



V.S.S. BHOBE & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members
YIMBY TREAT PRIVATE LIMITED
Mapusa – Goa.

Opinion

We have audited the accompanying financial statements of **Yimby Treat Private Limited**, which comprise the Balance Sheet as at 31st March 2023, 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 31st March 2023, and its Profit/Loss for the year ended on that date.

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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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.

For V. S. S. Bhobe & Co

Chartered Accountants

FRN: 131552W

Vishwanath S. S. Bhobe

Proprietor

M. No. 137324

UDIN: 23137324BGZHBU4068

Date: 27.09.2023

Place: Mapusa - Goa

YIMBY TREAT PRIVATE LIMITED

Mapusa - Goa

CIN: U90000GA2022PTC015442

Balancesheet as at 31st March, 2023

(Rs in 100's)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,000.00	-
(b) Reserves and surplus	4	60,696.06	-
		61,696.06	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)		51.25	-
(c) Other long-term liabilities		-	-
(d) Long Term Provisions		-	-
		51.25	-
4 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables		-	-
Total O/s Dues of Micro & Small Enterprises		-	-
Total O/s Dues of Creditors other than Micro & Small Enterprises		66,732.53	-
(c) Other current liabilities	6	14,501.64	-
(d) Short-term provisions	7	21,843.65	-
		103,077.82	-
TOTAL		164,825.13	-
B ASSETS			
1 Non-current assets			
(a) Fixed assets:			
(i) Tangible assets	7	2,763.45	-
(ii) Capital Work-in-progress		-	-
(b) Non Current Investment		-	-
(c) Deferred tax assets (Net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non current assets		-	-
		2,763.45	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories	8	6,905.60	-
(c) Trade receivables	9	76,100.57	-
(d) Cash and cash equivalents	10	69,305.31	-
(e) Short-term loans and advances		-	-
(f) Other current assets	11	9,750.20	-
		162,061.68	-
TOTAL		164,825.13	-
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1 & 2		

As per our Report Attached

For V.S.S. BHOBE & CO

Chartered Accountants

FRM/13/552W

Vishwanath S.S. Bhobe

Proprietor

M.No. A37324

Place - Mapusa-Goa

Date : 27.09.2023

UDIN:23137324BGZHBU4068

For and on behalf of the Board of Directors

Sandip Sorathia

Director

DIN:06433083

Place :Mapusa - Goa

Date :27.09.2023

Gaurav Pokle

Director

DIN:02180236

YIMBY TREAT PRIVATE LIMITED

Mapusa - Goa

CIN: U90000GA2022PTC015442

Statement of Profit and Loss for the year ended 31 March, 2023

(Rs m 100's)

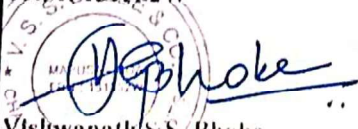
	Particulars	Note No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
A	CONTINUING OPERATIONS:			
1	Revenue from Operations	12	305,545.00	-
2	Other Income	13	-	-
	Total Income (1+2)		305,545.00	-
3	Expenses			
	Cost of Materials Consumed	14	167,720.31	-
	Purchase of Stock in Trade		-	-
	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	15	(523.60)	-
	Finance Cost	16	17.70	-
	Employee Benefit Expenses	17	18,466.23	-
	Depreciation & Ammortisation Expenses	7	10.98	-
	Other Expenses	18	37,762.42	-
	Prior Period Expenses		-	-
	Total Expenses		223,454.04	-
4	Profit/(Loss) before Exceptional and Extraordinary items and tax (3 - 4)		82,090.96	-
5	Exceptional items		-	-
6	Profit / (Loss) before extraordinary items and tax (5 ± 6)		82,090.96	-
7	Extraordinary items		-	-
8	Profit / (Loss) before tax (7 ± 8)		82,090.96	-
9	Tax Expenses:			
	(a) Current Tax		(21,343.65)	-
	(b) Deferred Tax		(51.25)	-
			-	-
10	Profit / (Loss) Carried forward to Balance Sheet (9 ± 10)		60,696.06	-
11	Earning per equity share of Rs. 100/- each:			
	(1) Basic		60.70	-
	(2) Diluted		60.70	-
	SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS			

As per our Report of Even Date

For V.S.S. BHOBE & CO

Chartered Accountants

FRM131552W



Vishwanath S.S. Bhobe

Proprietor
M. No. 137324

Place : Mapusa-Goa

Date : 27.09.2023

UDIN:23137324BGZHHBU4068

For and on behalf of the Board of Directors


Sandip Sorathia
Director
DIN:06433083




Gaurav Pokle
Director
DIN:02180236
Place : Mapusa - Goa
Date : 27.09.2023

Note 3: Share capital

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Share Capital				
Equity shares of Rs 100/- each with voting rights	1,000	1,000.00	-	-
	1,000	1,000.00	-	-
(b) Issued, Subscribed and fully paid up Share Capital:				
Equity shares of Rs 100/- each with voting rights	1,000	1,000.00	-	-
	1,000	1,000.00	-	-
Total	1,000	1,000.00	-	-

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, 2023		As at 31 March, 2022	
	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	1,000	1,000.00	-	-
At the End of the year	1,000	1,000.00	-	-

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

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	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	450	45.00%	-	-
Krishna Buildspace Private Limited	550	55.00%	-	-

Note 4: Reserves and surplus

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	60,696.06	-
	60,696.06	-
Total	60,696.06	-

Note 6: Other Current Liabilities

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Statutory Liabilities		
TDS Payable	1,887.10	-
GST Payable	10,325.16	-
(b) Other Liabilities		
Salary Payable	589.38	-
Professional Fees Payable	1,700.00	-
Total	14,501.64	-

Note 7: Short Term Provisions

Particulars	As at 31 March, 2023	As at 31 March, 2022
Provision for Income Tax	21,343.65	-
Audit Fees Provision	500.00	-
Total	21,843.65	-

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201



Note 3 Details of Promoters Shareholders Holding

Name of Shareholder	As at 31.03.2023		% Change during the Year
	Number	% Holding	
Equity shares with voting rights			
Gaurav Pokle	450	45%	100%
Krishna Buildspace Private Limited	550	55%	100%

Name of Shareholder	As at 31.03.2022		% Change during the Year
	Number	% Holding	
Equity shares with voting rights			
Gaurav Pokle	1,000	50%	NIL
Krishna Buildspace Private Limited	1,000	50%	NIL

Statement of Changes in Equity - 31st March 2023

	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of Current Reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
Balance at beginning of Current Reporting period	-	-	1,000.00	1,000.00

Statement of Changes in Equity - 31st March 2022

	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of Current Reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
Balance at beginning of Current Reporting period	-	-	-	-

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Note 8: Inventories
(At lower of cost and net realisable value)

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Raw materials	-	-
(b) Traded Goods & Consumables	6,382.00	-
(c) Work in Progress	523.60	-
Total	6,905.60	-

Note 9: Trade Receivables

Particulars	As at 31 March, 2023	As at 31 March, 2022
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)	76,100.57	-
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)	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
	76,100.57	-
Total	76,100.57	-

Note 10: Cash and cash equivalents

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Cash on hand	27.13	-
(b) Balances with banks		
- HDFC Bank, CA - 50200069508172	69,278.18	-
Total	69,305.31	-

Note 11: Other Current Assets

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Balance with Government Authorities		
Income Tax TDS: AY 2023-24	874.24	-
Unclaimed GST	8,857.77	-
(b) Other		
Unreflected Income Tax TDS: AY 2023-24	18.19	-
Total	9,750.20	-

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KIMBLY TRENT PRIVATE LIMITED
GOA



Note 12: Revenue from Operations

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Sale of Products & Services	305,545.00	-
Total	305,545.00	-

Note 14: Cost of Materials Consumed

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Opening Stock	-	-
Add: Purchases	174,102.31	-
	174,102.31	-
Less: Closing Stock	6,382.00	-
Cost of material consumed	167,720.31	-
Total	167,720.31	-

Note 15: Changes in Inventory of Work in Progress

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Work in Progress at Commencement	-	-
Work in Progress at Close	523.60	-
	(523.60)	-

Note 16: Finance Costs

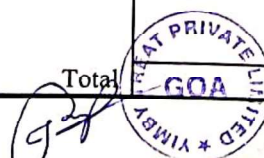
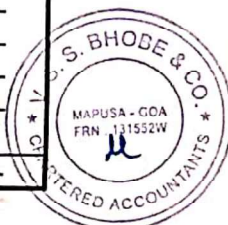
Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
(a) Interest Expense on:		
(i) Borrowings	-	-
(ii) Others		
(b) Bank Charges	17.70	-
Total	17.70	-

Note 17: Employee Benefit Expenses

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Salaries and Allowances	2,458.63	-
Directors Salary	16,000.00	-
Staff Welfare Expenses	7.60	-
Total	18,466.23	-

Note 18: Other Expenses

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Audit Fees	500.00	-
Courier & Postage	6.00	-
IEC Project Expenses	5,000.00	-
Labour Charges	186.50	-
Petrol & Diesel Expenses	469.50	-
Printing & Stationery	13.40	-
Professional Fees	1,700.00	-
Rent	300.00	-
Travelling & Conveyance Expenses	2,218.64	-
Project Expenses (Material, Labour & Wages)	15,000.00	-
Swachh Bharat Mission Expenses	12,331.29	-
GST - Late Fees & Interest	37.09	-
Total	37,762.42	-

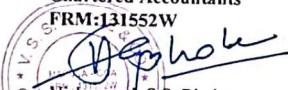


YIMBY TREAT PRIVATE LIMITED
Mapusa - Goa
CIN: U90000GA2022PTC015442

NOTE 7 : Fixed Assets

(Rs in 100's)

Sr. No.	NAME OF THE FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Balance as at 01.04.2022	Additions	Adj. during the Year	Balance as at 31.03.2023	Balance as at 01.04.2022	Additions	Depreciation Adj.	Balance as at 31.03.2023	As at 31.03.2023	As at 31.03.2022
1	Land	-	-	-	-	-	-	-	-	-	-
2	Vehicles	-	2,500.00	-	2,500.00	-	10.41	-	10.41	2,489.59	-
3	Furniture	-	-	-	-	-	-	-	-	-	-
4	Computer	-	-	-	-	-	-	-	-	-	-
5	Machinery & Office Equipments	-	274.43	-	274.43	-	0.57	-	0.57	273.86	-
6	Electrical Fittings	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	-	2,774.43	-	2,774.43	-	10.98	-	10.98	2,763.45	-
	PREVIOUS YEAR	-	-	-	-	-	-	-	-	-	-

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 :27.09.2023
UDIN: 23137324BGZHBHU4068

For and on behalf of the Board of Directors

 
Sandip Sorathi
Director
DIN:06433083
Place :Mapusa - Goa
Date :27.09.2023


Gaurav Pokle
Director
DIN:02180236

YIMBY TREAT PRIVATE LIMITED
Mapusa - Goa
CIN: U90000GA2022PTC015442

ANNEXURE TO BALANCESHEET

SUNDRY CREDITORS

EP Biocomposites Limited	8,437.20
Gaurav Pokle	7,200.00
Inovativa Waste Aid & Management Pvt Ltd	17,375.72
Rameshwar Machinery Private Limited	(2,783.00)
Responsible Earth Foundation	(100.00)
Sandip Sorathia	7,200.00
Sri Adhava Power Industries	4,177.50
Team Green Technologies	6,936.00
Yash G. S. Constructions	17,550.00
Akram Sabji	373.30
M/s Siddhi Traders	350.00
Raviraj Offset Printers	15.81

66,732.53

SUNDRY DEBTORS

Netel Krishna Eco Projects LLP	76,100.57
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76,100.57





YIMBY TREAT PRIVATE LIMITED

Mapusa – Goa

CIN: 90000GA2022PTC015442

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 31.03.2023 is NIL

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 undertakes Job work projects of Sewage Treatment Plants which is governed by Accounting Standard 7 – Construction Contracts. In this regard as at 31.03.2023, only 1 project was under progress at Chicalim.

1. The Stage of Completion was self-determined by with reference to proportion of cost incurred till 31.3.23 that bear to estimated total cost.

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

Audit fees

Certification fees

Company Law matters

As on 31.03.2023

As on 31.03.2022

NIL

NIL



7) Related Party Disclosure

Following are the transactions with Directors or Entities in which Directors are Key Managerial Personnel (Rs in 100's)

1. Remuneration paid to Directors Gaurav Pokle and Sandip Sorathia – Rs. 6000/- each
2. Purchases from Inovativa Waste Aid & Management Pvt Ltd –Rs 20650/-
3. Sales made to Netel Krishna Eco Projects LLP – Rs. 305545/-
4. Travelling Allowance paid to Director Gaurav Pokle – Rs 300/-

- 8) 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

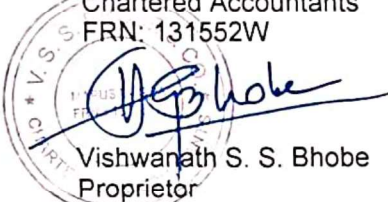
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As per our report of even date

For V. S. S. Bhobe & Co.

Chartered Accountants

FRN: 131552W



Vishwanath S. S. Bhobe
Proprietor

M. No. 137324

Date: 27.09.2023

Place: Mapusa – Goa

UDIN: 23137324BGZHB4068



I 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

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
-if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed
No Borrowings from Banks or Financial Institutions

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 - *There is no charge created*

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	1.57	-	-	THE COMPANY IS IN THE FIRST YEAR OF OPERATION, HENCE NO PREVIOUS YEAR DATA IS AVAILABLE
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	-	-	
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	NA	-	-	
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	1.33	-	-	
Inventory Turnover Ratio	COGS	Average Inventory	48.58	-	-	
Trade Receivables turnover ratio	Net Sales	Average trade receivables	8.03	-	-	
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	2.51	-	-	
Net capital turnover ratio	Sales	Working capital (CA-CL)	5.18	-	-	
Net profit ratio	Net Profit	Sales	0.20	-	-	
Return on Capital employed	Earnings before interest and tax	Capital Employed	82.09	-	-	
Return on investment	Net Profit	Investment	60.70	-	-	

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

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 2023				
	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	667.33	-	-	-	667.33
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	667.33

Particulars	31st March 2022				
	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

TRADE RECEIVABLES

Particulars	31st March 2023					
	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Good	761.01	-	-	-	-	761.01
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Particulars	31st March 2022					
	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

