

Independent Auditor's Report

To the Members of
100 MEDALS TARGETED FOUNDATION
CIN: U85300RJ2021NPL077070

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **100 MEDALS TARGETED FOUNDATION**, which comprise the balance sheet as at 31 March 2024, the statement of income and expenditure for the year then ended 31 March 2024 and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 March 31, 2024, its deficit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 since; the other information comprising the above documents is expected to be issued by the management after the date of our audit report.



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, 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 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 financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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, from the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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

(i) This report does not include a statement on the matters specified in the Companies (Auditor's Report) order, 2016 ("the order"), As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the Company.

(ii) As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) the balance sheet, the statement of income and expenditure dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid financial statements comply with the Accounting Standards



R Pradhan & Co.

Chartered Accountants

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 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164 (2) of the Act; and
- (f) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required; and
- (g) With respect to adequacy of Internal Financial Control with reference to financial statements, we are not attaching the report as exemption has been provided to small company under clause (i) of subsection (3) of section 143.
- (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 has disclosed the impact of pending litigations on its financial position in its financial statements;
 - ii. the Company did not have any long-term contracts including derivative contracts hence, the question of any material foreseeable losses does not arise and
 - iii. There are no amount which are required to be transferred, to the Investor Education and Protection Fund by the Company
 - iv. The Company has provided requisite disclosures in the financial statements, on the basis of information available with the Company. Based on audit procedures and relying on the management representation, we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management.

For R PRADHAN & CO
Chartered Accountants
FRN: 018477C



ROHIT PRADHAN
Partner

M.No. 411652

UDIN:

PLACE: JAIPUR

DATED: 02/09/2024

**ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE
STANDALONE FINANCIAL STATEMENTS OF 100 MEDALS TARGETED FOUNDATION**

Report on the Internal Financial Controls under (i) of Sub Section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial control over financial reporting of 100 MEDALS TARGETED FOUNDATION as of 31st March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management Responsibility for internal financial controls

The Company's management is responsible for establishing & maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation & maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly & efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention & detection of frauds & errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting and the standards on auditing issued by ICAI & deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by ICAI. Those standards and Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain the reasonable assurance about whether adequate internal controls over financial reporting was established and maintained and if such controls operated effectively in all materials respect.

Our audit involves performing procedures to obtain audit evidence about the adequacy if the Internal Financial Controls system over Financial Reporting & their operating effectiveness. Our audit of Internal Financial Controls Over Financial Reporting included obtaining an understanding of Internal Financial Controls Over Financial Reporting, assessing the risk that a material weakness exists, and testing and a evaluating the design & operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient & appropriate to provide a basis for our audit opinion on the company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's Internal Financial Control over Financial Reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting & the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies & procedures that (1) pertain to maintenance of records that, in reasonable details; accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts & expenditure of the company are being only in accordance with authorizations of management & directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material on the financial statements.

Inherent Limitations of Internal Financial over Financial Reporting

Because of the Inherent Limitations of Internal Financial controls over Financial Reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in condition, or that the degree of compliances with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate Internal Financial Controls System over Financial Reporting and such Internal Financial Controls over Financial Reporting were operating effectively as at 31st March 2024, based on the Internal Controls over Financial Reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matter

Broadly, the Company is having most of the system in place as required for the compliance of Internal Financial Control on Financial Reporting. However, those systems or controls are having scope of further improvement. Also, Company has not documented adequately the internal financial controls based on Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Based on our audit procedures, we are of the opinion that Company has rectified all material observations of our audit on internal financial controls over financial reporting to ensure that they do not significantly affect financial reporting on Internal Financial Control as on Balance Sheet date.

R Pradhan & Co.

Chartered Accountants

For R PRADHAN & CO.

Chartered Accountants

FRN: 018477C



ROHIT PRADHAN

Partner

M. No. 411652

UDIN:

PLACE: JAIPUR

DATE: 02/09/2024

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Owners' Fund			
Partners Capital Account	1	-	-
Reserves and surplus	2	508.82	738.65
		508.82	738.65
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	3	-	-
		-	-
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
Other current liabilities	4	70.00	190.00
Short-term provisions	3	75.00	75.00
		145.00	265.00
TOTAL		653.82	1,003.65
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets			
Property,Plant and Equipment		-	-
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		-	-
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	5	-	530.86
Cash and cash equivalents	6	507.27	426.24
Short-term loans and advances		-	-
Other current assets	7	146.55	46.55
		653.82	1,003.65
TOTAL		653.82	1,003.65

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

As per our report of even date

For R Pradhan & CO,
Chartered Accountants
(FRN: 0018477C)



ROHIT PRADHAN
PARTNER
Membership No.: 411652
Place: JAIPUR
Date: 02/09/2024

For 100 MEDALS TARGETED FOUNDATION

COL HIMMAT VERMA
Trustee
Place : JAIPUR

TULIKA HIMMAT VERMA
Trustee
Place : JAIPUR

Income and Expenditure Account for the year ended 31st March 2024

₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	8	1,372.62	1,188.65
Less: Excise duty		-	-
Net Sales		1,372.62	1,188.65
Other income		-	-
Total Income		1,372.62	1,188.65
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses		-	-
Finance costs		-	-
Depreciation and amortization expenses		-	-
Other expenses	9	1,602.45	1,263.40
Total expenses		1,602.45	1,263.40
Excess of income over expenditure/(expenditure over income) before exceptional, extraordinary and prior period items and tax		(229.83)	(74.75)
Exceptional items		-	-
Excess of income over expenditure/(expenditure over income) before extraordinary and prior period items and tax		(229.83)	(74.75)
Extraordinary items		-	-
Prior period item		-	-
Excess of income over expenditure/(expenditure over income) before tax		(229.83)	(74.75)
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Excess of income over expenditure/(expenditure over income) for the period		(229.83)	(74.75)

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

As per our report of even date

For R Pradhan & Co.
Chartered Accountants
(FRN: 0018477C)

For 100 MEDALS TARGETED FOUNDATION

ROHIT PRADHAN
PARTNER
Membership No.: 411652
Place: JAIPUR
Date: 02/09/2024

COL HIMMAT VERMA
Trustee
Place : JAIPUR

TULIKA HIMMAT VERMA
Trustee
Place : JAIPUR

Note-1 Significant Accounting Policies:

1.1 System of Accounting & Use of estimates (AS-1)

The Company follows the mercantile system of accounting by following accrual concept in the preparation of accounts. 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.

1.2 Valuation of Inventory (AS-2)

Inventories are stated at the lower of cost and net realizable value. In

Current year there are no inventories at the year end.

1.3 Cash Flow Statement (AS-3)

Cash flows are reported using the indirect method as prescribed in Accounting Standard 3 'Cash Flow Statement', where by net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expense associated with investing or financial cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

As the company is a **small company** as per section 2(85) of companies act so no requirement of cashflow for the company

1.4 Net Profit or loss for the period, prior period items and changes in Accounting Policies (AS-5)

- a. Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items.
Specific disclosure of such events/transactions is made in the financial statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such year.
- b. On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.
- c. Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

In the Current Financial Year, there are no such items.

1.5 Revenue Recognition (AS-9)

- a. Company generally follows mercantile system of accounting and recognizes significant items of income & expenditure on accrual basis. Sales are booked at the date of invoice in all cases.
- b. Interest income is accrued at applicable interest rate on time basis.
- c. Liquidated damages/penalties for delayed delivery of goods are accounted when there is reasonable certainty of the same.

1.6 Property, plant and equipment and Intangible assets (AS-10)

- a. Property, Plant & Equipment are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of property, plant & equipment comprises its purchase value and any directly attributable cost of bringing the asset to its working condition for its intended use.
- b. Depreciation on Property, Plant & Equipment is calculated on written down method of Schedule II of the Companies Act, 2013.
- c. Subsequent expenditures related to an item of Tangible Assets are added to its book value if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. In respect of additions or extensions forming an integral part of existing assets depreciation is provided as aforesaid over the useful life of respective assets.

1.7 Accounting for investments (AS-13)

Long Term investments are stated at cost. Fall in the value, other than temporary, has been charged to Statement of Income and Expenses.

Current investments are stated at lower of cost or net realizable value.

During the Year no current Investment

1.8 Earnings Per Share (AS-20)

Earnings per share are calculated by dividing net profit for the year attributable to equityshareholders by no. of equity share outstanding during the year.

1.9 Deferred Tax Liability/ Asset (AS-22)

- a. Deferred Income Tax is provided on all temporary differences, at the balance sheet date between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes.
- b. Deferred tax assets and liabilities are measured using the tax rates and tax laws that been enacted or substantially enacted at the balance sheet date.

1.10 Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. There were no Contingent Liabilities as on 31.3.2024.

1.11 Provision for Income Tax

Since there is loss in current year, therefore no provision is made for Current tax



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Undistributed surplus (Balance from statement of Income and Expenditure)		
Opening Balance	738.65	(80.60)
Add: Corpus Fund	-	894.00
Less: Loss for the year	(229.83)	(74.75)
Closing Balance	508.82	738.65
Balance carried to balance sheet	508.82	738.65

Note No. 3 Provisions

₹ in hundred

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Other Provision	-	75.00	75.00	-	75.00	75.00
	-	75.00	75.00	-	75.00	75.00
Total	-	75.00	75.00	-	75.00	75.00

Note No. 4 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
Bhanwar Singh	-	190.00
Lookup Corporation	70.00	-
	70.00	190.00
Total	70.00	190.00

Note No. 5 Trade receivables

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Less than six months		
Unsecured, Considered Good, Undisputed	-	530.86
Total	-	530.86
Total	-	530.86

Note No. 5(a) (a) Trade receivables: Less than six months: Unsecured, Considered Good, Undisputed

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
MILAAP	-	530.86
Total	-	530.86

Note No. 6 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
SBI Bank	367.82	418.59
Total	367.82	418.59
Cash in hand		
Cash in hand	139.45	7.65
Total	139.45	7.65
Total	507.27	426.24

Note No. 7 Other current assets

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
TDS Receivable	46.55	46.55
SILO CO- WORKING (SECURITY)	100.00	-
Total	146.55	46.55



Note No. 8 Revenue from operations

₹ in hundred

Particulars	31st March 2024	31st March 2023
Sale of services	1,372.62	1,188.65
Net revenue from operations	1,372.62	1,188.65

Note No. 9 Other expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Other expenditure	1,425.79	1,080.42
Audit fees	75.00	75.00
Bank charges	6.49	6.49
Consultancy	-	65.00
Office Expenses	86.42	36.49
Printing and stationery	8.75	-
Total	1,602.45	1,263.40

Note No. 2(a)(b)(a) Reserves and surplus:Undistributed surplus (Balance from statement of Income and Expenditure):Deletion during the year:Loss for the year

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
LOSS FOR YEAR	229.83	74.75
Total	229.83	74.75

(1) Details of Benami Property held

Current Year

No Such Transaction

Previous Year

No Such Transaction

(2) borrowings from banks or financial institutions on the basis of security of current assets

whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

Current Year

No Such Transaction

Previous Year

No Such Transaction

(3) Wilful Defaulter

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given.

Current Year

No Such Transaction

Previous Year

No Such Transaction



(4) Relationship with Struck off Companies

Current Year

Not Applicable

Previous Year

Not Applicable

(5) Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof
Current Year

Not Applicable

Previous Year

Not Applicable

(6) Compliance with number of layers of companies

Current Year

Not Applicable

Previous Year

Not Applicable

(7) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	4.51	3.79	19.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	-0.37	-0.23	60.87	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.59	2.24	15.63	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	2.70	1.61	67.70	
(i) Net profit ratio	Net Profit	Net Sales	-0.17	-0.06	183.30	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	-0.45	-0.10	350	
(k) Return on investment			0.00		0.00	

(8) Compliance with approved Scheme(s) of Arrangements

Not Applicable

(9) Undisclosed Income

Current Year

No Such Transaction

Previous Year

No Such Transaction



(10) Corporate Social Responsibility (CSR)

Not Applicable

(11) Details of Crypto Currency or Virtual Currency

Not Applicable

(12) Utilisation of Borrowed funds and share premium

Not Applicable