

# V.S.S. BHOBE & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

To the Members  
**INOVATIVA WASTE AID & MANAGEMENT PVT LTD.**  
Mapusa – Goa.

#### Opinion

We have audited the accompanying financial statements of **Inovativa Waste Aid & Management Pvt. Ltd.**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2024, the Statement of Profit & Loss Account for the year 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 financial statements, except for the possible effects of items given in emphasis of matter, if any give the information required by the Company's Act, 2013 in the manner so require 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 31<sup>st</sup> March 2024, and its Profit/Loss for the year ended on that date.

#### Emphasis of Matter

We draw your attention to point no.5 in the notes to accounts, which describes how revenue is recognized for on-going project as at year end. Our opinion is not modified in respect of this matter.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 and the Rules thereunder, 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.

#### Information other than the financial statements and auditors' 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, Business Responsibility Report 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 do 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, 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.

### **Responsibilities of Management and those charged with governance for the financial statement**

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 & presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows, change in Equity of the company in accordance with the Accounting Standards (AS) and accounting principles generally accepted in India, specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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 is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of 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:

1. 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.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.
5. 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.

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

#### **Report on Other Legal and Regulatory Requirements**

1. Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the company since the company is a small company as per Companies (Specification of Definition Details) Amendment Rules, 2022 as paid-up share capital is below 4 crores and turnover is below 40 crores
2. As required by Section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c. The Balance Sheet, the Statement of Profit & Loss 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 specified under Section 133 of the Act.
- e. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- g. 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:
  - a. The Company does not have any pending litigations which would impact its financial position.
  - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
  - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - d. The management has represented that to the best of its knowledge & belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities (intermediaries), with the understanding, whether recorded in writing or otherwise, that the intermediaries shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

The management has represented that to the best of its knowledge & belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities (funding parties), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

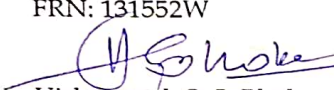
Based on audit procedures which we consider reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub clause (1) & (2) contain any material misstatement.



The Company has not declared or paid dividend during the year, accordingly reporting under clause (f) of Companies (Audit & Auditors) Amendment Rules, 2021 is not applicable to the company.

- e. Based on our examination, which included test checks, the company in respect of financial year commencing on 1<sup>st</sup> April 2023, has used an accounting software for maintaining its books of accounts which did not have a feature of recording audit trail (edit log). Hence, we are unable to comment on the parameters as required to be reported under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

For V. S. S. Bhobe & Co  
*Chartered Accountants*  
FRN: 131552W

  
Vishwanath S. S. Bhobe  
*Proprietor*

M. No. 137324

UDIN: 24137324BKCEUG2337



Date: 30.09.2024

Place: Mapusa - Goa



**INOVATIVA WASTE AID AND MANAGEMENT PVT LTD**

**Mapusa - Goa**

**CIN: U90000GA2019PTC013975**

**Balancesheet as at 31st March, 2024**

**(Figures in 100's)**

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	3	1,87,000.00	1,87,000.00
(b) Reserves and surplus	4	2,82,519.36	2,38,034.36
		4,69,519.36	4,25,034.36
<b>2 Share application money pending allotment</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	5	63,733.60	3,976.77
(a) Deferred Tax Liability		712.94	-
(c) Other long-term liabilities		-	-
(d) Long Term Provisions		-	-
		64,446.54	3,976.77
<b>4 Current liabilities</b>			
(a) Short Term Borrowings		3,016.57	2,344.90
(b) Trade payables		-	-
Total O/s Dues of Micro & Small Enterprises		67,714.60	-
Total O/s Dues of Creditors other than Micro & Small Enterprises		3,82,066.62	1,57,859.30
(c) Other current liabilities	6	64,917.21	47,267.14
(d) Short-term provisions	7	25,187.97	80,678.91
		5,42,902.97	2,88,150.25
<b>TOTAL</b>		10,76,868.87	7,17,161.38
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets:			
(i) Tangible assets	7	35,247.90	24,077.18
(ii) Capital Work-in-progress		-	-
(b) Non Current Investment		-	-
(c) Deferred tax assets		-	164.36
(d) Long-term loans and advances		-	-
(e) Other non current assets		-	-
		35,247.90	24,241.54
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories	8	62,769.63	51,289.52
(c) Trade receivables	9	8,45,983.05	5,02,467.26
(d) Cash and cash equivalents	10	65,312.91	98,053.34
(e) Short-term loans and advances		-	-
(f) Other current assets	11	67,555.38	41,109.71
		10,41,620.98	6,92,919.84
<b>TOTAL</b>		10,76,868.87	7,17,161.38
<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>	1 & 2	-	-

As per our Audit Report Attached  
For **V.S.S. BHOBE & CO**  
Chartered Accountants  
FRM:131552W

**Vishwanath S.S. Bhohe**  
Proprietor  
M No. 137324  
Place : Mapusa-Goa  
Date : 30.09.2024  
UDIN: 24137324BKCEUG2337



For and on behalf of the Board of Directors

**Ramesh Sundaram**  
Director  
DIN:00127061  
Place :Mapusa - Goa  
Date :30.09.2024



**Gaurav Pokle**  
Director  
DIN:02180236

**INOVATIVA WASTE AID AND MANAGEMENT PVT LTD**

Mapusa - Goa

CIN: U90000GA2019PTC013975

Statement of Profit and Loss for the year ended 31 March, 2024

(Figures in 100's)

	Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
A	<b>CONTINUING OPERATIONS:</b>			
1	Revenue from Operations	12	12,37,497.08	12,56,484.63
2	Other Income	13	2,621.54	2,011.14
	<b>Total Income (1+2)</b>		<b>12,40,118.62</b>	<b>12,58,495.77</b>
3	<b>Expenses</b>			
	Cost of Materials Consumed	14	3,43,650.73	4,92,987.80
	Purchase of Stock in Trade		-	-
	Project Expenses (Material, Labour & Wages)		2,61,063.26	1,57,116.49
	Changes in Sale on Incomplete Projects as per AS 7		-	27,314.29
	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	15	-	7,500.00
	Finance Cost	16	4,436.81	2,062.11
	Employee Benefit Expenses	17	2,01,394.46	1,07,968.13
	Depreciation & Ammortisation Expenses	7	4,350.74	3,124.96
	Other Expenses	18	3,55,472.36	1,41,896.90
	Prior Period Expenses		-	-
	<b>Total Expenses</b>		<b>11,70,368.35</b>	<b>9,39,970.68</b>
4	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (3 - 4)</b>		<b>69,750.27</b>	<b>3,18,525.09</b>
5	Exceptional items		-	-
6	<b>Profit / (Loss) before extraordinary items and tax (5 ± 6)</b>		<b>69,750.27</b>	<b>3,18,525.09</b>
7	Extraordinary items		-	-
8	<b>Profit / (Loss) before tax (7 + 8)</b>		<b>69,750.27</b>	<b>3,18,525.09</b>
9	<b>Tax Expenses:</b>			
	(a) Current Tax		(24,387.97)	(79,878.91)
	(b) Deferred Tax		(877.30)	(881.00)
			-	(80,759.91)
10	<b>Profit /(Loss) Carried forward to Balance Sheet (9 ±10)</b>		<b>44,485.00</b>	<b>2,37,765.18</b>
11	<b>Earning per equity share of Rs. 100/- each:</b>			
	(1) Basic		22.24	118.88
	(2) Diluted		22.24	118.88
	<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>			

As per our Audit Report of Even Date

For V.S.S. BHOBE &amp; CO

Chartered Accountants

FRM: 131552W

Vishwanath S.S. Bhobe

Proprietor

M. No. 137324

Place : Mapusa - Goa

Date : 30.09.2024

UDIN: 24137324BKCEUG2337

For and on behalf of the Board of Directors

Ramesh Sundarand

Director

DIN:00127061

Gaurav Pokle

Director

DIN:02180236

Place :Mapusa - Goa

Date :30.09.2024

**Note 3: Share capital**

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Share Capital:				
Equity shares of Rs.100/- each with voting rights	2,000	2,000.00	2,000	2,000.00
7% Preference Share of Rs. 100/- each (Convertible, Non Cumulative, Redeemable)	4,97,990	4,97,990.00	4,97,990	4,97,990.00
	<b>4,99,990</b>	<b>4,99,990.00</b>	<b>4,99,990</b>	<b>4,99,990.00</b>
(b) Issued, Subscribed and fully paid up Share Capital:				
Equity shares of Rs.100/- each with voting rights	2,000	2,000.00	2,000	2,000.00
7% Preference Share of Rs. 100/- each	1,850	1,85,000.00	1,85,000	1,85,000.00
	<b>3,850</b>	<b>1,87,000.00</b>	<b>1,87,000</b>	<b>1,87,000.00</b>
<b>Total</b>	<b>3,850</b>	<b>1,87,000.00</b>	<b>1,87,000</b>	<b>1,87,000.00</b>

**Notes:**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
(a) Equity shares with voting rights				
At the beginning of the year	-	-	-	-
Add: Shares Issued during the year	2,000	2,000.00	2,000	2,000.00
At the End of the year	<b>2,000</b>	<b>2,000.00</b>	<b>2,000</b>	<b>2,000.00</b>
(b) 7% Preference Shares				
At the beginning of the year	1,87,000	1,85,000.00	1,55,000	1,55,000.00
Add: Shares Issued during the year	-	-	30,000	30,000.00
At the End of the year	<b>1,87,000</b>	<b>1,85,000.00</b>	<b>1,85,000</b>	<b>1,85,000.00</b>
	<b>1,89,000</b>	<b>1,87,000.00</b>	<b>1,87,000</b>	<b>1,87,000.00</b>

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Gaurav Pokle	1,000	50.00%	1,000	50.00%
Ramesh Sunderamurthy	1,000	50.00%	1,000	50.00%
7% Preference Shares				
Ramesh Sunderamurthy	1,87,000	100.00%	1,87,000	100.00%

**Note 4: Reserves and surplus**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,38,034.36	269.18
Add: Profit / (Loss) for the year	44,485.00	2,37,765.18
	<b>2,82,519.36</b>	<b>2,38,034.36</b>
<b>Total</b>	<b>2,82,519.36</b>	<b>2,38,034.36</b>








**Note 5: Long-term borrowings**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) From Bank & Financial Institution		
-Secured		
HDFC Bank - Rickshaw Loan	3,888.91	5,081.72
HDFC Bank - OD 6040	59,844.69	(1,104.95)
-Unsecured	-	-
(b) From other parties		
-Secured	-	-
-Unsecured	-	-
<b>Total</b>	<b>63,733.60</b>	<b>3,976.77</b>

**Note 6: Other Current Liabilities**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Security Deposits	-	-
(b) Statutory Liabilities		
Labour Welfare Fund	71.60	62.80
ESI Payable	88.12	18.76
PF Payable	695.54	232.04
TDS Payable	2,410.29	2,480.71
GST Payable	39,007.44	32,840.20
IGST Reverse Charge Payable	-	52.15
IGST Payable	19.80	19.80
(c) Other Liabilities		
-LTA Payable	-	-
-Salary Payable	20,944.42	632.68
-Professional Fees Payable	1,680.00	8,928.00
<b>Total</b>	<b>64,917.21</b>	<b>47,267.14</b>

**Note 7: Short Term Provisions**

Particulars	As at 31 March, 2024	As at 31 March, 2023
Audit Fees Provision	800.00	800.00
Provision for Income Tax	24,387.97	79,878.91
<b>Total</b>	<b>25,187.97</b>	<b>80,678.91</b>

**Note 8: Short Term Borrowings**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) From Bank & Financial Institution		
-Secured		
HDFC Bank - Credit Card - 2372	-	377.80
HDFC Bank - Credit Card - 2562	2,455.38	1,967.11
HDFC Bank - Credit Card - 7678	561.19	-
-Unsecured	-	-
(b) From other parties		
-Secured	-	-
-Unsecured	-	-
<b>Total</b>	<b>3,016.57</b>	<b>2,344.90</b>




**Note 8: Inventories**

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Raw materials	-	-
(b) Traded Goods & Consumables	62,769.63	51,289.52
(c) Work in Progress	-	-
<b>Total</b>	<b>62,769.63</b>	<b>51,289.52</b>

**Note 9: Trade Receivables**

Particulars	As at 31 March, 2024	As at 31 March, 2023
Trade receivables outstanding for a period less than six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good (As per Annexure)	6,57,457.29	4,72,622.74
Doubtful	-	-
Trade receivables outstanding for a period more than six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good (As per Annexure)	1,80,952.03	29,844.53
Doubtful	-	-
Sale Recognised as per AS 7 on Incomplete Project	7,573.73	-
	8,45,983.05	5,02,467.26
Less: Provision for doubtful trade receivables	-	-
	8,45,983.05	5,02,467.26
<b>Total</b>	<b>8,45,983.05</b>	<b>5,02,467.26</b>

**Note 10: Cash and cash equivalents**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Cash on hand	4,427.80	1,497.53
(b) Balances with banks		
- Fixed Deposits - HDFC Bank	32,359.43	12,375.56
- HDFC Bank, CA - 50200041399406	28,525.68	84,180.25
<b>Total</b>	<b>65,312.91</b>	<b>98,053.34</b>

**Note 11: Other Current Assets**

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) EMD Deposits		
As per Annexure	11,890.27	4,885.34
(b) Security Deposit		
Bryan Baracho	900.00	900.00
GIDC Plot, Tuem	600.00	600.00
Rukma Pokle ( <i>Mother of Director Gaurav Pokle</i> )	2,000.00	2,000.00
Jose Philip/Anthony/ Maria Fatima/ Maria Vilma	2,500.00	2,500.00
Vilas Khalap	220.00	220.00
Karma Auto Park	500.00	-
Gaurish Dhond - Kundaim Shed	3,000.00	-
(c) Balance with Government Authorities		
Income Tax - TDS & TCS	15,711.94	5,585.16
Income Tax - Advance Tax	-	10,000.00
Unclaimed GST	29,134.46	13,656.30
(d) Staff Advances	665.61	762.91
(e) TDS Recoverable	433.10	-
<b>Total</b>	<b>67,555.38</b>	<b>41,109.71</b>




**Note 12: Revenue from Operations**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Sale of Products & Services	12,29,923.35	12,56,484.63
Sale Recognised as per AS 7 on Incomplete Project	7,573.73	-
<b>Total</b>	<b>12,37,497.08</b>	<b>12,56,484.63</b>

**Note 13: Other Income**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Freight Received	228.07	33.74
Discount Received	28.42	0.34
Forfeiture of Security Deposit & EMD	616.34	1,138.40
Incentives & Perquisites	-	0.06
ITR Refund Interest	-	211.29
Interest on Fixed Deposits	1,726.52	627.31
Misc. Income	22.19	-
<b>Total</b>	<b>2,621.54</b>	<b>2,011.14</b>

**Note 14: Cost of Materials Consumed**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Opening Stock	51,289.52	27,877.83
Add: Purchases	3,55,130.83	5,16,399.50
	4,06,420.36	5,44,277.32
Less: Closing Stock	62,769.63	51,289.52
<b>Cost of material consumed</b>	<b>3,43,650.73</b>	<b>4,92,987.80</b>
<b>Total</b>	<b>3,43,650.73</b>	<b>4,92,987.80</b>

**Note 15: Changes in Inventory of Work in Progress**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Work in Progress at Commencement	-	7,500.00
Work in Progress at Close	-	-
	-	7,500.00

**Note 16: Finance Costs**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a) Interest Expense on:		
(i) Borrowings	2,284.15	510.98
(ii) Others		
- Interest on TDS	740.60	51.96
(b) Bank & Credit Card Charges	1,412.06	1,499.16
<b>Total</b>	<b>4,436.81</b>	<b>2,062.11</b>






**Note 17: Employee Benefit Expenses**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Salaries and Allowances	1,71,448.99	83,154.30
Directors Salary	24,600.00	21,600.00
Ex - Gratia Payment	100.00	-
Leave Encashment	585.35	-
Staff Welfare Expenses	4,660.12	3,213.83
<b>Total</b>	<b>2,01,394.46</b>	<b>1,07,968.13</b>

**Note 18: Other Expenses**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Accommodation Expenses	6,990.32	865.80
Advertisement Expenses	9,716.60	4,122.08
Audit Fees	770.00	800.00
Business Promotion Expenses	-	200.00
Courier & Postage	81.91	28.27
Electricity Expenses	1,393.46	711.05
Freight Inwards	2,126.02	4,432.07
Housekeeping Expenses	1,056.06	1,054.63
Insurance	155.29	171.72
IEC Project Expenses	69,894.86	39,746.16
Labour Charges	408.00	31.60
Loss on Sale of Fixed Assets	-	-
Miscellaneous Expenses	397.55	694.23
Office Expenses	2,652.66	272.65
Petrol & Diesel Expenses	4,212.65	4,540.44
PF & ESIC Admin Charges	26.88	167.25
Printing & Stationery	1,900.58	1,283.69
Professional Fees	7,051.45	5,815.00
Rent	25,262.50	29,502.50
Fees & Taxes	163.93	91.68
Repair & Maintenance	5,901.15	5,850.73
Round Off	-	1.44
Software Expenses	5,584.52	-
Telephone & Mobile Expenses	517.87	415.74
Trash Trade Expenses	-	40.25
Travelling & Conveyance Expenses	8,456.60	10,510.70
Transportation Charges	588.47	-
Water Charges	-	79.55
YIMBY Store Expenses	-	-
Website Expenses	576.51	711.02
Legal & Tender Fees	1,399.30	4,061.17
GST - Late Fees & Interest	1,512.50	958.89
Discount Allowed	0.50	5.36
Bad Debts	497.35	5,275.36
Cleanliness Drive Expenses	-	200.00
Computer Expenses	-	495.54
Delivery Wallet Charges	-	50.00
Donations	200.00	250.00
YIMBY Office Expenses	-	2,354.43
Non Refundable Deductions	2,679.87	210.38
Spares & Consumables	167.87	58.69
Swachh Amrit Mohotsav Expenses	-	765.00
Swachh Bharat Mohotsav Expenses	38,481.51	15,071.86
Environmental Day Expenses	570.64	-
Festival Expenses	466.36	-
Income Tax & Interest	7,725.85	-
Labour Cess Programme	41,111.35	-
Sponsorships	2,500.00	-
Operations & Maintenance of Projects	1,02,273.39	-
<b>Total</b>	<b>3,55,472.36</b>	<b>1,41,896.90</b>

*[Signature]*



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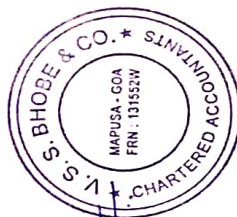


**INOVATIVA WASTE AID AND MANAGEMENT PVT LTD**  
Mapusa - Goa  
CIN: U90000GA2019PTC013975

**NOTE 7 : Fixed Assets**

Sr. No.	NAME OF THE FIXED ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		Balance as at 01.04.2023	Additions	Adj. during the Year	Balance as at 31.03.2024	Balance as at 01.04.2023	Additions	Depreciation Adj.	Balance as at 31.03.2024	As at 31.03.2024	As at 31.03.2023
1	Land	-	-	-	-	-	-	-	-	-	-
2	Vehicles	6,515.54	6,323.55	-	12,839.09	527.97	417.04	-	945.01	11,894.08	5,987.57
3	Furniture	11,855.57	1,773.70	-	13,629.27	2,581.41	1,174.00	-	3,755.41	9,873.86	9,274.16
4	Computer	8,879.20	683.80	-	9,563.00	4,275.35	1,726.55	-	6,001.90	3,561.11	4,603.86
5	Machinery & Office Equipments	4,177.58	6,740.40	-	10,917.99	452.93	965.24	-	1,418.18	9,499.81	3,724.65
6	Electrical Fittings	714.84	-	-	714.84	227.89	67.91	-	295.80	419.04	486.95
	GRAND TOTAL	32,142.73	15,521.46	-	47,664.19	8,065.55	4,350.74	-	12,416.29	35,247.90	24,077.18
	PREVIOUS YEAR	21,231.92	10,910.82	-	32,142.73	4,940.59	3,124.96	-	8,065.55	24,077.18	16,291.33

As per our Report Attached  
For V.S.S. BHOBE & CO  
Chartered Accountants  
FRM:131552W



Vishwanath S.S. Bhobe  
Proprietor  
M No. 137324  
Place: Mapusa - Goa  
Date: 30.09.2024  
UDIN: 24137324BKCEUG2337

For and on behalf of the Board of Directors

*(Signature)*

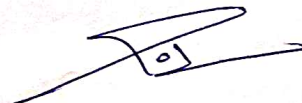
Ramesh Sundaramurthy  
Director  
DIN: 00127061  
Place: Mapusa - Goa  
Date: 30.09.2024

Gaurav Pokle  
Director  
DIN: 02180236



**INOVATIVA WASTE AID & MANAGEMENT PVT LTD****Mapusa - Goa****CIN: U90000GA2013PTC013975****ANNEXURE TO BALANCESHEET****SUNDRY CREDITORS**

Aarya Enterprises	2027.21
Allywin's Enterprises	70.80
Antariksh Enterprises	484.66
A S Solutions	25.00
Bharti Airtel Limited	43.52
Dream Homes	63.00
Express Machines & Scaffolding Pvt Ltd	232.00
Golu Arts	18931.46
Hema Rodrigues	260.04
Jalaram Emterprises	43.05
Jayesh Steel	1087.27
Kanakraj	3204.00
Laxmi Stationary	18.00
Leo Fernandes	3306.60
Mahalaxmi Enterprises - Kundaim	26.24
Mataji Hardware and Electrical	144.68
Mitanshu Kawlekar	90.00
Pradeep Nirawdekar	14850.00
Prestige Agencies	480.00
Rajeshwar Enterprises	148.05
Rajeshwar Industrial Corporation	99.36
Runal Kolkankar	1603.80
Saksham	80.00
Salim Bagiwale	1143.27
Sanshil Mascarenhas	315.00
Santoshi Maa Chemicals	1207.64
Shantkumar	475.04
Shree Sai Engineers	90.98
Shreya Marble Arts	45.00
Siddhi Traders	1280.00
Sundha Express	237.60
Sunrising	1892.75
Thick Script Matrix	36.00
Yanni Infra Projects Private Limited	420.49
Zaheer Balambid	3854.38
Aarya Sales	292.28
Adwalpalkar Constructions & Resorts	1070.10
AJC Civil & Structural Co.	223.00
Akash Blowers	590.00
Aline Conveyors Private Limited	-2717.00
Ambika Sanitary and Hardware	1154.24
Aruna Enterprises	19.47
Awadhesh Giri Farbrication Works	4312.08
Bandodkar Enterprises Pvt Ltd	485.00
Bavish Waste Managemnet Services Pvt Ltd	2767.81
Bhagyeshri Chaudhary C/o Sustainable Eco Solutions	135.00
BSS Magmeter Pvt Ltd	11.80
C Marquis & Sons Pvt Ltd	778.80





Colors Graphics	261.96
Compuservice	1178.01
Daksh Logistics	1237.50
Diamond Tools Industries	298.46
Directrate of Mines	0.10
Durga Motors	8094.15
Ecobiz Enviro Engineering Pvt Ltd	62776.00
Ecofinity	57600.00
Envirowise Services	5463.68
GOAEASY Engineering	11.06
Goa Trading Corporation	181.95
Green Planet Solutions	10005.07
Hasani Enterprises	3048.37
Hind Agro & Chemicals	6936.00
Ideal Systems & Services	34585.75
Impressions	1748.59
Indus Ecowater	-1111.30
Jay Laxmi Electricals	23.22
Kavya Hiremath	-84.00
Kemplast Systems	407.10
Krishna Plywood Hardware & Plumbing Centre	295.00
LeTravenues Technology Limited	38.21
Maa Enterprises	1598.75
Mailhem Ikos Environment Pvt Ltd	8455.21
Manish Infra Projects & Logistics	41.30
Media Solutions - Creditors	560.86
Milind Shirodkar & Associates	1617.00
Navratan Plumbing and Sanitary	42.52
Netel India Limited	688.00
NGL Ventures	36426.88
Nightowl Production - ABC Enterprises	4863.38
Pro Suction Services	82.60
Rajeshwar Home Appliances	5208.91
Raj Hospitality Pvt Ltd	159.58
Raksha Industries	15.12
Rameshwar Machinery	17579.23
Sai Art Creation	264.00
Saiyog Solar	-336.00
S D Tech Consultant Pvt Ltd	8.00
Shree Chamunda Furniture	129.80
Siddharth Kamlakant Naik	0.08
Soidemer	3369.10
Sri Adhava Power Industries	1345.71
S S Associates	36.00
Sudarshan Shintre	457.00
Sunil Naik	-10000.00
Sunsign	522.82
Talha Suppliers	30.70
Team Green Technologies	64512.00
Thakker Polypacks	-737.83
Urja Bio Systems Pvt Ltd	76.70
V & G Pipe House	9020.11
Vimal Industries	38077.00
Vishwanath Bhobe	693.00
Yash Construction	3140.00




Yimby Treat Pvt. Ltd

1399.33

4,49,781.22

**SUNDRY DEBTORS**

Ajay Nishad	-28.69
Anand Residency CHS Ltd	176.40
Goa Bottles Suppliers	62.05
Manjunath Trading Co	-9.32
Nitin Apartment	21.00
Shaid Enterprises	56.47
32nd Vistas Private Limited	847.71
Abhijita & Sanket Enterprises	-1478.30
Adv. Pratik Korgaonkar	100.00
Adwalpalkar Constructions & Resorts	39.98
Apra Motels	1095.65
Baba Au Rhum	135.25
C G Power and Industrial Solutions Limited	1044.00
Country Inn and Suites by Carlson -O & M	1770.00
Country Inn & Suites	31.98
Delfinos	60.72
Deltin Suites Hotel - Delta Corp Limited	835.20
Ecomatic	115.06
Estilo Property Managemnet Pvt Ltd	184.08
Ganesh More	50.00
GSUDA - Ponda 5 TPD	17836.97
GSUDA - Valpoi 5 TPD	12161.57
GSUDA - Cuncolim	144.00
GSUDA	5664.00
Institute of Hotel Management Catering Tech.	185.60
Krishna Buildspace Pvt Ltd	440764.70
Lupin Limited	1526.03
Mahalaxmi Enterprises	70.43
Mapusa Municipal Council	775.80
Mapusa Municipal Council 150kg x 3	2240.66
Media Solutions 365	162.94
Mildred Coedeiro	90.00
Milroc Good Earth Developers	669.68
M. Venkat Rao Infra Projects Pvt Ltd - O&M - 20 KLD	491.20
M. Venkat Rao Infra Projects Pvt Ltd - 30 KLD STP	745.00
MVR Infra Projects Pvt Ltd	569.40
Netel Krishna Eco Projects LLP	62245.96
Netel Krishna Eco Projects LLP - IEC	71069.84
Oxfen Arcade Private Limited	64.93
Prudential Paradise Co-Op Hsg Maint. Soc. Ltd	340.00
Raj Housing Development - Raj Durga	666.72
Raj Housing Development - Raj Ryle	3015.62
Responsible Earth Foundation	80.00
Satt Adhar Arcade	236.00
Sheraton Constructions	-750.00
Taj Holiday Resorts - O&M	815.30
Taj Holiday Village Resorts & Spa Goa	380.12
The Excecutive Engineer North - GTDC	8448.49
The Executive Engineer PWD	2973.55
The Executive Engineer Works Div XXVII SEW - IHM	3404.48



The Executive Engineer Works Div XXVII SEW - Secreteriate	5785.04
The Kamat Gardens Co Op Housing Society Limited	118.00
Thick to Ripped	-2.25
Tirupati Sarjan Ltd	153114.89
Tridentia	18.00
Village Paanchayat, Velim	112.80
Village Panchayat, Bandora	503.76
Village Panchayat, Bandora O & M	1714.61
Village Panchayat, Betoda	10050.00
Village Panchayat, Camorlim	290.28
Village Panchayat, Cana Benaullim	12438.24
Village Panchayat, Majorda Utorda	-13474.58
Village Panchayat, Nagoa	95.93
Village Panchayat, Sancoale	4425.50
Village Panchayat, Sancoale O&M	8466.50
Village Panchayat, Veling Priol	23.60
Youth Empowerment Organisation	12530.78
	<u>8,38,409.32</u>

**SD & EMD Deposits**

EMD - Bandora	200.00
EMD - Benaullim	1020.00
EMD - Betoda	1000.00
EMD - Camorlim	150.00
EMD - Chicalim	100.00
EMD - Cortalim	100.00
EMD - Curtorim	433.94
EMD - Mapusa Municipal Council	106.00
EMD - Directorate of Municipal Corp., Malvan	575.62
EMD - Goa Medical College	94.10
EMD - GSIDC	341.96
EMD - GSUDA	500.00
EMD - GTDC	626.93
EMD - Nagoa	100.00
EMD - Sancoale	500.00
EMD - Shivmogga	1327.50
EMD - Nuvem	360.00
EMD - Varca	200.00
EMD - Verna	200.00
SD - PWD	1661.65
SD - Mapusa Municipal Corporation	2292.57
	<u>11,890.27</u>








1 Title deeds of Immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of Immovable Property not held in name of the Company	Whether title deed holder is a promotor, director or relative of Promotor, director or employee of promoters/director	Property held since which date	Reason for not being held in the name of company
NIL						

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 - *No Revaluations done during the Financial year 2023-24*

III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP (Project Name)	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
	NA				

V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	NA				
Projects temporarily suspended					

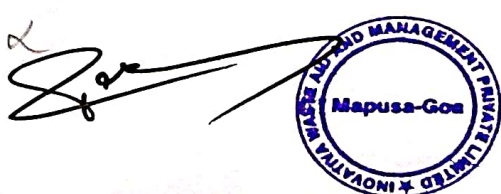
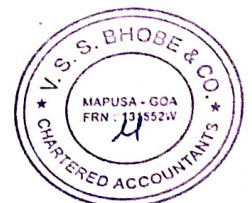
(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
	NA				

VI Details of Benami Property held - *Not Applicable*

VII Where the Company has borrowings from banks or financial institutions on the basis 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. - *Yes*

-if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Wilful Defaulter - *Not Applicable*

- Date of declaration as wilful defaulter,
- Details of defaults (amount and nature of defaults),

IX Relationship with Struck off Companies - *No transactions with Struck off Companies*

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities	-	
	Receivables	-	
	Payables	-	
	Shares held by struck-off Company	-	
	Other outstanding balances (to be specified)	-	

X 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 shall be disclosed. - *no such items noticed*

XI Compliance with number of layers of companies - *Not Applicable*

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change	Remarks
Current Ratio	Current Assets	Current Liabilities	1.92	2.40	-20%	THE COMPANY IS IN THE INITIAL YEAR OF OPERATION; HENCE FLUCTUATIONS IN PERCENTAGES
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	NA	
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	NA	NA	NA	
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.35	1.59	-78%	
Inventory Turnover Ratio	COGS	Average Inventory	6.03	11.38	-47%	
Trade Receivables turnover ratio	Net Sales	Average trade receivables	1.84	3.98	-54%	
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.76	3.12	-76%	
Net capital turnover ratio	Sales	Working capital (CA-CL)	2.48	3.10	-20%	
Net profit ratio	Net Profit	Sales	5.64	25.35	-78%	
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.37	1.70	-78%	
Return on investment	Net Profit	Investment	0.37	1.70	-78%	

XII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained - *No Such arrangement is made*

XIII Utilisation of Borrowed funds and share premium:

*Company has not utilised the borrowed fund from director for the purpose of company expenses*






# TRADE PAYABLES

Particulars	31st March 2024				
	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	67,714.60	-	-	-	67,714.60
Others	3,91,493.86	(9,912.24)	485.00	-	3,82,066.62
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	-	(9,912.24)	485.00	-	4,49,781.22

Particulars	31st March 2023				
	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	89,306.16	58,902.07	9,651.07	-	1,57,859.30
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	89,306.16	58,902.07	9,651.07	-	1,57,859.30

# TRADE RECEIVABLES

TRADE RECEIVABLES						
	31st March 2024					
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Good	6,57,457.29	1,05,542.74	76,743.59	144.00	(1,478.30)	8,38,409.32
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

Particulars	31st March 2023					
	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	4,72,622.74	25,181.91	6,140.92	(1,478.30)	-	5,02,467.27
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

*[Signature]*



*[Signature]*





INOVATIVA WASTE AID & MANAGEMENT PVT. LTD.

Mapusa – Goa

CIN: 90000GA2019PTC013975

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SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1) Accounting Policies:

A) The Company follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern.

Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

B) Fixed Assets:

Fixed Assets acquired by the company are stated at cost of acquisition and installation costs.

C) Depreciation:

Depreciation on fixed assets has provided on straight line method at the rates and manner prescribed under the Companies Act, 2013.

2) Contingent Liabilities

Contingent Liabilities as on 31.03.2024 is Rs. 29900.60 (Bank Guarantees) (Amount in 100's)

3) No Provision for gratuity towards present liabilities for future payments under the payment of gratuity Act, 1972 has been made as none of the employees are covered by the Act.

4) Revenue with respect to Sale of Goods is recognized when all the significant risk and rewards of ownership have been transferred to the buyer and there is a reasonable certainty of the collection of ultimate revenue.

Revenue from Service transaction is recognized on percentage completion basis

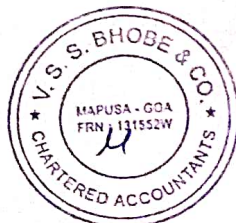
5) The Company also taking projects for setting up of Biogas & Other Sewage Treatment Plants etc. which is governed by Accounting Standard 7 – Construction Contracts. In this regard as at 31.03.2024, 2 projects are under progress – Valpoi 5 TPD Plant, Ponda 5 TPD Plant. The stage of completion was self-determined with reference to proportion of cost incurred till 31.3.24 that bear to the estimated cost. Total Unbilled Revenue recognized as per AS 7 at 31.3.24 is as under (Amount in 100's)

1. Valpoi 5 TPD Plant – Rs. 2457.07
2. Ponda 5 TPD Plant – Rs. 5116.66

6) Auditors Remuneration: (Amounts in 100's)

	<u>As on 31.03.2024</u>	<u>As on 31.03.2023</u>
Audit fees	770.00/-	800.00/-
Certification fees	NIL	40.00/-
Company Law matters	NIL	NIL

d



7) Provision for Tax & Deferred Tax

The Company has decided to adopt Special taxation scheme under section 115BAA of the Income Tax Act from AY 2022-23. Provision for Current Tax is made at the rate of 25.168%. MAT provisions u/s 115JB is not applicable.

8) Related Party Disclosure (Amounts in 100's)

Following are the transactions with Director and Key Managerial Personnel – Gaurav Pokle.

1. Salary paid to Gaurav Pokle – Rs. 24600.00/-
2. Rent Paid to Rukma Pokle (Mother of Gaurav Pokle) – Rs. 2160.00/-

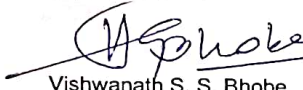
9) The Company is a small company as per Companies (Specification of Definition Details) Amendment Rules, 2022 as paid-up share capital is below 4 crores and turnover is below 40 crores

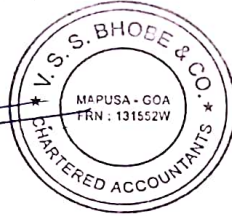
10) Payments to MSME's

No interest on delayed payments to MSME's, if any has been provided in books of accounts

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As per our report of even date  
For V. S. S. Bhobe & Co.  
Chartered Accountants  
FRN: 131552W

  
Vishwanath S. S. Bhobe  
Proprietor  
M. No. 137324  
Date: 30.09.2024  
Place: Mapusa – Goa



UDIN:24137324BKCEUG2337

