

## **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, 2024, 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, 2024, 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 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:

- 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 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 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 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, 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. 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. Based on our examination which included test checks, the Company has used accounting software "Tally" for maintaining its books of account for the period



ended March 31, 2024 which contains the feature of recording audit trail (edit log) facility, however same has not been operated throughout the period for all relevant transactions recorded in the software.

**For RAVI RAJAN & CO. LLP**  
**Chartered Accountants**  
**(Firm's Registration No. 009073N/N500320)**  
**UDIN: 24514254BKESYL5360**



**Ravi Gujral (Partner)**  
**Membership No. 514254**  
**Place: New Delhi**  
**Date: 2<sup>nd</sup> September, 2024**

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
**CIN U74999DL2022PTC403784**  
**Balance Sheet as at 31-Mar-2024**  
**(All amount are in Indian Rupees, except if otherwise stated)**

		in ₹ (Rupees)	
Particulars	Note No.	31st March 2024 (Amount in Rs.)	31st March 2023 (Amount in Rs.)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	2	53,000	53,000
(b) Reserves and Surplus	3	(11,06,100)	23,215
		<b>(10,53,100)</b>	<b>76,215</b>
<b>2 Share Application money pending allotment</b>		-	-
<b>3 Non-Current Liabilities</b>			
Deferred Tax Liabilities (Net)	4	1,724	-
		<b>1,724</b>	<b>-</b>
<b>4 Current Liabilities</b>			
(a) Short-Term Borrowings	5	30,000	30,000
(b) Trade Payables	6	-	-
(i) Total Outstanding dues of Micro enterprise and small Enterprise		17,15,935	1,82,222
(ii) Total Outstanding dues of Creditors other than Micro enterprise and small Enterprise		-	-
(c) Other Current Liabilities	7	50,127	-
(d) Short Term Provisions	8	1,76,000	21,804
		<b>19,72,062</b>	<b>2,14,026</b>
<b>Total</b>		<b>9,20,687</b>	<b>2,90,241</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	9	77,332	-
		<b>77,332</b>	<b>-</b>
<b>2 Current Assets</b>			
(a) Trade Receivables	10	3,29,443	1,98,743
(b) Cash and Cash Equivalents	11	4,04,829	91,498
(b) Short-Term Loans and Advances	12	1,09,084	-
		<b>8,43,355</b>	<b>2,90,241</b>
		<b>9,20,687</b>	<b>2,90,241</b>
<b>Contingent Liabilities and Commitments</b>			
<b>Significant Accounting Policies</b>	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. 009673/N/500320

Ravi Rajan  
 Partner  
 Membership No. : 514254  
 New Delhi

Place: New Delhi  
 Date: 02-09-2024

UDIN: 24514254BKE8YLS360

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

*Prerna Agarwal*  
 Prerna Agarwal  
 Director  
 DIN-09718076

Place: New Delhi  
 Date: 02-09-2024

*Saketambara*  
 Saketambara  
 Director  
 DIN-09718077

Place: New Delhi  
 Date: 02-09-2024

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
**CIN U74999DL2022PTC463784**  
**Statement of Profit and Loss for the year ended 31-Mar-2024**  
**(All amount are in Indian Rupees, except if otherwise stated)**

Particulars	Note No.	2023-24	2022-23
		(Amount in Rs.)	(Amount in Rs.)
I Revenue from Operations	13	32,11,045	2,08,596
II Other Income	14	3,692	-
III TOTAL INCOME (I + II)		32,14,737	2,08,596
IV EXPENSES		-	-
Cost of Materials Consumed		-	-
Cost of Materials Consumed	15	23,58,720	85,828
Employee Benefit Expenses	16	10,20,989	60,000
Changes in inventories of finished goods		-	-
Finance Costs		-	-
Depreciation and Amortization Expenses	17	12,465	-
Other Expenses	18	9,52,124	31,396
TOTAL EXPENSES		43,42,297	1,77,224
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		(11,27,561)	31,372
VI Exceptional Items		-	-
VII Profit before Extraordinary Items and Tax		(11,27,561)	31,372
VIII Extraordinary Items		-	-
IX Profit Before Tax		(11,27,561)	31,372
X Tax Expense		-	-
Current Tax		-	8,157
Earlier Income Tax		-	-
Deferred Tax		1,724	-
XI Profit/(Loss) for the period from Continuing Operations (IX-X)		(11,29,315)	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)		(11,29,315)	23,215
XVI Earnings per Equity Share			
-Basic	21	(213.08)	4.38
-Diluted		(213.08)	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: 409033N/N500320

Ravi Rajan  
Partner  
Membership No.: 514254

Place: New Delhi  
Date: 02-09-2024

UDIN: 24519237BKES4LS370

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

Prerna Agarwal  
Director  
DIN-09718076

Place: New Delhi  
Date: 02-09-2024

Shwetambica  
Director  
DIN-09718077

Place: New Delhi  
Date: 02-09-2024

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

Particulars	in ₹ (Rupees)	
	2023-24 Amount in Rs	2022-23 Amount in Rs
<b>Cash flows from operating activities</b>		
Profit Before taxation	(11,27,591)	31,372
<b>Adjustments for:</b>		
Depreciation	12,465	-
Interest expense	-	-
Operating profit before working capital changes	<b>(11,15,126)</b>	<b>31,372</b>
(Increase)/ Decrease in Trade Receivable	(1,30,700)	(1,98,743)
Increase/ (Decrease) in Trade Payables	15,53,713	1,82,222
Increase/ (Decrease) in Short term Borrowings	-	30,000
Increase/ (Decrease) in Other Current Liabilities	50,127	15,000
Increase/ (Decrease) in Short Term Provision	1,54,196	5,804
Cash generated from operations	<b>4,03,128</b>	<b>46,855</b>
Income taxes paid	-	(8,157)
<b>Net cash from operating activities</b>	<b>4,03,128</b>	<b>38,698</b>
<b>Cash flows from investing activities</b>		
Investments in Subsidiary	-	-
Purchase of Fixed Assets	(89,797)	-
<b>Net cash from investing activities</b>	<b>(89,797)</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Proceeds from issuance of share capital	-	53,000
Proceeds from Share Premium	-	-
Proceeds/(Repayment) of borrowings	-	-
Dividend (including tax thereon) paid	-	-
Interest paid	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>53,000</b>
<b>Net increase in cash and cash equivalents</b>	<b>3,13,331</b>	<b>31,498</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>91,498</b>	<b>-</b>
<b>Cash and cash equivalents at end of period</b>	<b>4,04,829</b>	<b>91,498</b>

**Significant accounting policies**

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

As per our report of even date attached

For Ravi Rajan & Co. LLP  
**Chartered Accountants**  
 ICAI Firm Registration No.:009073N/N500320

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

  
  
**Ravi Rajan**  
 Partner  
 Membership No. : 514294

Place: New Delhi  
 Date: 02-09-2024  
 UIN: 2451929RICKESYLS3CD

  
**Prema Agarwal**  
 Director  
 DIN- 09718076

Place: New Delhi  
 Date: 02-09-2024

  
**Suresh Ambekar**  
 Director  
 DIN- 09718077

Place: New Delhi  
 Date: 02-09-2024



**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
Notes to and forming part of Balance Sheet as at 31 Mar 2024  
(All amount are in Indian Rupees, except if otherwise stated)

**A. Equity Share Capital**

For the year ended Mar 31, 2024

(Amount in Rs.)

Balance as at April 01, 2023	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

For the year ended Mar 31, 2024

(Amount in Rs.)

Balance as at April 01, 2023	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

**B. Other Equity**

For the year ended Mar 31, 2024

(Amount in Rs.)

Particulars	Reserves & Surplus	Total
	Retained earnings	
Balance as at April 1, 2023	23,215	23,215
Changes in accounting policy/prior period errors	-	-
Restated balance at the beginning of the previous reporting period	23,215	23,215
Profit/(Loss) for the year	(11,29,315)	(11,29,315)
Dividends	-	-
Adjustment during the year	-	-
<b>Balance as at March 31, 2024</b>	<b>(11,06,100)</b>	<b>(11,06,100)</b>

For the year ended March 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
Dividend	-	-
Adjustment during the year	-	-
<b>Balance as at Mar 31, 2023</b>	<b>23,215</b>	<b>23,215</b>

As per our report of even date  
For Ravi Rajan & Co., LLP Chartered A/c  
Firm Reg. No. - 0090720/MS00320

Ravi Gujral  
Partner  
Membership No. : 514254

Place New Delhi

Date: 02-09-2024

UDIN: 25142571AKESYLS30

For and On behalf of the Board

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**

Prerna Anand  
Director  
DIN-09718076

Place: New Delhi

Date: 02-09-2024

Shwetambare  
Director  
DIN-09718077

Place: New Delhi

Date: 02-09-2024

**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**

Company does not have closing inventory.

**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**

Property, Plant & Equipment including Intangible Assets Are Stated At Their Original Cost of Acquisition including Taxes, Freight and Other Incidental Expenses Related To Acquisition and Installation of The Concerned Assets Less Depreciation Till Date.

Company Has Adopted Cost Model For All Class of Items of Property Plant and Equipment.

Depreciation On Fixed Assets Is Provided To The Extent of Depreciable Amount On The SLM Method. Depreciation is Provided Based On Useful Life of The Assets As Prescribed In Schedule II To The Companies Act, 2013.

**1.7. Small & Medium Sized Company**

The company is Small & Medium sized Company (SMC) as defined in the Companies (Accounting Standard) Rules, 2021, 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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**SAMAHIYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
Notes to and forming part of Balance Sheet as at 31-Mar-2024  
( All amount are in Indian Rupees, except if otherwise stated)

**Notes to and forming part of Balance Sheet as at 31-Mar-2024**

**2 Share Capital**

Particulars	as at 31-Mar-2024		as at 31-Mar-2023	
	Number of Shares	Amount	Number of Shares	Amount
	<b>Authorised Share Capital</b>			
Equity Shares of ₹ 10.00 each	10,000	1,00,000	10,000	1,00,000
<b>Total</b>	10,000	1,00,000	10,000	1,00,000
<b>Issued Share Capital</b>				
Equity Shares of ₹ 10.00 each	5,300	53,000	5,300	53,000
<b>Total</b>	5,300	53,000	5,300	53,000
<b>Subscribed and fully paid</b>				
Equity Shares of ₹ 10.00 each	5,300	53,000	5,300	53,000
<b>Total</b>	5,300	53,000	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	2,879	54.32	-
SHWETAMBARA	1,803	34.02	-
MOHD DANISH CHOUDHARY	441	8.32	-
FOUNDATION FOR INNOVATION AND SOCIAL ENTERPREURSH	177	3.34	-
<b>Total</b>	5,300	100	-

**2.2 Reconciliation of share capital**

Particulars	as at 31-Mar-2024		as at 31-Mar-2023	
	Number of Shares	Amount in Rs.	Number of Shares	Amount in Rs.
<b>Equity Shares (Face Value ₹ 10.00)</b>				
Shares outstanding at the beginning of the year	5,300	53,000	-	-
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	5,300	53,000

**2.3 Shareholders holding more than 5% of Share**

Particulars	as at 31-Mar-2024		as at 31-Mar-2023	
	Number of Shares	% of Holding	Number of Shares	% of Holding
PRERNA AGARWAL	2,879	54.32	2,938	55.43
SHWETAMBARA	1,803	34.02	1,862	35.13
MOHD DANISH CHOUDHARY	441	8.32	500	9.43
<b>Total</b>	5,300	97	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.



*Prerna Agarwal*

*Shwetambara*

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
Notes to and forming part of Balance Sheet as at 31 March 2024  
(All amount are in Indian Rupees, except if otherwise stated)

3. Reserves and Surplus		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
<b>Surplus</b>		
Opening Balance	23,215	
(+) Net profit for the Current Year	(11,29,315)	23,215
Closing balance	(11,06,100)	23,215

4. Deferred Tax		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Deferred Tax Liabilities	1,724	
Total	1,724	

The Company has implemented Accounting Standard - 22, "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India. Consequently, the Company has recognized Net Deferred Tax Liability of Rs. 1724 as on 31.03.2024. Deferred Tax Liability is on account of tax effect of following timing differences:

5. Short Term Borrowings		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Loan from Director	30,000	30,000
Total	30,000	30,000

6. Trade Payables		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Trade Payables	17,15,935	1,62,222
Total	17,15,935	1,62,222

Ageing schedule as on 31.03.2024					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSAE	8,10,220	-	-	-	8,10,220
(ii) Others	9,05,715	-	-	-	9,05,715
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>17,15,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,15,935</b>

Ageing schedule as on 31.03.2023					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	77,883	-	-	-	77,883
(ii) Others	84,239	-	-	-	84,239
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	<b>1,62,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,62,222</b>

7. Other Current Liabilities		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
TDS Payable	2,735	-
Advance From Customer	47,392	-
Total	50,127	-

8. Short Term Provision		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Provision of Expenses (Net of TDS)	1,51,000	6,504
Audit Fees Payable	25,000	15,000
Total	1,76,000	21,504

9. Trade Receivables		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Unsecured considered good	3,29,443	1,98,743
Less: Provision for Doubtful debts	-	-
Total	3,29,443	1,98,743

As on 31st March 2024					
Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Unsecured Trade receivables - Considered good	3,29,443	-	-	-	-
(ii) Unsecured Trade Receivables - Considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-
<b>Total</b>	<b>3,29,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,29,443</b>

As on 31st March 2023					
Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Unsecured Trade receivables - Considered good	1,98,743	-	-	-	-
(ii) Unsecured Trade Receivables - Considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-
<b>Total</b>	<b>1,98,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,98,743</b>

11. Cash & Cash Equivalent		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Balance with bank	3,97,181	91,488
FGI	1,00,000	-
Interest Accrued on FD	3,862	-
Total	4,94,829	91,488

12. Short term Loan & Advances		
(Amount in Rs.)		
Particulars	As on 31st March 2024	As on 31st March 2023
Loan & Advances		
Shareholder's interest	5,270	-
Security Deposit (Rent Duty Share)	78,000	-
Tds Receivable (Net of Provision)	11,539	-
CGT (net of Output Tax)	14,173	-
Total	1,09,084	-



*Shreyas*

*Shreyas*

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
Notes to and forming part of Balance Sheet as at 31-Mar-2024  
(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-2024

(Amount in Rs.)		
13. Revenue from Operation		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Sale of products	30,16,546	1,33,346
Sale of services	2,00,499	55,250
<b>Total</b>	<b>32,17,045</b>	<b>2,08,596</b>
(Amount in Rs.)		
14. Other Income		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Interest on Fixed Deposits	3,662	-
<b>Total</b>	<b>3,662</b>	<b>-</b>
(Amount in Rs.)		
15. Cost of Goods sold		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Purchase	21,60,807	85,828
Direct Expenses	1,95,913	-
<b>Total</b>	<b>23,56,720</b>	<b>85,828</b>
(Amount in Rs.)		
16. Employee Benefit Exp		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Employee Benefit Expenses	10,20,989	60,000
<b>Total</b>	<b>10,20,989</b>	<b>60,000</b>
(Amount in Rs.)		
17. Depreciation and Amortization Expenses		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Depreciation	12,465	-
<b>Total</b>	<b>12,465</b>	<b>-</b>
(Amount in Rs.)		
18. Other Expenses		
Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Audit Fees	25,000	15,000
Bank charges	6,072	2
Postage and Courier	876	123
Transportation Expenses	-	2,050
Office and stationery expenses	60,040	14,221
Professional Fee	1,75,000	-
Communication Exp	6,781	-
Dastkar Delta Shop Rent	1,54,000	-
Electricity and Water Expenses	3,200	-
Provisional for Office Rent	36,000	-
Business Promotion	31,353	-
Professional Fee Patent Services	64,800	-
Traveling Exp	2,55,327	-
Repair & Maintenance	3,750	-
Commission on Credit Card Sale	335	-
Interest Paid	924	-
Professional Fee for Statutory Compliance	46,200	-
Staff Welfare	2,000	-
Deswood Expenses	1,918	-
Green Pro Chennai Exhibition Exp	34,832	-
Loading & Boarding Expenses	44,215	-
<b>Total</b>	<b>8,62,124</b>	<b>31,386</b>

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



*Ravi Rajan*

*Sheetambala*

20. Related Party Disclosure - AS-18

(a) There is no Key Managerial Person up to 30th Sep. 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
SHWETA BARBARA	Director
MOHD DANISH CHOUDHARY	Significant influence (other than through shareholding)
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)	
		As on 31-03-2024	As on 31-03-2023
<b>1. PRERNA AGARWAL</b>			
Balance at the year beginning		30,000	-
During the year	Receipt of Unsecured Loan	-	30,500
	Repayment of Unsecured Loan	-	-
	Remuneration	-	-
	Expenses on behalf of company	-	-
	Payment made	-	-
Balance at the year end		30,000	30,000
<b>2. SHWETA BARBARA</b>			
Balance at the year beginning		-	-
During the year	Receipt of Unsecured Loan	-	-
	Repayment of Unsecured Loan	-	-
	Remuneration	-	-
	Expenses on behalf of company	-30,782	-
	Payment made	36,152	-
Balance at the year end		5,370	-
<b>3. Urmul Seemant Samiti</b>			
Balance at the year beginning		77,983	-
During the year	Purchases of Stock-in-Trade	16,02,749	77,983
	Payment made	8,70,512	-
Balance at the year end		8,10,220	77,983
<b>4. MOHD DANISH CHOUDHARY</b>			
Balance at the year beginning		-	-
During the year	Receipt of Unsecured Loan	-	-
	Repayment of Unsecured Loan	-	-
	Remuneration	-2,54,501	-
	Expenses on behalf of company	1,22,000	-
	Payment made	-1,32,501	-
Balance at the year end		-	-

*Sumit*

*Shweta Barbars*



**21. Earning Per Share**  
**Basic earnings per Share**

Particulars	(Amount in Rs.)	
	For the Period ended on 31.03.2021	For the Period ended on 31.03.2022
Opening equity shares (Nos.)	-	-
Equity shares issued during the year (Nos.)	-	-
Closing equity shares (Nos.)	5,370	5,370
Weighted Average Number of Equity Shares	5,370	5,370
Net profit after tax used as numerator	(11,28,315)	23,215
Basic earnings per Share (Amount in Rs.)	(211.66)	4.32
Face value per share (Amount in Rs.)	10	10

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

**22. Amount due to Micro, Small and medium Enterprises.**

There are no Micro and Small Scale Business Enterprises to whom the company owes dues, which are outstanding for more than 45 days as at March 31, 2024. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent possible, 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.

**23. Corporate social responsibilities expenses (CSR)**

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



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8. **Transfer Assets**  
 as per Companies Act

Sl. No.	Assets	Carry Over				Accumulated Depreciation				Net Block at or				
		Balance as at 1st April 2012	Additions	Date of addition	Cost/ Written off	Balance as at 31st March 2012	Balance as at 1st April 2012	Rate of Depreciation	Provision during the year	Provision adjustments during the year	Adjustments	Balance as at 31st March 2012	31st March 2012	31st March 2012
A.	Transfer Assets													
	Other Investments							13.80%	17,500			17,500	17,500	17,500
	Total	96,787	13,475	22		96,787		0	17,500			11,462	11,462	11,462



*Ravi Rajan*

*Shreefambasa*



**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
**Notes to and forming part of Balance Sheet as at 31-Mar-2024**  
**(All amount are in Indian Rupees, except if otherwise stated)**

**26. 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 does not 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 does not declared wilful defaulter by and bank or financial 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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**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE LIMITED**  
 Notes to and forming part of Balance Sheet as at 31 Mar 2024  
 (All amount are in Indian Rupees, except if otherwise stated)

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

**25. Additional Regulatory Information**

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

Ratio	Particulars	Numerator	Denominator	Numerator	Denominator	as at 2023-24	as at 2022-23
Current Ratio (In times)	Total current assets		Current liabilities - Total current liabilities - Current maturities of non-current borrowings	9,20,687	19,72,062	0.47	1.36
Debt - Equity Ratio (In times)	Debt: Long Term borrowing + Short borrowing + interest accrued on term loan		Total equity	30,000	-10,53,100	0.03	0.39
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	-11,15,126	30,000	37.17	14.6
Return on Equity (ROE) (In %)	Profit for the year		Average Shareholder's Equity [Equity, Equity share capital + Other equity]	-11,29,315	-10,53,100	-107.24%	0.36
Trade receivables turnover ratio (In times)	Revenue from operations		Average Trade Receivable	32,11,045	2,64,093	12.16	2.29
Trade payables turnover ratio (In times)	Expenses [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses]		Average Trade Payables	33,08,844	9,39,079	3.52	0.99
Net capital turnover ratio (In times)	Revenue from operations [Total income]		Working Capital	32,11,045	-11,28,707	-2.84	2.74
Net profit ratio (In %)	Net Profit		Revenue from operations	-11,29,315	32,11,045	35.17%	2.11
Return on capital employed (ROCE) (In %)	Earning before interest and taxes		Capital employed [Total Assets - Total Current Liabilities]	-11,15,126	-10,51,375	-106.06%	0.41
Return on Investment (ROI) (In %)	Income generated from invested funds		Average invested funds in current investments	-	-	-	-

- 1) The decrease in current ratio as at March 31, 2024 as compared to March 31, 2023 is primarily due to increase in current liabilities.
- 2) The company has a negative net worth in the current year similar to last year. The company has losses in the current year. Hence, the increase in debt equity ratio as at March 31, 2024 as compared to March 31, 2023 is primarily due to loss in current FY leading to decrease in net worth leading to higher negative number in the denominator. A positive numerator divided by higher negative denominator leads to decrease in the already negative ratio.
- 3) The decrease in Debt service coverage ratio as at March 31, 2024 as compared to March 31, 2023 is primarily due to increase in loss in FY 2023-24.
- 4) The company has a negative net worth in the current year similar to last year. The company has losses in the current year. Hence, the increase in return in equity ratio and return on capital employed as at March 31, 2024 as compared to March 31, 2023 is primarily due to loss in current FY as a higher negative numerator divided by negative denominator gives a higher positive ratio.
- 5) The company has higher Trade Receivable Turnover Ratio as there is increase in Sales and better management of receivables as compared to FY 2022-23.
- 6) The company has negative Net Capital Turnover Ratio as there is significant increase in Trade Payable leading to negative Working Capital in FY 2023-24 in comparison to FY 2022-23.
- 7) The company has negative Net Profit Ratio, Return on Equity and Return on Capital Employed in FY 2023-24 as there is Net Loss in comparison to Net Profit in FY 2022-23.
- 8) The company has increased trade payable ratio in FY 2023-24 on account of significant increase in expenses in relation to increase in Trade Payable as compared to FY 2022-23.

As per our report of even date  
 For Ravi Rajan & Co. LLP Chartered Accountants  
 Firm Reg. No. : 099873/N/500320  
 Ravi Rajan  
 Partner  
 Membership No. : 514254  
 Place: New Delhi  
 Date: 02-09-2024



UDIN: 245192571KESYLS31

**SAMAKHYA SUSTAINABLE ALTERNATIVES PRIVATE**

*(Signature)*  
 Pratik Arora  
 Director  
 DIN-09718076  
 Place: New Delhi  
 Date: 02-09-2024

*(Signature)*  
 Swetambara  
 Director  
 DIN-09718077  
 Place: New Delhi  
 Date: 02-09-2024