KHANDELWAL KAKANI & COMPANY
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF
SIMRAN BIO ENERGY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Standalone financial statements of **SIMRAN BIO ENERGY PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 31st, 2024, and loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 Annexures to Board's 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.

KHANDELWAL KAKANI & CO.
INDORE
CHARTERED ACCOUNTANTS

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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 the management and those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of Financial Statements

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

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- 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The reporting required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable to the entity.

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 purpose 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:

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

c) The Balance Sheet, the Statement of Profit and Loss are in agreement with the books of account:

d) In our opinion, the aforesaid Standalone financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (accounts) Rules, 2014;

e) On the basis of written representations received from management as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the requirements are not applicable to the company as per Section 143(3) (i) of the companies Act, 2013 and

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:

i. The Company does not have any pending litigations which would impact on its financial position;

ii. The company did not have any long-term contracts including derivative contracts for which there were any foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, incorporated in India.

iv. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other person or entity 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.

b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other person or entity 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.

c)Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

KHANDELWAL KAKANI & CO.
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v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013

h) Based on audit procedure performed and the representations provided to us by the management, we report that the disclosures are in accordance with the books of accounts maintained by the company and as produced to us by the management.

i) We would like to draw your kind attention on the note no. 40 of the notes to accounts, which describes the audit trail compliance by the company. The company is in the process of implementing the audit trail. The company has negligible transactions during the year, which are not so material, therefore, our opinion is not modified in view of the additional procedures performed by us.

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

For Khandelwal kakani & Co.
Chartered Accountants
FRN No.: 001311C

~~CA~~ V.K. KHANDELWAL
(Partner)
M.No. 070546

Place: Indore
Date: 27-08-2024
UDIN: 24070546BKEEJY7876

SIMRAN BIO ENERGY PRIVATE LIMITED

CIN : U40200MP2009PTC022439

Balance Sheet as at 31st March, 2024

(Amount In Rs. '00)

Particulars	Note No.	31 March, 2024	31 March, 2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	(2,249.05)	(2,195.05)
(c) Money received against share warants		-	-
(2) Share Application Money Pending Allotment	3	-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	23,100.00	23,100.00
(b) Deferred tax liabilities (Net)	5	-	-
(c) Other Long term liabilities	6	-	-
(d) Long term provisions	7		
(4) Current Liabilities		**580.00**	**530.00**
(a) Short-term borrowings	8	-	-
(b) Trade payables	9	-	-
(c) Other current liabilities	10	580.00	530.00
(d) Short-term provisions	11	-	-
Total		**22,430.95**	**22,434.95**
II.Assets			
(1) Non-current assets			
(a) Property Plant & Equipment's and Intangible Assets	12		
(i) Tangible assets		21,283.15	21,283.15
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	-	-
(d) Long term loans and advances	15	-	-
(e) Other non-current assets	16	-	-
(2) Current assets		**1,147.80**	**1,151.80**
(a) Current investments	17	-	-
(b) Inventories	18	-	-
(c) Trade receivables	19	-	-
(d) Cash and cash equivalents	20	1,147.80	1,151.80
(e) Short-term loans and advances	21	-	-
(f) Other current assets	22		
Total		**22,430.95**	**22,434.95**
Significant Accounting Policies and Notes to the Accounts	34-40		

As per our Report of even date attached
For Khandelwal Kakani & Co.
Chartered Accountants
FRN : 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA V.K. KHANDELWAL
Partner
M.No. 070546
Place: Indore
Dated: 27/8/2024

For and On behalf of Board

SUMEET SINGH BHATIA
Director
DIN : 00401775

HARENDER SINGH BHATIA
Director
DIN: 00509426

SIMRAN BIO ENERGY PRIVATE LIMITED

CIN : U40200MP2009PTC022439

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

(Amount In Rs. '00)

Particulars	Note No	31st March 2024	31st March 2023
I. Revenue from operations	24	-	-
II. Other Income	25	-	-
III. Total Revenue (I +II)		-	-
IV. Expenses:			
Cost of materials consumed	26	-	-
Changes in inventories of finished goods, work-in- progress and Stock-in-Trade	27	-	-
Employee benefit expense	28	-	-
Financial costs	29	-	-
Depreciation and Amortisation Expense	12	-	-
Other expenses	30	54.00	54.00
Total (IV)		**54.00**	**54.00**
V. Profit before exceptional and extraordinary items and tax (III - IV)		**(54.00)**	**(54.00)**
VI. Exceptional Items	31	-	-
VII. Profit before extraordinary items and tax (V - VI)		(54.00)	(54.00)
VIII. Extraordinary Items	32	-	-
IX. Profit before tax (VII - VIII)		(54.00)	**(54.00)**
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XI. Profit(Loss) for the period from continuing operations (IX - X)		**(54.00)**	**(54.00)**
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		**(54.00)**	**(54.00)**
XVI. Earning per equity share:			
(1) Basic and Diluted	33	**(0.54)**	**(0.54)**
Significant Accounting Policies and Notes to the Accounts	34-40		

As per our Report of even date attached
For Khandelwal Kakani & Co.
Chartered Accountants
FRN : 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA V.K. KHANDELWAL
Partner
M.No. 070546
Place: Indore
Dated: 27/8/2024

For and On behalf of Board

SUMEET SINGH BHATIA
Director
DIN : 00401775

HARENDER SINGH BHATIA
Director
DIN: 00509426

SIMRAN BIO ENERGY PRIVATE LIMITED

CIN : U40200MP2009PTC022439

Notes on Financial Statements for the year ended 31st March 2024

I. EQUITY AND LIABILITIES (Amount In Rs. '00)

Note No.	Particulars		31 March, 2024		31 March, 2023	
	(1). SHAREHOLDER'S FUND					
1	**Share Capital**					
	Authorised:					
	100,000 Equity Shares Of Rs.10/- each			**10,000.00**		**10,000.00**
	(Previous year 1,00,000 Equity Shares Of Rs.10/- each)					
	Issued, Subscribed and Paidup					
	10,000 Equity Shares Of Rs.10/-each			1,000.00		1,000.00
	(Previous year 10,000 Equity Shares Of Rs.10/- each)			**1,000.00**		**1,000.00**
	(a) Shares in the company held by each shareholder holding more than 5 percent shares		No. of Shares	%	No. of Shares	%
	Avneet Singh Bhatia		5000	50%	5000	50%
	Harendra Singh Bhatia		5000	50%	5000	50%
	Total		10000	100%	10000	100%
	(b) Reconciliation of number of shares					
	Equity shares					
	Opening Balance			10,000		10,000
	Changes during the year			-		-
	Closing Balance			**10,000**		**10,000**
	(c) Details of Shareholding of Promoters					
	Promoters Name		No. of Shares	%	No. of Shares	%
	Avneet Singh Bhatia		5000	50%	5000	50%
	Harendra Singh Bhatia		5000	50%	5000	50%
	Total		10000	100%	10000	100%
	(d) Rights,Preferences and Restrictions Attached to shares					
	The Company's equity share has a Par Value of Rs. 10/-. Each holder of equity share is entitled to one vote per Share. In the event of liquidation of the company, the holder of equity share will be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts. The distribution will be proportional to the no. of equity shares held by the shareholders.					
2	**Reserve and Surplus**					
	Profit and Loss Account					
	Balance brought forward from Previous Year			(2,195.05)		(2,141.05)
	(+) Net Profit/(Net Loss) for the current year			(54.00)		(54.00)
	Closing Balance			**(2,249.05)**		**(2,195.05)**
3	**Share Application Money Pending Allotment**					
4	**Long-term borrowings**					
	Unsecured Loan from Related party:					
	Harender Singh Bhatia			23,100.00		23,100.00
	Total			**23,100.00**		**23,100.00**
5	**Deferred tax liabilities (Net)**			-		-
6	**Other Long term liabilities**			-		-
7	**Long term provisions**			-		-
8	**Short-term borrowings**			-		-
9	**Trade payables**			-		-
10	**Other current liabilities**			-		-
	Audit Fees Payable			580.00		530.00
11	**Short term provisions**			-		-

Assets				
Note No.	Particulars		31 March, 2024	31 March, 2023
12	**Property Plant & Equipment's and Intangible Assets**			
	(i) Tangible assets			
	- Land		21,283.15	21,283.15
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	Total		21,283.15	21,283.15
13	**Non-current investments**		-	-
14	**Deferred tax assets (net)**		-	-
15	**Long term loans and advances**		-	-
16	**Other non-current assets**		-	-
17	**Current investments**		-	-
18	**Inventories**		-	-
19	**Trade receivables**			
	Outstanding for a period less than 6 Months		-	-
	Outstanding for a period more than 6 Months		-	-
	TOTAL		-	-
20	**Cash and bank balances**			
	(a) Cash in hand			
	Cash in hand		644.56	648.56
	(b) Balances with banks			
	Bank balance		503.24	503.24
	Total		1147.80	1151.80
21	**Short-term loans and advances**			-
22	**Other current assets**			-
23	**The Company has given corporate gurantee to the Union Bank of India for Rs. 14.956 Crores (previous year Rs. 9.715 Crores) for obtaning loan facility by Simran Agrovet Private Limited**			

KHANDELWAL KAKANI & CO.
INDORE
CHARTERED ACCOUNTANTS

SIMRAN BIO ENERGY PRIVATE LIMITED

CIN : U40200MP2009PTC022439

Notes on Financial Statements for the year ended 31st March 2024

(Amount In Rs.'00)

Note No.	Particulars		31 March, 2024	31 March, 2023
24	**Revenue from operations**		-	-
25	**Other Income**		-	-
26	**Cost of materials consumed**		-	-
27	**Changes in inventories of finished goods, work-in-progress and Stock-in-Trade**		-	-
28	**Employee benefit expense**		-	-
29	**Financial Costs**			
	- Bank Charges		-	-
30	**Other expenses**			
	- Preliminery Expenses W/off		-	-
	- Stationery & printing expenses		-	-
	- Audit fee		50.00	50.00
	- ROC & Legal Chargs		4.00	4.00
	TOTAL		**54.00**	**54.00**
31	**Exceptional Items**			-
32	**Extraordinary Items**			-
33	**Earning per equity share:**			
	Total Profit / Loss for the period :		(54.00)	(54.00)
	Total Equity Shares in Numbers		100.00	100.00
	Earning per equity share in Rs.			
	Basic and Diluted		**(0.54)**	**(0.54)**

KHANDELWAL KAKANI & CO.
INDORE
CHARTERED ACCOUNTANTS

SIMRAN BIO ENERGY PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES :

A) Method of Accounting

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India , including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. GAAP comprises mandatory Accounting standards as prescribed under section 133 of the Companies Act,2013. read with rule 7 of companies (Accounts) rules, 2014, as amended.

The Company maintains its accounts on accrual basis.

B) Property, Plant and Equipment :

i) Property,Plant and Equipment are stated at cost is inclusive of duties, taxes, incidental expenses erection / commissioning expenses and preliminary and pre-operative expenses till date of commencement of production and all neccesary expenses to bring the asset to its working condition.

C) Depreciation :

Depreciation is provided on the basis of straight-line method over the useful life of the assets as prescribed in Schedule II of the Companies

D) Provisions

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

E) Earning Per Share

Basic & Diluted earning per equity share are recorded in accordance with AS-20 "Earnings Per Share".
Earnings per equity share are calculated by dividing Net profit attributable to the equity shareholder by wighted average number of equity shares outstanding during the year.

Amount in Rs. "00"

Particulars	Current Year	Previous Year
(a) Net Profit after tax as per Statement of Profit & Loss attributable to Equity Shareholders (Rs.)	(54.00)	(54.00)
(b) Weighted Average number of equity share used as denomitor for calculating EPS (Nos. in hundreds)	100.00	100.00
(c) Basic and Diluted Earning per share (Rs.)	(0.54)	(0.54)
(d) Face Value per equity shares (Rs.)	10.00	10.00

F) Taxes on income

Tax on income for the current year is determined on the basis of the taxable income and tax Credits computed in accordance with the provision of Income Tax Act,1961.

G) Research and Development

No expenditure on research and development is charged to Statement of Profit and loss for the year.

H) Contingent Liabilities

A contingent liability is a possible obligation that arise from past event whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare case where there is a liability that cannot be recognized because it cannot be measured reliably.

I) Auditors Remuneration Amount in Rs. "00"

Payment to Auditor	2023-24	2022-23
1) As Auditor	50.00	50.00

J) Amounts disclosed in Financial Statements are rounded off to nearest hundred except earnings per share.

Referred to in our Report of even date
For KHANDELWAL KAKANI & COMPANY
CHARTERED ACCOUNTANTS
Firm Regn. No. 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA V.K. KHANDELWAL
Partner
M.No. 070546
Place: Indore
Dated: 27/08/2024

FOR AND ON BEHALF OF BOARD OF DIRECTORS
FOR SIMRAN BIO ENERGY PRIVATE LIMITED

SUMEET SINGH BHATIA
(Director)
DIN- 00401775

HARENDER SINGH BHATIA
(Director)
DIN- 00509426

SIMRAN BIO ENERGY PRIVATE LIMITED
CIN : U40200MP2009PTC022439

35.Ratios

	Numerator	Denominator	As on 31.03.2024	As on 31.03.2023	Variance %
CURRENT RATIO,	Current Assets	Current Liabilities	1.98	2.17	8.94%
DEBT-EQUITY RATIO,	Paid-up debt capital (Non current borrowings+Current borrowings)	Shareholder's Equity (Total Equity)	23.1	23.1	0.00%
DEBT SERVICE COVERAGE RATIO	Profit for the year+Finance costs+ Depreciation and amortization expenses+Exceptional items+lease rent	Finance Costs + lease payments+Scheduled principal repayments of non current borrowings	NA	NA	
RETURN ON EQUITY RATIO,	Profit for the year	Average Shareholder's Equity	-0.027	-0.027	0.00%
INVENTORY TURNOVER RATIO	COGS or Sales	Average Inventory	NA	NA	
TRADE RECEIVABLES TURNOVER RATIO	Revenue from operations	Average trade receivables	NA	NA	
TRADE PAYABLES TURNOVER RATIO	Purchase of Power and Transmission Expenses	Average trade payables	NA	NA	
NET CAPITAL TURNOVER RATIO	Revenue from operations	Current Assets - Current Liabilities	NA	NA	
NET PROFIT RATIO	Profit for the year	Revenue from operations	NA	NA	
RETURN ON CAPITAL EMPLOYED	Earning before interest and taxes	Capital Employed	-0.054	-0.054	0.00%
RETURN ON INVESTMENT	Interest Income	Fixed deposit or investments	NA	NA	

KHANDELWAL KAKANI & CO.
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36 **Other Statutory Information:-**

(i) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961.

(ii) The Requirement of CSR is not applicable on the company as, Company does not fall into any criteria as sepecified under Section 135 of the companies act,2013

(iii) During the Current Year the company has not traded or invested in any kind of crypto currency or Virtual Currency.

(iv) The Company does not have any associate or subsidiary company and also is not a associate or subsidiary company, Therefore the clause for consolidated financial statements shall not be applicable on the company.

(v) The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

(vi) The company has not been declared as wilful defaulter by any bank or financial institution.

(vii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(viii) Utilisation of Borrowed Funds and Share Premium:
The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies):
(a) 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
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ix) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India.

(x) None of the employees of the company were in receipt of remuneration in excess of limits specified under the provision of Company Act 2013.

37 (a) Claims against the Company not acknowledged as debts - NIL (Previous year - NIL)
(b) Other contingent liability
Corporate Guarantee :

Year	Amount
2023-24	14.956 Crores
2022-23	9.715 Crores

38 Others:-
(a) In the opinion of the Board, all the items of current assets, long term loans and advances and other non current assets have a value on realisation in the ordinary course of the business at least equal to the amount at which they are stated.
(b) The various balances of long term loans and advances, other non current assets, trade payables, trade receivables and other items of current assets, as well as current and non current liabilities are unconfirmed from the parties concerned.

39 Previous year figures have been regrouped/reclassified, wherever necessary, to confirm to this year's classification.

40 Based on our examination which included test checks, the company has used an accounting software for maintaining its books of accounts which did not has a feature of recoding audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software.

As per our Report of even date attached
For Khandelwal Kakani & Co.
Chartered Accountants
FRN : 001311C

KHANDELWAL KAKANI & CO. INDORE CHARTERED ACCOUNTANTS

CA V.K. KHANDELWAL
Partner
M.No. 070546
Place: Indore
Dated: 27/8/2024

For and On behalf of Board

SUMEET SINGH BHATIA
Director
DIN : 00401775

HARENDER SINGH BHATIA
Director
DIN: 00509426