

YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as "Trayamurti Engineering Private Limited")

CIN - U34101MH1996PTC098357

Plot no. D-23, Baramati MIDC,
Baramati MH - 413 133.

Audited Statements of Account
For the year 2022-23

Auditors

V D Abhyankar & Associates
Chartered Accountants
Office No. 03/04, Plot No.69, Ajinkya,
Sarang Society, Garkheda Road,
Aurangabad - 431005.



**V D ABHYANKAR
& ASSOCIATES**
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Yeshshree Technology Private Limited
(Formerly known as Trayamurti Engineering Private Limited)
Report on the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Yeshshree Technology Private Limited (Formerly known as Traya Murti Engineering Private Limited), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and Statement of Cash Flows for the year 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit and its cash flows for the year ended on that date.

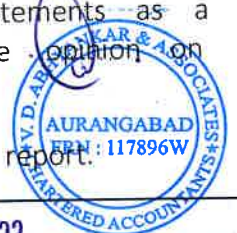
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

We have determined that there are no key audit matters to communicate in our report.



Aurangabad Office :

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Plot No. 69, 'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431005. Ph. 0240-2332460/2970191

Pune Office :

Flat No. 3, Anupam Terrace Co-operative Housing Society, S.No. 132/14-17 AB 18, Karve Road, Kothrud, Pune - 411029. Mob. : 9822086466

Emphasis of Matter :

"Without qualifying our opinion, we draw attention to the following matters in the notes to the financial statements

- 1) Certain balances in respect of Debtors, Creditors, Loans and Advances are subject to confirmation. In the opinion of the management, the Debtors and Loans and Advances have realizable value in the ordinary course of business not less than the amount at which they are stated in the Balance Sheet and adequate provision wherever necessary have been made for all known doubtful assets.

- 2) Retirement Benefits Note No. 3.10

The company has not provided for retirement benefit for the financial year 2022-23. Also the company could not provide the actuarial valuation or any supporting evidence for quantification & provision of retirement benefits. Hence the effect of the same on the profit/loss of the company could not be evaluated.

Our opinion is not qualified in respect of this matter.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the management report (but does not include the financial statements and our auditor's report thereon).

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act read together



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with relevant rules issued there under and relevant provisions of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and

other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

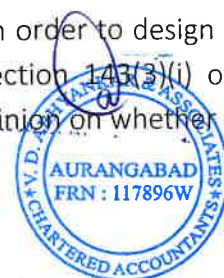
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the



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company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

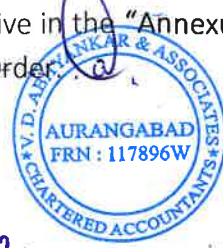
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the Order.

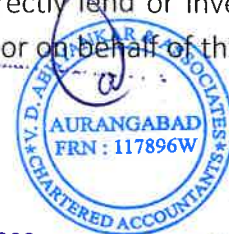


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2. As required by Section 143 (3) of the Act, we report that:

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;

- a) 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;
- b) The Balance Sheet, the Statement of Profit and Loss, the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;
- c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- d) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act;
- e) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"; and
- f) 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:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the



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- company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, 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;
- vi. Based on our audit procedure performed, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statement.
- vii. The Company has not paid or declared any dividend during the year.

For V D Abhyankar & Associates
Chartered Accountants

FRN - 117896W

CA Aseem V Abhyankar
Partner

M. No.128134

Place: Aurangabad

Date: 18/08/2023

UDIN: 2312813484VPPG2571



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Annexure A to the Independent Auditor's Report

Referred to in paragraph 1 under "Report on Other Legal & Regulatory Requirements" of our report on even date to the members of the Company on standalone financial statements for the year ended March 31, 2023:

- (i) (a) The Company has not maintained proper records showing full particulars, including quantitative details and situation of the property plant & equipment.
- (b) The Company has maintained proper records showing full particulars of Intangible assets.
- (c) The Company has a programme of verification to cover all the items of PPE in a phase manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain PPE were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (d) According to the information & explanations given to us, the record examined by us & based on the examination in respect of Immovable properties of land & buildings that have been taken on lease and disclosed as fixed assets in the financial statements, we report that the lease agreement are held in the name of the company.
- (e) Company has adopted historical cost model for accounting for PPE & intangibles, hence no revaluation has been carried out by the company.
- (f) According to information & explanation given to us & results of our audit procedures, in our opinion, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami transactions(prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) Inventories have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable;
- (b) The discrepancies noticed on physical verification as compared to the book records were not material having regards to size and nature of operations and have been properly dealt with in the books of account; Inventories lying with third parties have been confirmed by them as at 31st march 2023 and no material discrepancies were noticed in respect of such confirmations. Hence on the basis of reports presented before us, the company is maintaining proper records of inventory.



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- (c) In our opinion and according to the information and explanation given to us, the company has not been sanctioned working capital limit in excess of Rs. 5 Crores, in aggregate, from banks or financial institutions on the basis of security of current assets during the current year. Accordingly, reporting under clause 3(ii)(b) of the order is not applicable to the Company.
- (iii) (a) During the year under audit, the company has not made any investment and also not provided any loans or advances in the nature loans or guarantee to companies, firms, limited liability partnership & other parties covered in the register maintained under section 189 of the Act. Accordingly, the provision of clause 3(iii) (a) to (c) of the Order are not applicable to the Company.
- (iv) Based on the audit procedures applied by us, during the year under audit, the company has not granted loans, guarantee and security or made investments which require compliance in terms of the provisions contained in the section 185 or section 186 of the Act. The Management has, based on legal opinion, represented that overdue book debts are not in the nature of loan and hence do not fall within the scope of section 185 of the Act. In such circumstances, para 3(iv) of the order is not applicable;
- (v) In our opinion and according to the information and explanation given to us, the company has not accepted deposits from the public and therefore, the provisions sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under are not applicable to the Company. We have been informed by the management that no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal in this regard;
- (vi) The provision of section 148(1) of Companies Act, 2013 with regard to maintenance of cost records are not applicable to the Company.
- (vii) (a) As informed to us by the management & as per my examination of the records, company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, Goods & Services Tax, cess and any other statutory dues with the appropriate authorities and no undisputed amounts payable were outstanding as at 31st March, 2023 for a period of more than six months from the date they became payable.
- (b) There were no dues in case of Income Tax or Goods & Services Tax or cess pending on account of any dispute as on 31st March, 2023.



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- (viii) According to information & explanation given to us, there was no transaction founded unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(43 of 1961).
- (ix) (a) According to information & explanation given to us and as verified from books of accounts, the company has not defaulted in repayment of loans or interest thereon to any lender.
- (b) According to information & explanation given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or Government or any government authority.
- (c) In our opinion and according to the information and explanations given to us and based on overall examination of records, the term loans have been applied for the purpose for which the loans were obtained; The Company did not raise any money by way of initial public offer or further public offer (including debt instruments);
- (d) According to the information & explanations given to us, and the procedure performed by us, and on an overall examination of the financial statements of the company, we report that no fund raised on short term basis have been used for long term purposes by the company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures applied by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The Company has neither raised any moneys by way of initial public offer / further public offer (including debt instruments) nor were such proceeds pending to be applied, during the current year;
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year;
- (xi) (a) To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year, nor we have been informed of such case by the management.



- (b) To the best of our knowledge & information with us there is no instance of fraud reportable under sub section (12) of section 143 of the Companies Act has been filled by the auditors in form ADT-4 as prescribed under rule 14 of Companies (Audit & Auditors) Rules, 2014 with the Central Government.
- (c) As per information & explanation given by management there were no whistle blower complaints received by the company during the year.
- (xii) In our opinion and according to information and explanation given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3 (xii) of the Order is not applicable to the Company;
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards;
- (xiv) (a) In our opinion & based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provision of the Companies Act 2013. Accordingly, reporting under clause 3(xiv) of the order is not applicable to the Company.
- (xv) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the Company has not entered into any non-cash transactions with directors. We have been informed that no such transactions have been entered into with person connected with directors. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company;
- (xvi) (a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934;
- (b) The company is not a NBFC hence the reporting under this clause is not applicable;
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India hence the reporting under this clause is not applicable;
- (d) The group does not have more than one Core Investment Company (CIC) as part of the group;
- (xvii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the company has not incurred cash losses in the financial year and in the immediately preceding financial year;



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Yeshshree Technology Private Limited - F.Y. 2022-23
(Formerly known as Trayamurti Engineering Private Limited)

- (xviii) There has been no resignation of Statutory Auditor during the year, hence this clause is not applicable;
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we express the opinion that there is no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from balance sheet date, will get discharged by the company as and when they fall due;
- (xx) According to the information and explanations given to us, the Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause (xx) of the order is not applicable to the Company.
- (xxi) The reporting under (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly no comment has been included in respect of said clause under this report.

For V D Abhyankar & Associates
Chartered Accountants

FRN – 117896W

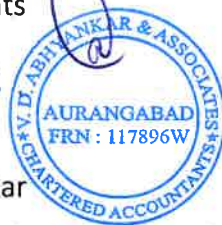

CA Aseem V Abhyankar
Partner

M. No.128134

Place: Aurangabad

Date: 18/08/2023

UDIN: 23128134B6VPFG2571



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Annexure B to the Independent Auditor's Report

Report on the Internal Financial Controls under section 143(3)(i) of the Act

We have audited the internal financial controls over financial reporting of Yeshshree Technology Private Limited (Formerly known as Traya Murti Engineering Private Limited) as of 31 March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ('Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.



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The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For V D Abhyankar & Associates
Chartered Accountants

FRN – 117896W

CA Aseem V Abhyankar
Partner

M. No.128134

Place: Aurangabad

Date: 18/08/2023

UDIN : 23128134B9VPF62571



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YESHSHREE TECHNOLOGY PRIVATE LIMITED(formerly known as Trayamurti Engineering Private Limited)

CIN - U34101MH1996PTC098357

Plot no. D-23, Baramati MIDC, Baramati MH - 413 133.

Balance Sheet as on 31st March, 2023

(Amount in Lakhs)

Sr. No.	Particulars	Note No.	As on 31.03.2023	As on 31.03.2022
I.	Equity & Liabilities			
(1)	Shareholders' funds			
	(a) Share Capital	01	14.26	14.26
	(b) Reserves & Surplus	02	2,491.18	1,095.19
	(c) Money received against share warrants		-	-
(2)	Share Application Money Pending Allotment		-	-
(3)	Non Current Liabilities			
	(a) Long -Term Borrowings	03	8.54	8.54
	(b) Deferred Tax Liabilities (Net)	04	-	-
	(c) Other Long -Term Liabilities		-	-
	(d) Long-Term Provisions		-	-
(4)	Current Liabilities			
	(a) Short -Term Borrowings	05	-	124.06
	(b) Trade Payables:	06		
	(A) Total Outstanding Dues of Micro Enterprises & Small Enterprises	A	1,110.79	186.68
	(B) Total Outstanding Dues of Creditor's Other than Micro Enterprises & Small Enterprises	B	1,121.78	487.69
	(c) Other Current Liabilities	07	52.97	-
	(d) Short- Term Provisions	08	833.14	32.63
	Total		5,632.66	1,949.05
II.	Assets			
(1)	Non -Current Assets			
	(a) Property, Plant & Equipment & Intangible Asset	9		
	i) Property, Plant & Equipment Assets	A	900.43	462.48
	ii) Intangible Assets	B	2.56	2.43
	iii) Capital Work-In-Progress	C	-	-
	iv) Intangible Assets Under Development		-	-
	(b) Non- Current Investments	10	-	-
	(c) Deferred Tax Assets (Net)	04	37.39	17.63
	(d) Long -Term Loans & Advances	11	-	-
	(e) Other Non- Current Assets	12	13.66	16.69
(2)	Current Assets			
	(a) Current Investments	13	-	-
	(b) Inventories	14	1,121.80	370.72
	(c) Trade Receivables	15	2,519.37	644.68
	(d) Cash & Cash Equivalents	16	679.63	272.70
	(e) Short -Term Loans & Advances	17	249.20	11.67
	(f) Other Current Assets	18	108.62	150.05
	Total		5,632.66	1,949.05

Significant Accounting Policies

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Notes on Financial Statements

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

As per our report of even date attached

For and on Behalf of the Board of Directors
Yeshshree Technology Private Limited
(Formerly known as Trayamurti Engineering Private Limited)

CIN - U34101MH1996PTC098357

Mr. Hemant Kank
Director
DIN : 00317108

Mrs. Sangeeta Kank
Director
DIN : 00321243

For V D Abhyankar & Associates
Chartered Accounts
FRN: 117896W

CA Aseem V Abhyankar
Partner

M. No. : 128134

Place: Aurangabad

Date: 18/08/2023



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(Amount in Lakhs)

Sr. No.	Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I.	Revenue From Operations	19	31,376.43	4,049.54
II.	Other Income	20	185.26	31.14
III.	Total Income [I + II]		31,561.69	4,080.69
IV.	Expenses			
	Cost of Materials Consumed	21	26,357.70	3,592.20
	Purchases of Stock-in-trade		-	-
	Changes in inventory of Finished Goods, Work-in-progress & Stock in Trade		20.66	(2.44)
	Employee Benefits Expense	22	1,184.60	216.24
	Finance Costs	23	86.36	66.63
	Depreciation & Amortization Expenses	24	133.03	94.18
	Other Expenses	25	1,862.40	192.92
	Total Expenses		29,644.76	4,159.72
V.	Earning Before Interest ,Tax And Depreciation		2,136.31	81.77
VI.	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)		1,916.92	(79.04)
VII.	Exceptional Items	26.01	7.61	-
VIII.	Profit Before Extraordinary Items and Tax (V+VI)		1,924.54	(79.04)
IX.	Extraordinary Items		-	-
X.	Profit Before Tax (VII-VIII)		1,924.54	(79.04)
XI.	Tax Expenses:			
	1) Current Tax		548.30	-
	(2) Income Tax Expenses		-	-
	3) Deferred Tax		(19.76)	(5.53)
	(4) MAT Credit Entitlement		-	-
XII.	Profit / (Loss) for the period from Continuing Operations (IX-X)		1,396.00	(73.51)
XIII.	Profit / (Loss) for the period from Discontinuing Operations		-	-
XIV.	Tax Expenses of Discontinuing Operations		-	-
XV.	Profit / (Loss) for the period from Discontinuing Operations (XII-XIII)		-	-
XVI.	Profit / (Loss) for the period (XI+XIV)		1,396.00	(73.51)
XVII.	No(in lakhs) Equity Shares (Face Value Rs.100/- Share)		0.14	0.14
XVIII.	Earning Per Equity Share			
	(1) Basic		9,789.59	(515.51)
	(2) Diluted		9,789.59	(515.51)

Significant Accounting Policies

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Notes on Financial Statements

1 to 26

Notes referred to above form an integral part of the Statement of Profit & Loss.

As per our report of even date attached

For and on Behalf of the Board of Directors
Yeshshree Technology Private Limited
(Formerly known as Trayamurti Engineering Private Limited)

CIN - U34101MH1996PTC098357

Mr. Hemant Kank
Director
DIN : 00317108

Mrs. Sangeeta Kank
Director
DIN : 00321243

For V D Abhyankar & Associates
Chartered Accounts
FRN: 117896W

CA Aseem V Abhyankar
Partner

M. No. : 128134

Place: Aurangabad

Date: 18/08/2023



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(Amount in lakhs)

Sr. No.	Particulars	For the year ended 31 March	
		2023	2022
A	CASH FLOW FROM OPERATING ACTIVITIES.		
	Net Profit before tax as per Statement of Profit & Loss	1,924.54	(79.04)
	Adjusted For :		
	Depreciation and Amortization Expense	133.03	94.18
	Profit on Sale of Shares	-	-
	Asset Revaluation	-	-
	(Profit)/Loss on Sale of property, plant & equipment	(7.61)	-
	(Profit)/Loss for the period from Discontinuing Operations	-	-
	Interest Income	(23.81)	(21.75)
	Dividend Income	-	-
	Finance Costs	86.36	66.63
	Operating Profit before Working Capital Changes	2,112.50	60.02
	Adjusted for :		
	Changes in trade and other receivables	(2,112.21)	(20.88)
	Changes in Inventories	(751.08)	157.63
	Changes in trade & other payables	2,411.67	(145.10)
	Changes in other current assets	41.42	(65.01)
	Cash Generated from Operations	1,702.30	(13.34)
	Net Prior Year Adjustments	-	-
	Taxes Paid	(548.30)	-
	Net Cash from Operating Activities	1,154.00	(13.34)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, plant and equipment	(574.72)	(2.40)
	Capital Work in Progress	-	-
	Sale of Property, plant and equipment	11.22	-
	(Purchase)/Sale of Non Current Investments	-	-
	(Increase)/Decrease of Non Current Assets	3.03	-
	(Increase)/Decrease of Long term loans and advances	-	-
	Interest Income	23.81	21.75
	Dividend Income	-	-
	Net Cash used in Investing Activities	(536.65)	19.35
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Secured Loan	(124.06)	59.42
	(Repayment)/ Increase in Unsecured Loan	-	-
	Dividend & Dividend Tax	-	-
	Interest Paid	(86.36)	(66.63)
	Net Cash from / (Used in) Financing Activities	(210.41)	(7.21)
	Net Increase / (Decrease) in Cash and Cash Equivalents	406.93	(1.20)
	Opening Balance of Cash and Cash Equivalents	272.70	273.90
	Closing Balance of Cash and Cash Equivalents	679.63	272.70

For and on Behalf of the Board of Directors
Yeshshree Technology Private Limited
(Formerly known as Trayamurti Engineering Private Limited)
CIN - U34101MH1996PTC098357

Mr. Hemant Kank
Director
DIN : 00317108

Mrs. Sangeeta Kank
Director
DIN : 00321243

For V D Abhyankar & Associates
Chartered Accounts
FRN: 117896W

CA Aseem V Abhyankar
Partner

M. No. : 128134

Place: Aurangabad

Date: 18/08/2023

UDIN: 231281348GVF62571



18 AUG 2023

YESHSHREE TECHNOLOGY PRIVATE LIMITED (formerly known as Trayamurti Engineering Private Limited)

CIN - U34101MH1996PTC098357

Plot no. D-23, Baramati MIDC, Baramati MH - 413 133.

Notes on Financial Statements for the year ended 31st March, 2023

(Amount in lakhs)

1	Share Capital	As at 31 March	
Sr. No.	Particulars	2023	2022
A	Authorised Share Capital: 49,000 Equity Shares of Rs. 100/- each	49.00	49.00
B	Issued, Subscribed & Paid Up Capital 14,260 Equity Shares of Rs.100/- each as fully paid up	14.26	14.26
	Total	14.26	14.26

C The Par value of the equity shares issued by the company is Rs. 100/- .
D The reconciliation of the number of equity shares outstanding as at March 31, 2023 and March 31, 2022 is set out below

(Amount in lakhs)

Particulars	As at 31 March			
	2023		2022	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	0.14	14.25	0.14	14.26
Shares Issued during the year	-	-	-	-
Shares bought back/ other movements during the year	-	-	-	-
Shares outstanding at the end of the year	0.14	14.26	0.14	14.26

E Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate

Particulars	As at March 31,	
	2023	2022
	No. of Shares Held	No. of Shares Held
Its holding Company	-	-
Its ultimate holding Company	-	-
Subsidiaries of its holding Company	-	-
Subsidiaries of its ultimate holding Company	-	-
Associates of its holding Company ; and	-	-
Associates of its ultimate holding Company	-	-
Total	-	-

F The Company has only one class of shares referred to as equity shares having a face value of 100/-. Each holder of equity shares is entitled to one vote per share and proportionate amount of dividend if declared to the total number of shares.

G The Company is not a Subsidiary Company of any company.

H The details of shareholder holding more than 5% shares is set out below

(Amount in lakhs)

Particulars	As at 31 March			
	2023		2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Mr. Hemant Madhukar Kank	5,565	39%	5,565	39%
Mrs. Sangeeta Hemant Kank	8,250	58%	8,250	58%

I The Company has not reserved any share for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

J for the period of five years immediately preceding the date as at which the Balance Sheet is prepared:

(A) The company has not allotted any shares as fully paid-up pursuant to contract(s) without payment being received in cash.

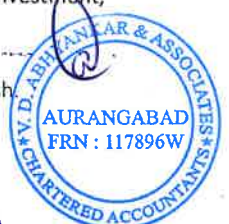
(B) The company has not allotted fully paid-up shares by way of bonus shares.

(C) The company has not Bought back any Class of Shares.

K The Company has not issued any securities convertible into equity/preference shares.

L The Company does not have any unpaid calls pending.

M The Company has not forfeited any shares (amount originally paid-up)



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1.1	Share held by Promoters at the end of Year: March 2023			% Change During the Year
Sr no	Promoter Name	No of Shares	% of Total shares	
1	Mr. Hemant Madhukar Kank	5,565.00	39.03%	0.00%
2	Mr. Hemant Madhukar Kank [HUF]	445.00	3.12%	0.00%
3	Mrs. Sangeeta Hemant Kank	8,250.00	57.85%	0.00%

YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

1.2	Share held by Promoters at the end of Year: March 2022			% Change During the Year
Sr no	Share held by Promoters at the end of Year: March 2022	No of Shares	% of Total shares	
1	Mr. Hemant Madhukar Kank	5,565.00	39.03%	0.00%
2	Mr. Hemant Madhukar Kank [HUF]	445.00	3.12%	0.00%
3	Mrs. Sangeeta Hemant Kank	8,250.00	57.85%	0.00%

(Amount in lakhs)			
2	Reserves & Surplus	As at 31 March	
Sr. No.	Particulars	2023	2022
A	Capital Reserves		
	SCI Subsidy	-	-
	Add: Current Year Transfer	-	-
	Less: Written Back in Current Year	-	-
	Less: Transfer	-	-
	Closing Balance	-	-
	Total A	-	-
B	Capital Redemption Reserve		
	Opening Balance	-	-
	(+) Current Year Transfer	-	-
	(-) Written Back in Current Year	-	-
	Closing Balance	-	-
	Total B	-	-
C	Securities Premium Account		
	Opening Balance	-	-
	Add : Securities premium credited on Share issue	-	-
	Less : Premium Utilised for various reasons	-	-
	Premium on Redemption of Debentures	-	-
	For Issuing Bonus Shares	-	-
	Closing Balance	-	-
	Total C	-	-
D	Debenture Redemption Reserve		
	Opening Balance	-	-
	(+) Current Year Transfer	-	-
	(-) Written Back in Current Year	-	-
	Closing Balance	-	-
	Total D	-	-
E	Revaluation Reserve		
	Opening Balance	-	-
	(+) Current Year Transfer	-	-
	(-) Written Back in Current Year	-	-
	Closing Balance	-	-
	Total E	-	-
F	Share Options Outstanding Account		
	Opening Balance	-	-
	(+) Current Year Transfer	-	-
	(-) Written Back in Current Year	-	-
	Closing Balance	-	-
	Total F	-	-
G	General Reserves		
	Opening Balance	307.44	307.44
	Add: Transferred from Surplus	139.60	-
	Closing Balance	447.04	307.44
	Total G	447.04	307.44
H	Profit & Loss A/c - Opening Balance	787.75	861.26
	Add : Net profit after tax transferred from Profit & Loss Statement	1,396.00	(73.51)
	Amount Available for Appropriation	2,183.74	787.75
	Appropriations:		
1	Amount transferred to General Reserves	139.60	-
2	Interim /Proposed Dividend	-	-
3	Tax on Dividend	-	-
	Profit & Loss A/c - Closing Balance	2,044.14	787.75
	Total Reserves	2,491.18	1,095.19



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

		(Amount in lakhs)	
3 Long Term Borrowings		As at 31 March	
Sr. No.	Particulars	2023	2022
I	Term Loans:		
A	From related parties		
	Unsecured		
1	From Directors	8.54	8.54
	Total	8.54	8.54

		(Amount in lakhs)	
4 Deferred Tax Liability (Net)		As at 31 March	
Sr. No.	Particulars	2023	2022
	Opening Balance (DTL)	(17.63)	(12.11)
	Add :-> Current Year Charge/(Credit)	(19.76)	(5.53)
	Closing Balance (DTL)	(37.39)	(17.63)
4.1	As a result of adoption of Accounting Standard (AS) 22 "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, current year profit has been increased by Rs. Lakhs 20/-.		

		(Amount in lakhs)	
5 Short Term Borrowings		As at 31 March	
Sr. No.	Particulars	2023	2022
A	From Banks		
	Secured Loans :		
1	Working Capital Facility with Bank Of Maharashtra	-	97.00
	Total (a)	-	97.00
B	Current Maturities of long term Borrowings		
1	Saraswat Co-Op Bank Ltd term Loan (INR)-20-21 CC	-	27.05
	Total (b)	-	27.05
	Total	-	124.06

		(Amount in lakhs)	
6 Trade Payables		As at 31 March	
Sr. No.	Particulars	2023	2022
A	Sundry Creditors for Supplies/Services		
1	Total Outstanding Dues of Micro Enterprises & Small Enterprises	1,110.79	186.68
2	Total Outstanding Dues of Creditors Other than Micro Enterprises & Small Enterprises	1,121.78	487.69
	Total	2,232.56	674.37
6.1	Balance of above trade payables are subject to confirmation and reconciliation, if any.		
6.2	Trade Payable Due For Payment - 31.03.2023		

Particulars	Not Due	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	327.06	775.46				1,102.52
ii) Other	683.74	438.10				1,121.83
iii) Disputed-MSME			0.06	1.89	6.16	8.11
iv) Disputed-Other				0.10		0.10

6.3 Trade Payable Due For Payment - 31.03.2022

Particulars	Not Due	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	170.22	9.20	12.43	-	-	191.85
ii) Other	327.59	138.56	3.21	2.87	10.29	482.52
iii) Disputed-MSME						
iv) Disputed-Other						



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

(Amount in lakhs)

7	Other Current Liabilities	As at 31 March	
Sr. No.	Particulars	2023	2022
A	Advance Received from Customer	52.97	-
	Total	52.97	-
7.1	Creditors for Capital Expenditures are subject to confirmation and Reconciliation if any.		

(Amount in lakhs)

8	Short Term Provision	As at 31 March	
Sr. No.	Particulars	2023	2022
A	For Employee benefits		
1	Employees' Contribution To ESIC	0.06	0.01
2	Employer's Contribution To ESIC	0.27	-
3	Employees' Contribution To PF	2.87	0.78
4	Employer's Contribution To PF	3.11	-
5	Wages Payable	9.10	9.73
6	Bonus Payable	19.40	9.01
	Current Year	19.16	
	Previous Year	0.24	
7	Gratuity Payable	-	-
8	Leave Encashment Payable	4.55	-
9	Salary Payable	34.38	4.50
	Total (a)	73.75	24.02
B	Other Provisions		
10	Profession Tax Payable	0.34	0.09
11	GST Payable	44.11	-
12	TDS Payable	19.89	1.34
13	TCS Payable	0.18	0.02
14	Provision for Income Tax	548.30	-
15	Outstanding Expenses	146.57	7.15
	Total (b)	759.38	8.61
	Total (a + b)	833.14	32.63

(Amount in lakhs)

9	Property, Plant & Equipment and Intangible Asset	As at 31 March	
Sr. No.	Particulars	2023	2022
A	<u>Tangible Assets</u>		
	Gross Block	1,909.97	1,357.52
	Depreciation	1,009.55	895.05
	Net Block		
	Total (a)	900.43	462.48
B	<u>Intangible Assets</u>		
	Gross Block	32.23	31.46
	Depreciation	29.67	29.03
	Net Block		
	Total (b)	2.56	2.43
	Total (a+b)	902.99	464.91
9.1	Property, Plant & Equipment's and Intangible Assets except freehold land are carried at cost of acquisition, construction or manufacturing cost as the case may be less accumulated depreciation.		
9.2	The Property, Plant & Equipment's and Intangible Assets of the Company have not been revalued during the year under review.		
9.3	Depreciation on Property, Plant and Equipment's is provided on Reducing Balance Method as per Schedule II to the Companies Act, 2013		
9.4	It is explained by the management that the company has assessed recoverable value of assets, which worked out higher than corresponding book value of the assets, hence no impairment loss has been recognised.		



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

		(Amount in lakhs)	
10	Other Non-Current Assets	As at 31 March	
Sr. No.	Particulars	2023	2022
1	Security Deposit :		
a)	Telephone	0.31	0.31
b)	MSEB	11.41	10.59
c)	MIDC Water	0.02	0.02
2	MAT Credit Entitlement	1.91	1.91
3	Income Tax Refund Receivable		3.86
	Total	13.66	16.69

		(Amount in lakhs)	
14	Inventories	As at 31 March	
Sr. No.	Particulars	2023	2022
1	Raw Materials & Others Stock	795.66	208.13
2	Tools & Dies Stock	326.15	162.59
	Total	1,121.80	370.72
14.1	Inventories has been valued and certified by the Management.		
14.2	Inventories has been valued at cost or net realisable value whichever is lower.		

		(Amount in lakhs)	
15	Trade Receivables	As at 31 March	
Sr. No.	Particulars	2023	2022
A	Undisputed Trade Receivable - Considered Good	2,378.18	644.68
	Undisputed Trade Receivable - Considered doubtful	9.37	-
B	Disputed Trade Receivable - Considered Good	131.82	-
	Disputed Trade Receivable - Considered doubtful	-	-
	Total	2,519.37	644.68

15.1	Balances of trade receivable are subject to confirmation & reconciliation, if any.
15.2	Trade Receivable ageing schedule as on 31st March, 2023 (as per provisions of Companies Act, 2013)

Particulars	Not Due	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	Total
i) Undisputed Trade Receivable-Considered Good	1,893.44	303.73	181.01	0.00	0.00	0.00	2,378.18
ii) Undisputed Trade Receivable-Considered Doubtful		0.00	0.00	2.18	7.20	0.00	9.37
iii) Disputed Trade Receivable -Considered good		4.03	0.00	0.00	4.20	123.58	131.82

15.3	Trade Receivable ageing scheduled as on 31st March, 2022 (as per provisions of Companies Act, 2013)
------	---

Particulars	Not Due	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	Total
i) Undisputed Trade Receivable-Considered Good	528.15	57.70	6.07	49.35	2.63	0.78	644.68
ii) Undisputed Trade Receivable-Considered Doubtful		-	-	-	-	-	-
iii) Disputed Trade Receivable -Considered good		-	-	-	-	-	-
iv) Disputed Trade Receivable -Considered Doubtful		-	-	-	-	-	-



8 AUG 2023

YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

(Amount in lakhs)

16	Cash & Cash Equivalents	As at 31 March	
Sr. No.	Particulars	2023	2022
1	Cash in Hand	0.84	0.42
2	Balance with Banks	369.33	0.24
3	Fixed Deposit With Bank	309.46	272.05
	Total	679.63	272.70

(Amount in lakhs)

17	Short Term Loans & Advances	As at 31 March	
Sr. No.	Particulars	2023	2022
1	Balances with Govt Authorities	236.49	6.81
2	Advances to Employees	3.32	0.14
3	Advance to Suppliers	9.39	4.71
	Total	249.20	11.67
17.1	Balances of advances paid to suppliers are subject to reconciliation and confirmation if any.		
17.2	Advances paid to suppliers is in normal course of business which will be cleared in the normal operating cycle of the company.		

(Amount in lakhs)

18	Other Current Assets	As at 31 March	
Sr. No.	Particulars	2023	2022
1	Prepaid Expenses	3.40	1.50
2	Receivable Income	27.28	
3	GST Receivable		48.52
4	Receivable Interest	77.95	100.03
	Total	108.62	150.05



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

		(Amount in lakhs)	
19	Revenue From Operations	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
A	Sale of products		
1	Sale of products[Gross]	39,343.58	4,988.40
2	Sale Of Scrap [Gross]	231.76	28.77
	Less :- Goods & Service tax	8,198.91	967.62
	Net Sales	31,376.43	4,049.54
3	Export Sales	-	-
	Total	31,376.43	4,049.54

		(Amount in lakhs)	
20	Other Income	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
A	Interest Income		
1	Interest - MSEB Deposit	0.45	0.45
2	Interest - Water Deposit	0.02	-
3	Interest- Fixed Deposit	17.65	21.30
4	Interest- Income Tax Refund	0.77	-
B	Other non-operating income :		
1	Discount Received	5.71	-
2	Misc Balance Written Off.	0.00	0.07
3	Rent	7.94	7.94
4	GST, Excise & Service Tax Expenses	2.68	-
5	Penalty	2.72	-
6	Misc. Income	4.36	1.39
7	Development Charges	142.95	-
	Total	185.26	31.14

		(Amount in lakhs)	
21	Cost of Materials Consumed	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
1	Opening Stock	350.06	510.13
Add:	Purchases	27,129.45	3,432.12
Less:	Closing Stock	1,121.80	350.06
		26,357.70	3,592.20

		(Amount in lakhs)	
	Changes in Inventory of Finished Goods	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
	Opening Stock of Finished Goods	20.66	18.22
	Closing Stock of Finished Goods	-	20.66
		20.66	(2.44)

		(Amount in lakhs)	
22	Employee Benefits Expense	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
1	Bonus & Exgratia	19.54	9.48
2	Salaries	210.69	57.83
3	Provident Fund	20.23	10.30
4	Employees' State Insurance Fund	1.47	0.31
5	Labour Welfare Fund	0.07	0.03
6	Staff & Labour Welfare	20.46	4.01
7	Gratuity	2.48	3.48
8	Leave Encashment	4.61	0.28
9	Wages	113.66	114.03
10	Wages Contractors	772.79	16.49
11	Apprentice Stipend	18.61	-
	Total	1,184.68	216.24

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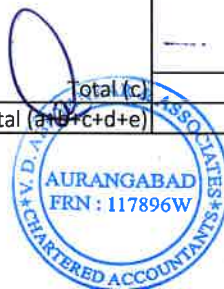


YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

(Amount in lakhs)			
23	Finance Costs	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
(a)	Interest Expenses:		
1	Interest -Cash Credit	1.01	8.38
2	Interest - Bill Discounting	85.14	58.23
(b)	Other borrowing costs:		
1	Bank Charges	0.21	0.02
	Total	86.36	66.63

(Amount in lakhs)			
24	Depreciation & Amortisation Expenses	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
1	Depreciation	133.03	94.18
	Total	133.03	94.18

(Amount in lakhs)			
25	Other Expenses	For the year ended 31 March	
Sr. No.	Particulars	2023	2022
A	Manufacturing Expenses		
1	Power & Fuel	204.62	41.18
2	Material Testing & Other Charges	3.10	0.64
3	Labour Charges & Job Work	960.54	63.87
4	Carriage Inward	78.29	13.66
5	Diesel for DG	8.43	0.58
6	Water Charges	2.65	2.14
7	Shed Rent	42.73	-
8	Repairs & Maintenance [Machinery]	97.27	2.46
9	Research & Development Expenses	1.00	-
	Total (a)	1,398.64	124.54
B	Office & Administrative Expenses		
1	Conveyance Expenses	0.70	0.00
2	Vehicle & General Insurance	1.45	2.62
3	Printing & Stationery	4.21	0.27
4	Postage, Courier & Telephone	5.79	1.53
5	Office & Misc. Expenses	21.78	1.98
6	Office Up Keep Expenses	120.30	-
7	News Papers and Periodicals	-	0.01
8	Security Charges	44.90	14.51
9	Repairs & Maintenance [Others]	25.14	3.31
10	Repairs & Maintenance [Electrical]	12.95	2.69
11	Repairs & Maintenance [Building]	15.57	0.10
12	Profession Tax	0.03	0.03
13	Legal & Professional Charges	21.56	5.37
14	Courses, Seminars, Training Expenses	0.23	-
15	Advertisement	0.35	0.05
16	Travelling Expenses	3.50	1.50
17	Rent, Rates and Taxes	0.32	-
18	Auditor's Remuneration	-	1.80
	- Statutory Audit Fees	3.50	-
	- Tax Audit Fees	1.00	-
19	GST, Excise & Service Tax Expenses	-	0.27
20	CSR Expenses	0.05	0.40
21	Forex Gain/Loss	0.18	-
22	Penalty	-	2.48
23	Interest - TDS, Income Tax etc.	0.20	0.01
24	Interest Paid to MSME Vendor	18.09	7.69
	Total (b)	301.80	46.62
C	Selling & Distribution Expenses		
1	Carriage Outward	158.37	21.69
2	Packing & Forwarding	3.59	0.07
	Total (c)	161.96	21.76
	Total (a+b+c+d+e)	1,862.40	192.92



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YESHSHREE TECHNOLOGY PRIVATE LIMITED (formerly known as Trayamurti Engineering Private Limited)

CIN - U34101MH1996PTC098357

Plot no. D-23, Baramati MIDC, Baramati MH - 413 133.

Annexures to Notes on Financial Statements for the year ended 31st March, 2023

Sr. No.	Particulars	As on 31.03.2023 (Amount in lakhs)
I	Issued, Subscribed & Paid Up Share Capital	
	Mr Hemant Madhukar Kank (5,565 Shares 100/- each)	5.57
	Mr Hemant Madhukar Kank [HUF] (445 Shares 100/- each)	0.45
	Mrs Sangeeta Hemant Kank (8,250 Shares 100/- each)	8.25
	Total	14.26
II	Unsecured Loans from Directors	
	Mr Hemant Madhukar Kank	8.54
	Total	8.54
III	Trade Payables	
	Total	-

b	For Supply -	
	Japtech Industries	123.38
	Kumar Elastomech Private Limited	123.24
	Tata Steel Downstream Products Limited	114.15
	Piaggio Vehicles Private Limited	99.48
	Roop Polymers Limited	83.56
	Tata Steel Limited (Chakan Tube)	80.90
	Shivam Steel And Tubes Private Limited	71.78
	Dhananjay Auto Craft Private Limited	65.21
	Steel Engineers	60.47
	Metalman Auto Private Limited (B-31)	52.84
	Metalman Auto Private Limited (B-12)	50.39
	Jsw Steel Limited	50.33
	Tragen Technology Private Limited Unit2	50.14
	Kunal Tubetech Llp	45.07
	Pristine Surface Coating Llp	44.02
	Sunrise Industries	42.02
	Belrise Industries Limited	39.89
	Plant 5 Yeshshree Press Comps P Limited	37.30
	Om Engineering (Pune)	30.13
	GBRubber Products	28.44
	Engineering Enterprises	28.06
	Mpi Exports Private Limited	27.99
	Manisha Industries	27.62
	Metaforge Engineering (I) Private Limited	27.33
	Okayfern Presion Castings Private Limited	24.00
	Poshs Metal Ind Private Limited	23.84
	Star Engineers (I) Private Limited	23.64
	Aurangabad Carbon Products Private Limited	21.99
	Selwel Enterprises Private Limited	21.88
	Tata Steel Limited (Tube Bsl)	21.47
	Tata Steel Limited (Tube)	20.57
	Rash Engineering	20.20
	Selwel Enterprises Private Limited (Pune)	20.11
	Dhoot Transmission Private Limited	18.87
	Dhananjay Metal Craft Private Limited	18.81
	Badve Autocomps Private Limited Unit-Ii	18.25
	Om Auto Comps	18.20
	Automotive Stampings And Assemblie	18.07
	Yeshwant Industries	17.28
	Poona Forge Private Limited (Aurangabad)	16.04



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

Grow Ever Steel India Private Limited	15.36
Shree Saigan Industries	15.17
Saurabh Enterprises	14.25
Galaxy Tooling	13.51
Good Luck Industries	12.62
Vedant Enterprises (Pune)	12.49
Ans Steel Tubes Limited	12.06
Innova Rubber Private Limited	11.96
Baba Engineers	11.88
U S Auto Controls Private Limited	10.98
Aster Auto Parts	10.92
Supreme Auto Industries	10.31
Shree Shanaishwar Enterprises	9.56
Shree Janki Enterprises	9.37
Gauri Enterprises (Pune)	9.22
Shreepad Industries	8.68
Atharva Enterprises	8.55
Khan Enterprises	7.99
Simmonds Marshall Limited	7.90
Harshali Industries	7.33
Vihaan Enterprises	7.22
Vighnharta Transport	7.04
Plant 1 Yeshshree Press Comps Private Limited	6.75
Vishakha Enterprises	6.69
Pune Polymers Private Limited (Waluj)	6.61
Creative Tools	6.47
Taiyo Nippon Sanso India Private Limited	6.41
Jat Metal Pressing Private Limited	6.33
Avinash Enterprises	6.07
Jai Ambe Enterprises	5.95
Mask Polymers Private Limited	5.82
Starways Precisions Private Limited	5.33
Stanley Engineered Fastening India Private Limited	5.27
Yash Engineering Works	5.14
Tragen Technology Private Limited Unit4	5.04
Matoshree Enterprises	5.02
Om Sai Enterprises (Dhagare)	4.96
Maharashtra Fasteners Private Limited	4.95
Kalika Enterprises	4.93
Suyog Enterprises	4.83
Om Sai Enterprises (Baramati Dalvi)	4.79
Suyash Auto Press Comp	4.79
Darshana Polymers	4.78
Kirit Enterprises	4.21
Dtl Ancillaries Limited	4.18
Dynamic Transmission Limited	4.05
Aurangabad Auto Ancillary Private Limited	4.01
Super Auto India Limited	3.97
Gajanan Engineering	3.66
Perfect Solutions Services	3.62
Auto Forge Industries	3.47
Greenpack Industries	3.39
Sangkaj Steel Private Limited	3.38
Psr Toolings And Stampings Private Limited	3.33
Bg Fastening And Engineering	3.33
Dhagare Enterprises	3.23
Sadgurukrupa Engineering	3.23
Makewell Pressing And Fittings	3.17
Tejaswai Enterprises	3.15
Shital Roadlines	3.15
Rasika Industries	3.13
Shree Swapndev Industries	3.03



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

Nikhil Enterprises(Shakul)	2.92
Ksp Auto And Forge	2.88
Shubhankar Fasteners Private Limited	2.80
Fastenex Private Limited	2.62
Bellite Springs Private Limited	2.59
NSKharat	2.58
Sai Datta Engineering	2.50
Laxmi Transport	2.38
Shreemantiyogi Udyog Samuh	2.24
Poona Forge Private Limited	2.24
Rainbow Surface Coaters	2.17
Sunny Rubber Products	2.10
Panm Industries	2.10
Durva Transport	2.08
Seam Engineers	2.02
Nathkrupa Engineering	1.81
Om Industries	1.80
Jay Hind Enterprises	1.76
Manish Precision Works	1.71
Nisa Industrial Services Private Limited	1.66
Shivayogi Enterprises	1.65
Ayush Engineering Works	1.64
Phoenix Engineering	1.61
Pratibha Dhananjay Pawar	1.57
Srs Facility Services	1.54
Shree Ganesh Enterprises(Chakan)	1.53
Align Components Private Limited	1.36
Lokseva Multi Service	1.23
Venkateshwar Sales	1.23
Globe Management And Labour Supply	1.20
Shri Samarth Services	1.17
Avaneesh Enterprises	1.13
Vedant Industries	1.12
Krupa Enterprises	1.08
M D Security Force And Facility M	1.07
Universal Metal Syndicate	1.06
Tirupati Engineering	1.02
Sundar Industries	0.94
Nhk Automotive Components India Private Limited	0.93
Jogeshwari Industries	0.89
Jyoti Auto	0.88
Sheetkamal Industries	0.83
Yash Industrial Supplier Private Limited	0.83
Ashish Auto Parts Industries	0.78
Sayali Engineering Associates	0.72
Metprotect Technologies Private Limited	0.70
Harsh Engineering	0.56
Isf Services	0.53
Tirumala Multi Technologies	0.51
Piyush Engineering Co Private Limited	0.51
Baramati Enterprises	0.49
Abhijeet Engineering	0.48
Kashvi Chemicals And Services	0.46
S N Jadhav	0.43
Perfect Engineers	0.43
Pravin Industries	0.42
Future Logistics And Security Private Limited	0.41
Growth Four Security Force	0.39
Ndt Metal Solution Laboratory	0.38
Sai Associates	0.37
Trimurti Multi Services	0.37
Deepak Fakirchand Khajekar	0.36



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

Jaydeep Industries	0.35
Amann Industry	0.35
Vishwas Bokil	0.34
Perfect Pressing	0.32
Grampanchayat Office	0.32
Suraj Crane Service	0.27
Aprim Logistics Solution	0.25
Adinath Enterprises	0.24
Varad Enterprises (Aurangabad)	0.24
Kawre BR	0.23
Kamdhenu Techno Vision	0.20
Chemische Global Private Limited	0.18
H M Traders (Abd)	0.18
Smart (I) Security Solution	0.18
Kirti Pressings Private Limited	0.16
Prerna Enterprises	0.15
Spectrum Powder Smears Private Limited	0.14
Jain Automation Components	0.13
Sandip Dashrath Balgude	0.12
Yash Paints And Hardware	0.12
Intact Safety	0.10
Power Robotics And Automation	0.10
Pinnacle Hi-Tech Engineers Private Limited	0.10
Conscap Consultants Priate Limited	0.09
Geniune Facilities Management Private Limited	0.09
R Enterprises	0.09
Symmetrix Toolings Llp	0.09
Mauli Roadlines	0.09
Saksham Industries	0.08
S B Enterprises	0.07
Raj Industries	0.07
Hotel Abhishek	0.07
Laxmi Offset	0.06
Galaxy Infor Services	0.05
Service Master Clean Limited	0.05
Shrinath Water Suppliers	0.03
Samarth Enterprises	0.03
Sujay Enterprises	0.03
Mayureshwar Weight Bridge	0.02
Global Scientifics	0.02
Hariom Enterprises	0.02
Unique Enterprises (Waluj)	0.01
Sky Placement Services	0.01
	2,232.56



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

IV	Trade Receivables	
	Bajaj Auto Limited (Waluj)	811.81
	Bajaj Auto Limited (Chakan)	583.95
	Piaggio Vehicles Private Limited	455.57
	Yeshshree Press Comps Private Limited U-VI	130.07
	Krishna Engineering	121.51
	Saptasatij Metatech Private Limited	97.73
	Chetak Technology Limited	78.12
	Bajaj Auto Limited (Akurdi)	53.01
	Sayli Industries	41.44
	India Kawasaki Motors Private Limited	28.41
	Saptasatij Industries Private Limited	26.37
	Bajaj Auto Limited	25.28
	Badve Autocomps Private Limited Unit-Ii	22.17
	Aurangabad Electricals Limited	13.65
	Sanva Auto Components Private Limited	7.20
	Suyash Auto Press Comp Assly Private Limited	6.37
	Astroid Technologies	3.90
	Concept Enterprises	3.40
	Continental Engines Private Limited	2.18
	Bajaj Auto Limited (Chakan)-	1.96
	Tragen Technology Private Limited	1.67
	Yeshshree Press Comps Private Limited U-IX	0.97
	Unique Tools And Press Comps Private Limited	0.94
	Sigma Press Tech	0.62
	Kavneel Auto	0.45
	Belrise Industries Limited Unit-Ix	0.26
	Shivmalhar Industries	0.21
	Jyoti Solutionsworks Private Limited	0.10
	Proto D Engineering	0.03
	Sai Enterprises	0.01
	Total	2,519.37
V	Advance Received from Customer	
	Magna Automotive India Private Limited	35.30
	Mlr Auto Limited	11.50
	Char-M Technologies	5.00
	Spark Engineers	0.97
	Mayuri Enterprises	0.18
	Veanco Automotives Private Limited	0.02
	Navistar Inc	0.00
	Total	52.97
VI	Cash with Scheduled Banks	
	HDFC Bank-Dividend	0.10
	HDFC Bank Ltd Account No - 151	74.23
	ICICI Bank Ltd Account No- 3089	287.52
	Bank Of Maharashtra Account No-629	0.00
	HDFC Bank Ltd Account No - 379	4.34
	Bank Of Maharashtra Account No-5096	3.14
	Total	369.33



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YESHSHREE TECHNOLOGY PRIVATE LIMITED
(formerly known as Trayamurti Engineering Private Limited)

VII	Balance with Govt Authorities & Others	
	Tax Deducted at Sources	35.48
	Tax Collected at Sources	1.01
	Advance Income Tax	200.00
	Total	236.49
VIII	Advances to Suppliers	
	B For Supply/Services	
	Archit Industries	4.00
	Tata Aig General Insurance Limited	1.37
	Kere Transport	1.27
	Hi Speed Tooling	1.08
	Fanuc India Private Limited	0.64
	V D Abhyankar And Associates	0.45
	V K Tools	0.26
	Dham Fasteners	0.16
	Sumak Engineers	0.10
	Niky Precision Engineers Private Limited	0.02
	Shree Jagdamb Enterprises	0.02
	Overhauling Compressor Services	0.02
	Total (b)	9.39
	Total (a+b)	9.39

IX	TDS Payable	
	TDS On Payment to Contractors	16.91
	TDS On Professional Fees & Technical Services	0.97
	TDS On Rent	0.81
	TDS on Interest on Securities	-
	TDS on Salary	0.41
	TDS On Commission	-
	TDS on Material	0.79
		19.89
X	Receivable Income	
	Interest Receivable on MSFR Deposit	77.87
	Interest Receivable on Water Deposit	0.07
	Total	77.95



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Note No. 10) Property, Plant And Equipment as on 31st March, 2023

Sr. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 1 April 2022	Additions	Sale/Disposal	As at 31 March 2023	As at 1 April 2022	for the year	Accumulated Depreciation on Asset Sale/Disposal	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022
A]	Tangible Assets :										
	1 Leasehold/Freehold Land	17.84	-	-	17.84	-	-	-	-	17.84	17.84
	2 Office Building	-	-	-	-	-	-	-	-	-	-
	3 Factory Buildings	307.47	(0.00)	-	307.47	175.82	13.04	-	188.87	118.60	131.64
	4 Plant & Machinery	852.95	474.75	-	1,306.19	609.57	99.67	17.89	691.35	614.85	243.38
	5 Elec Installation & DG Set	150.82	78.80	21.50	229.62	88.01	16.41	-	104.42	125.20	62.81
	6 Tools & Equipments	20.64	14.40	-	35.03	14.19	3.15	-	17.34	17.69	6.44
	7 Tools & Gauges	-	-	-	-	-	-	-	-	-	-
	8 Furniture & Fittings	0.55	4.46	-	5.01	0.52	0.07	-	0.59	4.42	0.03
	9 Vehicles	-	-	-	-	-	-	-	-	-	-
	10 Computers Systems	7.26	1.55	-	8.80	6.93	0.04	-	6.98	1.83	0.33
	Total (A)	1,357.52	573.95	21.50	1,909.97	895.05	132.39	17.89	1,009.55	900.43	462.49
B]	Intangible Assets :										
	1 Computer Software	31.46	0.77	-	32.23	29.03	0.64	-	29.67	2.56	2.43
	Total (B)	31.46	0.77	-	32.23	29.03	0.64	-	29.67	2.56	2.43
C]	Capital Work In Progress										
	1 Capital Work In Progress	-	-	-	-	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-	-	-	-	-
	Total (A+B+C)	1,388.98	574.72	21.50	1,942.20	924.07	133.03	17.89	1,039.21	902.99	464.92
	Previous Year	1,386.58	2.40	-	1,388.98	829.90	94.18	-	924.07	464.92	7,968.12



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(A) Company Overview

Yeshshree Technology Private Limited (Formerly known as Trayamurti Engineering Private Limited) (CIN-U34101MH1996PTC098357) is private limited company domiciled and headquartered in India. It is incorporated under the Companies Act, 2013. The Company is primarily engaged in Manufacturing of metal component parts of two-wheeler and three-wheeler vehicles.

SIGNIFICANT ACCOUNTING POLICIES

1. Significant Accounting Policies

(A) Basis of Preparation of Financial Statements

These financial statements have been prepared and presented on accrual basis of accounting and comply with Accounting Principles Generally accepted in India (Indian GAAP), the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest Lakh and decimal thereof.

(B) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

(C) Fixed Assets

Tangible Fixed Assets:

Fixed Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Projects under which assets are not ready for their intended use are shown as Capital Work in Progress.



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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
(Formerly known as "Trayamurti Engineering Private Limited")

Intangible Assets:

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

(D) Operating leases

Assets acquired under leases other than finance leases are classified as operating leases. The total lease rentals (including scheduled rental increases) in respect of an asset taken on operating lease are charged to the Statement of Profit and Loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit. Initial direct costs incurred specifically for an operating lease are deferred and charged to the Statement of Profit and Loss over the lease term.

Assets given by the Company under operating lease are included in fixed assets. Lease income from operating leases is recognised in the Statement of Profit and Loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern in which benefit derived from the leased asset is diminished. Costs, including depreciation, incurred in earning the lease income are recognised as expenses. Initial direct costs incurred specifically for an operating lease are deferred and recognised in the Statement of Profit and Loss over the lease term in proportion to the recognition of lease income.

(E) Depreciation

Depreciation on fixed assets is provided to the extent of depreciable amount on Written down Value Method in accordance with the provisions of schedule II to the companies Act, 2013. However, the company has considered useful lives of the Fixed Assets which are different from those stated in Schedule II to the Companies Act, 2013. Given below are the useful lives adopted by the company:

Sr. No.	Particulars	Approx. Useful Lives (Years)
1	Factory Building	30
2	Plant & Machinery – I	15
	Plant & Machinery – II	8
3	Electrical Installation -I	10
	Electrical Installation - II	15
4	Factory Equipment - I	15


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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
(Formerly known as "Trayamurti Engineering Private Limited")

	Factory Equipment - II	5
5	Computers	3
6	Furniture – I	10
	Furniture – II	5
7	Software	3

To the best of knowledge and information of the management of the company, the useful lives of the assets are not less than what have been estimated as above.

(F) Valuation of Inventories

Items of inventories are measured at lower of cost and net realisable value. Cost is assigned on Weighted Average basis. Obsolete, defective and unserviceable stock is provided for.

Cost of inventories comprises of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

(G) Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation is recognised in the Statement of Profit and Loss, except in case of long-term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

(H) Revenue Recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, and sales during trial run period, adjusted for discounts (net) on accrual basis, and gain/loss on corresponding hedge contracts.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable. Dividend income is recognised when the right to receive payment is established.

Other income is accounted on accrual basis except where the receipt of income is uncertain.

GST is accounted on the basis of both payments made in respect of goods cleared / services provided and provision made for goods lying in stock.



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(I) Employees Retirement Benefit

a) Short term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

b) Post employment benefits:

i) Provident fund scheme & ESI Plan - Defined Contribution Plan

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

ii) Gratuity & Leave encashment - Defined Benefit Plan

Company will account for retirement benefits such as Gratuity, Leave Encashment on actual payment basis.

(J) Provision for Current & Deferred Taxes

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income tax Act, 1961. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/ period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

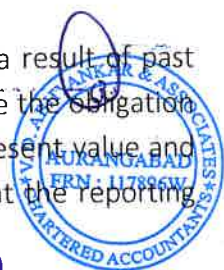
(K) Prior Period Items

Prior period items which arise in the current period as a result of error or omission in the preparation of prior period's financial statements are separately disclosed in the current statement of profit & loss. Prior period items are shown under the head "Other Expenses" as Prior Period Expenses and under the head "Other Income" as 'Prior Period Income'.

(L) Provisions, Contingent Assets & Contingent Liabilities

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting

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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
(Formerly known as "Trayamurti Engineering Private Limited")

date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent assets are neither recognized nor disclosed in financial statements. Contingent liabilities are not recognized but are disclosed in the notes.

(M) Investments

Current investments are carried at lower of cost & net realizable value. Long term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if there is a permanent decline.

(N) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the costs of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss. During the year under audit, the company has not incurred any borrowing costs that are attributable to any capital asset.

(O) Impairment of Assets

At each Balance Sheet date, the Company assessee whether there is any indication that the fixed assets have suffered an impairment loss. An asset is treated as impaired when carrying cost of asset is exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(P) Earnings Per Share:

Particulars	Current Year	Previous Year
Net Profit as per Statement of Profit & Loss Account (amount in lakhs)	1396	(73.51)
Numerator: Profit available for Equity Share Holder (amount in lakhs)	1396	(73.51)
Denominator: Number of Equity Shares outstanding (No's in lakhs)	0.14	0.14
Denominator for Diluted Equity Shareholder (No's in lakhs)	0.14	0.14
Basic Earnings Per share is arrived at by dividing numerator by Denominator	9789.59	(515.51)
Diluted EPS per share	9789.59	(515.51)



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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
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NOTES FORMING PART OF BALANCE SHEET

3.01. Related Party Disclosures

As required under Accounting Standard 18 on "Related Party Disclosures", the disclosure of transaction with related parties as defined in the Accounting Standards are given below:

- i) List of Related Parties where control exists & related parties with whom transactions have taken place & relationships:

Sr. No.	Name of the related party	Nature of Relationship
1	Mr. Hemant Kank	Director
2	Mrs. Sangeeta Kank	Director
3	Yeshshree Press Comps Private Limited	Associate Concern
4	Tragen Technology Private Limited	Associate Concern
5	Yeshwant Industries	Proprietary Concern of Director

- ii) Key Management personnel

Sr. No.	Name	Status
1	Mr. Hemant Kank	Director
2	Mrs. Sangeeta Kank	Director

- iii) Transactions during the year with related parties:

(Amount in Lakhs)

Sr. No	Nature of Transactions	Amount	Name of Party
1	Office upkeep expenses	120.30	Yeshshree Press Comps Private Limited
2	Purchase of fixed asset	678.17	Yeshshree Press Comps Private Limited
3	Rent Paid	42.73	Yeshshree Press Comps Private Limited
4	Purchase of goods & Services	3595.99	Yeshshree Press Comps Private Limited
5	Purchase of goods	689.24	Yeshwant Industries

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7	Sale of goods	2552.56	Yeshshree Press Comps Private Limited
8	Sale of fixed assets	121.125	Yeshshree Press Comps Private Limited
9	Rent received	7.28	Yeshshree Press Comps Private Limited
10	Sale of goods	548.36	Yeshwant Industries
11	Sale of goods	535.82	Tragen Technology Private Limited

v) Balance outstanding at the end of the year:

(Amount in Lakhs)

Sr. No	Nature of Transactions	Name of Related Party	Balance as on 31.03.2023	Maximum Outstanding Balance During the Year	Nature of Relationship
1	Unsecured Loan from director	Hemant Kank	8.54	8.54 (Payable)	Director
2	Creditor	Tragen Technology Private Limited	133.99	56.47 (Payable)	Associate Concern
3	Debtor	Tragen Technology Private Limited	80.49	26.56 (Receivable)	Associate Concern
4	Creditor	Yeshshree Press Comps Private Limited	1019.01	493.12 (Payable)	Associate Concern
5	Debtor	Yeshshree Press Comps Private Limited	932.03	572.67 (Advance)	Associate Concern
6	Creditor	Yeshwant Industries	85.62	52.62 (Payable)	Proprietary Concern of Director
7	Debtor	Yeshwant Industries	68.33	47.37 (Receivable)	Proprietary Concern of Director



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3.02 Contingent Liabilities & Commitments

i) Contingent Liabilities

Management has complied with all the Fiscal laws and regulation with due diligence which as per their knowledge are applicable to company. They have also hired various types of consultants whenever they felt necessary. And as per management's knowledge there is no contingent liability outstanding. Though the management cannot guarantee this and fiscal liabilities that may arise on account of non-observance/non-compliance of provision of various fiscal statute amount unascertainable.

ii) Commitments

Estimated amount of contracts remaining to be executed on capital account & not provided for is Rs. Nil (Previous Year Rs. Nil)

3.03 Government Grants, Subsidies and Extra Ordinary Income

The Company recognises the Government Grants, Subsidies and incentives in the books of accounts as and when they are received to the company.

3.04 Segment Reporting:

The company is engaged in single segment, therefore the related disclosures as per AS 17 "Segment reporting" have not been provided.

3.05 Dues to micro and small suppliers

Under the Micro, Small & Medium Enterprises Development Act, 2006 which came into force from 2nd October, 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. The Company has provided / paid interest as applicable u/s 23 of The Micro, Small and Medium Enterprises Development Act, 2006.



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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
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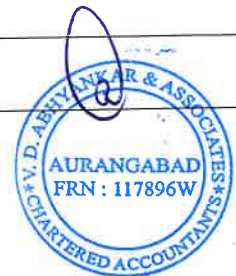
3.06 Details of imported and indigenous raw materials, components and spare parts consumed during the financial year:

Particulars	As on 31/03/2023		As on 31/03/2022	
	Value Rs. (in lakhs)	% of total Consumption	Value Rs. (in lakhs)	% of total Consumption
Raw materials & Consumable				
Imported	Nil	Nil	Nil	Nil
Indigenous	26,378.37	100.00%	3,589.75	100.00%
Total	26,378.37	100.00%	3,589.75	100.00%
Work in Progress				
Imported	Nil	Nil	Nil	Nil
Indigenous	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil
Finished Goods				
Imported	Nil	Nil	Nil	Nil
Indigenous	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil

3.07 Value of imports on CIF basis:

(Amount in Lakhs)

Particulars	As on 31/03/2023	As on 31/03/2022
Raw materials	Nil	Nil
Components and spare parts	Nil	Nil
Capital goods	Nil	Nil
Total	Nil	Nil



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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
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3.08 Expenditure in foreign currency: (Amount in Lakhs)

Particulars	As on 31/03/2023	As on 31/03/2022
Royalty	Nil	Nil
Know-how	Nil	Nil
Professional and consultation fees	Nil	Nil
Interest	Nil	Nil
Other expenditure (specify nature travel, freight etc.)	Nil	Nil
Total	Nil	Nil

3.09 Earnings in foreign currency: (Amount in Lakhs)

Particulars	As on 31/03/2023	As on 31/03/2022
Exports on F.O.B. basis	Nil	Nil
Royalty, know-how, professional and consultation fees	Nil	Nil
Interest and dividend	Nil	Nil
Other income (specifies nature- freight, claims etc.)	Nil	Nil
Total	Nil	Nil

3.10 Company has not provided for the retirement benefits accrued to the employees, being company will account for Retirement benefits on actual payment basis. However, impact of the same on the profits of the company could not be ascertained being the relevant information is not available.

3.11 Auditor's Remuneration includes: - (Amount in Lakhs)

Particulars	As on 31/03/2023	As on 31/03/2022
Towards Statutory & Tax Audit fees	4.50	1.80
Total	4.50	1.80

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YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
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- 3.12 Provision for Income Tax has been done during the year to the extent of Rs. 548.30(Amount in Lakh) (Previous year Rs. Nil).
- 3.13 The accounts of certain parties in respect of unsecured loans trade payables, trade receivable, deposit with various authorities loans & advance given & other accounts shown debit/credit balance are subject to confirmation/ reconciliation & adjustments, if any. The difference as may be noticed on reconciliation will be duly accounted for completion thereof. In the opinion of the management ultimate difference have not material effect.
- 3.14 Wherever supporting for expenditure incurred or amount received are not available, figures are accepted as per the certification of the management & according to the book entries.
- 3.15 Certain statutory records to be maintained under the act, are still in process of completion/updation.
- 3.16 Expenditure incurred on employees in respect of remuneration who are getting not less than Rs. 60.00 Lakh p.a. or Rs. 5.00 Lakh p.m. for the year or part of the year is Nil (Previous Year Nil).
- 3.17 In the opinion of the Board, the value on realization of Current assets, Loans & Advances in ordinary course of business would not be less than the amount at which they are stated in the Balance sheet & the provision for all known & determined liabilities is adequate & not in excess of the amount reasonably required.
- 3.18 The figures in respect of previous year have been regrouped, reclassified and recasted wherever necessary to correspond with the current year's classification / disclosure
- 3.19 Balances of Trade receivables, trade payable & advances given to or received are subject to confirmation.
- 3.20 On the basis of the position of the Deferred Tax Asset & Liability as on the last day of the financial year vis-à-vis as on the first day of the financial year, Company has credited its Profit & Loss account by Rs. 19.76 (amount in Lakh) and has shown Rs.37.39 (amount in Lakh) as Deferred Tax Assets in the Balance Sheet.

(Amount in Lakhs)

Particulars	As on 31/03/2023	As on 31/03/2022
Deferred Tax Liability		
(i)Related to Depreciation	Nil	Nil
Deferred Tax Assets		
(i) Related to Depreciation	33.04	17.63
(ii) Related to Unabsorbed Loss	4.35	Nil
Net Deferred Tax Liability	37.39	17.63



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- 3.21 There are no loans and advances given to Directors, Key Management Personnels or Related Parties either severally or jointly with any other person, that are either Repayable on Demand or without specifying any terms or period of repayment.
- 3.22 There were no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 3.23 There is no such Registration or Satisfaction of Charges which are pending to be registered with ROC.
- 3.24 All the Title Deeds of Immovable Properties are held in the name of the Company.

During the year under consideration, the litigation in respect of the Sales Tax Dues and execution of Deed of Assignment for the land located at Plot No C-248, Waluj MIDC, Aurangabad has been disposed by the Hon'ble Civil Court, Aurangabad. Accordingly, there are no disputed or otherwise Sales Tax Dues pending on the said property and the Court has directed to execute the Deed of Assignment between both the parties. No future liability can be ascertained or identified which is expected to have an impact on the financial statements of the company.

- 3.25 The Company has not availed any working capital limit during the year from Banks or Financial Institutions.
- 3.26 There was no transaction found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- 3.27 Property, Plant and Equipment were not revalued during the year.
- 3.28 The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 3.29 Our company did not have any transactions with the any other company which has been struck off.



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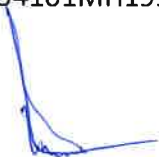
YESHSHREE TECHNOLOGY PRIVATE LIMITED FY 2022-23
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3.30 The Company has maintained separate books for its following units:

Unit	Address
Unit I Plot No. D-23	MIDC Area Baramati, Pune
Unit II Plot No. B-41/42	MIDC Area Waluj, Aurangabad
Unit-III - Plot No.B-48	MIDC Area Waluj, Aurangabad
Unit-IV-Plot No. A-25	Chakan Industrial Area, Khalumbre, Pune.



The effect of inter-unit transactions are netted off while preparing standalone financial statements of account.

For and on Behalf of the Board of Directors
Yeshshree Technology Private Limited
(Formerly known as Traya Murti Engineering
Private Limited)
CIN - U34101MH1996PTC098357


Mr. Hemant Kank
Director
DIN : 00317108


Mrs. Sangeeta Kank
Director
DIN : 00321243

For V D Abhyankar & Associates
Chartered Accounts
FRN: 117896W


CA Aseem V Abhyankar
Partner
M. No. : 128134

8 AUG 2023

Place: Aurangabad
Date: 18/08/2023
UDIN: 231281348GVPF62571