



INDEPENDENT AUDITORS' REPORT

To the Members of
New Gen Livelihood Plus Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of M/s New Gen Livelihood Plus Private Limited ("the Company"), which comprises the Balance Sheet as at March 31 2024, the Statement of Profit and Loss Statement for the year April 01, 2023 to March 31, 2024, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit and loss and its cash flows 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, a statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable.
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 and Loss and Cash Flow Statement dealt with by this report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid Financial Statements comply with the 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 the directors as on March 31, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls.



g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund;

For N S B & ASSOCIATES
Chartered Accountants
ICAI Firm's Registration Number : 023043N

Place: New Delhi

Date: 09/09/2024



Jiwan Singh Mehta

Partner

M No. 530567

UDIN: 24530567BKBOIA4922

BALANCE SHEET
NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
 Balance Sheet as at 31st March, 2024

(Amount in Hundreds)

	Note No.	As at 31-03-2024 Rs.	As at 31-03-2023 Rs.
(I) EQUITY & LIABILITIES			
(1) Shareholders' Funds			
a) Share Capital	1	43,705	43,705
b) Reserves & Surplus	2	20,568	18,833
c) Money received against share warrants			
		64,273	62,538
(2) Share Application Money Pending Allotment			
(3) Non Current Liabilities			
a) Deferred tax liabilities (Net)	3	-	5.83
(4) Current Liabilities			
a) Short Term Borrowings			
b) Trade Payables	4	-	-
i) Total outstanding dues of MSME		7,754	8,958
ii) Total outstanding dues of creditors and other than MSME		686	790
d) Short Term Provisions	5		
TOTAL Rs.		72,713	72,292
(II) ASSETS			
(1) Non Current Assets			
(a) Property Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment		939.26	1,617
(ii) Intangible Assets		70.90	-
(2) Current Assets			
(a) Trade Receivables	7		
(b) Cash and Cash Equivalents	8	69,081	68,866
(c) Short Term Loans & Advances	9	400	-
(d) Other current assets	10	2,222	1,809
TOTAL Rs.		72,713	72,292

Summary of significant accounting policies. The accompanying notes are an integral part of the financial statement.
 In terms of our Report of even date

NSB & ASSOCIATES
 (Chartered Accountants)
 FRN: 023043N

Place : New Delhi
 Date: 09-09-24



(Signature)
Jiwan Singh Mehta
 (Partner)
 M. No.: 530567
 UDIN:

17
 for and on behalf of **NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED**



(Signature)
Mihir Sahana
 (Director)
 DIN: 3629760

(Signature)
Mahau Sengupta
 (Director)
 DIN: 8595769

NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2024

(Amount in Rupees)

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	No of Shares	Amount	No of Shares	Amount
Authorized				
100000 Equity Shares of 10 each	5,000	50,000	5,000	50,000
	5,000	50,000	5,000	50,000
Issued, Subscribed & fully paid up				
437050 Equity Shares of 10 each	4,371	43,705	4,371	4,370,500
	4,371	43,705	4,371	4,370,500
Subscribed but not fully Paid up				
Equity Shares of 100 each	-	-	-	-
	-	-	-	-
Total	4,371	43,705	4,371	4,370,500

1.1 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31 March 2024	As at 31 March 2023
	No. of Shares	No. of Shares
Equity Shares at the beginning of the Year	4,371	4,371
Add: Equity Shares issued during the year	-	-
Less: Shares Cancelled on buy back of Equity Shares	-	-
Equity Shares at the end of the Year	4,371	4,371

1.2 The Details of Share held by holding company or ultimate holding company

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number	% held	Number	% held
Not Applicable	-	0.00%	-	0.00%

1.3 The Details of Shareholders holding more than 5% shares

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Number	% held	Number	% held
a. Mihir Sahani	4,353	99.61%	4,353	99.61%

1.4 The Details of shares allotted without cash consideration, bonus shares issued and bought back

Particulars	2022-24	2022-23	2021-22	2020-21	2019-20
A) Equity Shares					
(i) Fully paid for consideration other than cash					
(ii) Bonus shares issued					
(iii) shares bought back					
A) Preference Shares					
(i) Fully paid for consideration other than cash					
(ii) Bonus shares issued					
(iii) shares bought back					

1.5 The Details of Shares held by promoters

Particulars	Change during the year	As at 31st March, 2024		As at 31st March, 2023	
		Number	% held	Number	% held
1. Mihir Sahani	0%	4,353	99.61%	4,353	99.61%



Mihir Sahani



NEW GEN LIFELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2024

2. Reserves & Surplus		As at 31st March, 2024	As at 31st March, 2023
Particulars			
a. Surplus		18,832.80	17,029.90
Opening balance		1,735.22	1,902.90
(+/-) Net Profit/(Net Loss) For the current year		-	-
(+/-) Transfer from Reserves		-	-
(-) Proposed Dividends		-	-
(-) Tax on Dividend		-	-
(-) Interim Dividends		-	-
(-) Transfer to Reserves		20,568.92	18,832.80
Closing Balance			
Total		20,568.02	18,832.80

3. Deferred Tax Assets/Liability		As at 31st March, 2024	As at 31st March, 2023
Particulars			
Opening		5.83	5.83
Add: Deferred Tax Assets		(76.73)	-
Less: Deferred Tax Liabilities (if any)		-	-
Total		(70.90)	5.83

4. Trade Payables		As at 31st March, 2024	As at 31st March, 2023
Particulars			
A) Total outstanding dues of MSME			
- Principal Amount		-	-
- Interest Amount		-	-
Sub-Total			
B) Total outstanding dues of creditors and other than MSME			
a) Expenses Payable		300.00	455,033
b) Sundry Creditors		6,900.00	(446,745)
c) Statutory Dues			
i) TDS Payable		555.45	623
ii) GST Payable		-	45
d) MD Salary		7,754	8,958
Sub-Total		7,754	8,958
Total		7,754	8,958

5. Trade Payables aging schedule	Particulars	Outstanding for periods from due date of payment				Total
		< 1 year	1-2 years	2-3 Years	> 3 years	
	a) MSME	-	-	-	-	-
	b) MSME Others	-	-	-	-	-
	c) Disputed dues-MSME	-	-	-	-	-
	d) Disputed dues-Others	-	-	-	-	-
	Total					

6. Short Term Provisions		As at 31st March, 2024	As at 31st March, 2023
Particulars			
a) Provision for employee benefits		686	790
b) Provision for Income Tax		-	-
Total		686	790

7. Trade Receivables		As at 31st March, 2024	As at 31st March, 2023
Particulars			
Secured, considered good			
Unsecured, considered good			
(i) Aggregate amount of Trade Receivables			
(ii) Debts due by directors or other officers of the company			
Trade receivables shall be sub-classified as:			
Doubtful			
Total			



Susho Malha Sengupta

Trade Receivable ageing schedule

Particulars	Outstanding for periods from due date of payment					Total
	< 6 Months	6 M to 1 year	1-2 years	2-3 years	>3 years	
a) Undisputed-Considered good	-	-	-	-	-	-
b) Undisputed-Considered doubtful	-	-	-	-	-	-
c) Disputed-Considered good	-	-	-	-	-	-
d) Disputed-Considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

8. Cash and Cash Equivalents

Particulars	As at 31st March, 2024	As at 31st March, 2023
(b) Cash and Cash equivalents	9,081	58,566
a) Balances with banks	10,000	10,000
b) Fixed Deposit Lien with Saurashtra	50,000	-
c) Fixed Deposit	69,081	68,566
Total		

9. Short Term Loans & Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good	400	-
b) Others Receivable		
c) Loans and advances due by directors or other officers of the company		
The above shall also be sub-classified as:		
Doubtful		
Total	400	-

10. Other Current Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) TDS Receivable	1,796	1,347
b) Prepaid Tax	426	426
c) Prepaid Tax (Vehicle)		
Total	2,222	1,899

Susho Mahua Sengupta



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NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2024

11 Revenue from Operations

(Amount in Rupees)

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Sale of Products		-
b) Sale of Services	21,296	19,021
c) Grants or donations received		-
d) Other Operating Revenues		-
Total	21,296	19,021

12. Other Income

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Interest Income-Fixed Deposit	157	1,137
b) Interest Income-Income Tax Refund	22	89
d) Other non-operating income (Net of exp. directly attributable)	1,855	22
d) Adjustments to the carrying amount of investments		-
Total	2,034	1,248

Purchases of Stock-in-Trade

Particulars	As at 31st March, 2024	As at 31st March, 2023
Purchase of Maize		-
Purchase of Honey		-
Total	-	-

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NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2024

14. Employee Benefits Expense

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Staff Salaries and Labour Wages	-	-
b) Director's Remuneration	4,000	5,000
c) Incentive to Staff	-	-
Total	4,000	5,000

15. Finance Costs

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Interest Expense	-	-
b) Other Borrowing costs	-	-
Total	-	-

16. Other Expenses

Particulars	As at 31st March, 2024	As at 31st March, 2023
a) Bank Charges	6	6
b) Local Transport	-	1
c) Boarding Expenses	-	168
d) Vehicle Insurance	119	315
e) Rates and Taxes, including tax on income	-	-
f) Printing & Stationary	-	65
g) Project Expenses	5,235	90
h) License Fees	-	-
i) Travel & Conveyance Expenses	882	783
j) Local Transport Expenses	-	-
k) Package Charges	-	-
l) Support Expenses	1,973	-
m) Stock Write Off	-	-
n) GST input lapsed	70	-
o) Documentation Charge	-	-
p) Vehicle maintenance Charges	-	47
q) Telephone Expenses	-	53
r) ROC File and Tax	74	20
s) Professional Tax Fees	25	25
t) Lodging Expenses	-	41
u) Office Maintenance	51	96
v) Petrol Expense	-	448
w) Fees - Contractual Staff	7,431	8,523
x) Late Fees GST	-	1
y) Software Expenses	142	500
Sub-Total-A	16,008	11,180

Payment to Auditors

Particulars	As at 31st March, 2024	As at 31st March, 2023
Audit fees	300	295
Sub-Total-B	300	295
Total (A+B)	16,308	11,475



NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED

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

SCHEDULE "6" Property Plant & Equipment and Intangible Assets

PARTICULARS	Gross Block as at 01/04/2023	Additions	Disposal	Gross Block as at 01/04/2023	Depreciation		Upto 31/03/24	Net Block as at 31/03/2024	Net Block as at 31/03/2023
					Upto 01/04/23	For the Year			
i) Property, Plant and Equipment									
a) Land	-	-	-	-	-	-	-	-	-
b) Building	150	-	-	150	84	22	106	44	66
c) Plant and Equipment	355	-	-	355	266	28	294	61	89
d) Furniture and Fixtures	4,000	-	-	4,000	2,619	617	3,236	764	1,381
e) Vehicles	105	-	-	105	25	11	35	70	80
f) Office Equipment									
g) Others (specify nature)									
Sub-Total	4,610.40	-	-	4,610.40	2,993.43	677.71	3,671.14	939.26	1,616.97
ii) Intangible assets									
a) Goodwill									
b) Brand/Trademarks									
Sub-Total	-	-	-	-	-	-	-	-	-
TOTAL	4,610	-	-	4,610	2,993	678	3,671	939	1,617

Signature Mahesh Singh



Signature



ASOMI FINANCE PRIVATE LIMITED

DEPRECIATION AS PER INCOME TAX ACT, 1961

Annexure - A

PARTICULARS	Dep. Rate	Opening WDV as on 01.04.2023	Additions		Total	Depreciation	Closing Balance as on 31.03.2024
			> 180 days	< 180 days			
Block-I @ 10% Furniture & Fixtures	10%	209.86	-	-	209.86	20.99	188.88
Block-II @ 15% Plant & Machinery	15%	78.30	-	-	78.30	11.75	66.55
Block-III @ 30% Vehicle	30%	1,166.20	-	-	1,166.20	349.86	816.34
		1,454.36	-	-	1,454.36	382.59	1,071.77

Dr. Mahesh Sengupta

Dr.



NOTE 17: NOTES TO ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2024

1. BACKGROUND:

New Gen Livelihood Plus Private Limited ('the Company'), incorporated on April 13, 2018, having a Registration no. U74999WB2018PTC225642 under Companies Act 2013.

1. To carry on the business of , skilling , trading , marketing , of all kinds of durable, commodities including dairy, agriculture, fisheries, horticulture, floriculture, apiculture, all related activities | in rural and urban areas . Products and related services to health and hygiene, education, nutrition, water and sanitation as needed to meet livelihood needs of people in rural and urban areas.
2. To carry on the business as Importers, Exporters, stockiest, Dealers Franchise holders, Packers, for procurement, marketing processing, storage, bottling, packing, and trading of agriculture and non agriculture products, horticulture, vegetables, medicinal, spices crops, handicrafts, poultry, goat keeping, fisheries, bee keeping and trading of all agro input like seeds, manure, fertilizers, pesticides, farm machinery and farm tools etc.
3. To provide various business development services to various producers' organization, Federation, co-operative and other collectives in farm and non-farm sectors in rural and urban areas.

SHARE CAPITAL:

Authorized share capital of the Company is Rs. 50, 00,000/-

Paid up share capital of the Company is Rs. 43, 70,500/-

2. SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of preparation of financial statements:

The financial statements have been prepared under historical cost conventions and on accrual system unless stated otherwise elsewhere, assuming the principle of going concern and applying all the accounting standards notified under Companies Act, 2013 and also complying with mandatory accounting standards issued by Institute of Chartered Accountants of India. Various accounting standards and accounting policies are consistently followed by the company unless stated otherwise.

b. Current-non-current classification

All assets and liabilities are classified into current and non-current.

c. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and circumstances, actual results could differ from these estimates.



d. Revenue Recognition:

Revenue is recognized to the extent that terms of performances or service delivery have been completed and it is probable that the economic benefits will follow to the Company and revenue can be reliably measured.

e. Property, Plant & Equipment:

Property, Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost is inclusive of freight, duties, taxes and other directly attributable costs of bringing the assets to their working condition for intended use, incurred till the date of installation of asset

Depreciation on Property, Plant & Equipment has been provided on Straight Line Method using the rates prescribed as per useful life of assets prescribed under Schedule II of the Companies Act, 2013. Assets individually costing less than ₹5,000 are depreciated fully in the year of purchase.

The Details of useful life are as under:

Asset Type	Estimated Useful life
Office Equipment	5 Years
Computers and accessories	3 Years
Furniture & fittings	10 Years

f. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term fixed deposits/ investments.

3. OTHER NOTES TO ACCOUNTS:

- Contingent Liability during the year ended Nil.
- Directors Remuneration for the year ended Rs. 400,000,
- Auditors Remunerations for the year ended Rs. 30,000 /-
- Depreciation for the year ended Rs 67,771.
- Basic and diluted earnings per share as per Accounting Standard – 20 – Nil
- The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on information received and available with the Company, there are no amounts payable to Micro and Small Enterprises.



- g. Previous year's figures which have been regrouped where necessary to confirm to this year's classification.

As per our report of even date
For **NSB & Associates**
Chartered Accountants

Place: New Delhi

Dated: 09/09/2024



A handwritten signature in blue ink, appearing to read "Jwan Singh Mehta".

Jwan Singh Mehta
Firm No. 023043N
M No 530567

for and on behalf of Board of Directors



A handwritten signature in blue ink, appearing to read "Mihir Sahana".

Mihir Sahana
Director
DIN: 3629760

A handwritten signature in blue ink, appearing to read "Mahau Sengupta".

Mahau Sengupta
Director
DIN: 8595769