VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION IND AS FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2023

Registered Office: C/O Hindustan Zine Limited, Yashad Bhawan, near Swaroop Sagar, Udaipur -313004 (Rajasthan)

VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Balance Sheet as at March 31, 202

Particulars			
ASSETS	Notes	As at March 31, 2023	As at Murch 31, 2022
Non-current assets			
Current assets			
a) Funnadal Assets			
f) Cash and each equivalents			
Total Current assets	4	4.41	0.1
TOTAL ASSETS		4.41	0.40
EQUITY AND LIABILITIES		4.41	0.40
Equity			
a) Equity Share Capital			
b) Other equity	8 5	1.00	
Total Equity		(144.66)	1.00
Jabilities = 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 = 1 =		(143.66)	(0.82)
ion-current liabilities			
urrent liabilities			
a) Financial liabilities			
i) Trade payables			
a) Total outstanding dues of Micro Enterprises and Small Enterprises	6		
ii) Other financial liabilities Other current liabilities		142,44	0.90
Total Current llabilities	7	0.06	0.16
Colent Winding		5.57	0.16
TOTAL EQUITY AND LIABILITIES		148,07	1.22
THE STATE OF THE S	20 000	4.41	
accompanying notes to financial statement		7,41	0.40

See accompanying notes to financial statements.

As per our report on even date

For CHATURYEDI & SHAH LLP Chartered Accountants Firm Registration to :101720W/W100355

Anaj Bhada Partner Membership No.: 122179

Date: April 17, 2023 Place: Mumbri

For and on behalf of the Board of Directors

Annanya Agarwal Director DIN: 03140884

Arun Misra Director DIN: 01835605

Date: April 17, 2023 Place: Udaipur



VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Statement of Income and Expenditure for the year ended March 31, 2023

		P	lin Lakhs, except as stated
Parliculars	Nutes	For the year ended March 31, 2023	For the period December 21, 2021 to March 31,
Revenue from operations	9	Car Di	2022
Other operating income	9B	637.94	
Total Income	20	0.75	-
P	-	638.69	*
Expenses:			
Sports Development Programme Expenses Other expenses	10	778.72	
Total expenses	11	2.81	1.82
Total officered		781,53	1.82
(Deficit) for the year			****
(total years)	-	(142,84)	(1,52)
Earnings per share (nominal value of shares ₹ 100) Basic carnings per share (₹)*			
Diluted earnings per share (\$\circ\$)\text{*}	12	(14,284.04)	(182,36)
Not Annualised for previous period	12	(14,284.04)	(182.36)
See accompanying notes to financial statements.			

As per our report on even date

For CHATURVEDI & SHAH LLP
Chartered Accompliants

Firm Registration For 101720 Y/W100355

URVEDI

Anul Bhatta Partner

Membership No., 122179

Date: April 17, 2023 Place: Mumbai

For and an behalf of the Board of Directors

Annunya Agarwal

Director

DIN: 03140884

Arun Misra Director DIN: 01835605

Dale: April 17, 2023 Place: Udalpur



VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Statement of Cash Flows for the year ended March 31, 2023

	Particulars		(₹ in Laichs)
-		For the year ended March 31, 2023	For the period December 21, 2021 to
(4)	THE PARTY OF ERAING ACTIVITIES.	100, 2023	March 31, 2022
	(Dencil) for the Year		
	Adjustments to reconcile the (deficit) to not cash provided by operating activities	(142.84)	(1182)
	THE PARTY OF THE P	21.00	
	Changes to assets and liabilities Increase in Trade payables	(142,84)	(1,82)
	Increase in Other ourrent liabilities	141.54	0.90
	Cash flaws from/(used) is operations	5.31	0.32
	Net cash flows from/(used) in operating activities	4.01	(0.50)
150		4.01	(0.60)
(B)	CASH FLOW FROM INVESTING ACTIVITIES: Net each flows from/(used) in lovesting netivities		
(C)	CASH FLOW FROM PROPERTY.		
100	CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from issue of share capital		
	Net cash flows from financing activities		1.00
	Net increase in Cash and cash equivalents		1.00
	Cash and eash equivalents at the beginning of the Year	4.01	0.40
	Cash and cash equivalents at the end of the Year (Refer Note 4)	0.40	
	Note:-	4.41	0.40

1. The figures in brackets indicates outflows.

TURVEDI

2. The above each flow has been prepared under "Indirect method" as set out in Indian Accounting Standard (Ind AS -7) Statement of Cash Flows.

See accompanying notes to financial statements.

As per our report on even date

For CHATURVEDI & SHAH LLP

Chartered Accountants
Firm Registration No.:101736W/W100355

Anuj Bh Partner

Membership No.: 122179

Date: April 17, 2023 Place: Mumbai

For and on behalf of the Board of Directors

Annanya Agarwal

Director DIN: 03140884

Arun Misra Director DIN: 01835605

Date: April 17, 2023 Place: Udaipur



VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Statement of Changes in Equity for the year ended March 31, 2023

a. Equity Share Capital

Equity shares of ₹ 100 each issued, subscribed and fully paid As at March 31,2022	Numbers of shares (in Lakhs)	(7 in Lakhs)
Changes in equity share capital during the current year	0.01	1,00
As at March 31, 2023		-
a at diately (1203)	0.01	1,00

b. Other equity		(₹ in Lakbs
Particulars	Reserve and surplus	The A
	Retained carnings	Total
Halance as at the beginning of the Period (Deficit) for the period December 21,2021 to March 31,2022 Total comprehensive (loss) for the period Balance as at March 31, 2022	(I.82) (I.82)	(1.82) (1.82)
(Deficit) for the year Total comprehensive (loss) for the year	(1.82) (142.84) (142.84)	(1.82) (142.84)
Balance se at March 31, 2023	(144.66)	(142,84)

See accompanying notes to financial statements.

As per our report on even date

For CHATURVEDI & SHAH LLP

Chartered Accountants

Firm Registration No.:101720W/W100355

Anuj Bhana Partner

Membership No.: 122179

Date: April 17, 2023

Place: Mumbai

For and on behalf of the Board of Directors

X Annanya Agarwal

Director DIN: 03140884

Amullist

Arun Misra Director DIN: 01835605

Date: April 17, 2023 Place: Udaipur

VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Notes to the financial statement for the year ended 31st March, 2023

I. COMPANY OVERVIEW

Vedanta Zinc football & sports foundation ("VZPSF" or "the Company") was incorporated on December 21, 2021 and has its registered office at e/o Hindustan Zine Limited, Yashad Bhawan, Udaipur (Rajasthan). The Company is a wholly owned subsidiary of Hindustan Zine Limited ("Holding Company") and is engaged in Sports intervention at the broader level bringing excellence at grassroot level.

Consolidation of all the efforts & programme of Sports under one umbrella including special community initiative involving various sporting

The company is incorporated under section 8 of the Companies Act, 2013 and was granted an order for provisional registration u/s 12A and order for provisional approval u/s 80G of the Income Tax Act, 1961 till Assessment year 2025-26. Thus the income of the company registered under section 12A (subject to section 11 and 12) is not chargeable to tax and accordingly no provision for tax has been made for the income received by

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2) Hasis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended from time to time) and presentation requirement of Division II of schedule III to the Companies Act 2013 (Ind AS compliant Schedule III), as applicable. The financial statements have been prepared on a historical cost convention on the accrual basis except for financial instruments which are measured at fair values (Refer note 3(I)(d) below) and the provisions of the Companies Act, 2013 ('Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.

Accounting policies have been consistently applied in all material aspects except where a newly issued accounting standard is initially adopted or a rovision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The financial statements are prepared in Indian Rupees (7), which is the Company's functional currency. All financial information presented in Indian Rupees (₹) has been rounded to the nearest Lakhs.

The financial statements are authorised for issue by Board of Directors on April 17, 2023.

3.(I) SIGNIFICANT ACCOUNTING POLICIES

a) Current and non-current classification

The Company is presents assets and liabilities in the balance sheet are based on current/non-current classification.

An asset is treated as current when it is:

- · Expected to be realized or intended to be sold or consumed in normal operating cycle
- · Held primarily for the purpose of trading
- · Expected to be realized within twelve months after the reporting period, or
- · Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- · It is expected to be settled in normal operating cycle-
- · it is held primarily for the purpose of trading
- . It is due to be settled within twelve months after the reporting period, or
- · There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

b) Revenue recognition

Donations/grants are recognised as income upon compliance with the significant condition, if any, and where it is reasonable to expect ultimate





c) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one emity and a financial liability or equity instrument of another entity.

Financial assets - recognition and subsequent measurement

All financial assets are recognized initially at fair value, plus in the case of financial assets not recorded at fair value through profit and loss (FVTPL), transaction costs that are attributable to the acquisition of the financial asset. However, trade receivables that do not contain a significant financial component are measured at transaction price. For purposes of subsequent measurement, financial assets are classified in three extegories:

· Financial assets at amortized cost

A financial asset that meets the following two conditions is measured at amortised cost (net of any write down for impairment) unless the asset is designated at thir value through profit or loss under the fair value option.

a) Business model test: The objective of the Company's business model is to hold the financial asset to collect the contractual cash flow.

b) Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to eash flow that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss.

This category applies to cash and bank balances.

Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.

a) Business model test: The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flow and selling financial assets.

b) Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flow that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through Statement of Profit and Loss (FVTPL)

FVTPL is a residual category. Any funancial asset which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

Financial assets - Derecognition

A financial assets (or, where applicable, a part of a financial asset or part of a group of similar (inancial assets) is primarily derecognised (i.e.

R) The rights to receive cash flows from the asset have expired, or

b) The Company has transferred its rights to receive each flow from the asset.

Financial liabilities - recognition and subsequent measurement

Pinnucial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings or payables, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables.

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss (FVTPL)

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognized in the Statement of Profit and Loss.





Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own eredit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognized in the Statement of Profit and

Financial Lisbilities at amortized cost (Trade and Other payables)

After initial recognition, Trade and Other payables are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the ERI amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance coats in the Statement of Profit and Loss.

For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short

Financial Liabilities - Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another, from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

d. Fair value measurement:

The Company measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes

a) In the principal market for the asset or liability, or

b) in the absence of a principal market, in the most advantageous market for the asset or liability.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and habilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy.

c) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equity shares

f) Cash and cash equivalents

Cash and cash equivalents comprise each at bank and on hand and short-term money market deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

For the purpose of the statement of each flows, cash and each equivalents consist of each and short-term deposits, as defined above.





g) Provisions, contingent fiabilities and contingent assets

Provisions represent liabilities for which the amount or timing is uncertain. Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to

If the effect of the thre value of money is material, provisions are determined by discounting the expected future each flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in Statement of profit and loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its

Contingent assets are not recognised but disclosed in the financial statements when an inflow of economic benefit is probable.

3.(II) CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

New and amended standards

The Ministry of Corporate Affairs has notified Companies (Indian Accounting Standard) Amendment Rules, 2023 dated March 31, 2023, effective from April 01, 2023, resulting in amendments to below existing Ind AS.

i) Ind AS 102- Share Based Payment

ii) Ind AS 103 -- Business Combinations

iii) Ind AS 107 -- Financial Instruments - Disclosures

iv) Ind AS 109 - Financial Instruments

v) Ind AS 115 - Revenue from Contracts with Customers

vi) Ind AS I - Presentation of Financial Statements

vii) Ind AS 8 - Accounting Policies, Change in Accounting Estimates and Errors

viii) Ind AS 12 - Income Taxes

ix) Ind AS 34 - Interim Financial Reporting

These amendments are not expected to have any significant impact on the Company. The Company has not early adopted any amendments that have been notified but is not yet effective.

3.(H) CRITICAL ACCOUNTING ESTIMATE AND JUDGEMENT

The preparation of the financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income, expenses and disclosures of contingent fiabilities at the date of these financial statements. Actual results may differ from these estimates under different assumptions and conditions.

The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Information about estimates and judgments made in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

(A) Significant Judgement

Frovisions;

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. Since the cash outflows can take place many years in the future, the carrying amounts of provisions and liabilities are reviewed regularly and adjusted to take account of changing facts and circumstances.



VEDANTA ZINC FOOTBALL & SPORTS FOUNDATION Notes to the financial statement for the year ended 31st March, 2023

4. CASH AND CASH EQUIVALENTS

Particulars	1.771	(Vio Lakh)
Balances with a bank	As at March 31, 2023	As at March 31, 2022
In current account		
Total	4.41	
line the entire the	4.41	- 0,40
For the purpose of statement of cash flows, each and each equivalents comprises the following:		0.40
	4.41	0.40
Total		
	4.41	
5. EQUITY SHARE CAPITAL		0.46
Particulars		(₹ in Lakhu)
	As at March 31, 2023	As at March 31, 2022
A. Authorized equity there capital		777
Equity shares of \$ 100 each.		
No. of Shares (In Lakhs)	1.00	1.00
	0.01	0.01
B. Issued, subscribed and puld up		
Equity shares of ₹ 100 each fully paid-up		
No. of Shares (In Leidss)	1.00	1.00
	0.01	0.01
C. Reconcilization of agrapher of Equity Shares outstanding at the beginning and at the end of the	year	
Shares outstanding at the beginning of the year	No. of Shares (In Lakhs)	
Assued during the year	9.01	(Vin Lakhs)
Shares outstanding at the end of the year	•	1.00
	0.01	
D. Equity shares held by Holding Company	0.03	1.00
lindustan Zing Limited		
lo. of Shares (In Lukits)		
of Holding (along with its nominees)	10.0	
	100.00%	10.0
Details of shareholders holding more than 5% shares in the Company		100.00%
lindustan Zinc Limited		
o. of Sherer (In Lakha)		
of Holding (along with its nomineas)	0.01	
D	100.00%	0.01
Details of shares held by promoters	***************************************	100.00%
ndustan Zine Linuted		
o. of shares at the beginning of the year (In Lakhs)		
lange during the year (in Lakhe)	0.01:	
of shares at the end of the year (In Lakhs)	0.01.	****
of Total Shares (along with its nominess)	10.0	0.01
change during the year	100.00%	0,01
		100.00%
	0.00%	100.00%





G. Termin/Rights attached to equity shares

The Company has one class of equity shares having a par value of \$ 100 per share. Each equity shareholder is eligible for one vote per share held. Each equity shareholder is entitled to dividend as and when declared by the Company. Interim dividend is paid as and when declared by the Board. Final dividend is poid after obtaining shareholders' approval. Dividends are paid in Indian Rupees. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount in proportion to their shareholding.

- H. There are no shares reserved for issue under options and contracts / commitments for the sale of shares / disinventment.
- f. There is no dividend paid or proposed during the year.

6. TRADE PAYABLES

Particular	F 144 5	(7 in Lokha
Total outstanding days of the T	As at March 31, 2623	As at March 31, 2022
Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues to creditors other than Micro Enterprises and Small Enterprises Total		
Total	132 44	0.90
	142.44	0.90
Trade payables Ageing Schedule		400
	The state of the s	(f in Lakha)
	As at March 31, 2023	As at March 31, 2022
adispated dues - Micro Enterprises and Small Enterprises		
-ess than 1 year		
-3 years		-
Moro than 3 years		
Cotal		
Judiaputed dues- Ciber then Micro Enterprises and Small Enterprises		
-2 years	142.44	0.90
-3 years		9
fore than 3 years		
e(a)		
ha disclaration of the same of	142,44	0.90

The disclosures relating to Micro Enterprises and Small Enterprises have been furnished to the extent such parties have been identified on the basis of the intimution received from the appliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. There is no interest paid/payable as at March 31, 2022; Na).

Particulars		(Tin Lakte)
The principal amount and the interest due thereon remaining ungain to	As at March 31, 2023	As at March 31, 2022
any supplier as at the end of each accounting year.		
Principal amount due to micro and small enterprises		

- ii) Interest due on above
- iii) 'The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.
- iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Ast, 2005.
- v) The amount of interest accrued and remaining unpaid at the end of each occupating year.
- vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the annell enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.





7. OTHER PENANCIAL LIABILITIES

Current	As at March 31, 2023	As at March 31, 2022
Due to related party (Refer note 17)		
Total	0.06	0.16
8. OTHER LIABILITIES	0,46	0.16
Particulars		
Curren)	An at March 31, 2023	(Kin Lukha)
Statutory and other liabilities (1)	35,111,434	As 2t March 31, 2022
Total (1) Pertains to TDS liabilities	5.57	0.16
A demand to 1120 triolitima	5.57	0.10





Designation received (Refer note 17)	Particulars	For the year ended Mare	h For the period December
Total Revenue of CSI and other indirect ixees, so these collections are not an inflow on early's own account, rather 'st is collected on behal of the property of the proper	Dynations received (Refer note 17)	31, 2023	2021 to March 31, 202
The period of the period December 2 100 110 March 31, 2023 Period March 31, 2023 Octor (Priod Money) Octor (Priod Money) Total Particulars Par	Potat Revenue ⁽¹⁾	637.9	4
Particulars		637.9	4
Particulars	Revenue is shown exclusive of GST and other indirect taxes, as these collections	one are not an inflow on entire our count	***************************************
Per the year eaded March Sil. 2023 Sil. 16 March 3 1, 2023 Sil. 16 March 3 Sil. 2023 Sil. 16 March 3 1, 2023 Sil. 16 March 3 Sil. 16 Mar	(8) OTHER OPERATING INCOME	and and a supplier, i	replet it is collected on behalf
Particulars	Paritular		(7 lo Lal
Table		For the year ended March 31, 2023	For the period December 2 2021 to Murch 31, 2022
C For the period December 2 2021 to March 31, 2023 Particulars For the year ended March 31, 2023 For the period December 3 2021 to March 31, 2023 Particulars For the year ended March 31, 2023 For the period December 3 2021 to March 31, 2023 C T T T T T T T T T		0.7	
Particulars			
Particulars	10. SPORTS DEVELOPMENT PROGRAMME EXPENSES	0.79	*
Fortheres			(₹ in Lakh
Particulars		For the year soded March 31,2023	For the period December 21 2021 to March 31, 2022
Column C	Pootball Academy Expenses		
1. OTTER EXPENSES	Policy of the standing and Promotion Expenses		
CATHER EXPENSES	LUÇBI		
Particulars Particulars Por the year eased March 2021 to March 31, 2022 2021 to Marc	1. OTHER EXPENSES	110,72	
Particulars Particulars Por the year eased March 2021 to March 31, 2022 2021 to Marc	and the second s		(The Labbert
######################################			For the period December 21.
### Comparison of Exemplaces 0.34 0.66			
incellaneous expenses otal o	rgal and professional expenses		1.00
Remuncration to suditors Remuncration to suditors Addit fees Cuther services Cuther services LABNINGS PER SHARE Particulars Part			0.56
Remuncration to auditors Audit fees Cother services Cother services I.25 I.00 EARNINGS PER SHARE Partheuters Parthe			0.16
Remaincration to auditors Audit fees Cther services Ital Particulars Particula	O[aL]		0.00
Cher services I.25 I.00 I.26 I.27 I.28 I.28 I.25 I.00 I.28 I.00 I.28 I.25 I.00 I.28 I.2	Remuneration to auditors:	2.81	1.82
Particulars Parti		1.25	100
Farticulars Particulars Particulars For the year ended March 31, 2022 For the year ended March 31, 2022 For the period December 21, 2621 ts March 31, 2022 For the perio			
Particulars Particulars Particulars For the year ended March 31, 2023 For the period December 21, 2621 is March 31, 2022 itic earnings per share (₹)* of Annualized for pravious period encologs and weighted average number of equity shares used in the calculation of basic and diluted earnings per share are as follows: list attributable to owners of the Company (in ₹ Lakins) inings used in the calculation of basic earnings for the year (in ₹ Lakins) (142,84) (182,36) (142,84) (142,84) (182,36) (142,84) (182,36) (142,84) (182,36) (142,84) (182,36) (142,84) (182,36) (142,84) (182,36)		1.25	
ic earnings per share (₹)* ic earnings per share (₹)* ited earnings per share ear ear follows: ited attributable to owners of the Company (in ₹ Lakhs) itings used in the calculation of basic earnings for the year (in ₹ Lakhs) glitted earnings per share ear ear follows: (142.84) (182.36) itings used in the calculation of basic earnings for the year (in ₹ Lakhs) glitted earnings per share (in ₹) (142.84) (1.82) itings used in the calculation of basic earnings for the year (in ₹ Lakhs) glitted earnings per share (in ₹) (142.84) (1.82)	EARNINGS PER SILARE		
ic earnings per share (₹)* Ited earnings per share ear as follows: Ited earnings per share earnings for the year (in ₹ Lakhs) Ited ea	Particulars	For the year ended March	for the period December 21,
their earnings per aline (₹)* of Annualised for previous period tennalogs and weighted average number of equity shares used in the calculation of basic and diluted earnings per ahare are as follows: light attributable to owners of the Company (in ₹ Lakha) nings used in the calculation of basic earnings for the year (in ₹ Lakha) glited average number of equity shares outstanding (Number in Lakha) (142.84) (182.36) (142.84) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (10.00)		31, 2013	2021 to March 31, 2022
their earnings per aline (₹)* of Annualised for previous period tennalogs and weighted average number of equity shares used in the calculation of basic and diluted earnings per ahare are as follows: light attributable to owners of the Company (in ₹ Lakha) nings used in the calculation of basic earnings for the year (in ₹ Lakha) glited average number of equity shares outstanding (Number in Lakha) (142.84) (182.36) (142.84) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (10.00)	sic carnings per share (₹)*		
tot Annualized for previous period enralogs and weighted average number of equity shares used in the calculation of basic and diluted earnings per share are as follows: list attributable to owners of the Company (in ? Lakins) lings used in the calculation of basic earnings for the year (in ? Lakins) (142.84) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.94) (182.95) (182.96) (182.96) (182.96) (182.96) (182.96) (182.96) (182.96) (182.96) (182.96) (182.96)	uted earnings per aline (?)*	(14,284.04)	(182,36)
init attributable to owners of the Company (in ₹ Lakhs) (142.84) (142.84) (142.84) (142.84) (142.84) (142.84) (142.84) (1.82) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182) (182)			
init attributable to owners of the Company (in ₹ Lakins) (142.84) (182) (142.84) (142.84) (142.84) (142.84) (182) (142.84) (182) (182) (182) (183) (183) (184) (180) (18	cornings and weighted average number of equity shares used in the calculation of basic	c and diluted earnings per share are as follows:	
ings used in the calculation of basic earnings for the year (in ₹ Lakhs) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82) (142.84) (1.82	init attributable to purpose of the Coresson (in 2 1 stand		
(1.82) (1.82) (1.82) (1.82) (1.82) (1.83) (1.84) (1.84) (1.82) (1.83) (1.84) (1.84) (1.85) (1.82) (1.83) (1.84) (1.84) (1.85) (1.82) (1.83) (1.84) (1.84) (1.85) (1.85) (1.86) (1.86) (1.86) (1.86) (1.86) (1.86) (1.87)	amigs used in the calculation of basic paraings for the same (in F.7 and a)		(1.82)
0.01 0.00 100.00 100.00	gained average number of equity shares outstanding Odinal and all a		
100,00	unst Value per share (in %)		0.01
		100,00	100.00

13.

a. Contingent Maddities

Based on the information available with the Company, there is no contingent limbility as at Murch 31, 2023 (March 31, 2022: Nil).

b. Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for are Nil as at March 31, 2023 (March 31, 2022; Nil).





14. FINANCIAL INSTRUMENTS

This section gives an available of the significance of financial instruments for the Company and provides subbroad laboration on the believe share their belates of significant accounting policies, including the criteria for susception, the basis of measurement and the basis on which income and superiors are recognized, in respect of each class of financial asset and financial liability are disclosed in Note 2.

is insential assots and Inhibities:
The accounting elastification of each estigacy of financial instruments, and their campling accounts, are act out below

Particular		Fair Value		Carlot Comment	(Cha Lokh
A. Orange and the second secon	Fair Value through profit and loss	through other comprehensiva	Amorthud Cost	Total	Total fair yelm
As at Name (v. 11, 2023) Vinanciul ansen		Toca me		Volue	
Cath and cath equivalents Total					-
branan ried <u>Universide</u> s			4,41	4.41	4.41
Their payables Other Current Maanziel Mobilities			4.41	4.41	4.41
1 000)		,	142,44	147.44	140.00
As at March 31, 2022 Planatial austi		Telepinos	142.50	0.06	142 44
Cash and cash equivalents Total				147.50	142.50
Financial Rabbides	**************************************		0,40	9.40	- 1
Trade payablas Other Current financial lightness			9,10	0,40	0.40
Total			0.90	0.90	The second
The management assessed as a re-			0.16	0.16	0.90 0.16
The companions assessed that Cash and onth equivalents, Trude payables and other convent fire	and the same	-	1.06	1.06	1,04

The consequent assessed that Cash and only equivalents, Trade psychles and other current financial Babilities approximate their carrying systems largely due to the their term manufiles of these instruments.

Since the Company does not here any financial asset or liability measured at fair value, disclosure of fair value himsethy and disclosure of eacquery wise assets and liabilities is not selevant All financial assets and liabilities is not selevant All financial assets and

illuk management.

The Company's businesses are subject to several data and operatings including linearist data such as impudity tisk and market that

Franced risk

Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to seids or most its obligations on fire or at a reasonable price. For the Company, liquidity risk arises from obligations on account of trade populars and other financial liabilities.

The maturity profile of the Company's stances liabilities based on the remaining period from the date of balance sheet to the constants maturity date is given in the table below. The figures reflect the constants

Farment due by years	to one constitute majority data is given in the table believe. The figures reflect the contractual
As at March 51, 2023 Vrade Payelle Other Hanacid Lishithes	Sirent 1-3 Years 3-5 Years >5 Years 75th
Tetal	142.44
As at Masch 31, 2022 Trade Papelia	0.06 142.44 142.50 0.06
Other Presented Light Eries	142.56
Yotal	0.90
Market chik	0,16
Market risk is the sish that the fair value of finance cash flows of a	0.16
The last the little fair value of School cash flame of	1.06

Market risk is the slek that the falt value of finance cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises currency tisk and interest risu tisk.

a. Ferriga Correscy risk is the rick that the Revis cash flows of a finemoial insurance will fluoresto because of changes in foreign exchange rates. There is no ferriga currancy superagrants as at March 31, 2023. Hence, the

b. toperest rate with less the the the fide value of fitnise cash flows of financial less among the cause of changes in market interest rate. The Company does not have borrowing as at March 31,2000. Hence, the Company's design for the year would have no impact.

14. CAPITAL MANAGEMENT
For the property of Company's capital immigration, capital includer issued rapids, all other equity reserves and debts. The primary objective of the Company's capital immagration is no support in business. The familing reportered are not through demailes received from Immediate Hedding Company. The Company believes that it will able to most all its current liabilities no timely manage. Since no external herroring's have been obtained, capital gracing ratio is not presented for the year model March 31, 2022 and 2023. 17. RELATED PARTY

a. List of related pretien

Particulars (i) Holding Companies (i) Halding Computation: Handscam Eine Limitud (International Hedding Composts) Vocanta Limitud (International Hobbing Composts) Vocanta International Limitud (International Hobbing Composts) Vocant Inventories Limitud (Ultimore Holding Computes)





(v) kty oursepanent Paramoch ble, Aras blins (Effector) kte, Arasaya Agareed (Diseasor)

to. Transactions with Schaled Parties:
The details of the related pury transactions entered into by the Company, for the year anded March 11, 2021 are as follows:

				Vor the ver-	rended Manual to	
Hand of Share Copped Highlighton Zine Limited				THE OFFICE	taded March 3: 2023	 For the period December 2021 to Murch 31, 202
Total						Washing.
				-		
Suchasa of Revoluce				-		
botistil oriS nateubout						
Total						41
Usasilva Searland					ů,	Ti -
Mindanta Zize Herbert						1
Tutal						
				-	637.5	
All the wanted and entered by the Co	copany with the related patrice are at sum's In	on otherwise a		-	637.5	14
The balliagests	111111111111111111111111111111111111111	er gar garre				
The beishors payable as adjour well						
Parliculare			-			(Vin Lob)
Payable to				As at Ma	rele 31, 2023	The second secon
Hindurer Zinc Limited				110 01310	-1-31, XVD	As at March 31, 2022
Total						The second second
					0.06	
A. The Company was incorported on	December 21, 2021 in the previous Grane of December 21, 2021 to March 31, 2022 of	del serve			8.64	- 0
RATIO ANALYSIS AND ITS EL	Zaenia	to is una supportable segment, the disclosur	to be todaying as per)	hidian Accounting S	impered (104 VZ)	108 - "Operating Segments" is a
~ WATTO WAY LISTS WAD IT SEL	ements.	o to cea reportable segment, the disclosur	is its todinjum at bet]	htdiss Accounting S	(EA bal) busbowl	108 - "Operating Segrecate" is o
E RATIO ANALYSIS AND ITS EI Ratio	ALMENTS Numerator	Denominator	March 31, 2023	March 31, 2023	N Variance	Resear for Variance more
~ 10 110 WW [12]2 WW [13 E]	EMENTS		March 31, 2023	March 31, 2023	% Variance	Reason for Variance more than 25%
Ratio	Numerator -	Denominator				Reason for Variance more than 25%
Ratio	Numerator -	Denouring tor Carreat Liabilities Stareholder's Promit	March 31, 2023	March 31, 2023	% Variance	Reason for Variance more than 25%
Rathe Rathe	Numerator Convert Assets Total Usbit	Denominator Carrect Liabilities Shareholder a Equity	March 31, 2023	March 31, 2023	% Variance	Resease for Variance more than 25%
Ratio	Numerator Convert Axore Total Unit Hamitan Information Total	Denominator Carreat Liabil/ties Shareholder's Equity Jaccom experise on long term and	March 31, 2023	March 31, 2023	% Variance	Resease for Variance more than 25%
Ratio	Numerator Convert Assets Total Unit Haming before Interest, Total United Converts Assets Depreciation & Americantum	Denousiastor Carraat Liabil/ties Sharebolder's Equity Internal expense on long term and short term beatrowing during the period + Sobschild's minclosi Sobschild's minclosi	March 31, 2023	March 31, 2023	% Variance	Resease for Variance more than 25%
Ratio	Numerator Convert Axore Total Unit Hamitan Information Total	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short tarm beatowing during the period + Sobethiled grindpal ripoyment of long term borrowing.	March 31, 2023	March 31, 2023	% Variance	Resease for Variance more than 25%
Ratio	Numerator Convert Assets Total Unit Haming before Interest, Total United Converts Assets Depreciation & Americantum	Denousiastor Carraat Liabil/ties Sharebolder's Equity Internal expense on long term and short term beatrowing during the period + Sobschild's minclosi Sobschild's minclosi	March 31, 2023	March 31, 2023	% Variance	Resease for Variance more than 25%
Batle Ratio Repair Fine Li Service Coverage ratio	Numerator Convent Assets Total Usint Barning before Interest, Too Depreciation & Amerikanian (BBITDA) and exceptional fearns	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short tarm beatowing during the period + Sobethiled grindpal ripoyment of long term borrowing.	March 31, 2023	March 31, 2023	% Variance (97%)	Remain for Variance more than 26% Current ratio is lower mainly o account of higher ande payable
Batle Ratio Report File U Service Coverage ratio	Numerator Convert Assets Total Unit Haming before Interest, Total United Converts Assets Depreciation & Americantum	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short term beatowing during the period + Sobethled grindpal reportment of long term borrowing during the year.	March 31, 2023	March 31, 2023	% Variance (97%)	Reason for Variance more than 25% Current ratio is lower mainly o account of higher rade psychla cooring of higher rade psychla Renne on Engire ratio is boson
Batle Ratio Frant ratio Frant Ratio A Service Coverage ratio	Numerator Convent Assets Total Usint Barning before Interest, Too Depreciation & Amerikanian (BBITDA) and exceptional fearns	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short tarm beatowing during the period + Sobethiled grindpal ripoyment of long term borrowing.	March 31, 2023	March 31, 2023	% Variance (97%)	Reason for Variance more than 25% Current ratio is lower mainly o account of higher ands payable Reason on Equity ratio is lower in cuttent year main'r due to a cuttent year main'r due to a
Batle Ratio Report File U Service Coverage ratio	Numerator Convent Assets Total Usint Barning before Interest, Too Depreciation & Americand on (IBITDA) and exceptional flores Net Surphis/(Deficit)	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short term beatowing during the period + Sobethled grindpal reportment of long term borrowing during the year.	March 31, 2023	March 31, 2023	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher ande psychia account of higher ande psychia country on the country par mainly due to increase in deficit driving the increase in deficit driving the
Batie Ratie STATE 1350 STATE 1350 US SERVICE COVERAGE 1250 US ON Equity 1250	Numerator Convent Axona Total Unit Haming before Interest, Taca Depreciation & Americant on (28) TDA) and exceptional fleare Net Surplus/(Deficit)	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short term beatowing during the period + Sobethled grindpal reportment of long term borrowing during the year.	March 31, 2023	March 31, 2023	% Variance (97%)	Reason for Variance more than 20% Current ratio is lower mainly o account of higher rade payable Reason on Englisy ratio is lower in current year mainly due to in current year mainly due to
Batle Trant ratio Experimental Services Coverage ratio MRI on Equity ratio	Numerator Convert Assets Total Usbit Barning before Interest, Too Depreciation & Ameritantics (IBITDA) and exceptional fector Net Surphis/(Deficit) Revenue from operations - Planning before Interest. The Theoreticities	Denominator Carreat Liabilities Shareholder's Equity Internal expense on long term and short turn bearcowing during the period + Sebeduled principal reportant of long term bearcowing during the term. Average Shareholder's Equity	March 31, 2023	March 31, 2023	% Variance (97%)	Remote for Variance more than 26% Current ratio is lower mainly or account of higher ande payable account of higher ande payable with the country per mainly due to increase on Equity ratio is lower increase in deficit driving the
Batle Ratio Service Coverage ratio With any on Equity ratio	Numerator Convent Assets Total Date Barning before Interest, Too Depreciation & Americand on (EBITDA) and exceptional theres Net Surphis/(Deficit) Assets from operations - Harring before Interest, Tax, Depreciation & Amortisalon (BRITTA) and	Denominator Carreat Liabilities Shareholdes a Equity Internal expense on long term and short term beatowing during the period + Sobethled grindpal reportment of long term borrowing during the year.	March 31, 2023	March 31, 2023	% Variance (97%)	Remote for Variance more than 26% Current ratio is lower mainly or account of higher ande payable account of higher ande payable with the country per mainly due to increase on Equity ratio is lower increase in deficit driving the
Batie Ratie ATTERIT (1950 DE Proposition (1950) DE Service Coverage (1950) UNIT ON Equity (1950) UNIT ON Equity (1950)	Numerator Convent Assets Total Daint Haming before Interest, Too, Depreciation & Assertsed on (UBITDA) and exceptional there Net Surphis/(Deficit) Revenue from operations - Harring before Interest, Tax, Depreciation & Assortisation (Entitle) and exceptional light.	Denominator Carreat Liabilities Shareholder's Equity Internal expense on long term and short turn bearcowing during the period + Sebeduled principal reportant of long term bearcowing during the term. Average Shareholder's Equity	March 31, 2023	March 31, 2023	% Variance (97%)	Remote for Variance more than 25% Current ratio is lower malely of account of higher ande payable account of higher ande payable with the country of the co
Batie Ratie ATAM 1930 III English Ratio Ut Sarvice Coverage 1930 unt on Equity 1930 unttery Turnester their	Numerator Convent Axona Total Unit Haming before Interest, Taco, Depreciation & Amordization (EBITDA) and exceptional fleros Net Surplass/(Deficit) Revenue from operations - Harring before Interest, Tac, Depreciation & Amordicalion (EBITDA) and Exceptional factors Revenue from operations Revenue from operations	Denominator Carreat Liabil/des Shareholder's Equity Interest experies on long term and short term berrieving during the period + Sobschiled grincipal repayment of long term borrowing during the tour. Average Shareholder's Equity	March 31, 2023	March 31, 2023	% Variance (97%)	Remote for Variance more than 25% Current ratio is lower malely of account of higher ande payable account of higher ande payable with the country of the co
Ratio Ratio Ratio Resident ratio bi Service Coverage ratio with on Equity ratio retery Turnous retain	Antenna Axon Convent Axon Total Unit Haming before Interest, Taxy Depreciation & Axondustion (BBTDA) and exceptional fleme Net Surplass/(Deficit) Revenue from operations - Harring before Interest, Tax, Depreciation & Axondustal form Envenue flow operation Envenue flow operation Jameses flow operation	Denousestor Carreat Liabilities Entrebolder's Equity Interest expectes on long term and short burn beatrowing during the period + Sobschuld grincipal repayment of long term bonrowing during the year. Average Shareholder's Equity Average Invanory	March 31, 2023	March 31, 2023	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher rade payable, account of higher rade payable. Rennus on Equity ratio is lower country year mainly due to interense in deficit drains that
Ratio Ratio Ratio Resident ratio bi Service Coverage ratio with on Equity ratio retery Turnous retain	Numerator Convent Axona Total Unit Haming before Interest, Taco, Depreciation & Amordization (EBITDA) and exceptional fleros Net Surplass/(Deficit) Revenue from operations - Harring before Interest, Tac, Depreciation & Amordicalion (EBITDA) and Exceptional factors Revenue from operations Revenue from operations	Denominator Carreat Liabil/des Shareholder's Equity Interest experies on long term and short term berrieving during the period + Sobschiled grincipal repayment of long term borrowing during the tour. Average Shareholder's Equity	March 31, 2023	March 31, 2023 031 (221%)	% Variance (97%)	Remote for Variance more than 25% Current ratio is lower malely of account of higher ande payable account of higher ande payable with the country of the co
Batle Ratio Reside Reside	Numerator Convert Assets Total Usint Barning before Interest, Too Depreciation & Ameritantian (IBITDA) and exceptional fearm Net Surplans/(Deficit) Revenues from operations - Earning before Interest, Tax, Depreciation & Americanian (IBITDA) and exceptional fearms [Berting before Interest, Tax, Depreciation & Americanian operations (IBITDA) and exceptional fearms permission (IBITDA). Burease from operations (IBITDA) Total Purchases	Denominator Carreat Liabilities Shareholder's Equity Internal expense on long term and Internal expense of long term borrowing Internal expense of long term borrowing Internal expenses Average Shareholder's Equity Average Inversory Average Trade Receivable Average Trade Receivable Worthing tential — Oursel expenses	March 31, 2023 0.93 (1988)	March 31, 2022 031 (221%)	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher rade payable, account of higher rade payable. Rennus on Equity ratio is lower country year mainly due to interense in deficit drains that
Batie Ratie Retie	Numerator Convent Assets Total Daint Haming before Interest, Too, Depreciation & Asserts Net Surphis/(Orticit) Revenue from operations - Harring before Interest, Tac, Depreciation & Assertant in	Denominator Carreat Liabilities Entrebolder's Equity Internal expense on long term and short same benrowing during the period + Sebestuled grincipal repayment of long term bonrowing darks the year. Average Shareholder's Equity Average Inventory Average Trade Receivable Average Trade Receivable Average Trade Receivable Average Trade Receivables Worting papital + Current assets - Current liabilities exceedings assets -	March 31, 2023	March 31, 2023 031 (221%)	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher rade payable, account of higher rade payable. Rennus on Equity ratio is lower country year mainly due to interense in deficit drains that
Batie Ratie Retie	Numerator Convent Assets Total Daint Haming before Interest, Too, Depreciation & Asserts Net Surphis/(Orticit) Revenue from operations - Harring before Interest, Tac, Depreciation & Assertant in	Denominator Carreat Liabilities Entrebolder's Equity Internal expense on long term and short same benrowing during the period + Sebestuled grincipal repayment of long term bonrowing darks the year. Average Shareholder's Equity Average Inventory Average Trade Receivable Average Trade Receivable Average Trade Receivable Average Trade Receivables Worting papital + Current assets - Current liabilities exceedings assets -	March 31, 2023 0.93 (1988)	March 31, 2023 031 (221%)	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher rade payable, account of higher rade payable. Rennus on Equity ratio is lower country year mainly due to interense in deficit drains that
Rath	Numerator Convent Assets Total Daint Haming before Interest, Too, Depreciation & Asserts Net Surplans/(Deficit) Revenues from operations - Harring before Interest, Tac, Depreciation & Amortisation (Entitle) Revenue from operations (Institute) and extractional ligner. Revenue from operations (such dains other operations other operating locotes)	Denominator Carreat Liabilities Shareholder's Equity Internal expense on long term and Internal expense of long term borrowing Internal expense of long term borrowing Internal expenses Average Shareholder's Equity Average Inversory Average Trade Receivable Average Trade Receivable Worthing tential — Oursel expenses	March 31, 2023	March 31, 2023 031 (221%)	% Variance (97%)	Rennus for Variance more than 26% Current ratio is lower mainly or account of higher rade payable, account of higher rade payable. Rennus on Equity ratio is lower country year mainly due to interense in deficit drains that

Average Capital Braployed

Capital Employed- Net Worth + Total Debt

(99%)

(221%)



Parnings before interest and races

Lainens on favoring only

Ristan on Capital Employed

Break to Averagest



Return on Equity ratio is lower
(19996) In current year mainly due to
increase in deficit during the
transvert year.

21. AVESEQUENT EVENTS
Three are no other rearrist adjusting or non-adjusting subsequent events, except as already disclosed.

11. OTHER REACUTORY INFORMATION

CHATURVED

12. OTHER STATUTORY ENFORMATION
(1) The Company has not been any Because property, where any proceeding has been initiated or pending against the company for halding any Because property.
(2) The Company has not been exclused withit definite by my hands or florated hardwise or other fender.
(3) The Company has not have any termanelisate with companies attack off.
(4) The Company has not never any changes or antifaction within to yet to be registered with. ROU beyond the statutory period.
(5) The Company has not related or foregot or antiferior within to state the registered with ROU beyond the statement period.
(6) The Company has not related or foregot or minister within the statement of the statement of the period of the statement of the stat

23. Proxicus point figures have been regresspeaklestassified sphere ever necessary, to conform to those of the current year presentation

New appearating nates to linearial statements.

As per ove report on even date

For CHATCRYZOL & SHAH TAP

Chartest Access 220W/W 10355

Areaj mas Partney

Membership 122179

Data: April 17, 2028 Place: Mambal

For ead on behalf of the Round of Directors

burala Annasya Agarrial

DIN: 03140684

Agunthoto Arus Misra Director DDV: 01035605

Dute: April 17, 2023 Place. Udelpur

