gross Block			Depreciation			Net block	
			As at April 1, 2023	Additions	As at March 31, 2024	As at April 1, 2023	Depreciation for the year	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
1	Computer	63.16%	7,936	1,169	9,106	6,508	1,572	8,080	1,026	1,428
2	Furniture	25.89%	7,432	9,745	17,177	4,868	2,809	7,677	9,500	2,564
3	Office equipment									
4	Plant & Machinery	25.89%	17,372	56,059	73,431	7,690	7,279	14,968	58,463	9,682
5	Vehicle	31.25%	7,379	32,337	39,716	5,209	3,277	8,485	31,230	2,170
6	Software	63.16%	-	21,371	21,371		12,550	12,550	8,820	-
7	Land	0.00%	-	47,175	47,175	-	-	-	47,175	-
	Gross Total		**40,119**	**1,67,857**	**2,07,976**	**24,275**	**27,486**	**51,761**	**1,56,215**	**15,844**

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530

Fixed Assets : Depreciation as per Income Tax Act

Sr. No.	Particulars	W.D.V. On 01.04.2023	Addition Before 30.09.2023	Addition After 30.09.2023	Total Cost	Rate Of Depn	Deprn. For 23-24	W.D.V. On 31.03.2024
1	**Plant and Machinery**							
	Biometric Attendence System	2,584.00			2,584.00	15%	388.00	2,196.00
	CCTV Camera	24,298.22			24,298.22	15%	3,645.00	20,653.22
	EPABX	5,865.00			5,865.00	15%	880.00	4,985.00
	LED TV	1,16,689.44			1,16,689.44	15%	17,503.00	99,186.44
	Desert Cooler	4,296.00			4,296.00	15%	644.00	3,652.00
	Soldering Machine	1,894.00			1,894.00	15%	284.00	1,610.00
	Projector & Screen	26,218.49			26,218.49	15%	3,933.00	22,285.49
	Electric Weighing Scale	2,107.00			2,107.00	15%	316.00	1,791.00
	Mahindra Bolero	2,15,126.00			2,15,126.00	30%	64,538.00	1,50,588.00
	Packing Machine	25,111.88			25,111.88	15%	3,767.00	21,344.88
	Machinery Miscellaneous	26,269.42	63,135.59	1,79,500	2,68,905.01	15%	26,873.00	2,42,032.01
	Mold Machine	4,00,987.00			4,00,987.00	15%	60,148.00	3,40,839.00
	Scooter	14,368.00			14,368.00	15%	2,155.00	12,213.00
	Bosch Diswasher	23,990.00			23,990.00	15%	3,599.00	20,391.00
	Air Conditioner	1,03,338.44			1,03,338.44	15%	15,501.00	87,837.44
	Home theater			56,441	56,441.00	15%	4,233.00	52,208.00
	mobile phone		17,821.18	13,41,100	13,58,921.57	15%	1,03,256.00	12,55,665.57
	UPS System		1,04,012.21	16,406	1,20,418.47	15%	16,832.00	1,03,586.47
	Blue Star Dispenser - BWD FMCGA			8,051	8,050.85	15%	604.00	7,446.85
	Karcher Wet & Dry Vacuum Cleaner			16,992	16,991.53	15%	1,274.00	15,717.53
	Mecoy Washing Machine - 7.0kg Elite POA70			7,627	7,627.12	15%	572.00	7,055.12
	Refrigerator		11,864.41		11,864.41	15%	1,780.00	10,084.41
	Toyota Innova Crysta			32,33,718	32,33,718.02	15%	2,42,529.00	29,91,189.02
	Tablet		19,10,652.54		19,10,652.54	15%	2,86,598.00	16,24,054.54
	Tools and Equipment			18,72,303	18,72,303.00	15%	1,40,423.00	17,31,880.00
2	**Computer and Softwares**							
	Computer & Peripherals	21,971.05	19,81,948.30	2,72,073.73	22,75,993.08	40%	8,55,982.00	14,20,011.08
3	**Furniture & Fixtures**							
	Fixed Wireless Phone	2,065.00			2,065.00	10%	207.00	1,858.00
	Furniture & Fittings	3,45,462.12	9,32,115.00	42,374.00	13,19,951.12	10%	1,29,876.00	11,90,075.12
	PCB Stencil	3,526.00			3,526.00	10%	353.00	3,173.00
	Total RS.	**13,66,167.06**	**50,21,549.23**	**70,46,585.90**	**1,34,34,302.19**		**19,88,693.00**	**1,14,45,609.19**

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Details of Additions to Fixed Asset

	Particulars	Date of Purchase	Date Put to Use	Amount
1	**Plant & Machinery**			
	Home theater	26/12/2023	26/12/2023	56,441.00
	mobile phone	16/07/2023	16/07/2023	17,821.18
	mobile phone	29/03/2024	29/03/2024	13,30,508.02
	Nokia G42 5G	28/03/2024	28/03/2024	10,592.37
	UPS System	09/09/2023	09/09/2023	1,04,012.21
	UPS System	07/10/2023	07/10/2023	16,406.26
	Blue Star Dispenser - BWD FMCGA	05/03/2024	05/03/2024	8,050.85
	Karcher Wet & Dry Vacuum Cleaner	29/10/2023	29/10/2023	16,991.53
	Mccoy Washing Machine - 7.0kg Elite POA70	05/03/2024	05/03/2024	7,627.12
	Refrigerator	24/08/2023	24/08/2023	11,864.41
	Plant and Machinery	23/10/2023	23/10/2023	1,79,500.00
	Plant and Machinery	10/05/2023	10/05/2023	57,627.12
	Plant and Machinery	16/05/2023	16/05/2023	5,508.47
	Tablet	28/04/2023	28/04/2023	29,652.54
	Tablet	31/05/2023	31/05/2023	76,000.00
	Tablet	07/06/2023	07/06/2023	18,05,000.00
	Tools and Equipment	26/03/2024	26/03/2024	7,65,475.00
	Tools and Equipment	26/03/2024	26/03/2024	8,32,408.00
	Tools and Equipment	29/03/2024	29/03/2024	2,74,420.00
				56,05,906.08
2	Furniture Purchase	04/05/2023	04/05/2023	76,570.00
	Furniture Purchase	06/05/2023	06/05/2023	82,045.00
	Furniture Purchase	11/05/2023	11/05/2023	70,400.00
	Furniture Purchase	13/05/2023	13/05/2023	80,900.00
	Furniture Purchase	23/05/2023	23/05/2023	4,83,800.00
	Furniture Purchase	26/05/2023	26/05/2023	79,300.00
	Furniture Purchase	26/06/2023	26/06/2023	30,910.00
	Furniture Purchase	04/07/2023	04/07/2023	28,190.00
	Furniture Purchase	03/10/2023	03/10/2023	42,374.00
				9,74,489.00

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2	**Computer**			
	Computers & Laptops	06/05/2023	06-05-2023	**1,16,948.30**
	Software development	01/04/2023	01-04-2023	**18,65,000.00**
	LMS Software	09/10/2023	09-10-2023	**2,50,000.00**
	LMS Software	12/02/2024	12-02-2024	**22,073.73**
				22,54,022.03
3	Vehilce			
	Toyota Innova Crysta	10/12/2023	10-12-2023	32,33,718.02
				32,33,718.02
	Grand Total			**1,20,68,135.13**

0.00

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 01.04.2023	Addition Before 30.09.2023	Addition After 30.09.2023		Total Cost	Rate Of Depn	Deprn. For 23-24
1	**Plant and Machinery**							
	Biometric Attendence System	1,135.00				1,135.00	25.89%	294.00
	CCTV Camera	10,921.22				10,921.22	25.89%	2,828.00
	EPABX	2,577.00				2,577.00	25.89%	667.00
	LED TV	90,347.44				90,347.44	25.89%	23,391.00
	Desert Cooler	1,887.00				1,887.00	25.89%	489.00
	Soldering Machine	832.00				832.00	25.89%	215.00
	Projector	12,012.49				12,012.49	25.89%	3,110.00
	Projector Screen	476.00				476.00	25.89%	123.00
	Electric Weighing Scale	1,065.00				1,065.00	25.89%	276.00
	Mahindra Bolero	2,16,984.00				2,16,984.00	31.23%	67,764.00
	Packing Machine	16,921.88				16,921.88	25.89%	4,381.00
	Machinery Miscellaneous	19,120.42	63,135.59	1,79,500		2,61,756.01	25.89%	40,069.00
	Mold Machine	5,74,539.60				5,74,539.60	25.89%	1,48,748.00
	Scooter	11,557.00				11,557.00	25.89%	2,992.00
	Bosch Diswasher	20,156.00				20,156.00	25.89%	5,218.00
	Air conditioner	2,04,667.10				2,04,667.10	25.89%	52,988.00
	mobile phone		17,821.18	13,41,100		13,58,921.57	25.89%	6,148.00
	Home theater			56,441		56,441.00	25.89%	3,883.00
	Blue Star Dispenser - BWD FMCGA			8,051		8,050.85	25.89%	154.00
	UPS System		1,04,012.21	16,406		1,20,418.47	25.89%	17,184.00
	Karcher Wet & Dry Vacuum Cleaner			16,992		16,991.53	25.89%	1,868.00
	Mccoy Washing Machine - 7.0kg Elite POA70			7,627		7,627.12	25.89%	146.00
	Refrigerator			11,864		11,864.41	25.89%	1,860.00
	Toyota Innova Crysta			32,33,718		32,33,718.02	25.89%	2,56,897.00
	Tablet		19,10,652.54			19,10,652.54	25.89%	4,06,440.00
	Tools and Equipments			18,72,303		18,72,303.00	25.89%	7,385.00
2	**Computer and Softwares**					-		
	Computer & Peripherals	1,42,826.18	19,81,948.30	2,72,073.73		23,96,848.21	63.16%	14,12,233.00
3	**Furniture & Fixtures**					-		
	Fixed Wireless Phone	644.00				-		
	Furniture & Fittings	1,71,952.46	9,32,115.00	42,374.00		644.00	25.89%	167.00
	Cupboard	1,763.00				11,46,441.46	25.89%	2,59,003.00
	Chairs	80,923.58				1,763.00	25.89%	456.00
	PCB Stencil	1,099.00				80,923.58	25.89%	20,951.00
						1,099.00	25.89%	285.00
4	Land And building	47,17,525.00				47,17,525.00	0.00%	-
	Total RS.	**63,01,932.37**	**50,09,684.82**	**70,58,450.31**	-	**1,83,70,067.50**		**27,48,613.00**

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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**							
	Home theater	56,441.00	26/12/2023	26/12/2023	31-03-2024	97	25.89%	3,883.00
	mobile phone	17,821.18	16/07/2023	16/07/2023	31-03-2024	260	25.89%	3,287.00
	mobile phone	13,30,508.02	29/03/2024	29/03/2024	31-03-2024	3	25.89%	2,831.00
	Nokia G42 5G	10,592.37	28/03/2024	28/03/2024	31-03-2024	4	25.89%	30.00
	UPS System	1,04,012.21	09/09/2023	09/09/2023	31-03-2024	205	25.89%	15,124.00
	UPS System	16,406.26	07/10/2023	07/10/2023	31-03-2024	177	25.89%	2,060.00
	Blue Star Dispenser - BWD FMCG	8,050.85	05/03/2024	05/03/2024	31-03-2024	27	25.89%	154.00
	Karcher Wet & Dry Vacuum Clean	16,991.53	29/10/2023	29/10/2023	31-03-2024	155	25.89%	1,868.00
	Mccoy Washing Machine - 7.0kg E	7,627.12	05/03/2024	05/03/2024	31-03-2024	27	25.89%	146.00
	Refrigerator	11,864.41	24/08/2023	24/08/2023	31-03-2024	221	25.89%	1,860.00
	Plant and Machinery	1,79,500.00	23/10/2023	23/10/2023	31-03-2024	161	25.89%	20,499.00
	Plant and Machinery	57,627.12	10/05/2023	10/05/2023	31-03-2024	327	25.89%	13,366.00
	Plant and Machinery	5,508.47	16/05/2023	16/05/2023	31-03-2024	321	25.89%	1,254.00
	Tablet	29,652.54	28/04/2023	28/04/2023	31-03-2024	339	25.89%	7,130.00
	Tablet	76,000.00	31/05/2023	31/05/2023	31-03-2024	306	25.89%	16,496.00
	Tablet	18,05,000.00	07/06/2023	07/06/2023	31-03-2024	299	25.89%	3,82,814.00
	Tools and Equipment	7,65,475.00	26/03/2024	26/03/2024	31-03-2024	6	25.89%	3,258.00
	Tools and Equipment	8,32,408.00	26/03/2024	26/03/2024	31-03-2024	6	25.89%	3,543.00
	Tools and Equipment	2,74,420.00	29/03/2024	29/03/2024	31-03-2024	3	25.89%	584.00
		56,05,906.08						**4,80,187.00**
2	Furniture							
	Furniture Purchase	76,570.00	04/05/2023	04/05/2023	31-03-2024	333	25.89%	18,086.00
	Furniture Purchase	82,045.00	06/05/2023	06/05/2023	31-03-2024	331	25.89%	19,263.00
	Furniture Purchase	70,400.00	11/05/2023	11/05/2023	31-03-2024	326	25.89%	16,279.00
	Furniture Purchase	80,900.00	13/05/2023	13/05/2023	31-03-2024	324	25.89%	18,592.00
	Furniture Purchase	4,83,800.00	23/05/2023	23/05/2023	31-03-2024	314	25.89%	1,07,754.00
	Furniture Purchase	79,300.00	26/05/2023	26/05/2023	31-03-2024	311	25.89%	17,493.00
	Furniture Purchase	30,910.00	26/06/2023	26/06/2023	31-03-2024	280	25.89%	6,139.00
	Furniture Purchase	28,190.00	04/07/2023	04/07/2023	31-03-2024	272	25.89%	5,439.00
	Furniture Purchase	42,374.00	03/10/2023	03/10/2023	31-03-2024	181	25.89%	5,440.00
		9,74,489.00						**2,14,485.00**

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3	Computer							
	Computers & Laptops	1,16,948.30	06/05/2023	06-05-2023	31-03-2024	331	63.16%	66,984.00
	Software development	18,65,000.00	01/04/2023	01-04-2023	31-03-2024	365	63.16%	11,77,934.00
	LMS Software	2,50,000.00	09/10/2023	09-10-2023	31-03-2024	174	63.16%	75,273.00
	LMS Software	22,073.73	12/02/2024	12-02-2024	31-03-2024	48	63.16%	1,833.00
		22,54,022.03						**13,22,024.00**
4	Vehilce							
	Toyota Innova Crysta	32,33,718.02	10/12/2023	10-12-2023	31-03-2024	112	25.89%	2,56,897.00
	Grand Total	**1,20,68,135.13**						**22,73,593.00**

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NOTE 12 : Deferred Tax Assets

Sr.No.	Particulars	2023-24	2022-23
a)	Timing difference for assets:		
i)	Closing WDV as per Companies Act	27,486.13	5,722.44
ii)	Closing WDV as per Income Tax Act	19,886.93	4,502.88
b)	**Timing Difference in fixed assets (ii-i)**	**(7,599.20)**	**(1,219.56)**
C)	Timing Difference of Gratuity	-	-
D)	Net Timing Difference (A+B)	**(7,599.20)**	**(1,219.56)**
E)	Tax @ 26.00%	(1,975.79)	(317.00)
F)	Closing Balance in DTA /(DTL) account	3,833.60	5,809.39
G)	Opening DTA/ (DTL)	5,809.39	6,126.39
H)	Increase in DTA/ (DTL) During the Year Cr/(Dr.) To P&L A/c (Round-off)	**(1,975.79)**	**(317.00)**

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Robokidz Eduventures Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

I. Basic Earning Per Share

Sr No	Particulars	31-Mar-24	31-Mar-23
i	Net Profit/(Loss) for the period	2,33,349	28,344
ii	Weighted Average No. of Equity Shares O/S	50,000	50,000
iii	Basic Earning Per Share (i/ii)	4.67	0.57

II. Weighted Average Number of Shares outstanding

Sr No	Particulars	No of Shares	No of Days O/s	Weighted no. of shares
1	Opening Balance	50000	365	50000
2	Bonus Issue		0	0
	Total	50000		50000

NOTE 30: RELATED PARTY DISCLOSER (AS 18)

₹ in "00"

List of related Parties

a] Key Management Personnel

Sr No	Name	Designation
1	Mrs Deenal Shah	Director
2	Mr Sagar Sanghvi	Director

b] Other related parties with whom transactions have taken Place

Transaction with Related Parties

S No	Nature of Transaction		Value of Transaction		Amount Outstanding	
			31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
A	**Remunertion to Directors**		28,000	18,000		
				-	-	-
B	**Unsecured Loan taken & Repaid Net Balance**					
1	**Sagar Sanghvi**	Loan Accepted	52,237	74,091		
2	**Deenal Shah**	Loan Accepted	1,01,818	37,801		
3	**Piyush Arun Shah**	Loan Accepted				
4	**Sagar Sanghvi**	Loan Repaid	51,749	70,405		
5	**Deenal Shah**	Loan Repaid	74,187	16,386		
6	**Piyush Arun Shah**	Loan Repaid				
7	**Sagar Sanghvi**	Amount O/s			7,471	6,983
8	**Deenal Shah**	Amount O/s	-	-	66,291	81,043
9	**Piyush Arun Shah**	Amount O/s			973	973
	TOTAL		3,07,990.75	2,16,681.94	74,734	88,998

NOTE 31: DEFERRED TAX

During the year company has created deferred tax asset of Rs. 31700/- on account of different rates of depreciation as per Income Tax Act 1961 and depreciation as debited in books of accounts as per Company's Act 2013.

NOTE 32: SEGMENT REPORTING

The Company at present is engaged in the business of manufacture and sale of plastic moulds and dies which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 33: AUDITORS REMUNERATION:

Sr No	Particulars	31-Mar-24	31-Mar-23
1	Company Audit Fees	750.00	750.00
2	Tax Audit Fees	1,000.00	750.00
3	Other Fees	250.00	250.00
		2,000.00	1,750.00

NOTE 34: DETAILS OF RAW MATERIAL & COMPONENTS CONSUMED

Sr No	Particulars	31-Mar-24		31-Mar-23	
		%	Amount	%	Amount
1	Imported	-	-	-	-
2	Indigenous	100.00	3,136,026	100.00	1,370,686
			3,136,026		1,370,686

NOTE 35: DISCLOSURES UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT 2006

Sr No	Particulars	31-Mar-24	31-Mar-23
i	Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	
ii	Interest due thereon remaining unpaid to any supplier as at the end of the accounting	-	
iii	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	
iv	The amount of interest due and payable for the year	-	
v	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	
vi	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	

NOTE 37: PREVIOUS YEAR FIGURES

The figures of the previous years have been regrouped / rearranged wherever necessary.

As Per Our report of even date
For MGM and Company
FRN NO 117963W
Chartered Accountants

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

CA Mukesh A Jain
(Partner) (M.N. : 1040[illegible])
Place: Pune
Date: 05/09/2024

For and On Behalf of the Board of Directors of

Director Deenal Shah
DIN 06965296

Director Sagar Sanghvi
DIN 03064545

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

NOTE 36 : ADDITIONAL REGULATORY INFORMATION

₹ in "00"

1 The company has used the borrowings from banks and financial institutions for the specific purpose for which they were taken at the balance sheet date.

2 In the opinion of the board, all Property, Plant & Equipment and Non-Current Investments have a value on realization in the ordinary course of business at lease equal to the amounts at which they are stated.

3 Title deeds of all Immovable Properties disclosed in the Financial Statements under Note 11 are held in the name of the Company.

4 As at reporting date, the were no loans and advances outstanding in the Books of Accounts, in the nature of loans granted to Promoters, Directors, KMP & Other related parties (defined under Companies Act, 2013) requiring disclosures in the Financial Statements.

5 As at reporting date and during the period, no proceedings were initiated or pending against the company for holding any Benami Properties under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

6 To the best of the knowledge of the management, the Company has not entered into any transactions with Companies Struck Off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

7 As at reporting date, there are no charges or satisfaction pending to be registered with the Registrar of Companies beyond the statutory period.

8 As at reporting date, the Company did not have any subsidiary company, and consequently is not required to comply nor report in the Financial Statements, under the provisions of clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

9 **Accounting Ratios**

Sr.No	Ratio	Numerator	Denominator	FY 2023-2024	FY 2022-2023	% Variance
1	Current Ratio	Current assets	Current liabilities	2.12	6.69	68.29%
2	Debt-equity Ratio	Debt	Share Holders Fund	2.94	5.15	42.95%
3	Return on equity Ratio	Net profit after tax	Shareholder's equity	0.53	0.14	-287.67%
4	Inventory turnover Ratio	Turnover	Average Inventory	19.40	-18.84	202.92%
5	Trade receivables turnover Ratio	Turnover	Average Trade Receivable	3.37	14.79	77.18%
6	Trade payables turnover Ratio	Total Purchase	Average Trade Payable	5.52	14.25	61.23%
7	Net capital turnover Ratio	Turnover	Capital Invested	8.65	7.91	-9.37%
8	Net profit Ratio	Net Profit fter tax	Revenue	6.11%	1.72%	-254.45%
9	Return on capital employed	Earning before interest and tax	Capital employed	1.03	0.55	-86.62%
10	Return on investment	Income of Investment	Total Investment	-	-	0%

Reason for variance more than 25%

i] Variance in Current ration / Trade receivable / Capital Turnover ratio / Net profit ration is due to Company

ii] Variance in return on equity ratio / Net capital turnover ratio / return on capital ratio is due to

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventures

Input for Ratio analysis

Sr No	Particulars	2023-24	2022-23
1	**Current Ratio**	**2.12**	**6.69**
	Current assets	24,30,161.17	11,31,423.00
	Current liabilities	11,45,663.93	1,69,130.49

Sr No	Particulars	2023-24	2022-23
2	**Debt-equity Ratio**	**2.94**	**5.15**
	Debt	12,96,547.67	10,70,167.57
	equity	4,41,021.31	2,07,672.33
3	**Return on Equity Ratio**	**0.53**	**0.14**
	Net profit after tax	2,33,348.98	28,344.35
	Shareholder's equity	4,41,021.31	2,07,672.33
4	**Inventory turnover Ratio**	**19.40**	**(18.84)**
	Sales	38,16,585.01	16,43,208.29
	Average Inventory	1,96,775.38	(87,196.77)
	Opening Inventory	5,87,489.80	4,13,096.25
	Closing Inventory	(1,93,939.04)	(5,87,489.80)
5	**Trade Receivable turnover Ratio**	**3.37**	**14.79**
	Sales	38,16,585.01	16,43,208.29
	Average trade Receivable	11,30,921.96	1,11,136.10
	Opening Debtors	21,38,109.63	98,537.91
	Closing Debtors	1,23,734.28	1,23,734.28
6	**Trade payables turnover Ratio**	**5.52**	**14.25**
	Purchase	26,66,289.97	14,31,234.04
	Average trade payables	4,82,636.96	1,00,449.88
	Opening Creditors	8,55,684.46	1,09,589.45
	Closing Creditors	1,09,589.45	91,310.31
7	**Net Capital Turnover Ratio**	**8.65**	**7.91**
	Net Capital	4,41,021.31	2,07,672.33
	Turnover	38,16,585.01	16,43,208.29
8	**Net profit Ratio**	**6.11%**	**1.72%**
	Net Profit After Tax	2,33,348.98	28,344.35
	Turnover	38,16,585.01	16,43,208.29
9	**Return on capital employed**	**1.03**	**0.55**
	EBIT	4,53,983.89	1,14,551.13
	Capital employed (Equity + Debt)	4,41,021.31	2,07,672.33
10	**Net capital Turnover Ratio**	**8.65**	**7.91**
	Net sales	38,16,585.01	16,43,208.29
	Net Capital	4,41,021.31	2,07,672.33

10 During the reporting period, there were no schemes of arrangements covered under section 230 to 237 of Companies Act, 2013 requiring any disclosures in the Financial Statements.

11 During the reporting period, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds), to any other persons or entities, including foreign entities (collectively referred to as "Intermediaries"), with the understanding that such Intermediaries shall directly or indirectly invest/lend in other persons or entities identified by or on behalf of the Company, or provide any guarantee/security on behalf of the Company. Furthermore, the Company has not received any such amounts where the Company is an Intermediary to other persons or entities.

12 The Company has no transactions requiring disclosure in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961. Further, there are no items of previously unrecorded incomes and related assets requiring disclosure in the Financial Statements.

13 During the reporting period, the Company has not traded or invested in Crypto currency or Virtual Currency.

M G M & COMPANY FRN 117963 W Pune Chartered Accountants

14 **Trade Payables Ageing Schedule**

(Amount in `)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 years	2-3 years	More than 3 yrs	
(i) MSME					-
(ii) Others	855,684	-	-	-	855,684
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-

15 **Trade Receivables Ageing Schedule**

(Amount in `)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	
(i) Undisputed Trade Receivables – Considered Good	2,138,110	-	-	-	2,138,110
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-

Shareholding of Promoters

Shares held by promoters at the end of the year				% change during the year
Promoter name		No. of Shares	% Held	
1	Deenal Shah	4250	85.00%	0.00%
2	Megha Inamdar	250	5.00%	0.00%
3	Piyush shah	500	10.00%	0.00%
		5000	**100.00%**	**0.00%**

NOTE 37: PREVIOUS YEAR FIGURES

The figures of the previous years have been regrouped / rearranged wherever necessary.

As Per Our report of even date
For MGM And Company
FRN NO 117963W
Chartered Accountants

MGM & COMPANY
PRN 117963 W
Pune
Chartered Accountants

CA Mukesh A Jain
(Partner) (M.N. : 104014)
Place: Pune
Date: 05/09/2024

For and On Behalf of the Board of Directors of

Director Deenal Shah
Din No : 06965296

Director Sagar Sanghvi
Din No: 03064545