



ANNUAL REPORT
OF
SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE
LIMITED
Financial Year: 2022-2023

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

CIN: U74999DL2022PTC403784.

224, Upper 3rd Floor, Gali No.2, West Guru Angad Nagar, Laxmi Nagar, Delhi – 110092

EMAIL: prerna@samakhya.com



Overview

Samakhya Sustainable Alternatives (Pvt Ltd) is a social enterprise working with artisans and pastoralists on the margins in the remote regions of India empowering their livelihoods, crafts and lives. We are doing so by investing in textile value chain, design, technologies, markets and most significant innovation. Our products, services and interventions are driven by sustainability, circular economy, inclusion and value for money. Partnering with our ideas and actions will help improve the human conditions - particularly of women - in the most extreme regions.

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BOARD OF DIRECTORS

NAME	DESIGNATION
MS .PRERNA AGARWAL	DIRECTOR
MS.SHWETAMBARA	DIRECTOR

REGISTERED OFFICE

ADDRESS	224, UPPER THIRD FLOOR, GALI NO-2, WEST GURU ANGAD NAGAR, LAXMI NAGAR, EAST DELHI, DL-110092
EMAIL	prerna@samakhya.com
CONTACT NO.	8447967539

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MAIN OBJECTS OF THE COMPANY

1. To provide a platform for rural artisans, farmers, pastoralists, communities, institutions, NGOs and innovators to market and sell environmentally sustainable and ethically handmade, handcrafted products directly to the global market.
2. To collaborate and provide production, design, and marketing support to NGOs, SHGs, women groups, rural entrepreneurs, innovators and artists globally to collaborate, revive and promote traditional raw material, techniques, crafts and art.
3. To promote, market and sell ethically sourced natural raw material such as dyes, fibers, yarn; and finished hand crafted and natural raw-material based products such as apparels, home furnishing, yardages, accessories, footwear, jewelry, kitchen wear, furniture, etc.
4. To promote sustainable crafts, practices and support communities, institutions in developing and further the ideals of sustainable development, innovation, digital design, access to information and technology, digital communication, environmental protection, leadership and public mindedness among the nation's youth and her future leaders.
5. To provide consultancy in creating, documenting and capturing Knowledge material for promotion and documentation of crafts, cultures and traditions of local communities.
6. To create a craft experience by connecting artisans directly with the customers through craft tourism.
7. To cooperate with other Institutions, Societies, Trusts and Organizations, Companies, Educational Institutions etc., be they National or International, in the pursuit of all or any of the above objectives; and render assistance and/or grant aid to recognized Public Charitable Trusts/ Institutions etc.;

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AGM NOTICE FOR THE F.Y. 2022-23

SHORTER NOTICE IS HEREBY GIVEN THAT THE 01ST ANNUAL GENERAL MEETING OF SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED WILL BE HELD THROUGH VIDEO CONFERENCING (“VC”)/ OTHER AUDIO-VISUAL MEANS (“OAVM”), ON 29TH DAY OF SEPTEMBER, 2023 AT 6.30 P.M, TO TRANSACT THE FOLLOWING BUSINESSES:-

Item No. 1 – Adoption of Financial Statement:

To consider and adopt the audited financial statements (including the consolidated financial statements if any) of the Company and the reports of the Board of Directors (‘the Board’) and auditors thereon for the financial year ended March 31, 2023.

Item No. 2: Appointment of Auditor

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013, and the Rules framed there under, as amended from time to time, **RAVI RAJAN & Co LLP** Chartered Accountants, (FRN No. **009073N/N500320**) be and is hereby appointed as the Statutory Auditor of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the sixth Annual General Meeting (AGM) of the Company to be held in the year 2028, at such remuneration as may be agreed upon between the Board of Directors and Statutory Auditor.”

3. Any other matter with the permission of the Chairman.

BY THE ORDER OF THE BOARD

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

PRERNA AGARWAL
(Director)
DIN: 09718076

Date: 22.09.2023

Place: Delhi.

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NOTE:

1. The Ministry of Corporate Affairs (“MCA”) inter-alia vide its General Circular Nos. 14/ 2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being 10/2022 dated December 28, 2022 (collectively referred to as “MCA Circulars”) has permitted the holding of the annual general meeting through Video Conferencing (“VC”) or through other audio-visual means (“OAVM”), without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“Act”) and MCA Circulars, the AGM of the Company is being held through VC / OAVM.
2. Since this AGM will be conducted through VIDEO CONFERENCING (“VC”)/ OTHER AUDIO-VISUAL MEANS (“OAVM”), physical attendance of members has been dispensed with. Accordingly, the facility to appoint proxy to attend and cast vote for the members is not available at this AGM and hence Proxy Form and attendance slip is not annexed.
3. All documents referred to in the accompanying Notice are open for inspection at the Registered Office of the Company on all working days except Saturdays and holidays, between 11.00 a.m. and 1.00 p.m., up to the date of Annual General Meeting.
4. The details of VC link for joining this meeting shall be communicated to the members separately.

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5. Members are requested to keep their copy of Annual Report to the meeting.

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DIRECTOR'S REPORT FOR THE F.Y. 2022-23

To

The Members

Your Directors have pleasure in submitting their 01st Annual Report together with the Audited Annual Statements of Accounts for the Year ended 31st March, 2023.

1. **FINANCIAL RESULTS AND PERFORMANCES**

(inRupees)

Financial Results	2022-23
Profit/ Loss Before Depreciation and Taxes	31,372.00
Less : Depreciation	-
Profit/ Loss Before Tax	31,372.00
Less : Tax Expenses	-
Current tax	8,157.00
Deferred tax	-
Profit /Loss After Tax	23,215.00

2. **BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR**

Directors wish to present the details of business operations done during the year under review:

a) Production and Profitability:

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Particulars	2022-23
Gross Receipts/ Net Sales	208,596.00
Other Income	-

b) Marketing & Market Environment:

The Company has been able to consolidate its position in various sectors. The Capacity utilization is expected to improve further.

3. **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATIONS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE.**

No significant and material orders passed by the regulations or courts or tribunals impacting the going concern status and Company's operation in future. The Company is doing reasonable growth and development.

4. **DIVIDEND.**

The Company has not declared and paid dividend during the Financial Year 2022-23.

5. **RESERVES**

Details of Reserves and Surplus during the Financial Year 2022-23 are given below-

Particulars	March 31, 2023
	Amount in Rs.
Surplus	
Opening Balance	
Add: Profit for the year	23,215.00
Less : Deletion during the year	
Closing Balance	23,215.00
Balance carried to balance sheet	23,215.00

6. **SHARE CAPITAL**

A. **Buy Back of Shares**

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The Company has not brought back of its securities during the year under review.

B. Sweat Equity

The Company has not issued any Sweat Equity shares during the year under review.

C. Bonus Shares

No Bonus Shares were issued during the year under review.

D. Employee Stock Option Plan

The Company has not provided any stock option scheme to the employees.

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There was no appointment or resignation of directors and any other Key Managerial Personnel during the Financial Year 2022-23.

8. PARTICULARS OF EMPLOYEES

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of employees is not applicable to the Company.

9. MEETINGS

- a) During the year six Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.
- b) Number and Date of Committee Meeting Held During The Year: There are no committees formed as per Companies Act, 2013.
- c) No. of Board Meeting Attended By The Each Directors During The Year: Every director attended every board meeting held during the year 2022-23 of the Company.

10. DECLARATION BY INDEPENDENT DIRECTOR(S) AND RE-APPOINTMENT

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The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

11. REMUNERATION

The provisions of Section 178(1) relating to constitution of Nomination and remuneration Committee are not applicable to the Company and hence Company has not devised and policy relating to appointment of Directors, payment of Managerial Remuneration, Directors Qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

12. DETAILS OF HOLDING/ JOINT VENTURES/ ASSOCIATE COMPANIES

This clause is not applicable to the Company.

13. STATUTORY AUDITORS

RAVI RAJAN & Co LLP Chartered Accountants, (FRN No. **009073N/N500320**) are appointed as the Statutory Auditor of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the sixth Annual General Meeting (AGM) of the Company to be held in the year 2028, at such remuneration as may be agreed upon between the Board of Directors and Statutory Auditor.

The observations of the Auditor in their report read with notes to the accounts are self explanatory and do not call any further explanation.

14. AUDITOR'S REPORT

The Auditor's Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

15. DISCLOSURE ABOUT COST AUDIT

As per the Cost Audit Orders, Cost Audit is not applicable to the Company.

16. SECRETARIAL AUDIT REPORT

In terms of Section 204 of the Act and rules made there under, Secretarial audit is not applicable on the Company.

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17. INTERNAL AUDIT & CONTROL

No internal audit provisions applicable to the Company.

18. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any risk management policy as the element of risk threatening in the Company is very minimal.

19. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

20. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

21. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION – 186

- i. The Company has not granted any loan.
- ii. The Company has not given any guarantees for loan taken by others from banks or financial institution.

22. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section-188 of the Companies Act, 2013 during the year under review.

23. MANAGEMENT DISCUSSION AND ANALYSIS

The management discussion and analysis forms part of this Annual Report for the year ended 31.03.2023.

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24. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]

The Company is committed to provide a safe and conducive work environment to its employees.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

25. VIGIL MECHANISM

The provision of Section 177(9) & (10) of the Companies Act, 2013 is not applicable to the Company.

26. CONVERSION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information related to conversion of energy, technology absorption, foreign exchange earnings and outgo as required under Section – 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

27. CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility provisions are not applicable to the Company.

28. HUMAN RESOURCES

Company treats its “human resources” as one of its most important assets. Company continuously invests in attraction, retention and development of talent on an ongoing basis.

29. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the boards hereby submit its responsibility statement:

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- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors had prepared the annual accounts on a going concern basis; and
- e) the Directors, in the case of a listed Company, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively - Not applicable to Private Limited Company. Internal Financial control means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information,
- f) the Directors, had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

30. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to investor Education and protection fund.

31. ACKNOWLEDGEMENT

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authority for their continued support

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extended to your companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and Behalf of Board of Directors

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

PRERNA AGARWAL
(Director)
DIN: 09718076

Date: 22.09.2023

Place: Delhi.

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LIST OF SHAREHOLDERS AS ON 31ST MARCH, 2023

S.NO	NAME OF SHAREHOLDERS	TYPE OF SHARES	NO. OF SHARES	% OF SHAREHOLDING
1.	PRERNA AGARWAL	EQUITY	2,938	55.44%
2.	SHWETAMBARA	EQUITY	1,862	35.13%
3.	MOHD DANISH CHOUDHARY	EQUITY	500	9.43%
TOTAL			5,300	100%

SHARE CAPITAL DETAILS

Particulars	As On 31st March, 2023
Authorised :	
10000 Equity shares of Rs. 10.00/- par value	1,00,000.00
Issued :	
5300 Equity shares of Rs. 10.00/- par value	53,000.00
Subscribed and paid-up :	
5300 Equity shares of Rs. 10.00/- par value	53,000.00

NOTE: The Company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held.

For and Behalf of Board of Directors

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PRERNA AGARWAL

(Director)

DIN:09718076

Date: 22.09.2023

Place: Delhi.

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INDEPENDENT AUDITOR'S REPORT

To The Members of SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, Statement of Profit and Loss Account and statement of cash flows 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 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, 2023, and its income, for the year ended on that date.

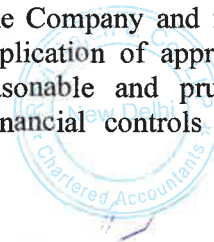
Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing 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 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards (AS) prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

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 in terms of Rule 8(5)(viii)



of Companies (Accounts) Rules, 2014, 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 Responsibility

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 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:

- a. Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, 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.
- b. 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) of the Companies Act 2013, auditor is also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls. Same is not applicable on the company.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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 charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation or precludes public disclosure about the matters 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 the company is a private company and falls within the exemption specified under paragraph 2(v) of 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. Hence the matters specified in paragraphs 3 and 4 of the said Order are not enclosed.
2. As required by Section 143(3) of the Act, based on our audit 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 Account and statement of cash flows for the year dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
 - e. On the basis of the written representations received from the directors of the Company as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. Company is not covered under Internal Financial control reporting so we are not giving opinion on operating effectiveness of internal financial control.
 - 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 1. The Company has no pending litigations on its financial position in its financial statements.




2. The Company is not required to make any provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
3. The Company is not required to transfer any amount to the Investor Education and Protection Fund.
4. (i) 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(s) or entity(ies), 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 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.

(ii) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), 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 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.

(iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to my/our notice that has caused me/us to believe that the representations under sub- clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
5. The Company is limited by guarantee and has no share capital and thus the provisions of Dividend do not apply to the Company. Accordingly, reporting under Rule 11(f) of Companies (Audit and Auditors) Rules, 2014 is not applicable to the Company.
6. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For RAVI RAJAN & CO. LLP
Chartered Accountants
(Firm’s Registration No. 009073N/N500320)
UDIN: 23514254BGSLFH7965


Ravi Gujral (Partner)
Membership No. 514254
Place: New Delhi
Date: 22 September 2023



SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
CIN U74999DL2022PTC403784
Statement of Profit and Loss for the year ended 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

	Particulars	Note No.	2022-23 (Amount in Rs.)	2021-22 (Amount in Rs.)
I	Revenue from Operations	10	2,08,596	-
II	Other Income		-	-
III	TOTAL INCOME (I + II)		2,08,596	-
IV	EXPENSES			
	Cost of Materials Consumed		-	-
	Purchases of Stock-in-Trade	11	85,828	-
	Employee Benefit Expenses	12	60,000	-
	Changes in inventories of finished goods		-	-
	Finance Costs		-	-
	Depreciation and Amortization Expenses		-	-
	Other Expenses	13	31,396	-
	TOTAL EXPENSES		1,77,224	-
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		31,372	-
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		31,372	-
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		31,372	-
X	Tax Expense			
	Current Tax		8,157	-
	Deferred Tax		-	-
XI	Profit/(Loss) for the period from Continuing Operations (IX-X)		23,215	-
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)(XII+XIII)			
XV	Profit/(Loss) for the Period (XI+XIV)		23,215	-
XVI	Earnings per Equity Share			
	-Basic	15	4.38	-
	-Diluted		4.38	-

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date
For Ravi Rajan & Co. LLP Chartered Accountants
Firm Reg. No : 009073N/NS00320

Rev. Gulraj
Partner
Membership No. : 514254

Place: New Delhi
Date: 22/9/2023

UDIN: 23514254BGSCLPH7965

For and On behalf of the Board
SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

Priya Agarwal
Director
DIN-09718076

Place: New Delhi
Date:

Shwetambara
Director
DIN-09718077

Place: New Delhi
Date:

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

A. Equity Share Capital

For the year ended Mar 31, 2023

(Amount in Rs.)

Balance as at April 01, 2022	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
-	-	-	53,000	53,000

For the year ended Mar 31, 2022

(Amount in Rs.)

Balance as at April 01, 2021	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
-	-	-	-	-

B. Other Equity

For the year ended Mar 31, 2023

(Amount in Rs.)

Particulars	Reserves & Surplus	Total
	Retained earnings	
Balance as at April 1, 2022	-	-
Changes in accounting policy/prior period errors	-	-
Restated balance at the beginning of the previous reporting period	-	-
Profit for the year	23,215	23,215
Dividends	-	-
Adjustment during the year	-	-
Balance as at Mar 31, 2023	23,215	23,215

For the year ended March 31, 2022

(Amount in Rs.)

Particulars	Reserves & Surplus	Total
	Retained earnings	
Balance as at April 1, 2021	-	-
Changes in accounting policy/prior period errors	-	-
Restated balance at the beginning of the previous reporting period	-	-
Profit for the year	-	-
Dividend	-	-
Adjustment during the year	-	-
Balance as at Mar 31, 2022	-	-

As per our report of even date
For Ravi Rajan & Co. LLP Chartered Ac
Firm Reg. No. : 009073N/N500320
New Delhi

Ravi Gaur
Partner
Membership No. : 514254

Place: New Delhi
Date: 22/9/2023

For and On behalf of the Board
SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

Prerna Agarwal
Director
DIN-09718076

Place: New Delhi
Date:

Shwetambara
Director
DIN-09718077

Place: New Delhi
Date:

UDIN: 23514254BGS LFM7965

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
CIN U74999DL2022PTC403784
(All amount are in Indian Rupees, except if otherwise stated)

Statement of Cash Flow for the year ended 31 March 2023

In ₹ (Rupees)

Particulars	2022-23 Amount in Rs	2021-22 Amount in Rs
Cash flows from operating activities		
Profit Before taxation	31,372	-
<i>Adjustments for:</i>	-	-
Depreciation	-	-
Interest expense	-	-
Operating profit before working capital changes	31,372	-
(Increase)/ Decrease in Trade Receivable	(1,98,743)	-
Increase/ (Decrease) in Trade Payables	1,62,222	-
Increase/ (Decrease) in Short term Borrowings	30,000	-
Increase/ (Decrease) in Other Current Liabilities	15,000	-
Increase/ (Decrease) in Short Term Provision	6,804	-
Cash generated from operations	46,655	-
Income taxes paid	(8,157)	-
Net cash from operating activities	38,498	-
Cash flows from investing activities		
	-	-
Net cash from investing activities	-	-
Cash flows from financing activities		
Proceeds from issuance of share capital	53,000	-
Proceeds from Share Premium	-	-
Proceeds/(Repayment) of borrowings	-	-
Dividend (including tax thereon) paid	-	-
Interest paid	-	-
Net cash used in financing activities	53,000	-
Net increase in cash and cash equivalents	91,498	-
Cash and cash equivalents at beginning of period	-	-
Cash and cash equivalents at end of period	-	-

Significant accounting policies

The notes referred to above form an integral part of the financial statements

1

As per our report of even date attached

For Ravi Rajan & Co, LLP
Chartered Accountants
ICAI Firm Registration No.:009673N/N560326

For and on behalf of the Board of Directors of
SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED

Ravi Gursi
Partner
Membership No. AS14254

Place: New Delhi
Date: 22/9/2023


Prerna Agarwal
Director
DIN- 09718076

Place: New Delhi
Date:


Shwetambara
Director
DIN- 09718077

Place: New Delhi
Date:

UDIN: 23514254BGSLFH7965

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
CIN U74999DL2022PTC403784
Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

		In ₹ (Rupees)		
Particulars	Note No.	31st March 2023 (Amount in Rs.)	31st March 2022 (Amount in Rs.)	
I. EQUITY AND LIABILITIES				
1 Shareholders' Funds				
(a) Share Capital	2	53,000	-	
(b) Reserves and Surplus	3	23,215	-	
		76,215	-	
2 Share Application money pending allotment				
3 Non-Current Liabilities				
(a) Long-Term Borrowings		-	-	
		-	-	
4 Current Liabilities				
(a) Short-Term Borrowings	4	30,000	-	
(b) Trade Payables	5	-	-	
(i) Total Outstanding dues of Micro enterprise and small Enterprise		-	-	
(ii) Total Outstanding dues of Creditors other than Micro enterprise and small Enterprise		1,62,222	-	
(c) Other Current Liabilities	6	15,000	-	
(d) Short Term Provisions	7	6,804	-	
		2,14,026	-	
Total		2,90,241	-	
II. ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment		-	-	
(b) Deferred Tax Assets (Net)		-	-	
		-	-	
2 Current Assets				
(a) Trade Receivables	8	1,98,743	-	
(b) Cash and Cash Equivalents	9	91,498	-	
		2,90,241	-	
Contingent Liabilities and Commitments				
Significant Accounting Policies	1			

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date
 For Ravi Rajan & Co. LLP Chartered Accountants

Firm Reg. No : 009073N/500320

New Delhi
 Ravi Guiral
 Partner
 Membership No. : 514254

Place: New Delhi

Date: 22/9/2023

For and On behalf of the Board
 SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED


 Prerna Agarwal
 Director
 DIN-09718076

Place: New Delhi

Date:


 Shwetambara
 Director
 DIN-09718077

Place: New Delhi

Date:

UDIN: 22514254BGSLFH7965

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
CIN U74999DL2022PTC403784

1. Summary of Significant Accounting Policies

1.1. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under Section 211(3C) of the Companies Act, 1956 ("the 1956 Act") (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014) and the relevant provisions of the 2013 Act, as applicable. The financial statements have been prepared on going concern basis under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the Company unless otherwise stated.

1.2. Inventories

The company is involved in service industry there are no inventories

1.3. Earnings per share

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period.

1.4. Revenue Recognition

Revenue is recognized as per Accounting Standards (AS)-9 issued by the Institute of Chartered Accountants of India on "Revenue Recognition". As per AS-9, revenue in case of service providing activities is recognized on the date when invoice is issued after completion of periodic service and customers' satisfaction is obtained.

1.5. Provisions & Contingencies

A provision is recognized when the company has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation.

1.6. Accounting for Property Plant & Equipment

The company do not have any property plant & equipment

1.7. Small & Medium Sized Company

The company is Small & Medium sized Company (SMC) as defined in the Companies (Accounting Standard) Rules, 2011, notified under the Companies Act, 2013. Accordingly the company has complied with the Accounting Standard as applicable to a Small and Medium Sized Company



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SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

Notes to and forming part of Balance Sheet as at 31-Mar-2023

2 . Share Capital

2.1 Authorized, Issued, Subscribed and Paidup share capital

Amount In Rs

Particulars	as at 31-Mar-2023		as at 31-Mar-2022	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	10,000	1,00,000	-	-
Total	10,000	1,00,000		
Issued Share Capital				
Equity Shares of ₹ 10.00 each	5,300	53,000	-	-
Total	5,300	53,000		
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	5,300	53,000	-	-
Total	5,300	53,000		

(a) Terms/rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per share. The dividend proposed by the Boards of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting. In the event of liquidation of the company , the holders of Equity Shares will be entitled to receive remaining assets of the company , after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

b) Shares held by promoters at the end of the year			
Promoter name	No. of shares	% of total shares	% change during the year
PRERNA AGARWAL	2,938	55.44	-
SHWETAMBARA	1,862	35.13	-
Total	4,800	91	

2.2 Reconciliation of share capital

Particulars	as at 31-Mar-2023		as at 31-Mar-2022	
	Number of Shares	Amount in Rs.	Number of Shares	Amount in Rs.
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	-	-	-	-
Shares Issued during the year	5,300	53,000	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	5,300	53,000	-	-

2.3 Shareholders holding more than 5% of Share

Particulars	as at 31-Mar-2023		as at 31-Mar-2022	
	Number of Shares	% of Holding	Number of Shares	% of Holding
PRERNA AGARWAL	2,938	55.43	-	0 %
SHWETAMBARA	1,862	35.13	-	0 %
MOHD DANISH CHOUDHARY	500	9.43	-	0 %
Total	5,300	100		

2.4 Terms/rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per share. The dividend proposed by the Boards of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting. In the event of liquidation of the company , the holders of Equity Shares will be entitled to receive remaining assets of the company , after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.



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SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
3. Reserves and Surplus		
Surplus		
Opening Balance	-	-
(+) Net profit for the Current Year	23,215	-
Closing balance	23,215	-

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
4. Short Term Borrowings		
Unsecured		
Loans and advances from related parties	-	-
Loan from Director	30,000	-
Total	30,000	-

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
5. Trade Payables		
DTDC Express Limited	2,050	-
LeR Singh Manral- Reimbursement	14,221	-
Napasar Hathkargha Samiti	3,045	-
Nishant Enterprises	4,800	-
Ramen Lal	60,000	-
Surett Kumar	123	-
Ujjwal Saini/Smt Saini	77,983	-
Total	1,62,222	-

Ageing schedule as on 31.03.2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	-
(ii) Others	1,62,222	-	-	-	-	1,62,222
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-
Total	1,62,222	-	-	-	-	1,62,222

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
6. Other Current Liabilities		
Audit Fees Payable	15,000	-
Total	15,000	-

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
7. Short Term Provision		
Provision of Expenses (Net of TDS)	6,804	-
Total	6,804	-

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
8. Trade Receivables		
Unsecured considered good		
Sahjevan	70,285	-
Shiparooch Hospitality Private Limited	11,000	-
Structure Eco Pvt Ltd	1,17,458	-
Total	1,98,743	-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – Considered good	1,98,743	-	-	-	-	1,98,743
(ii) Undisputed Trade Receivables – Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables – Considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables – Considered doubtful	-	-	-	-	-	-
Total	1,98,743	-	-	-	-	1,98,743

(Amount in Rs.)		
Particulars	As on 31st March 2023	As on 31st March 2022
9. Cash & Cash Equivalent		
Balances with bank	91,498	-
Total	91,498	-



Shruti Tambala

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2023

(Amount in Rs.)		
Particulars	1-Apr-2022 to 31-Mar-2023	1-Apr-2021 to 31-Mar-2022
10. Revenue from Operation		
Sale of products	1,53,346	-
Sale of services	55,250	-
Total	2,08,596	-

(Amount in Rs.)		
Particulars	1-Apr-2022 to 31-Mar-2023	1-Apr-2021 to 31-Mar-2022
11. Purchases of Stock-in-Trade		
Purchase	85,828	-
Total	85,828	-

(Amount in Rs.)		
Particulars	1-Apr-2022 to 31-Mar-2023	1-Apr-2021 to 31-Mar-2022
12. Employee Benefit Exp		
Wages	60,000	-
Total	60,000	-

(Amount in Rs.)		
Particulars	1-Apr-2022 to 31-Mar-2023	1-Apr-2021 to 31-Mar-2022
13. Other Expenses		
Audit Fees	15,000	-
Bank charges	2	-
Postage and Courier	123	-
Transportation Expenses	2,050	-
Printing & Stationery	14,221	-
Total	31,396	-

14. AS-17 relating to "Segment Reporting" is not applicable as the company has only 1 segment.

15. Related Party Disclosure - AS-18

(a) There is no Key Managerial Person up to 31st March, 2023

(b) As per AS-18 issued by the Institute of Chartered Accountants of India, the following are related parties:

Name of Related Parties	Relationship with Related Party
PRERNA AGARWAL	Director
SHWETAMBARA	Director
Urmul Seemant Samiti	Related to Promotor of the company

The company has entered into following related party transactions which have been identified as per Accounting Standard 18 'Related Party Disclosures' issued by the Institute of Chartered Accountants of India.

(Amount in Rs.)			
Name of Related Party	Nature of Transaction	For the year ended 31.03.2023	For the year ended 31.03.2022
1. Prerna Agarwal			
Balance at the year beginning		-	-
During the year	Receipt of Unsecured Loan	30,000	-
	Repayment of Unsecured Loan	-	-
	Remuneration	-	-
Balance at the year end		30,000	-
2. Urmul Seemant Samiti			
Balance at the year beginning		-	-
During the year	Purchases of Stock-in-Trade	77,983	-
Balance at the year end		77,983	-

16. Earning Per Share
Basic earnings per Share

(Amount in Rs.)		
Particulars	For the Period ended on 31.03.2023	For the Period ended on 31.03.2022
Opening equity shares (Nos.)	-	-
Equity shares issued during the year (Nos.)	-	-
Closing equity shares (Nos.)	5,300	-
Weighted Average Number of Equity Shares	5,300	-
Net profit after tax used as numerator	23,215	-
Basic earnings per Share (Amount in Rs.)	4.38	-
Face value per share (Amount in Rs.)	10	-

There are no Diluted Equity shares to report and thus Basic Earning per share and Diluted Earning per share are same

17. Amount due to Micro, Small and medium Enterprises.

There are no Micro and Small Scale Business Enterprises to whom the company overdues, which are outstanding for more than 45 days as at March 31st 2023. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company. Therefore, the prescribed disclosures for liability of interest on overdue payment have not been given.

18. Corporate social responsibilities expenses (CSR)

The provision of Section 135 is not applicable on the company & accordingly the company is not required to spent on CSR activities.



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Shwetambara

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

19. Additional Regulatory Information

Ratios

(All amount are in Indian Rupees, except if otherwise stated)

Particulars	Numerator	Denominator	(All amount are in Indian Rupees, except if otherwise stated)			
			Numerator	Denominator	as at 2022-23	as at 2021-22
Current Ratio (In times)	Total current assets	Current liabilities: Total current liabilities - Current maturities of non-current borrowings.	2,90,241	2,14,026	1.36	N.A.
Debt - Equity Ratio (In times)	Debt: Long Term borrowing+ Short borrowing + interest accrued on term loan	Total equity	30,000	76,215	0.39	N.A.
Debt Service Coverage Ratio (In times)	EBITDA: Earning before tax + Depreciation + Interest on Loan	Debt= Long term borrowing + Short term borrowing + Interest accrued on term loan	31,372	-	N.A.	N.A.
Return on Equity (ROE) (In %)	Profit for the year	Average Shareholder's Equity [Equity: Equity share capital + Other equity]	23,215	76,215	30.46%	N.A.
Trade receivables turnover ratio (In times)	Revenue from operations	Average Trade Receivable	2,08,596	91,498	2.28	N.A.
Trade payables turnover ratio (In times)	Expenses [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses]	Average Trade Payables	1,17,224	2,14,026	0.55	N.A.
Net capital turnover ratio (In times)	Revenue from operations [Total income]	Working Capital	2,08,596	76,215	2.74	N.A.
Net profit ratio (In %)	Net Profit	Revenue from operations	23,215	2,08,596	11.13%	N.A.
Return on capital employed (ROCE) (In %)	Earning before interest and taxes	Capital employed [Total Assets - Total Current Liabilities]	31,372	76,215	41.16%	N.A.
Return on Investment(ROI) (In %)	Income generated from invested funds	Average invested funds in current investments	-	-	-	N.A.



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SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to and forming part of Balance Sheet as at 31-Mar-2023
(All amount are in Indian Rupees, except if otherwise stated)

19. Other statutory Information

- i) The company has no immovable properties whose title deeds are not held in the name of the company
- ii) The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- iii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- iv) The Company does not have any Capital-Work-in Progress (CWIP).
- v) The Company doesnot have any Intangible assets under development.
- vi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:
- (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
- vii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) 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
- (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- ix) The Company is not declared wilful defaulter by and bank or financials institution or lender during the year.
- x) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- xi) The Company does not have any borrowings from bank or financial institutions, therefore the company is not liable to file quarterly returns or statements of current assets with banks or financial institutions.
- xii) During the year, the company has not made any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.
- xiii) Any Scheme of Arrangements has not been approved by the Competent Authority in terms of sections 230 to 237 (Corporate Restructuring) of the Companies Act, 2013.




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Shwetambare

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED
Notes to financial statements for the year ended March 31, 2023

21. All figures have been rounded off to the nearest rupees.

As per our report of even date
For Ravi Rajan & Co. LLP Chartered Accountants
Firm Reg. No : 009073N/N500320


Ravi Gujral
Partner
Membership No. : 514254



Place: New Delhi

Date: 22/9/2023

SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE



Prerna Agarwal
Director
DIN-09718076

Place: New Delhi

Date:



Shwetambara
Director
DIN-09718077

Place: New Delhi

Date:

UDIN: 23514254BGS LFH 7965