S. N	PARTICULARS			
S. N	PARTICIII ARS			(In Rupees
	TARTEGUEARS	NOTE	FIGURES AS AT	FIGURES AS AT
		NO.	31ST MARCH 2023	31ST MARCH 2022
	EQUITY AND LIABILITIES			
	SHAREHOLDERS FUNDS			
	(a) Share Capital	2	3,70,00,000	3,70,00,000
	(b) Reserves And Surplus 4	3	(43,36,78,837)	(43,06,91,749
	·		(39,66,78,837)	(39,36,91,749
2	NON-CURRENT LIABILITIES			
- 1	(a) Long Term Borrowings	4	46 25 79 406	46 25 79 40
	(b) Deferred Tax Liabilities (Net)	"	46,25,78,496	46,25,78,49
	(a) Deterted Yax Babilides (Net)		46,25,78,496	46,25,78,49
		Ī		
3	CURRENT LIABILITIES		M.	
	(a) Short Term Borrowings	5	-	€.
4	(b) Trade and Other Payables	6	86,01,321	76,18,43
	(c) Other Current Liabilities	7	29,72,672	29,57,67
			1,15,73,993	1,05,76,10
	TOTAL EQUITY & LIABILITIES (1+2+3)		7,74,73,653	7,94,62,85
II	ASSETS			<del></del>
1	NON-CURRENT ASSETS			
	(a) Fixed Assets	8		
	(i) Tangible Assets		5,47,32,612	5,60,94,43
	(ii) Intangible Assets	1 1	•	
		1 1	5,47,32,612	5,60,94,43
	(h) Non Current Inventments	,		
	(b) Non-Current Investments	9 10	1 70 100	1 70 10
	(c) Other Non-Current Assets	1 10 F	1,78,100 <b>5,49,10,712</b>	1,78,10 5,62,72,53
	,	l 1	3,43,10,712	5,02,72,53
2	CURRENT ASSETS		1	
	(a) Inventories	11	*	Si _
	(b) Trade Receivables	12	<u>.</u>	18,06,14
	(c) Cash & Cash Equivalents	13	7,702	7,99
	(d) Short-Term Loans & Advances	14		
	(e) Other Current Assets	15	2,25,55,238	2,13,76,18
	TOTAL ASSETS (1+2)		2,25,62,941	2,31,90,32
	NOTES FORMING PART OF THE FINANCIAL		7,74,73,653	7,94,62,85
III	STATEMENTS	1 to 23	54 PC	
s per ou	STATEMENTS  or report attached  & ASSOCIATES	l	ON BEHALF OF THE BOA	- V

(CA VASANT V. DEO)

Partner (M. No. 032877)

Place: Mumbai Date: 27th April 2023 UDIN- 23032877BGXLRK2700 (Shekhar Parab)

Director (DIN-01902062) (Aishwarrya Parab) Director

(DIN-05190195)

S. N	DALANCE SHEET AS	AT 31ST	MARCH 2023	<u> </u>
S. N				
5. N				(In Rupees
	PARTICULARS	NOTE	FIGURES AS AT	FIGURES AS AT
		NO.	31ST MARCH 2023	31ST MARCH 2022
I .	EQUITY AND LIABILITIES			
	SHAREHOLDERS FUNDS	T		
	(a) Share Capital	2	3,70,00,000	3,70,00,000
	(b) Reserves And Surplus	3	(43,36,78,837)	(43,06,91,74
	(b) Neser ves raid eur plus s,			
		<u> </u>	(39,66,78,837)	(39,36,91,749
2	NON-CURRENT LIABILITIES	1		
-	(a) Long Term Borrowings	4	46,25,78,496	45 25 70 40c
		"	40,23,76,490	46,25,78,49
	(b) Deferred Tax Liabilities (Net)	i F	46 25 79 406	46 35 70 404
		<b>l</b> ⊦	46,25,78,496	46,25,78,496
3	CURRENT LIABILITIES			
_	(a) Short Term Borrowings	5	_	
	A CONTRACTOR OF THE PROPERTY O	6	96 01 221	76 10 42
	(b) Trade and Other Payables		86,01,321	76,18,43
	(c) Other Current Liabilities	7	29,72,672	29,57,67
		4	1,15,73,993	1,05,76,107
	TOTAL EQUITY & LIABILITIES (1+2+3)		7,74,73,653	7,94,62,85
II	ASSETS		<del> </del>	
	NON-CURRENT ASSETS			- a ## **
-	(a) Fixed Assets	8	1	
		°	F 47 22 C12	F (0.04.42)
	(i) Tangible Assets	1	5,47,32,612	5,60,94,43
	(ii) Intangible Assets	I +		F 60 04 43
			5,47,32,612	5,60,94,43
	(b) Non-Current Investments	9		
	The state of the s	10	1 70 100	1 70 10
	(c) Other Non-Current Assets	10	1,78,100	1,78,10
	*	[	5,49,10,712	5,62,72,53
2	CURRENT ASSETS			
2				
	(a) Inventories	11	- 1	
	(b) Trade Receivables	12		18,06,14
	(c) Cash & Cash Equivalents	13	7,702	7,99
	(d) Short-Term Loans & Advances	14		-
	(e) Other Current Assets	15	2,25,55,238	2,13,76,18
			2,25,62,941	2,31,90,32
	TOTAL ASSETS (1+2)		7,74,73,653	7,94,62,85
	NOTES FORMING PART OF THE FINANCIAL	1 to 23		

Place: Mumbai Date: 27th April 2023 UDIN- 23032877BGXLRK2700

# STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2023

S.	N	PARTICULARS	NOTE	FIGURES FOR THE	(In Rupee
			NO.	YEAR ENDED	YEAR ENDED
	200		ł	31ST MARCH 2023	31ST MARCH 2022
				77	
		REVENUE FROM OPERATIONS			
I		Revenue from operations	16	1.0	·
H		Other Income	17		21,49,596
III		TOTAL REVENUE(I+II)			21,49,596
IV		EXPENSES:			
	а	Cost of materials consumed	18		
	h	Changes in Inventories of Finished Goods, Work-in-		-	i <del></del> i
	~	progress & Stock-in-Trade	19	-	
		Employee Benefits Expenses	20	5.2	딸
		Finance Costs	21	295	<i>≅1</i>
		Depreciation and Amortization	8	13,61,818	15,13,131
	f	Other Expenses	22	16,24,975	46,66,569
		TOTAL EXPENSES		29,87,088	61,79,700
V		PROFIT BEFORE EXTRAORDINARY ITEMS			
٧		AND TAX (V-VI)		(29,87,088)	(40,30,104)
VI		Prior Period Expenses		¥	<u>-</u>
VII		PROFIT BEFORE TAX (V-VI)	<u> </u>	(29,87,088)	(40,30,104)
VIII		TAX EXPENSE	}	, , , , , , ,	(10)50,201,
	а	Current Tax	ĺ	_	-
	,	Deferred Tax		-	72
IX	- 1	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		(29,87,088)	(40,30,104)
	_	Basic		(8.07)	(10.89)
X		NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 to 23		

As per our report attached FOR CVK & ASSOCIATES

Chartered Accountants

Firm Registration No. : 101745W

(CA VASANT V. DEO)

Partner

(M. No. 032877)

Place: Mumbai Date: 27th April 2023

UDIN- 23032877BGXLRK2700

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(Shekhar Parab)

Director (DIN-01902062) (Aishwarrya Parab)

Director

(DIN-05190195)

#### 9 PLANETS PRODUCTS PRIVATE LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023 NOTE **PARTICULARS** NO. 1 SIGNIFICANT ACCOUNTING POLICIES: Departure from Going Concern Assumption: The Company stopped manufaturing operations 3 years back due to massive losses & since then its business has effectively shut down. Due to losses and consequent unbearable liabilities the Company has no plan to restart operations. In view of material uncertainty about restarting operations Company made departure from the fundamental assumption of "going concern" and the same has not been applied in preparation of the accounts for the Financial Year 2022-23. Accordingly, in these statements of account, all assets have been stated at their net realizable values as ascertained by the Board of Directors. The Accounting Policies adopted, unless specifically referred to otherwise, are consistent and in consonance with generally accepted accounting principles. Use of Estimates: The preparation of the Financial Statements requires making of estimates and assumptions in the reported amounts of assets, liabilities and expenses for the year. The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ vis-a-vis these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. (iii) Fixed Assets & Depreciation: a) Upon departure from "Going Concern" basis Fixed Assets ought to have been valued by approved valuers but the same have been valued and restated at net realisable values as at 31st March 2023, as estimated by the Directors after examining the respective assets at the site. (b) Shortfall resulting from valuations at net realisable values has been charged as expense for the year. Revenue Recognition: Revenue from sale of goods is recognized upon passage of title to the customers, which, generally coincides with the removal from the factory. Incentives by way of VAT reimbursement, interest subsidy, electricity duty & power subsidy are recognised on accrual basis. Foreign Currency Transactions: During the year under there were no transactions involving foreign exchange. Inventory: The Company has no inventory of stocks (vii) Retirement Benefits for Employees: Liability towards gratuity to employees is insignificant & the same is being accounted for on actual payment (viii) Taxes on Income: Deferred tax resulting from "Timing Difference" between book & taxable profit is accounted for using the tax rates & laws that have been enacted or substantively enacted as on the Balance Sheet date. The deferred asset is recognised & carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future. Provisions and Contingent Liabilities: Provisions are recognized in respect of present probable obligations, the amount of which can be reliably estimated. Contingent liabilities are disclosed in respect of possible obligations that may arise from past events but their existence is confirmed by occurrence or non occurrence of one or more uncertain future

Archiver of parole

events not wholly with in the control of the company.

De D

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

NOTE NO.	S.N.	PARTICULARS	FIGUR 31ST MAR	RES AS AT RCH 2023	FIGUR 31ST MAR	(In Rupees ES AS AT ICH 2022
2	(1)	SHARE CAPITAL: Authorised: 5,00,000 Shares of Rs.100/- each	5,	00,00,000	5,1	00,00,000
	(ii)	Issued, Subscribed & Paid Up 3,70,000 Equity Shares of Rs.100/- each		3,70,00,000 <b>70,00,000</b>		3,70,00,000 <b>70,00,00</b>
2.1		Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company				
			No. of shares	% of holding	No. of	% 0
		Shekhar Parab Aishwarrya Parab	3,37,000 33,000	91.00% 9.00%	3,37,000 33,000	91.00% 9.00%
3	(i)	RESERVE & SURPLUS: Surplus At the Beginning of the Accounting Period Additions During the Year At the End of the Accounting Period		06,91,749) 29,87,088) <b>6,78,837</b> )	(	66,61,645 40,30,104 <b>5,91,749</b> )
4	(i)	LONG TERM BORROWINGS Secured Loans from Banks Term Loans (Secured against Equitable mortgage of Factory, Land and Building: Hypothecation of Plant and Machinery, Furniture and Fixture etc present and future of the Plant)	21	,73,33,129	21,	73,33,129
	(ii)	<u>Unsecured</u> Loan From Related Parties		52,45,367 1 <b>5,78,496</b>		52,45,367 5, <b>78,496</b>
5	(i)	SHORT-TERM BORROWINGS: Secured Cash Credit from Bank				
6	(i)	TRADE & OTHER PAYABLES Sundry Creditors		86,01,321 <b>6,01,321</b>		6,18,435 <b>6,18,435</b>

m ( see to

Hilmony powls

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

NOTE	S.N.	PARTICULARS	FIGURES AS AT	(In Rupee
NO.			31ST MARCH 2023	31ST MARCH 2022
7				
1		OTHER CURRENT LIABILITIES Other Payables:		
	(i)	Liabilities/ creditors of outstanding expenses	-	
ľ	(ii)	TDS Payable	76,272	61,27
	(iii)	Profession Tax Payable	30,400	30,40
	(iv)	Payable to Employees	28,66,000	28,66,00
			29,72,672	29,57,6
10		OTHER NON-CURRENT ASSETS		
55 (S)	(i)	Deposit MVAT	25.000	25,0
	(ii)	Deposit Electricity	0	/-
	(iii)	Deposit Rent	10,000	10,0
	(iv)	Deposit Water Connection	1,43,100	1,43,1
ļ			1,78,100	1,78,1
12		TRADE RECEIVABLES:		
ļ		(Unsecured considered good unless otherwise stated)		
- 1	(i)	Debts outstanding for a period exceeding six	9	
- 1		months from the date they are due	-	
ľ	(ii)	Other debts	0	18,06,1
			0	18,06,1
13		CASH & BANK BALANCES:		
	(i)	Cash in hand	1,999	1,9
	(ii)	Balance with banks in Current Accounts	88	
	(iii)	Balance with banks in OD Account	5,615	5,9
		1	7,702	7,9
14	W4.55%	SHORT TERM LOANS & ADVANCES:		
	(i)	Advance to Suppliers	-	-
15		OTHER CURRENT ASSETS:		
	(i)	Incentive Receivable	18,66,183	18,66,18
	(ii)	VAT Refund Due	13,70,025	13,70,0
f	(iii)	Income Tax TDS	38,357	38,3
	(iv)	Income Tax refund (Current Year)		
1	(v)	Income Tax Refund (Earlier Years) GST Input Tax Credit	10,658	10,65
- 1	(vi)	GST Ailput Tax Credit	1,92,70,015 <b>2,25,55,238</b>	1,80,90,96 <b>2,13,76,1</b>
- 1			2/20/33/230	41.0/10/1

pishwarza parate

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

NOTE	S.N.	PARTICULARS	FIGURES FOR THE	(In Rupees) FIGURES FOR THE
NO.			YEAR ENDED	YEAR ENDED
			31ST MARCH 2023	31ST MARCH 2022
16		REVENUE FROM OPERATIONS		
10		Sale of Products		_
		Suc of Froducts	-	=
		Less: Excise Duty	3-	
580		Construction Confederates of the Section 1		-
2-1		OTHER THOUSE		
17		OTHER INCOME: Discount Earned		21,49,596
		Interest on Income Tax Refund	-	21, 15,550
8		Accrued Intrest on MSEDC Deposit		
	- 1		-	21,49,596
18		COCT OF MATERIALS CONCUMED.		
18		COST OF MATERIALS CONSUMED: (If applicable)		
		Purchases Raw - Materials & Packing Materials	•	20
	1	Add: Opening balance of Stock	5	*
			=	
		Less: Closing balance of Stock	-	
		CONSUMPTION OF MATERIALS	-	<u> </u>
19		CHANGES IN INVENTORIES		
		FINISHED GOODS		i.
		At the beginning of the accounting period	-	-
	ŀ	At the end of the accounting period	<u> </u>	
		(INCREASE) / DECREASE IN STOCKS	-	<u>-</u>
20		EMPLOYEE BENEFITS EXPENSES		
		Salaries & Allowances to Employees	-	(*)
		Staff Welfare and training Expenses	•	-
				-
21	1	FINANCIAL COSTS:	i	
	la	INTEREST EXPENSE		
	`~	Bank Charges/ Guarantee Commission	295	
		Interest on Term Loans	•	
	i	Interest on CC A/c.	-	
	1	Interest on TDS & Other Taxes		
		LC Charges	295	-
	1			
22		OTHER EXPENSES:		
	(i)	Operating Expenses	. max	0 20 707
		Electricity Expenses		8,39,702
		Labour Charges Miscellaneous Stores	1	
	1	Water Charges		
l	1	Pack & Forwarding Charges	9 600000	-
į		Sub-total (i)	100 May 100 Ma	8,39,702

Marine De la De

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

NOTE NO.	S.N.	PARTICULARS	FIGURES FOR THE YEAR ENDED 31ST MARCH 2023	(In Rupees FIGURES FOR THE YEAR ENDED 31ST MARCH 2022
1	Gir	ADMINISTARY EVERNORS		
	(31)	ADMINISTARTIVE EXPENSES : Auditor's Remuneration	1 50 000	9 2000200
		Business Promotion	1,50,000	1,50,00
		Balances Written Off	6,27,089	
1		Bad Debts	5,27,063	
1		Business Loss W/off	-	
		Car Hiring Charges	- 1	
		Clearing and Forwarding	-	
ł	13	Computer Expenses	•	
- 1		Conveyance Charges Courier Charges	-	
ſ		Foreign Exchange Fluctuation		
		Discount Allowed		
	ļ	Documentation Charges	_	
1		Employee Compensation Expenses	-	
- 1		Factory expenses		
		Fumigation Charges		:-
		Guest House Rent	E	33
l		Hiring Charges Hotel Expense	~	15
ľ		Housekeeping Charges	2°€1	
	- 1	Insurance Charges	1-1	5°
		Internet charges	1-7	
		Late Fees on TDS	1 2	_
		Late Fees on Profession Tax		
16		Income tax Late Filing Fees	1	
		Lease Rent	<b>*</b> 3	
		Membership Subscription Fees		1-
	i	Maintenance Charges	5,34,542	22,10,210
ľ		MPCB Registration Renewal Charges Miscellaneous Expenses		-
		MVAT Paid		<del>-</del>
		Penalty on Sales Tax and Profession Tax	=	=
1		Penalty on Service Tax	1	5
		Preliminary expenses written off		1 <del>2.</del> 20
- 1		Printing and Stationery	] ]	197
		Processing Fees (TL)	- 1	-
		Professional Fees		
		Profession Tax	- 1	-
		Repairs and Maintenance	· ·	-
- 1		Return Filing Fees ROC Fees	- 1	•
		Security Charges	- 1	44 52 224
	- 1	Stamp Duty expenses		11,53,331
		Service Tax Paid		-
	ŀ	TDS Filing Fees	<u> </u>	•
	1	Telecommunication Charges		
		Grampanchayat House Tax	3,13,344	3,13,326
		Technical Service Charges	•	-//500
		Penalty on House Tax	- 1	
		AdvertisIng Expense Sub-total (ii)	16,24,975	38,26,867
-		***		100 100 100 100 100 100 100 100 100 100
	4	TOTAL (i+ii)	16,24,975	46,66,569
23	F	These financial statements have been prepare Schedule III to the Companies Act 2013. Previous period figures have been recasted / re current period.		

As per our report attached FOR CVK & ASSOCIATES Chartered Accountants Firm Registration Worl: 101745W

(CA VASANT V. DEO) Partner (M. No. 032877)

Place: Mumbai

Date: 27th April 2023 UDIN- 23032877BGXLRK2700

FOR AND ON BEHALF OF THE BOARD OF

(Shekhar Parab) Director (DIN-01902062)

(Aishwarrya Parab) Director

(DIN-05190195)

Statement of Cash Flow for the year ended 31st March 2023

(Currency - Indian Rupee)

Net profit / (loss) before tax  Adjustments for: Depreciation/Appreciation Interest expense  Operating profit / (loss) before working capital changes Adjustment for: Inventories Trade Receivables Short Term Loans and advances Other current lassets Other current labilities  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Other Non-Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  C Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the cash through and cash equivalents as at the cash and	Ā	CASH FLOW FROM OPERATING ACTIVITIES	Year ended 31.03.2023	Year ended 31.03
Adjustments for: Depreciation/Appreciation Interest expense  Operating profit / (loss) before working capital changes Adjustment for: Adjustment for: Inventories Inventories Irade Receivables Trade Receivables Short Term Loans and advances Other current assets Other current assets Other current liabilities Oeferred Tax Liabilities Deferred Tax Liabilities  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Other Current Assets Other Non-Current Assets Other Non-Current Assets Net cash inflow / (outflow) from linvesting activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of short term borrowings Repayment of short term borrowings Interest paid Net cash inflow / (outflow) from financing activities  C CASH ACQUISITION Of INCOME ACTIVITIES Repayment of short term borrowings Repayment of		Net profit / (loss) before to:	<del></del>	
Depreciation/Appreciation Interest expense 13,61,818 295  Operating profit / (loss) before working capital changes Adjustment for: (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (16,24,975) (25,16) (26,24,975) (26,24,		(1025) belote tax	1	
Depreciation/Appreciation Interest expense 13,61,818 15,11  Operating profit / (loss) before working capital changes (16,24,975) (25,16)  Adjustment for: Inventories (16,24,975) (25,16)  Trade Receivables Short Term Loans and advances (18,06,140) (18,06) Other current assets (11,79,051) Other current liabilities (11,79,051) Other current liabilities (15,000) (23,56)  Cash generated from operations (16,24,975) (6,94) Income tax paid (10) (32,11)  Net cash inflow / (outflow) from operating activities (10) (32,11)  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets (10) (32,11) Other Current Assets (10) (10) (10) (10) (10) (10) (10) (10)		Adjustments for	(29,87,088)	(40.3
Interest expense  Operating profit / (loss) before working capital changes Adjustment for: Inventories Trade Receivables Short Term Loans and advances Other current assets Trade Payables Other current liabilities Offered Tax Liabilities Offered T		Denreciation/Approximate	1	115
Operating profit / (loss) before working capital changes Adjustment for: Inventories Trade Receivables Short Term Loans and advances Other current assets Trade Payables Other current liabilities Oeferred Tax Liabilities Oeferred Tax Liabilities  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of short term borrowings Repayment of long term		Interest expense		
Cestating profit / (loss) before working capital changes Adjustment for: Inventories Trade Receivables Short Term Loans and advances Other current assets Trade Payables Other current liabilities Deferred Tax Liabilities  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Net cash inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Net cash inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Net cash inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowing		b 22 2000		15,10
Inventories Trade Receivables Trade Receivables Short Term Loans and advances Other current assets Trade Payables Other current liabilities Other current liabilities Deferred Tax Liabilities Other current liabilities Deferred Tax Liabilities  Trade Payables Other current liabilities Other Current Assets Other Current Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of Iong term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities Other Current Interest Paid Net Cash Inflow / (outflow) from financing activities Other Current Assets Other Current As		Operating profit / (loss) before	295	1,0000,1-12,000
Inventories Trade Receivables Short Term Loans and advances Other current assets Other current inabilities Other current liabilities  If 6,24,975 (6,94,  Cash generated from operations Income tax paid Income tax		Adjustment for:	/15 24 075)	
Short Term Loans and advances Other current assets Trade Payables Other current liabilities Other Tax Liabilities  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from Investing activities  CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		Inventories	(10,24,975)	(25,16
Trade Payables Other current liabilities Other current liabilities Other current liabilities  Deferred Tax Liabilities  16,24,975  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Interest paid Net cash inflow / (outflow) from financing activities  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		Trade Receivables		
Trade Payables Other current liabilities Other current liabilities Other current liabilities  Deferred Tax Liabilities  16,24,975  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Interest paid Net cash inflow / (outflow) from financing activities  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		Short Term Loans and advances	18.06.140	
Other current liabilities 9,82,886 34,68 Deferred Tax Liabilities 15,000 (23,56)  Cash generated from operations 16,24,975 (6,94,  Cash generated from operations (0) (32,11,  Net cash inflow / (outflow) from operating activities (0) (32,11,  EXAMPLE Work in Progress (0) (32,11,  Capital Work in Progress (0) (32,11,  Other Current Assets (0) (32,11,  Other Current Assets (0) (32,11,  Other Non-Current Assets (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)		Curer current assets	12,30,170	(18,06
Deferred Tax Liabilities  Deferred Tax Liabilities  16,24,975  Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  CASH CASH FLOW FROM FINANCING ACTIVITIES Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  CASH FLOW FROM FINANCING ACTIVITIES Repayment of long term borrowings Repayment of short term borrowings Repayment		Trade Payables	(11,79,051)	
Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year  Cash and cash equivalents as at the end of the year  Cash and cash equivalents as at the end of the year  Cash and cash equivalents as at the end of the year		Other current liabilities	9,82,886	24.00
Cash generated from operations Income tax paid Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from Investing activities  CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Repayment of long term borrowings Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		Delerred Lax Liabilities		34,08, (33.50
Cash generated from operations (0) (32,11,10) (10) (10) (10) (10) (10) (10) (10) (			_	(23,56,
Cash generated from operations (0) (32,11,10) (10) (10) (10) (10) (10) (10) (10) (			} <del></del>	
Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		Cash generated from an analysis	16,24,975	(6.94
Net cash inflow / (outflow) from operating activities  CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year Cash and cash equivalents as at the end of the year		INCOME MY DAM		
CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Other Non-Current Assets Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		Net cash inflow / (outflow)	(0)	(32,11.5
CASH FLOW FROM INVESTING ACTIVITIES Acquisition of Tangible Fixed Assets Capital Work in Progress Other Current Assets Other Non-Current Assets Other Non-Current Assets Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		(outliow) from operating activities		
Capital Work in Progress Cither Current Assets Other Non-Current Assets Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash Inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year	В	CASH FLOW FROM INVESTING ACTIVITIES	(0)	(32,11,5
Other Current Assets Other Non-Current Assets Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year			1 1	(K-)de
Other Non-Current Assets Other Non-Current Assets Net cash inflow / (outflow) from investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		Capital Work in Progress	1	
Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		Other Current Assets		-
Net cash Inflow / (outflow) from Investing activities  C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		Other Non-Current Assets	_	
C CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year		Net cash inflow / (outflow) from investing activities		-
Repayment of short term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year	_			
Repayment of long term borrowings Repayment of long term borrowings Interest paid Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year Cash and cash equivalents as at the end of the year  Cash and cash equivalents as at the end of the year	•	CASH FLOW FROM FINANCING ACTIVITIES		· · · · · · · · · · · · · · · · · · ·
Interest paid (0) - (295) - (296) - (2		1 Topulation of Short ferm horrowings		
Net cash inflow / (outflow) from financing activities  NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year  Cash and cash equivalents as at the end of the year  7,997  7,997		including of long term horrowings	- 1	
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year  Cash and cash equivalents as at the end of the year  7,997  7,997		finitelest oaid	(0)	10 <del>0</del> 3
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS  Cash and cash equivalents as at beginning of the year  Cash and cash equivalents as at the end of the year  7,997  7,997  7,997		ret cash inflow / (outflow) from financing activities	(295)	
Cash and cash equivalents as at beginning of the year  Cash and cash equivalents as at the end of the year  7,997  7,997  7,997		NET (DECREASE) (NICOTAGE	(295)	
Cash and cash equivalents as at beginning of the year  Cash and cash equivalents as at the end of the year  7,997  7,997  7,997		INCREASE IN CASH AND CASH EQUIVALENTS		
7,997 7,99		Cash and cash equivalents	(296)	-
7,997 7,99		Cash and cash equivalents as at beginning of the year	7.05-	
				7,99

FOR CVK & ASSOCIATES

Chartered Accountants Firm Registration No. : 101745W

(CA Vasant V. Deo)

Partner (M. No. 032877)

Place: Mumbai Date: 27th April 2023

UDIN- 23032877BGXLRK2700

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(Shekhar Parab)

Director (DIN-01902062)

(Aishwarrya Parab)

Director (DIN-05190195)

Fredericas par

				SIBINDAG 6	9 PLANETS PRODUCTS PRIVATE LIMITED :	PRIK/ANTE L	(MITTED 🗲				
					Note No. '8': Fixed Assets	ed Assets					
				<u> </u>	Colorice as an		Gepreciation		Total	Balance as at S	Balance as at
	· 有一种 · · · · · · · · · · · · · · · · · · ·	A POLITICAL PROPERTY.	the state of the s		j.	(state)	efforette years	1,00000-1	"Upo 313 2023	7	g. 31 March
	AND THE PARTICULARS OF THE TOTAL TOTAL	2022 RS	for the Appli RS	(Online)	151). C4():5	10.72 10.2	65,		RS	2024	. RS.
(A)	TANGIBLE ASSETS:		2 2 2 22								0.00
-	Land (Leasehold)	3,81,18,099		_	3,81,18,099		(43,58,151)		(43,58,151)	4,24,76,250	4,24,75,250
2	Building	10,70,26,299		-	10,70,26,299	1,31,01,604	8,66,34,646		9,97,36,250	72,90,049	81,00,054
3	Plant & Machinery	10,48,30,813	t	1	10,48,30,813	3,12,19,775	6,92,35,774		10,04,55,549	43,75,265	48,61,406
4	Furniture and Fixtures	39,525			39,525	18,627	20,898	,	39,525	,	
5	Office Equipment	4,31,466	,		4,31,466	2,29,339	2,02,127		4,31,486		
9	Others										
-	Electrification Cost	3,30,01,270			3,30,01,270	1,49,41,014	1,74,78,361		3,24,19,376	5,81,894	6,46,549
=	Air Conditioner	3,79,489	,		3,79,489	2,05,458	1,64,877		3,70,335	9,154	10,171
≡	Computer Systems	8,78,002			8,78,002	12,72,030	(3,94,028)		8,78,002		
		THE REPORT OF THE PARTY OF THE					- 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		15. Te 17.99 [P. 1954]	$\sigma_{i} \chi(A) c$	DE 76 05 - 3 05
[B] +	INTANGIBLE ASSETS: Computer Software	6,05,250		1	6,05,250	2,16,174	3,89,076		6,05,250	0	
		Test (1)		3		The Company of the	A MANAGEMENT		Section 1 Section (1) Charles 1 &		
						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 (1 T)		1.097.1109.31		54.00 April 62 4 State 4 448
MASS AND AND MANAGEMENT	THE RESERVE OF THE PROPERTY OF	CONTRACTOR OF THE PARTY OF THE	SASSE LANDS TO SECURITION OF THE PARTY OF TH	CANADA CONTRACTOR OF THE PARTY						Service and a service of the service	

