

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SHRMPRO PRIVATE LIMITED

1. Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of SHRMPRO PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 independence 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is 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 Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity of the Company in accordance with the AS and other accounting principles generally accepted in India. 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 standalone 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the AS 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has not any pending instigation.
 - ii. The Company did not have any on long-term contracts derivative contracts, for which there were any material foreseeable losses




- iii. There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.
- b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
- c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material misstatement.
- v. No dividend have been declared or paid during the year by the Company.
- vi.. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instances of the audit trail feature being tempered with.

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

2. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company

For MANV & Associates
Chartered Accountants
(FRN 007361N)


N K Gupta
Partner

(Membership No. 085713

New Delhi,

Dated: 07-09-2024

UDIN: 24085713



Bk AV KY 1725

M/S SHRMPRO PRIVATE LIMITED

Note - '1'

NOTES FORMING AND INTEGRAL PART OF THE BALANCE SHEET AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2024

1. Significant Accounting Policies

- (i) The financial statements are prepared under, in accordance with the Accounting Principles generally accepted in India, including the accounting standard specified under section 133 of the Act, read with Rule & of Companies (accounts), Rules 2014. Accounting Policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting hitherto in use.
2. The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.
3. Cash and cash equivalents comprise cash at bank and in hand and includes fixed deposit with banks which are callable and having maturity of around one year or less.
4. Additional Demands if any, after assessment pertaining to the Income Tax/Sales Tax/Excise duty is accounted for in the year of final settlements after appeals etc.
5. Contingent Liabilities - NIL
6. Deferred tax resulting from timing difference between book and tax profit is accounted for under the liability method at the current rate of income tax to the extent that the timing differences are expected to crystallize as deferred tax charge/benefit in the profit & loss a/c and shown as deferred tax Assets/Liability in the Balance Sheet.
7. The Government of India promulgated the Micro, Small and Medium Enterprises Development Act, 2006, which came into force with effect from October 02, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on over dues beyond the specified period, irrespective of the terms agreed upon with those suppliers.

There is no interest paid/payable during the year by the Company to the suppliers covered under Micro Small, Medium Enterprises Development Act, 2006.

The above information takes into account only those suppliers who have responded to the enquiries made by the Company for this purpose. However, according to the Company estimates, there is no liability of interest to such suppliers.

The disclosures as required to be made relating to Micro, Small and Medium enterprises under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED) is not furnished in view of the non-applicability of Act to the company.

Basic Earnings per Share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equities shares outstanding during the year.

8. Segment Reporting: based on the guiding principles given in Accounting Standard on Segment Reporting (IND AS-108), the Company's primary business segment is IT & ITeS. As the Company's business activity falls within a single primary business segment, the disclosure requirements of IND AS-108 in this regard are not applicable.
9. In the opinion of the management, the aggregate value of Current Assets, Loans and Advances on realization, in the ordinary course of business, will not be less than the amount at which these are stated in the Balance Sheet.
10. There are no disputed dues of wealth tax, service tax, income tax, gst which have not been deposited by the Company.
11. All revenue, costs, assets and liabilities are accounted for on accrual basis except in case where not practically possible.
12. PF, ESIC, Gratuity, Leave pay provisions are not applicable to the Company.
13. The accounts have been prepared on going concern basis.
14. Company does not have any Inventory.

15. RELATED PARTIES TRANSACTION:

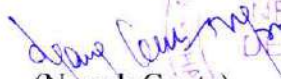
Sudhanshu Surana	Director	Key Management Personnel
Avishkar Surana	Director	Key Management Personnel

PARTICULARS	NAME OF COMPANY	RELATION	NATURE OF TRANSACTION	BALANCE AS ON 31.03.24	BALANCE AS ON 31.03.23
Sphinx	Worldbiz Limited	Same Group	Current Liabilities	13,04,751/-	3,00,000/-

16. Previous year's figures have been regrouped and rearranged wherever considered necessary to make the comparable with current year's figures.

New Delhi
Dated: - 07-09-2024


"As per our report of even date"
For M A N V & Associates
Chartered Accountant



(Naresh Gupta)
Partner



M. No. 085713
FRNo. 007351N

FOR BOARD OF DIRECTOR


SUDHANSHU SURANA
DIRECTOR
DIN:01820114


AVISHKAR SURANA
DIRECTOR
DIN:07633160

M/S SHRMPRO PRIVATE LIMITED
Balance Sheet as at 31st March, 2024

(Amount in '100)

	Note No.	As at 31st March 2024	As at 31st March 2023
I EQUITY AND LIABILITIES:			
1. Shareholder's Funds			
(a) Share Capital	2	1,000	1,000
(b) Reserves and Surplus	3	(757)	(990)
(c) Money Received against share warrants			
Total Shareholder's Funds		243	10
2. Share Application money pending allotment			
3. Non-Current Liabilities			
(a) Long Term Borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
Total Non-Current Liabilities		-	-
4. Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	4	13,831	1,260
(c) Other Current Liabilities	5	355	3,645
(d) Short Term Provisions	6	31	-
Total Current Liabilities		14,217	4,905
TOTAL EQUITY AND LIABILITIES		14,460	4,915
II ASSETS:			
1. Non-Current Assets			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment	7	4,083	2,845
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)	8	55	-
(d) Long Term Loans and Advances		-	-
(e) Other Non-Current Assets	9	63	95
Total Non-Current Assets		4,201	2,940
2. Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	10	5,305	637
(d) Cash and Cash Equivalents	11	857	922
(e) Short Term Loans and Advances	12	4,097	416
(f) Other Current Assets		-	-
Total Current Assets		10,259	1,975
TOTAL ASSETS		14,460	4,915

Significant Accounting Policies

The accompanying Notes are an integral Part of the Financial Statements

"As per our report of even date"

for M A N V & ASSOCIATES

(CHARTERED ACCOUNTANT)

Firm Regn. No. 007351N

(N.K. GUPTA)
PARTNER

M NO. 085713

NEW DELHI

DATED: 07-09-2024



The schedule referred to above
form an integral part of the
Profit & Loss Account

FOR BOARD OF DIRECTORS

SUDHANSHU SURANA AVISHKAR SURANA
(DIRECTORS) (DIRECTORS)
DIN: 01820114 DIN: 07633160

M/S SHIRMPRO PRIVATE LIMITED
A 27 B, Sector 16, Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201301
CIN: U72900UP2021PTC152539.
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH, 2024

(Amount in '100)

	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I Revenue from Operations			
Revenue from Operations	13	15,764	540
II Other Income (Balances W/Back)		254	-
III Total Income (I + II)		16,017	540
IV Expenses			
Cost of Material		-	-
Purchases of Services		14,000	-
Changes in Inventories		-	-
Employee Benefits Expense		-	-
Finance Costs		-	-
Depreciation and Amortization Expenses	14	1,744	36
Other Expenses	15	65	1,437
IV Total Expense		15,808	1,473
V Profit/(Loss) Before Exceptional and extraordinary Items & Tax (III-IV)		209	(933)
VI Exceptional Items		-	-
VII Profit/(Loss) Before extraordinary Items & Tax (V-VI)		209	(933)
VIII Extraordinary Items		-	-
IX Profit/(Loss) Before Tax (VII-VIII)		209	(933)
X Tax Expense:			
(1) Current Tax		(31)	-
(2) (Excess)/Short provision for Income Tax of Previous years		-	-
(3) Deferred Tax		55	-
XI Profit for the period from Continuing Operations (IX-X)		232	(933)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit / (Loss) (XI+XIV)		232	(933)
XVI Earnings Per Equity Share:			
(1) Basic		0.00	(0.00)
(2) Diluted		0.00	(0.00)

Significant Accounting Policies

The accompanying Notes are an integral Part of the Financial Statements

"As per our report of even date"
for M A N V & ASSOCIATES
(CHARTERED ACCOUNTANT)
Firm Regn. No. 007351N

(N.K.GUPTA)
PARTNER
M NO. 085713

NEW DELHI
DATED: 07-09-2024

The schedule referred to above
form an integral part of the
Profit & Loss Account

FOR BOARD OF DIRECTORS

SUDHANSHU SURANA
(DIRECTORS)
DIN: 01820114

AVISHKAR SURANA
(DIRECTORS)
DIN: 07633160

NOTES
2:SHARE CAPITAL

PARTICULARS	31st March 2024 AMOUNT	31st March 2023 AMOUNT
A.) AUTHORISED SHARE CAPITAL : 10,000 Equity Shares of Rs.10/- each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
B.) Issued, Subscribed and Paid-up: 10,000 Equity share of Rs. 10 each fully paid up	1,000	1,000
TOTAL	<u>1,000</u>	<u>1,000</u>

C.) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

	31st March 2024		31st March 2023	
	No. of shares	Amount	No. of shares	Amount
Equity shares At the beginning of the period	100	1,000	100	1,000
issued during the period	-	-	-	-
Outstanding at the end of the period	<u>100</u>	<u>1,000</u>	<u>100</u>	<u>1,000</u>

D). The company has only one class of shares referred to as equity shares having face value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

E.) DETAILS OF EQUITY SHAREHOLDERS HOLDING MORE THAN 5% SHARES

	31st March 2024		31st March 2023	
	No. of shares	% of holding	No. of shares	% of holding
Equity shares of Rs. 10 each fully paid up				
Sudhanshu Surana	50	0.5%	50	0.5%
Avishkar Surana	50	0.5%	50	0.5%
TOTAL	<u>100</u>	<u>1.0%</u>	<u>100</u>	<u>1.0%</u>

F.) DETAILS OF SHAREHOLDING OF PROMOTORS

	31st March 2024		31st March 2023	
	No. of shares	% of holding	No. of shares	% of holding
Equity shares of Rs. 10 each fully paid up				
Sudhanshu Surana	50	0.5%	50	0.5%
Avishkar Surana	50	0.5%	50	0.5%
TOTAL	<u>50</u>	<u>0.5%</u>	<u>50</u>	<u>0.5%</u>

3: Reserves and Surplus

PARTICULARS	31st March 2024	31st March 2023
Surplus in statement of profit and loss		
As per last balance Sheet	(980)	(57)
Add: Profit for the year	232	(933)
TOTAL	<u>(757)</u>	<u>(990)</u>

5: Other Current Liabilities

PARTICULARS	31st March 2024	31st March 2023
TDS Payable	295	425
Other Payables	60	3,220
TOTAL	<u>355</u>	<u>3,645</u>

6: SHORT TERM PROVISIONS

PARTICULARS	31st March 2024	31st March 2023
Corporate Tax	31	-
TOTAL	<u>31</u>	<u>-</u>

8.Deferred Tax Assets (Net)

Particulars	Deferred Tax Assets/(Liabilities) As at 31.03.2023	Deferred Tax Assets	Deferred Tax Assets/(Liabilities) As at 31.03.2024
Depreciation	-	55	55
Disallowance u/s 43B	-	-	-
Provision for Doubtful Receivables/advances	-	-	-
Deferred Tax assets(Net)	<u>-</u>	<u>55</u>	<u>55</u>

9: Other Non-Current Assets

PARTICULARS	31st March 2024	31st March 2023
Misc. Expenditure	95	126
Less: Written off during the year	32	32
TOTAL	63	95

11: Cash and Bank Balances

PARTICULARS	31st March 2024	31st March 2023
a) Cash and Cash Equivalents		
---- Balance with Banks	857	922
---- Cash on hand	-	-
TOTAL	857	922

12: Short Term Loans and Advances

PARTICULARS	31st March 2024	31st March 2023
GST	2,690	416
TDS	1,407	-
TOTAL	4,097	416

13: Revenue from Operations

PARTICULARS	31st March 2024	31st March 2023
a) Sale of Services	15,764	540
b) Sale of export of services	-	-
c) Other operating Revenues	-	-
TOTAL	15,764	540

14: Depreciation and Amotisation Expense

PARTICULARS	31st March 2024	31st March 2023
a) Depreciation	1,712	5
b) Preliminary Expenses	32	32
TOTAL	1,744	36

15: Other Expenses

PARTICULARS	31st March 2024	31st March 2023
Audit Fees	35	25
Conferens Expenses	-	1,400
Bank Charges	24	-
ROC Fees	6	12
TOTAL	65	1,437

16 The business of the company relates to only one segment i.e Software Development and Services . Therefore segment wise reporting is not applicable.

17. Previous year's figures have been rearranged and recast wherever necessary to confirm to current year's classification.

"As per our report of even date"
for M A N V & ASSOCIATES
(CHARTERED ACCOUNTANT)
Firm Regn. No. 0007351N

(N.K.GUPTA)
PARTNER
M NO. 085713

NEW DELHI
DATED: 07-09-2024



The schedule referred to above
form an integral part of the
Profit & Loss Account

FOR BOARD OF DIRECTORS

SUDHANSHU SURANA
(DIRECTORS)
DIN: 01820114

AVISHKAR SURANA
(DIRECTORS)
DIN: 07633160

Note No. 8: TRADE RECEIVABLESSundry Debtors (Unsecured)
Unbilled ReceivablesAs at
31st March 2024
5,305As at
31st March 2023
637

5,305

637

Note 8.1 Trade Receivables ageing schedule as at 31st March,2024

(Amount in Rs.)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables considered good	-	-	5,305	-	-	-	-	5,305
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables — considered good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
Total	-	-	5,305	-	-	-	-	5,305

Note 8.2 Trade Receivables ageing schedule as at 31st March,2023

(Amount in '100)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables — considered good	-	-	637	-	-	-	-	637
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables — considered good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
Total	-	-	637	-	-	-	-	637

Schedules-6

FIXED ASSETS											
(Amount in '00)											
Description of Assets	Age of Assets as per companies Act 2013	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		COST AS AT 01.04.2023	ADDITIONS	TRANSFER/ADJUSTMENT	TOTAL 31.03.2024	UPTO 31.03.2023	FOR THE YEAR	TFR ADJUST.	TOTAL 31.03.2024	WDV AS AT 31.03.2024	WDV AS AT 31.03.2023
Tangible Assets											
Non Tangible Assets Software	3	2,845	2,950	-	5,795	-	1,712	-	1,712	4,083	2,845
Total		2,845	2,950	-	5,795	-	1,712	-	1,712	4,083	2,845

Note-4.1 Trade payables

	As at 31st March 2024	As at 31st March 2023
The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the company is as		
a)	-	-
b)	-	-
c)	-	-
d)	-	-
e)	-	-
f)	-	-

During the year Company has dealt with many Micro, Small and Medium Enterprises, which are covered under the Micro,

Note-4.2 Trade Payables ageing schedule as at 31 March 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	13,831	-	-	-	13,831
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-	-
Total	-	-	13,831	-	-	-	13,831

Trade Payables ageing schedule as at 31 March 2023

Particulars	Unbilled	Not Due	Outstanding for following periods from				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	1,260	-	-	-	1,260
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-	-
Total	-	-	1,260	-	-	-	1,260

Annexure A

AS PER INCOME TAX ACT 1961

(Amount in '100)

PARTICULARS	RATE OF DEPRECIATION	W.D.V AS ON 01.04.2023	ADDITION/DELETI		Deletion	TOTAL	DEPRECIATION	W.D.V AS ON 31.03.2024
			ON OR BEFORE 01.10.2023	AFTER 01.10.2023				
1 Software								
	40%	2,280		2,950		5,230	1,502	3,728
TOTAL		2,280	-	2,950		5,230	1,502	3,728