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 Saturday, 30th September, 2023 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, 2023 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

Mr.Sagar L.Sanghvi	Mrs.Deenal S.Shah
(DIN: 03064545)	(DIN:06965296)
Director	Director

Date: 04.09.2023
Place:Pune

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

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 2023.

1. FINANCIAL RESULTS

Standalone Financial results of the Company

(Amount in Rupees)

Particulars	2022-23	2021-22
Income	16,53,82,212.00	16,33,10,404.00
Expenditure	16,15,16,109.00	15,95,22,575.00
Profit /Loss before Tax	38,66,102.00	37,87,829.00
Provision for Taxation & Deferred Tax	-	-
Net Profit/Loss for the year	38,66,102.00	37,87,829.00
Balance transferred to Reserves	38,66,102.00	37,87,829.00

2. STATE OF THE COMPANY'S AFFAIRS

Your Company has reported a net profit of Rs. 38,66,102.00/-(Rupees Thirty eight lakh sixty six thousand one hundred and two only) for the Financial Year ended on 31st March 2023. 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.

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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 2023 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.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 Eight Board Meetings held by the board namely on 30th April, 2022; 01st August, 2022; 02nd September, 2022; 15th September, 2022; 13th October, 2022; 08th December, 2022; 10th March, 2023; and 31st March, 2023.

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

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

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

Date: 04.09.2023
Place:Pune

M G M & Company

CHARTERED ACCOUNTANTS www.ca-mgmco.in

Office 1 : Off. No. 6, Bharat Arcade, 2394A, East Street, Camp, Pune 411 001.
Tel. : 020-26345168 / 8983884545 Email : helpdesk.mgm@gmail.com

Office 2 : Off. No. 107-108, First Floor, The Pentagon Building, Above Axis Bank, Sahakar Nagar,
Pune 411009. Tel. : 02024227497 / 24230782 Email : info@ca-mgmco.in

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, 2023, 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 31stMarch2023, 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 there under, 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 Annexure to Board's Report, Business Responsibility Report, Corporate Governance Report, and Shareholder Information, but does not include the stand alone 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 theAccounting 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 concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors 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 forgone 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 related 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. However, future events or conditions may cause the Company to cease to continue as a going concern.
• Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves air 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 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.
   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.
   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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

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Pune
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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; and

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.

For M/s. MGM & COMPANY
Chartered Accountants
Firm number: 117963W

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

CA Mukesh A. Jain
Partner
M.No. 104014

Date:04.09.2023
Place: Pune
UDIN Number: 23104014BGRSMI8757

Annexure referred to in paragraph '1' 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) A. 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.

B. The Company has maintained proper records showing full particulars of Intangible Assets to the extent available.

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 is 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 became property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under

ii. In respect of its inventories:

a) The management has conducted the physical verification of inventory at reasonable intervals' in our opinion, the coverage and procedure of such verification by the management is appropriate; No material discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

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.

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.

iv. In respect of loans, investments, guarantees and security, provisions of section 185 and 186 of the Companies Act 2013 have been complied with.

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

vi.To the best of our knowledge and as explained to us, the Central Government has not prescribed maintenance of cost records under the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) (d) of the Companies Act for any products of the company

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

MGM & COMPANY FRN 117963 W Pune Chartered Accountants 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, 2023 for a period of more than six months from the date of becoming payable.

b) According to records of company, there are no statutory dues which have not been deposited on account of any dispute.

viii. There are no transactions which have been not recorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (43 of 1961).

ix(a). 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 defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

(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)Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

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) Since no whistle-blower complaints, were received during the year by the company; no such reports were available for consideration.

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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 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.

Xvii Based 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 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.

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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 and accordingly, the provisions of clause 3 (xx)(a) of the Order are not applicable to the Company and hence not commented upon.

Xx(b) Based upon the audit procedures performed and the information and explanations given by the management in our opinion, the provisions of section 135 (6) of The Companies Act is not applicable to the Company and accordingly, the provisions of clause 3 (xx)(b) of the Order are not applicable to the Company and hence not commented upon.

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 M/s. MGM & COMPANY
Chartered Accountants
Firm number: 117963W

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

CA Mukesh A. Jain
Partner
M.No. 104014

Date: 04.09.2023
Place: Pune
UDIN Number: 23104014BGRSMI8757

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530
BALANCE SHEET

₹ in "00"

Sr.No.	Particulars	Note	As at 31st March 2023	2022
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	3	**50,000.00**	50,000.00
	(b) Reserves and Surplus	4	**1,57,672.33**	1,29,327.98
			2,07,672.33	**1,79,327.98**
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	5	10,70,167.57	4,13,468.34
	(b) Other Non Current Liabilities		-	-
			10,70,167.57	**4,13,468.34**
3	**Current Liabilities**			
	(a) Short-Term Borrowings	6	-	-
	(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	**1,09,589.45**	1,02,701.73
	(c) Other Current Liabilities	8	**6,991.73**	23,276.01
	(d) Short-Term Provisions	9	**52,549.31**	63,482.14
			1,69,130.49	**1,89,459.88**
	Total............		**14,46,970.39**	**7,82,256.20**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment's	10	15,844.07	13,388.16
	(b) Non Curmet Investment	11	2,88,893.92	1,33,764.83
	(c) Deferred Tax Assets	12	5,809.39	6,126.39
	(d) Long Term Advances	13	5,000.00	5,000.00
			3,15,547.39	**1,58,279.38**
2	**Current Assets**			
	(a) Inventories	14	5,87,489.80	4,13,096.25
	(b) Trade receivables		1,23,734.28	1,60,652.81
	(c) Cash and Cash Equivalents	15	4,01,183.86	31,600.44
	(d) Short-Term Loans and Advances	16	10,997.15	12,040.15
	(e) Other Current Assets	17	8,017.91	6,587.17
			11,31,423.00	**6,23,976.82**
	Total............		**14,46,970.39**	**7,82,256.20**

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

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Mukesh Jain

CA MUKESH A JAIN
(Partner) (M.N. 104014)
Place: Pune
Date: 04/09/2023
UDIN : 23104014BGRSMI8757

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

Mrs Deenal Shah
Din No : 06965296

Sagar Sanghvi

Mr.Sagar Sanghvi
Din No: 03064545

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530
PROFIT AND LOSS ACCOUNT

₹ in "00"

	Particulars	Note.	As at 31st March 2023	2022
I	Revenue from operations	18	16,43,208.29	16,27,384.29
II	Other income	19	10,613.83	5,719.76
III	**Total Revenue**		16,53,822.12	16,33,104.04
IV	**Expenses:**			
	Cost of Material Consumed	20	13,70,686.40	14,61,535.51
	Research and Development Expenses	21	-	-
	Employee benefits expense	22	82,878.70	46,016.75
	Other expenses	23	79,983.45	41,965.54
	Depreciation & Amortization	24	5,722.44	4,766.71
	Finance Cost	25	75,890.11	40,941.25
	Total Expenses		16,15,161.09	15,95,225.75
v	**Profit Before Exceptional & Extraordinary Items & Tax (III-IV)**		38,661.02	37,878.29
VI	Exceptional Items		-	-
VII	**Profit before Extraordinary Items and Tax**		38,661.02	37,878.29
VIII	Extraordinary Items		-	-
IX	**Profit before tax**		38,661.02	37,878.29
X	**Tax expense:**			
	(1) Current tax		9,999.67	17,171.95
	(2) Deferred tax		317.00	316.76
XI	**Profit /(Loss) for the period from continuing operations (IX-X)**		28,344.35	20,389.58
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XI V	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		28,344.35	20,389.58
XIV	Earnings per equity share:			
	(1) Basic		0.57	0.41
	(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

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Mukesh

CA Mukesh A Jain
(Partner) (M.N. : 104014)
Place: Pune
Date: 04/09/2023
UDIN: 23104014BGRSMI8757

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

Mrs. Deenal Shah
Din No : 06965296

Mr.Sagar Sanghvi
Din No : 03064545

Robokidz Eduventures Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530
STATEMENT OF CHANGE IN EQUITY ₹ in "00"

A. Equity Share Capital

Particulars	Balance as at 1st April 2022	Change During the Year 2021-22	Balance as at 31st March 2022	Change During the Year 2022-23	Balance as at 1st April 2023
1. Equity Share Capital	50,000	-	50,000	-	**50,000**

B. Other Equity

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**
Capital Reserve		-				-
Other Comprehensive Income	-	-	-	-	-	-
Total	**1,29,327.98**	**28,344.35**	-	-	-	**1,57,672.33**

As at 31t March 2022

Particulars	Balance as at 1st April, 2021	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2022
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	-	-	-	-	-
Securities Premium	-	-	-	-	-	-
Retained Earning	1,08,938.40	20,389.58				**1,29,327.98**
Other Comprehensive Income	-	-	-	-	-	-
Total	**1,08,938.40**	**20,389.58**	-	-	-	**1,29,327.98**

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

Mukesh Jain

CA Mukesh A Jain
(Partner) (M.N. : 104014)
Place: Pune
Date: 04/09/2023
VDIN : 23104014BGRSM18757

For and On Behalf of the Board of Directors of

Deenal Shah
Din No : 06965296

Sagar Sanghvi
Din No: 03064545

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENURES PRIVATE LIMITED **CIN : U74900PN2014PTC153530**

Notes to Financial statements for the year ended 31st March 2023

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 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.

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

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.

MGM & COMPANY FRN 117963 W Pune Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

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
CIN : U74900PN2014PTC153530

NOTE 3: SHARE CAPITAL ₹ in "00"

Particulars	31-Mar-23	31-Mar-22
Authorized Shares	50,000.00	50,000.00
500000 Equity Shares of Rs. 10 each		
(PY 2022: 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 2022: 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-23		31-Mar-22	
	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.

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

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

Particulars	31-Mar-23		31-Mar-22	
	Numbers	Percentage	Numbers	Percentage
Mrs. Deenal Shah	4,249.99	85.00%	4,250	85.00%
Mrs.Medha Inamdar	250	5.00%	250	5.00%
Mr.Piyush Shah	500	10.00%	500	10.00%
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.

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

All (500000 Equity) shares were alloted 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-23	31-Mar-22
ii) Profit and Loss Account		
a] Opening balance as per Last Balance Sheet	1,29,327.98	1,08,938.40
b] **Add:** Net Profit after tax transferred from statement of Profit and Loss Account	28,344.35	20,389.58
c] **Amount Available for Appropriation** [a+b]	1,57,672.33	1,29,327.98
d] **Less : Appropriation:**		
e] **Closing Balance of Profit & Loss Account** [c-d]	1,57,672.33	1,29,327.98
Total Reserve & Surplus	1,57,672.33	1,29,327.98

M G M & COMPANY
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Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 5 :LONG TERM BORROWINGS

Particulars	31-Mar-23	31-Mar-22
Non Current Borrowings (Secured)		
a. Term Loans from Bank	-	-
Less : Current maturities 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	6,982.66	(7,206.00)
- Mrs. Deenal S Shah	46,842.84	4,803.53
- Mr. Avneesh Ashokumar Abrol	6,405.00	6,202.50
From Banks & NBFC's		
Bank of Maharashtra CCA/c No60362141691	6,93,973.15	2,36,099.89
Bank of Maharashtra A/c No 60409771439	55,936.02	55,819.79
Tata Capital Financial Services Ltd OD	34,699.64	-
Aditya Birla Finance Ltd	22,698.56	
Bajaj Finance Loan A/c No. 402PSBGJ133101	1,974.39	4,872.47
Bajaj Finance Loan A/c No 402PSBEZ432598	-	2,989.37
Hdfc Bank Loan Account A/c No 119273521	32,855.68	43,981.42
Cholamandalam Investment & Finance Company Limited	17,991.22	-
ICIC Bank Loan A/c No UPPUN00044286251	6,807.26	10,522.91
Hero Fincorp limited	14,499.45	-
India Infoline Finance	986.07	9,205.87
Clix Capital Services Pvt Ltd	23,702.51	
Kisetsu Saison Finance Pvt Ltd	26,383.92	
L & T Finance Limited	21,297.52	30,204.00
Standard Chartered Bank A/c No 53716388	40,159.09	
Debentures		
- Santosh Kumar Yadav	15,000.00	15,000.00
Total Long Term Borrowings	10,70,167.57	4,13,468.34

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
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Pune
Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 6 :SHORT TERM BORROWINGS

₹ in '00'

Particulars	31-Mar-23	31-Mar-22
a. Secured short term Loan From Bank	-	-
Total Short Term Borrowings	-	-

NOTE 7 :TRADE PAYABLE

Particulars	31-Mar-23	31-Mar-22
(i) Total outstanding dues of micro, smalland medium enterprises		
(ii) Total outstanding dues of creditorsother than micro, small and medium enterprises	**1,09,589.45**	1,02,701.73
Total Trade Payable	**1,09,589.45**	**1,02,701.73**

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-23	31-Mar-22
a. Statutory Dues		
Professional Tax	**34.00**	32.00
TDS Payable	**6,742.34**	**2,711.04**
GST Payable	**(9,784.28)**	10,642.32
Income Tax Payable	**9,999.67**	9,890.65
b. Current maturities of long term loan disclosed under Long term borr	-	-
Total Other Current Liabilities	**6,991.73**	**23,276.01**

NOTE 9 : SHORT TERM PROVISIONS

Particulars	31-Mar-23	31-Mar-22
Audit Fees Payable	3,345.00	1,770.00
Advance From Customer	6,999.99	-
Salary Payable	38,463.93	61,085.30
Retention Payable	3,222.40	
Deposit for Flat No 023-0201	600.00	
Reimbursement Payable	(82.01)	626.83
Total Short Term Provision	**52,549.31**	**63,482.14**

NOTE 12: NON CURRENT INVESTMENTS

Particulars	31-Mar-23	31-Mar-22
i. Investment in Equity Instrument	-	-
ii. Fixed Deposit in Bank of Maharashtra	2,23,068.67	1,33,764.83
iii. Flat No 023-0201	47,175.25	
iv. Investment in Software (Work in progess)	18,650.00	
Total Non Current Investment	2,88,893.92	1,33,764.83

M G M & COMPANY
FRN 117963 W
Pune
Chartered Accountants

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 13: LONG TERM ADVANCES

Particulars	31-Mar-23	31-Mar-22
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-23	31-Mar-22
a. Raw Materials, components & Stock in process	-	-
(Valued at Cost Or Market Price Whichever Is Lower)		
Finished Goods		
- Robotics Kit	**27,288**	11,785
Raw Material	**4,99,628**	3,17,725
Tools & Spares	**60,574**	83,587
Total Inventories	5,87,489.80	4,13,096

NOTE 15: CASH AND CASH EQUIVALENT

Particulars	31-Mar-23	31-Mar-22
a. Cash In Hand	**1,848.18**	4,053.22
b. Balance With Banks	-	-
Bank of Maharashtra	**3,94,985.30**	50,058.17
ICICI Bank - 1401	**4,305.11**	(22,556.81)
IOB Bank - 115	**38.02**	38.02
ICICI Bank - 8401	**7.25**	7.84
	4,01,183.86	**31,600.44**
B. Other Bank Balances		
a. Bank deposits with more than 12 months maturity		
Total Cash and Cash Equivalent	4,01,183.86	**31,600.44**

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Robokidz Eduventure Pvt Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 16: SHORT TERM LOAN & ADVANCES

Particulars	31-Mar-23	31-Mar-22
Unsecured, Considered good unless otherwise stated		
Advance to Employee for expenses	**2,725.05**	2,983.05
Advance to Creditors	**8,272.10**	9,057.10
Total Short Term loan & Advances	**10,997.15**	**12,040.15**

NOTE 17: OTHER CURRENT ASSETS

Particulars	31-Mar-23	31-Mar-22
a. Balance With Tax Authorities		
i. Income Tax		
TDS on GST	**420.40**	203.14
TDS Receivable	4,334.08	1,686.54
Balance with Income Tax	**4,754.48**	**1,889.68**
ii. Goods & Service Tax (ITC Balance)	-	-
iii. Other Current Assets		
Dealership Deposit with Cosco	250.00	250.00
MD,RISE	-	3,800.00
District Education Officer, Jagdalpur Chhattisgarh	1,500.00	-
EMD State Health Society Manipur	750.00	-
Earnest Money Deposits	100.00	100.00
Deposit for Office at Mundhwa	-	-
Prepaid Insurance	663.43	547.49
Total Other Current Assets	**8,017.91**	**6,587.17**

NOTE 18: REVENUE FROM OPERATIONS

Particulars	31-Mar-23	31-Mar-22
Sales of Product	**16,08,669.21**	16,27,384.29
Sales of Services	**34,539.08**	-
Total Revenue from operations	**16,43,208.29**	**16,27,384.29**

NOTE 19: OTHER INCOME

Particulars	31-Mar-23	31-Mar-22
Interest received	**5,686.71**	5,719.76
Rent received	**690.00**	
Balance Written off	**4,237.12**	
Total Other income	**10,613.83**	**5,719.76**

M G M & COMPANY
FRN 117963 W
Pune
Chartered Accountants

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 20: COST OF MATERIAL CONSUMED

Particulars	31-Mar-23	31-Mar-22
Purchase of Raw Materials	**14,31,234.04**	14,47,651.09
Direct Exps	**1,13,845.91**	31,250.79
Opening Balance of Raw Materials	**4,13,096.25**	3,95,729.88
Less : Closing Balance of Raw Materials	**5,87,489.80**	4,13,096.25
Total Cost of Material Consumed	13,70,686.40	14,61,535.51

NOTE 21: RESEARCH & DEVELOPMENT EXPENSES

Particulars	31-Mar-23	31-Mar-22
Employee Cost (Salaries & Wages)	-	-
Consumables	-	-
Electricity Expenses	-	-
Staff Welfare	-	-
Total Research and Development Expenses	-	-

NOTE 22: EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-23	31-Mar-22
Employee Cost (Salaries & Wages)	57,153.13	26,350.08
Remuneration to Director	18,000.00	18,000.00
Incentive & Stipend	7,725.57	1,666.67
Total Employee Benefit Expenses	**82,878.70**	46,016.75

NOTE 23: OTHER EXPENSES

Particulars	31-Mar-23	31-Mar-22
Advertisement Expenses	119.22	431.75
Audit Fees	1,750.00	1,750.00
Brokerage & Commission Charges	18,926.73	500.00
Electricity Expenses	**841.65**	699.80
Clearing and Forwarding Expenses	**65.47**	401.17
Rent Charges	**6,772.50**	6,450.00
Repairs and Maintenance	**8,852.67**	1,551.93
Bank Charges	**9,553.09**	3,047.92
Miscellaneous Exps	3,543.14	2,568.29
Legal & Professional Expenses	4,911.08	5,583.84
Office Expenses	1,236.14	838.96
Fuel Exps	975.96	1,780.93
S. Balance W/off	4,060.26	741.03
Postage and Courier	**3,399.61**	2,019.94
Printing & Stationery	**699.80**	293.82
Sales Promotion Expenses	-	3,407.59
Staff Welfare Expense	7,094.23	5,220.88
Subscription Charges	**2,962.26**	1,382.71
Telephone & Broadband Expenses	**306.00**	232.43
Travelling Expenses	1,168.28	-
MCA Return Filling Fees	**44.31**	177.00
GST Return Fees	**82.00**	67.00
Interest on TDS	**1,312.43**	121.05
Interest on GST and PT	-	1,610.17
Interest on Credit card	**76.65**	-
PMC Tender Fees	**324.50**	130.00
Insurance Expenses	**905.48**	757.54
Total Other Expenses	79,983.45	41,965.54

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Robokidz Eduventure Pvt.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 24: DEPRECIATION & AMORTIZATION EXPENSES

Particulars	31-Mar-23	31-Mar-22
Depreciation on Tangible Assets (Refer Note 10)	5,722.44	4,766.71
Total Depreciation & Amortization Expenses	5,722.44	4,766.71

NOTE 25: FINANCE COST

Particulars	31-Mar-23	31-Mar-22
CGTMSE Fees	1,656.53	4,039.68
Loan Processing Fees	6,527.18	3,513.66
Interest On Cash Credit	36,781.99	18,422.35
Interest On Debenture	2,250.00	2,250.00
Interest Paid On Unsecured Loan	28,674.40	12,715.56
	-	-
Total Finance Cost	75,890.11	40,941.25

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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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530
Note 10 : Property plant & Equipments

Amount in INR

Sr. No.	Particulars	Rate	Gross Block			Depreciation			Net block	
			As at April 1, 2022	Additions	As at March 31, 2023	As at April 1, 2022	Depreciation for the year	As at March 31, 2023	As at March 31, 2023	As at March 31, 2022
1	Computer	63.16%	5,436	2,500	7,936	5,336	1,173	6,508	1,428	101
2	Furniture	25.89%	6,442	991	7,432	4,195	674	4,868	2,564	2,247
3	Office equipment									
4	Plant & Machinery	25.89%	12,685	4,687	17,372	4,799	2,891	7,690	9,682	7,886
5	Vehicle	31.25%	7,379	-	7,379	4,223	985	5,209	2,170	3,155
6	Software									
7	Land									
	Gross Total		31,941	8,178	40,119	18,553	5,722	24,275	15,844	13,388

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530

Fixed Assets : Depreciation as per Companies Act, 2013

	Particulars	W.D.V. On 01.04.2022	Addition Before 30.09.2022	Addition After 30.09.2022		Total Cost	Rate Of Depn	Depn. For 22-23	W.D.V. On 31.03.2023
1	**Plant and Machinery**								
	Biometric Attendence System	1,531.00				1,531.00	25.89%	396.00	1,135.00
	CCTV Camera	14,736.22				14,736.22	25.89%	3,815.00	10,921.22
	EPABX	3,477.00				3,477.00	25.89%	900.00	2,577.00
	LED TV	1,21,909.44				1,21,909.44	25.89%	31,562.00	90,347.44
	Desert Cooler	2,546.00				2,546.00	25.89%	659.00	1,887.00
	Soldering Machine	1,122.00				1,122.00	25.89%	290.00	832.00
	Projector	16,209.49				16,209.49	25.89%	4,197.00	12,012.49
	Projector Screen	642.00				642.00	25.89%	166.00	476.00
	Electric Weighing Scale	1,437.00				1,437.00	25.89%	372.00	1,065.00
	Mahindra Bolero	3,15,522.00				3,15,522.00	31.23%	98,538.00	2,16,984.00
	Packing Machine	22,833.88				22,833.88	25.89%	5,912.00	16,921.88
	Machinery Miscellaneous	25,799.42				25,799.42	25.89%	6,679.00	19,120.42
	Mold Machine	4,15,958.00	2,19,492.00	1,08,475		7,43,924.60	25.89%	1,69,385.00	5,74,539.60
	Scooter	15,594.00				15,594.00	25.89%	4,037.00	11,557.00
	Bosch Diswasher	27,197.00				27,197.00	25.89%	7,041.00	20,156.00
	Air conditioner	1,17,558.44	1,40,770.66			2,58,329.10	25.89%	53,662.00	2,04,667.10
						-			
2	**Computer and Softwares**					-			
	Computer & Peripherals	10,058.05	2,50,030.13			2,60,088.18	63.16%	1,17,262.00	1,42,826.18
						-			
3	**Furniture & Fixtures**					-			
	Fixed Wireless Phone	869.00				869.00	25.89%	225.00	644.00
	Furniture & Fittings	2,16,718.22		12,593.24		2,29,311.46	25.89%	57,359.00	1,71,952.46
	Cupboard	2,379.00				2,379.00	25.89%	616.00	1,763.00
	Chairs	3,236.00		86,474.58		89,710.58	25.89%	8,787.00	80,923.58
	PCB Stenol	1,483.00				1,483.00	25.89%	384.00	1,099.00
	Total RS.	13,38,816.16	6,10,292.79	2,07,542.42	-	21,56,651.37		5,72,244.00	15,84,407.37

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Robokidz Eduventure Pvt. Ltd.

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**							
	Voltas Aircooler - Windsor 65	11,864.41	29/04/2022	29/04/2022	31-03-2023	337	25.89%	2,836.00
	Wheel Holder Mold 2 Cavity Mold	1,14,407.00	03/05/2022	03/05/2022	31-03-2023	333	25.89%	27,023.00
	Wheel Holder Mold 4 Cavity Mold	1,05,085.00	03/05/2022	03/05/2022	31-03-2023	333	25.89%	24,821.00
	Daikin Airconditioner ATKL35UV16	1,28,906.25	21/08/2022	21/08/2022	31-03-2023	223	25.89%	20,390.00
	Sponge Housing Injection Design	1,08,474.60	24/11/2022	24/11/2022	31-03-2023	128	25.89%	9,849.00
		4,68,737.26						84,919.00
2	**Furniture & Fixtures**							
	FAN Purchase	12,593.24	12/11/2022	12/11/2022	31-03-2023	140	25.89%	1,251.00
	Chair Purchase	73,000.00	14/11/2022	14/11/2022	31-03-2023	138	25.89%	7,146.00
	Chair Purchase	13,474.58	07/01/2023	07/01/2023	31-03-2023	84	25.89%	803.00
		99,067.82						9,200.00
3	Computer							
	Computers & Laptops	1,66,780.13	07/07/2022	07-07-2022	31-03-2023	268	63.16%	77,344.00
	Computers & Laptops	83,250.00	11/08/2022	11-08-2022	31-03-2023	233	63.16%	33,565.00
		2,50,030.13						1,10,909.00
	Grand Total	8,17,835.21						2,05,028.00

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Roboldz Eduventure Pvt. Ltd. ★

ROBOKIDZ EDUVENTURES PVT LTD.
CIN: U74900PN2014PTC153530

Fixed Assets : Depreciation as per Income Tax Act

Sr.No.	Particulars	W.D.V. On 01.04.2021	Addition Before 30.09.2021	Addition After 30.09.2021	Total Cost	Rate Of Depn	Deprn. For 21-22	W.D.V. On 31.03.2022
1	**Plant and Machinery**							
	Biometric Attendence System	3,040.00			3,040.00	15%	456.00	2,584.00
	CCTV Camera	28,586.22			28,586.22	15%	4,288.00	24,298.22
	EPABX	6,900.00			6,900.00	15%	1,035.00	5,865.00
	LED TV	1,37,281.44			1,37,281.44	15%	20,592.00	1,16,689.44
	Desert Cooler	5,054.00			5,054.00	15%	758.00	4,296.00
	Soldering Machine	2,228.00			2,228.00	15%	334.00	1,894.00
	Projector & Screen	30,845.49			30,845.49	15%	4,627.00	26,218.49
	Electric Weighing Scale	2,479.00			2,479.00	15%	372.00	2,107.00
	Mahindra Bolero	3,07,323.00			3,07,323.00	30%	92,197.00	2,15,126.00
	Packing Machine	29,543.88			29,543.88	15%	4,432.00	25,111.88
	Machinery Miscellaneous	30,905.42			30,905.42	15%	4,636.00	26,269.42
	Mold Machine	4,71,750.00	2,19,492.00	1,08,475	7,99,716.60	15%	1,11,822.00	6,87,894.60
	Scooter	16,904.00			16,904.00	15%	2,536.00	14,368.00
	Bosch Diswasher	28,223.00			28,223.00	15%	4,233.00	23,990.00
	Air Conditioner	1,21,574.44	1,40,770.66		2,62,345.10	15%	39,352.00	2,22,993.10
2	**Computer and Softwares**							
	Computer & Peripherals	36,618.05	2,50,030.13		2,86,648.18	40%	1,14,659.00	1,71,989.18
3	**Furniture & Fixtures**							
	Fixed Wireless Phone	2,294.00			2,294.00	10%	229.00	2,065.00
	Furniture & Fittings	3,83,847.12		99,067.82	4,82,914.94	10%	43,338.00	4,39,576.94
	PCB Stencil	3,918.00			3,918.00	10%	392.00	3,526.00
	Total RS.	**16,49,315.06**	**6,10,292.79**	**2,07,542.42**	**24,67,150.27**		**4,50,288.00**	**20,16,862.27**

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Robokidz Eduventure Pvt. Ltd.

Details of Additions to Fixed Asset

	Particulars	Date of Purchase	Date Put to Use	Amount
1	**Plant & Machinery**			
	Voltas Aircooler - Windsor 65	29-04-2022	29-04-2022	11,864.41
	Wheel Holder Mold 2 Cavity Mol	03-05-2022	03-05-2022	1,14,407.00
	Wheel Holder Mold 4 Cavity Mol	03-05-2022	03-05-2022	1,05,085.00
	Daikin Airconditioner ATKL35UV	21-08-2022	21-08-2022	1,28,906.25
	Sponge Housing Injection Desig	24-11-2022	24-11-2022	1,08,474.60
				4,68,737.26
2	**Furniture**			
	FAN Purchase	12/11/2022	12/11/2022	12,593.24
	Chair Purchase	14/11/2022	14/11/2022	73,000.00
	Chair Purchase	07/01/2023	07/01/2023	13,474.58
				99,067.82
3				
	Computers & Laptops	07/07/2022	07/07/2022	1,66,780.13
	Computers & Laptops	11/08/2022	11/08/2022	83,250.00
				2,50,030.13
	Grand Total			8,17,835.21

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 12 : Deferred Tax Assets

Sr.No.	Particulars	2022-23	2021-22
a)	Timing difference for assets:		
i)	Closing WDV as per Companies Act	5,722.44	4,766.71
ii)	Closing WDV as per Income Tax Act	4,502.88	3,536.56
b)	**Timing Difference in fixed assets (ii-i)**	**(1,219.56)**	**(1,230.15)**
C)	Timing Difference of Gratuity	-	-
D)	Net Timing Difference (A+B)	**(1,219.56)**	**(1,230.15)**
E)	Tax @ 26.00%	(317.00)	(320.00)
F)	Closing Balance in DTA /(DTL) account	5,809.39	6,126.39
G)	Opening DTA/ (DTL)	6,126.39	6,443.15
H)	Increase in DTA/ (DTL) During the Year Cr/(Dr.) To P&L A/c (Round-off)	**(317.00)**	**(316.76)**

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

I. Basic Earning Per Share

Sr No	Particulars	31-Mar-21	31-Mar-20
i	Net Profit/(Loss) for the period	28,344	20,390
ii	Weighted Average No. of Equity Shares O/S	50,000	50,000
iii	Basic Earning Per Share (i/ii)	0.57	0.41

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-23	31-Mar-22	31-Mar-23	31-Mar-22
A	**Remunertion to Directors**		18,000	28,503		
				-	-	-
B	**Unsecured Loan taken & Repaid Net Balance**					
	1 Sagar Sanghvi	Loan Accepted	74,091	17,700.00		
	2 Deenal Shah	Loan Accepted	37,801	6,839.80		
	3 Piyush Arun Shah	Loan Accepted				
	4 Sagar Sanghvi	Loan Repaid	70,405	82,950.00		
	5 Deenal Shah	Loan Repaid	16,386	7,745.95		
	6 Piyush Arun Shah	Loan Repaid		1,000.00		
	7 Sagar Sanghvi	Amount O/s			6,983	3,297
	8 Deenal Shah	Amount O/s	-	-	81,043	59,628
	9 Piyush Arun Shah	Amount O/s			973	973
	TOTAL		**2,16,681.94**	**1,44,738.75**	**88,998**	**63,897**

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

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Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530

NOTE 33: AUDITORS REMUNERATION:

Sr No	Particulars	31-Mar-23	31-Mar-22
1	Company Audit Fees	750.00	750.00
2	Tax Audit Fees	750.00	750.00
3	Other Fees	250.00	250.00
		1,750.00	1,750.00

NOTE 34: DETAILS OF RAW MATERIAL & COMPONENTS CONSUMED

Sr No	Particulars	31-Mar-23		31-Mar-22	
		%	Amount	%	Amount
1	Imported	-	-	-	-
2	Indigenous	100.00	13,70,686	100.00	14,61,536
			13,70,686		14,61,536

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

Sr No	Particulars	31-Mar-23	31-Mar-22
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

Mukesh Jain

CA Mukesh A Jain
(Partner) (M.N. : 104014)
Place: Pune
Date: 04/09/2023

For and On Behalf of the Board of Directors of

Deenal Shah
DIN 06965296

Sagar Shah
DIN 03064545

Robokidz Eduventure Pvt. Ltd.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
CIN : U74900PN2014PTC153530
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 2022-2023	FY 2021-2022	% Variance
1	Current Ratio	Current assets	Current liabilities	6.69	3.29	-103.12%
2	Debt-equity Ratio	Debt	Share Holders Fund	5.15	2.31	-123.50%
3	Debt service coverage Ratio	EMI Paid	EBID	#DIV/0!	#DIV/0!	#DIV/0!
4	Return on equity Ratio	Net profit after tax	Shareholder's equity	0.14	0.11	-20.04%
5	Inventory turnover Ratio	Turnover	Average Inventory	-18.84	-187.42	89.95%
6	Trade receivables turnover Ratio	Turnover	Average Trade Receivable	-	-	#DIV/0!
7	Trade payables turnover Ratio	Total Purchase	Average Trade Payable	13.48	14.92	9.65%
8	Net capital turnover Ratio	Turnover	Capital Invested	7.91	9.07	12.81%
9	Net profit Ratio	Net Profit fter tax	Revenue	1.72%	1.25%	-37.68%
10	Return on capital employed	Earning before interest and tax	Capital employed	0.55	0.44	-25.50%
11	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

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Robokidz Eduventure Pvt. Ltd.

Input for Ratio analysis

Sr No	Particulars	2022-23	2021-22
1	**Current Ratio**	**6.69**	**3.29**
	Current assets	11,31,423.00	6,23,976.82
	Current liabilities	1,69,130.49	1,89,459.88

Sr No	Particulars	2022-23	2021-22
2	**Debt-equity Ratio**	**5.15**	**2.31**
	Debt	10,70,167.57	4,13,468.34
	equity	2,07,672.33	1,79,327.98
3	**Debt Service Coverage Ratio**	**#DIV/0!**	**#DIV/0!**
	EMI Paid Dring the Year	-	-
	EBID (Cash Accruels)	1,09,956.90	66,097.53
4	**Return on Equity Ratio**	**0.14**	**0.11**
	Net profit after tax	28,344.35	20,389.58
	Shareholder's equity	2,07,672.33	1,79,327.98
5	**Inventory turnover Ratio**	**(18.84)**	**(187.42)**
	Sales	16,43,208.29	16,27,384.29
	Average Inventory	(87,196.77)	(8,683.19)
	Opening Inventory	4,13,096.25	3,95,729.88
	Closing Inventory	(5,87,489.80)	(4,13,096.25)
6	**Trade Receivable turnover Ratio**		
	Sales	16,43,208.29	16,27,384.29
	Average trade Receivable	1,42,193.54	1,29,595.36
	Opening Debtors	1,23,734.28	98,537.91
	Closing Debtors	1,60,652.81	1,60,652.81
7	**Trade payables turnover Ratio**	**13.48**	**14.92**
	Purchase	14,31,234.04	14,47,651.09
	Average trade payables	1,06,145.59	97,006.02
	Opening Creditors	1,09,589.45	1,02,701.73
	Closing Creditors	1,02,701.73	91,310.31
8	**Net Capital Turnover Ratio**	**7.91**	**9.07**
	Net Capital	2,07,672.33	1,79,327.98
	Turnover	16,43,208.29	16,27,384.29
9	**Net profit Ratio**	**1.72%**	**1.25%**
	Net Profit After Tax	28,344.35	20,389.58
	Turnover	16,43,208.29	16,27,384.29
10	**Return on capital employed**	**0.55**	**0.44**
	EBIT	1,14,551.13	78,819.53
	Capital employed (Equity + Debt)	2,07,672.33	1,79,327.98
11	**Net capital Turnover Ratio**	**7.91**	**9.07**
	Net sales	16,43,208.29	16,27,384.29
	Net Capital	2,07,672.33	1,79,327.98

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.

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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.

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	1,09,589	-	-	-	1,09,589
(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	-	1,26,066	-	-	1,26,066
(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
Promoter name		No. of Shares	% Held	during the year
1	Deenal Shah	4250	85.00%	0.00%
2	Megha Inamdar	250	5.00%	0.00%
3	Piyush shah	500	10.00%	0.00%
3		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 FRN 117963 W Pune Chartered Accountants

Mukesh

CA Mukesh A Jain
(Partner) (M.N. : 104014
Place: Pune
Date: 04/09/2023
UDIN : 23104014BGRSMI8757

For and On Behalf of the Board of Directors of

Robokidz Eduventure Pvt. Ltd.

Deenal Shah
Din No : 06965296

Sagar Shah
Din No: 03064545

Acknowledgement Receipt of Income Tax Forms
(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
364455490300923	30-Sep-2023

Name	:	Robokidz Eduventures Private Limited
PAN/TAN	:	AAHCR1440B
Address	:	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Pune, Mundhva AV, PUNE, Mundhva AV, Maharashtra, 411036
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	104014

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number:364455490300923

FORM 3CA (See rule 6G(1)(a))

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	Robokidz Eduventures Private Limited
Address	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Ann, Mundhva , Pune , Mundhva AV , Mundhva AV , PUNE , 19-Maharashtra , 91-India , Pincode - 411036
PAN	AAHCR1440B
Aadhaar Number of the assessee, if available	

was conducted by **us MGM AND COMPANY** in pursuance of the provisions of the **Companies Act, 2013**

and **We** annex hereto a copy of **our** audit report dated **04-Sep-2023** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
b. the audited balance sheet as at **31-Mar-2023** ; and
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.
3	Records necessary to verify personal nature of expenses not maintained by the assessee	Records necessary to verify personal nature of expenses not maintained by the assessee.
4	Others	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainableBank Balance and party Balance are subject to Subsequent Reconciliation if any
5	Others	Bank Balance and party Balance are subject to Subsequent Reconciliation if any
6	Others	Wherever original evidence of expenses are not available, management vouchers / explanations offered by the assessee are accepted.
7	Others	GST Credit utilised and availed are taken as per books of accounts produced before us. Subsequent effect of same in GST returns are subject to filing of GST Annual return and Audit
8	Others	We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion
9	Others	It has been informed to us by the assessee that they have not maintained exact details in respect of GST and clause 44 of the Tax Audit Report, we have extracted the requisite information to the extent possible and have reported the same in the clause below

Accountant Details

Name	CA MUKESH A JAIN
Membership Number	104014
FRN(Firm Registration Number)	117963W
Address	... 5, SHARAT ARCADE, 2394A EAST STREET CAMP PUNE , Pune , Pune Cantt East S.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411001

For M G M & COMPANY
Chartered Accountants
Mukesh Jain
Partner (Mukesh A. Jain)
M. No. 104014

M G M & COMPANY
FRN 117963 W
Pune
Chartered Accountants

Acknowledgement Number:364455490300923

Date of signing Tax Audit Report	30-Sep-2023
Place	117.247.80.117
Date	30-Sep-2023

This form has been digitally signed by **MUKESH AMARCHAND JAIN** having PAN **ABAPJ9387J** from IP Address **117.247.80.117** on **30/09/2023 04:30:06 PM** Dsc Sl.No and issuer **20433166CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

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FRN
117963 W
Pune
Chartered Accountants

Acknowledgement Number:364455490300923

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	Robokidz Eduventures Private Limited
2. Address of the Assessee	Survey No 302, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Pune, Mundhva AV, Mundhva AV, PUNE, 19-Maharashtra, 91-India, Pincode - 411036
3. Permanent Account Number (PAN)	AAHCR1440B
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27AAHCR1440B1ZU

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB - Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No records added			

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)

Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Retail sale of [illegible] n.e.c	09024

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No

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Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?	No

Sl. No.	Books prescribed
	No records added

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Mundhva		Pune	411036	91-India	19-Maharashtra
2	Journal	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Mundhva		Pune	411036	91-India	19-Maharashtra
3	Ledger	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Mundhva		Pune	411036	91-India	19-Maharashtra
4	Purchase register	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Mundhva		Pune	411036	91-India	19-Maharashtra

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5.	Sales register	Survey No 90/2, Plot No 20, Dhayarkar Colony, Pingale Wasti, Koregaon Park Anx, Mundhva, Mundhva	Pune	411036	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined

Sl. No.	Books examined
1.	Bank book
2.	Journal
3.	Ledger
4.	Purchase register
5.	Sales register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? — No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year — Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? — No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? — No

(e). If answer to (d) above is in the affirmative, give details of such adjustments

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS

Sl. No.	ICDS	Disclosure
1.	ICDS I - Accounting Policies	The financial statements are maintained on mercantile system on [illegible] have been prepared under historical cost convention in accordance with the accounting principles generally accepted [illegible] and expenditure having material bearing on financial statements are recognized on accrual basis except as [illegible] no change in any accounting policy followed.

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		during the year vis-a-vis the policies followed in preceding previous year, unless any of them changed for reasonable cause. accounting policies as mentioned in icds - I are also complied while preparing books of accounts and do not bear any change in income computed under heads "profit & gains from business or profession" or " income from other sources". market to market losses or any expected losses are not recognized in books of accounts maintained
2	ICDS II - Valuation of Inventories	Stock of goods is valued at cost or market value whichever is lower.
3	ICDS IV - Revenue Recognition	Revenue from sale of goods/service in the course of ordinary activities is recognized to the extent it is possible that the economic benefits will flow to the assessee and revenue can be reliably measured and no significant uncertainty exists regarding the amount of consideration that will be derived from sale. the revenue is recognized on the principle of transfer of significant risk & rewards and ownership of units to the buyer. the amount recognized as revenue is exclusive of all the indirect taxes, trade discounts etc.
4	ICDS V - Tangible Fixed Assets	Fixed assets are stated at written down value (wdv) and depreciation thereon is charged at the rates specified under the companies act, 2013. disclosure requirements as required under icds v are given at point no. 18 of form 3cd.
5	ICDS IX - Borrowing Costs	Borrowing cost directly attributable to acquisition of material/asset is added to the cost of qualifying asset wherever applicable
6	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision is recognized where as a result of past event the assessee has present obligation that can be estimated reliable and it is probable that an outflow of economic benefits will be required to settle the obligation. provisions are recognized at the best estimates of expenditure required to settle the present obligation at the balance sheet date on the basis of past experience. contingent liabilities are not recognized in the books of accounts.

14.(a). Method of valuation of closing stock employed in the previous year

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
		No records added		

16. Amounts not credited to the profit and loss account, being -

(a). The items falling within the scope of section 28

Sl. No.	Description	Amount
	No records added	

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year

Sl. No.	Description	Amount
	No records added	

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(d). any other item of income:

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
				No records added						

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115BAD (for the assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furniture & Fittings @ 10%	10	[illegible]	₹0	₹0	[illegible]	[illegible]	[illegible]	₹0	₹0	[illegible]	₹ [illegible]
2	WDV	Plant and Machinery @ 15%	15	[illegible]	₹0	₹0	[illegible]	[illegible]	[illegible]	₹0	₹0	[illegible]	₹ [illegible]
3	WDV	Plant and Machinery @ 30%	30	[illegible]	₹0	₹0	[illegible]	₹0	₹0	₹0	₹0	[illegible]	₹ [illegible]
4	WDV	Plant and Machinery @ 40%	40	[illegible]	₹0	₹0	[illegible]	[illegible]	[illegible]	₹0	₹0	[illegible]	₹ [illegible]

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added	

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20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
	No records added	

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
			No records added		

21.(a). Please furnish the details of amounts debited to the profit and loss account. Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	interest on tds	₹ 20,311
2	GST LATE FEES	₹ 8,200

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

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Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No records added						

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
						No records added							

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No records added						

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
						No records added								

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No records added						

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
						No records added								

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iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0

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vi. Royalty, license fee, service fee etc. under sub-clause (ib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
					No records added						

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?	Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7).	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9).	₹0
(g). Particulars of any liability of a contingent nature:	

Sl. No.	Nature of Liability	Amount
	No records added	

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0

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23. Particulars of any payments made to persons specified under section 40A(2)(b)

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	TECHNOMEDI ENTERPRISES			ONE OF THE DIRECTOR IS PARTNER IN FIRM	PROFESSIONAL FEES PAID	₹59,32,203
2	DEENAL SHAH			DIRECTOR	REMUNERATION PAID	₹18,00,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
			No records added		

26 i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?	No

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27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ? Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares

No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details

Sl. No.	Nature of Income	Amount

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details

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Sl. No.	Nature of income	Amount
	No records added	

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. [Section 69D]	No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
							No records added							

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?	No

b. Please furnish the following details

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
			No records added			

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?	No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
			No records added				

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?	No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

31.a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the

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								electronic clearing system through a bank account ?	same was taken or accepted by an account payee cheque or an account payee bank draft.
1	DEENAL SHAH	PUNE			₹21,50,000	No	₹41,40,007	Yes-NEFT	
2	SAGAR SANGHVI	PUNE			₹74,09,081	No	₹37,18,316	Yes-NEFT	

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment

No records added

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Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	DEENAL SHAH	PUNE			₹16,24,393	₹41,40,007	Yes-NEFT	
2	SAGAR SANGHVI	PUNE			₹70,40,496	₹37,18,318	Yes-NEFT	

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (If the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	
If yes, please furnish the details of the same.	₹0

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33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PNER16210F	194H	Commission or brokerage	₹19,17,562	₹18,92,880	₹18,92,880	₹94,634	₹0	₹0	₹0
2	PNER16210F	194J	Fees for professional or technical services	₹63,41,156	₹59,32,203	₹56,32,203	₹3,18,644	₹0	₹0	₹0
3	PNER16210F	194J	Fees for professional or technical services	₹1,75,000	₹1,75,000	₹1,75,000	₹17,500	₹0	₹0	₹0
4	PNER16210F	194J	Fees for professional or technical services	₹18,00,000	₹18,00,000	₹18,00,000	₹1,80,000	₹0	₹0	₹0
5	PNER16210F	194A	Interest other than interest on securities	₹2,25,000	₹2,25,000	₹2,25,000	₹22,500	₹0	₹0	₹0
6	PNER16210F	194A	Interest other than interest on securities	₹28,67,440	₹20,22,110	₹20,22,110	₹2,02,211	₹0	₹0	₹0
7	PNER16210F	194-I	Land / Building / Furniture rent	₹13,07,250	₹13,07,250	₹13,07,250	₹1,30,725	₹0	₹0	₹0
8	PNER16210F	194C	Payments to contractors	₹76,768	₹76,768	₹76,768	₹768	₹0	₹0	₹0
9	PNER16210F	194C	Payments to contractors	₹1,60,000	₹1,60,000	₹1,60,000	₹1,600	₹0	₹0	₹0
10	PNER16210F	194C	Payments to contractors	₹7,26,250	₹7,26,250	₹7,26,250	₹14,525	₹0	₹0	₹0
11	PNER16210F	194C	Payments to contractors	[illegible]	₹9,77,500	₹9,77,500	₹9,775	₹0	₹0	₹0

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12	PNER16210F	194Q	Purchase of goods-exceeding Rs.50 lakh	₹1,11,00,000	₹1,11,00,000	₹1,11,00,000	₹1,11,000	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PNER16210F	26Q	31-Jul-2022	30-Jul-2022	Yes	
2	PNER16210F	26Q	30-Nov-2022	29-Nov-2022	Yes	
3	PNER16210F	26Q	31-Jan-2023	29-Jan-2023	Yes	
4	PNER16210F	26Q	31-May-2023	31-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	PNER16210F	₹ 17,775	₹ 1,77,760	29-Sep-2022
2	PNER16210F	₹ 11,311	₹ 11,311	31-Oct-2022
3	PNER16210F	₹ 225	₹ 225	31-Jan-2023

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded.

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials

Sl. No.	Item Name	Unit name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

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Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? — No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? — Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	164320829			162738428		
(b)	Gross profit / Turnover	27252189	164320829	16.58	16584878	162738428	10.19
(c)	Net profit / Turnover	3834402	164320829	2.33	3059695	162738428	1.88
(d)	Stock-in-Trade / Turnover	58748980	164320829	35.75	41309625	162738428	25.38
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

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42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? — No

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b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
			No records added			

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 14,31,23,404	₹ 0	₹ 0	₹ 14,31,23,404	₹ 14,31,23,404	₹ 0
2	₹ 5,93,22,023	₹ 0	₹ 0	₹ 5,93,22,023	₹ 5,93,22,023	₹ 0
3	₹ 18,45,673	₹ 0	₹ 0	₹ 18,45,673	₹ 18,45,673	₹ 0
4	₹ 6,52,718	₹ 0	₹ 0	₹ 6,52,718	₹ 6,52,718	₹ 0
5	₹ 8,81,057	₹ 0	₹ 0	₹ 8,68,578	₹ 8,68,578	₹ 12,488
6	₹ 30,600	₹ 0	₹ 0	₹ 30,600	₹ 30,600	₹ 0
7	₹ 6,77,250	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,77,250
8	₹ 1,75,000	₹ 0	₹ 0	₹ 1,75,000	₹ 1,75,000	₹ 0

Accountant Details

Accountant Details

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Acknowledgement Number:364455490300923

Name	CA MUKESH A JAIN
Membership Number	104014
FRN(Firm Registration Number)	117963W
Address	OFFICE NO 6, BHARAT ARCADE, 2384A EAST STREET CAMP PUNE , Pune , Pune Cantt East S.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411001
Place	117.247.80.117
Date	30-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	12-Nov-2022	12-Nov-2022	₹ 12,593	₹ 0	₹ 0	₹ 0	₹ 12,593
	2	14-Nov-2022	14-Nov-2022	₹ 73,000	₹ 0	₹ 0	₹ 0	₹ 73,000
	3	07-Jan-2023	07-Jan-2023	₹ 13,475	₹ 0	₹ 0	₹ 0	₹ 13,475

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	29-Apr-2022	29-Apr-2022	₹ 11,864	₹ 0	₹ 0	₹ 0	₹ 11,864
	2	03-May-2022	03-May-2022	₹ 1,14,407	₹ 0	₹ 0	₹ 0	₹ 1,14,407
	3	03-May-2022	03-May-2022	₹ 1,05,085	₹ 0	₹ 0	₹ 0	₹ 1,05,085
	4	21-Aug-2022	21-Aug-2022	₹ 1,28,906	₹ 0	₹ 0	₹ 0	₹ 1,28,906
	5	24-Nov-2022	24-Nov-2022	₹ 1,08,475	₹ 0	₹ 0	₹ 0	₹ 1,08,475

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by	

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							whatever name called (4)	
Plant and Machinery @ 40%	1	07-Jul-2022	07-Jul-2022	₹ 1,65,780	₹ 0	₹ 0	₹ 0	₹ 1,66,780
	2	11-Aug-2022	11-Aug-2022	₹ 83,250	₹ 0	₹ 0	₹ 0	₹ 83,250

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 30%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by **MUKESH AMARCHAND JAIN** having PAN **ABAPJ35873** from IP Address **117.247.80.117** on **30/09/2023 04:36:06 PM** Dsc Sl.No and issuer **20433166CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

For M G M & COMPANY
Chartered Accountants

M G M & COMPANY
FRN
117963 W
Pune
Chartered Accountants

Partner (Mukesh A. Jain)
M. No. 104014