

TECHFRUITS SOLUTIONS PRIVATE LIMITED

NOTICE TO SHAREHOLDERS

NOTICE IS HEREBY GIVEN that the Eighth Annual General Meeting of the Shareholders of the Company will be held at the Registered Office of the Company on Monday, the 30<sup>th</sup> day of September, 2024 at 11:00 am., to transact the following business.

**ORDINARY BUSINESS:**

1. To consider and adopt the audited financial statements of the Company for the financial year ended 31<sup>st</sup> March 2024 together with the Reports of Board of Directors and Auditors thereon.

For TECHFRUITS SOLUTIONS PVT. LTD. BY ORDER OF THE BOARD OF DIRECTORS TECHFRUITS SOLUTIONS PVT. LTD.

  
Mr. CK. Lenin Christopher  
Director

(Director)  
DIN: 07190573

  
Mr. W. Vinolin Antony Joans  
Director

(Director)  
DIN: 06934008

Place: Chennai  
Date: 31/08/2024

NOTES:

ANY MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING CAN APPOINT ONE OR MORE PERSONS AS HIS PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF. A PROXY NEED NOT BE A MEMBER OF THE COMPANY.

## BOARD'S REPORT

Your directors have pleasure in presenting the Eighth Annual Report together with the audited financial statements for the year ended 31<sup>st</sup> March 2024.

### FINANCIAL HIGHLIGHTS/SUMMARY

| Particulars                      | 2023-24 (in '000) | 2022-23 (in '000) |
|----------------------------------|-------------------|-------------------|
| Revenue from Operations          | 2,92,061.93       | 2,90,477.72       |
| Other Income                     | 1,081.53          | 703.43            |
| PBIDT                            | 7,853.68          | 9,993.40          |
| Interest                         | 4,128.16          | 2,387.89          |
| Depreciation                     | 2,636.90          | 1,265.87          |
| Provision for Income Tax         | 1,800.00          | 1,075.00          |
| Provision for Deferred Tax       | (1131.00)         | (63.00)           |
| Net Profit/(Loss) After Tax      | 419.62            | 9,127.64          |
| Balance B/f from Previous Year   | 9,313.60          | 185.96            |
| Balance carried to Balance Sheet | 9,733.22          | 9,313.60          |

### REVIEW OF OPERATIONS & STATE OF COMPANY'S AFFAIRS

The revenue from operations during the year under review was at Rs.2,92,061.93 thousand as compared to Rs.2,90,477.72 thousand in the previous year. The Company earned a profit of Rs.419.62 thousand as against profit of Rs.9,127.64 thousand in the previous year. No material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

### DIVIDEND & RESERVES

During the year, no dividend has been declared and no amount is transferred to reserves for the year ended 31.03.2024.

### SHARE CAPITAL

The paid-up Equity Share capital as at 31<sup>st</sup> March 2024 stood at Rs.150 thousand. During the year under review, the Company had not issued equity shares and there was no change in the capital structure of the Company.

For TECHFRUITS SOLUTIONS PVT. LTD.



Director

## **DEPOSITS**

The Company has not accepted deposits covered under chapter V of the companies act, 2013.

## **BOARD MEETINGS**

During the year five board meetings were convened and held. The meetings of the board were held periodically and has not lapsed a period of 120 days between two meetings as prescribed u/s 173(1) of the Act.

## **DIRECTOR'S RESPONSIBILITY STATEMENT**

To the best of our knowledge and belief and according to the information and explanations obtained, the board of directors make the following statements in terms of section 134(3)(c) of the Companies Act, 2013

- a. that in the preparation of the annual financial statements for the year ended 31<sup>st</sup> March 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b. that such accounting policies as mentioned in the Notes to the Financial Statements have been selected and applied consistently and judgement and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March 2024 and of the Profit of the Company for the year ended on that date;
- c. that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. that the annual financial statements have been prepared on a going concern basis;
- e. that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

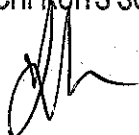
## **RISK MANAGEMENT POLICY**

The company has adequate risk management framework to deal with risks faced by the company which in the opinion of the board has an impact on its operations.

## **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

The company has not given any Loans, Guarantees or made Investments covered under the provision of section 186 of the Companies Act, 2013.

For TECHFRUITS SOLUTIONS PVT. LTD.



W-Vmin

Director

## EXTRACTS OF ANNUAL RETURN

The Extract of the Annual Return in form MGT 9 as required under Section 92 of the Companies Act, 2013, is annexed herewith as "Annexure A" and forms part of this report.

## INTERNAL FINANCIAL CONTROLS

The company's internal control systems are commensurate with its size, scale and complexities of its operations and the same is effective.

## STATUTORY AUDITORS

Pursuant to Section 139 of the Companies Act, 2013 M/s. C R B S & ASSOCIATES LLP, Chartered Accountants, Chennai were appointed as Statutory Auditor of the Company for a term of 5 years commencing from the conclusion of 6<sup>th</sup> AGM to the conclusion of 11<sup>th</sup> AGM. They are eligible and continue as auditor of the company.

## ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Your Company has no activity relating to conservation of energy or technology absorption. There were no foreign exchange earnings during the year under review.

Foreign Exchange outgoings – Rs.6,691.26 thousands (31.03.2023 – Rs.3,411.40 thousands)

## PARTICULARS OF CONTRACTS OR ARRANGEMENTS/ TRANSACTIONS WITH RELATED PARTIES

The transactions entered into by the company with related parties as covered under section 188 of the Companies Act, 2013 are:

| S. No                        | Amount in thousands | Person           | Nature of Transaction |
|------------------------------|---------------------|------------------|-----------------------|
| C.K. Lenin Christopher       | 2,485.00            | Director         | Director Remuneration |
| W.Vinolin Antony Joans       | 1,200.00            | Director         | Director Remuneration |
| P. Suresh Kumar              | 1,200.00            | Director         | Director Remuneration |
| W.Vinolin Antony Joans       | 3,800.00            | Director         | Loan from Director    |
| P. Suresh Kumar              | 1,445.00            | Director         | Loan from Director    |
| Technebulas Services Pvt Ltd | 1,181.84            | Common Directors | Sales                 |

For TECHFRUITS SOLUTIONS PVT. LTD.



W. Vinolin

Director

## MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

No orders were passed by regulators or courts against the Company that would impact the going concern status of the Company and Company's operations.

## PARTICULARS OF EMPLOYEES

There were no employees who were in receipt of remuneration in excess of the limits specified under Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the Financial Year 2023-24.

## INDUSTRIAL RELATIONS / PERSONNEL

As the company have Women Employee the provision of the Sexual Harassment of Women at workplace at workplace (Prevention, Prohibition & Redressal) Act 2013 are applicable to the company. The company has a system/ mechanism in place for lodging the complaints. During the year under review, no complaints were reported.

## OTHER INFORMATION

The Company is not having any subsidiary, joint venture or associate company.

## ACKNOWLEDGEMENT

Your directors place on records their appreciation of employees for their dedication and commitment. They also take this opportunity to thank the bankers, clients and others associated with the Company for their support.

For and behalf of the Board  
For TECHFRUITS SOLUTIONS PVT. LTD. For TECHFRUITS SOLUTIONS PVT. LTD.

  
Mr. CK. Lenin Christopher  
(Director)

DIN: 07190573

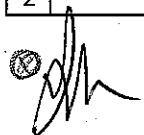
  
Mr. W. Vinolin Antony Joans  
(Director)

DIN: 06934008

Place: Chennai

Date: 31.08.2024

| FORM NO. MGT 9                                                    |                                                           |                                                |                                    |                           |                    |
|-------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|------------------------------------|---------------------------|--------------------|
| Pursuant to Section 92 (3) of the Companies Act, 2013 and rule    |                                                           |                                                |                                    |                           |                    |
| EXTRACT OF ANNUAL RETURN                                          |                                                           |                                                |                                    |                           |                    |
| As on the financial year ended on 31/03/2024                      |                                                           |                                                |                                    |                           |                    |
| I                                                                 | REGISTRATION & OTHER DETAILS:                             |                                                |                                    |                           |                    |
| i                                                                 | CIN                                                       | U72900TN2016PTC113553                          |                                    |                           |                    |
| ii                                                                | Registration Date                                         | 30.11.2016                                     |                                    |                           |                    |
| iii                                                               | Name of the Company                                       | TECHFRUITS SOLUTIONS PRIVATE LIMITED           |                                    |                           |                    |
| iv                                                                | Category of the Company                                   | Private company                                |                                    |                           |                    |
| v                                                                 | Address of the Registered office & contact details        |                                                |                                    |                           |                    |
|                                                                   | Address :                                                 | Flat 1C Kaashyap Enclave New No.209 Old No 13A |                                    |                           |                    |
|                                                                   | Town / City :                                             | Velachery, Chennai-600042                      |                                    |                           |                    |
|                                                                   | State :                                                   | TAMIL NADU                                     |                                    |                           |                    |
|                                                                   | Country Name :                                            | INDIA                                          |                                    |                           |                    |
|                                                                   | Telephone (with STD Code) :                               | 0                                              |                                    |                           |                    |
|                                                                   | Fax Number :                                              |                                                |                                    |                           |                    |
|                                                                   | Email Address :                                           | cklenin@techfruitspl.com                       |                                    |                           |                    |
|                                                                   | Website, if any:                                          |                                                |                                    |                           |                    |
| vi                                                                | Whether listed company                                    | No                                             |                                    |                           |                    |
| vii                                                               | Name and Address of Registrar & Transfer Agents ( RTA ):- |                                                |                                    |                           |                    |
|                                                                   | Name of RTA:                                              | NA                                             |                                    |                           |                    |
|                                                                   | Address :                                                 |                                                |                                    |                           |                    |
|                                                                   | Town / City :                                             |                                                |                                    |                           |                    |
|                                                                   | State :                                                   |                                                |                                    |                           |                    |
|                                                                   | Pin Code:                                                 |                                                |                                    |                           |                    |
|                                                                   | Telephone :                                               |                                                |                                    |                           |                    |
|                                                                   | Fax Number :                                              |                                                |                                    |                           |                    |
|                                                                   | Email Address :                                           |                                                |                                    |                           |                    |
| II. PRINCIPAL BUSINESS ACTIVITY OF THE COMPANY                    |                                                           |                                                |                                    |                           |                    |
| All the business activities contributing 10 % or more of the      |                                                           |                                                |                                    | Other IT support services |                    |
| Sl. No                                                            | Name and Description of main products / services          | NIC Code of the Product / service              | % to total turnover of the company |                           |                    |
| 1                                                                 | Other IT support services                                 | 99831329                                       | 100%                               |                           |                    |
| 2                                                                 |                                                           | -                                              | -                                  |                           |                    |
| 3                                                                 |                                                           | -                                              | -                                  |                           |                    |
| III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES - |                                                           |                                                |                                    |                           |                    |
| No. of Companies for which information is being filled            |                                                           |                                                |                                    | -                         |                    |
| S. No                                                             | NAME AND ADDRESS OF THE COMPANY                           | CIN/GLN                                        | HOLDING/ SUBSIDIARY /ASSOCIATE     | % of shares held          | Applicable Section |
| 1                                                                 | For TECHFRUITS SOLUTIONS PVT. LTD.                        | -                                              | -                                  | -                         | -                  |
| 2                                                                 | For TECHFRUITS SOLUTIONS PVT. LTD.                        | -                                              | -                                  | -                         | -                  |



Director

W. Umish

Director

| IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
|----------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------|--------------------------|
| i. Category-wise Share Holding                                                         |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Category of Shareholders                                                               | No. of Shares held at the beginning of the year |                                           |                                  |                                                  | No. of Shares held at the end of the year |                                  |                                                  |                                           | % Change during the year |
|                                                                                        | Demat                                           | Physical                                  | Total                            | % of Total Shares                                | Demat                                     | Physical                         | Total                                            | % of Total Shares                         |                          |
| A. Promoter s                                                                          |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| (1) Indian                                                                             |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| a) Individual/                                                                         | -                                               | 15,000.00                                 | 15,000.00                        | 100%                                             | -                                         | 15,000.00                        | 15,000.00                                        | 100%                                      | -                        |
| b) Central                                                                             | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| c) State                                                                               | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| d) Bodies                                                                              | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| e) Banks / FI                                                                          | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| f) Any other                                                                           | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| (2) Foreign                                                                            |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| a) NRI -                                                                               | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| b) Other -                                                                             | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| c) Bodies Corp.                                                                        | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| d) Banks / FI                                                                          | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| e) Any Others                                                                          | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| Total shareholding                                                                     | -                                               | 15,000.00                                 | 15,000.00                        | 100%                                             | -                                         | 15,000.00                        | 15,000.00                                        | 100%                                      | -                        |
| B. Public                                                                              |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| 1. Institutions                                                                        |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| a) Mutual                                                                              | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| b) Banks / FI                                                                          | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| c) Central Govt                                                                        | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| d) State                                                                               | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| e) Venture                                                                             | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| f) Insurance                                                                           | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| g) FIs                                                                                 | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| h) Foreign                                                                             | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| i) Others                                                                              | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| Sub-total (B)(1):-                                                                     | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| 2. Non-                                                                                |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| a) Bodies Corp.                                                                        | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| i) Indian                                                                              | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| ii) Overseas                                                                           | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| b) Individuals                                                                         | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| i) Individual                                                                          | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| ii) Individual                                                                         | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| c) Others (specify)                                                                    | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| Sub-total (B)(2):-                                                                     | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| Total Public                                                                           | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| C. Shares held by                                                                      | -                                               | -                                         | -                                | -                                                | -                                         | -                                | -                                                | -                                         | -                        |
| Grand Total (A+B+C)                                                                    | -                                               | 15,000.00                                 | 15,000.00                        | 100%                                             | -                                         | 15,000.00                        | 15,000.00                                        | 100%                                      | -                        |
| ii Shareholding of Promoters                                                           |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Sl No.                                                                                 | Shareholder's Name                              | Shareholding at the beginning of the year |                                  |                                                  | Share holding at the end of the year      |                                  |                                                  | % change in share holding during the year |                          |
|                                                                                        |                                                 | No. of Shares                             | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares                             | % of total Shares of the company | % of Shares Pledged / encumbered to total shares |                                           |                          |
| 1                                                                                      | C.K.Lenin Christopher                           | 6,000.00                                  | 40%                              | -                                                | 6,000.00                                  | 40%                              | -                                                | -                                         |                          |
| 2                                                                                      | W.Vinolin Antony Joar                           | 9,000.00                                  | 60%                              | -                                                | 9,000.00                                  | 60%                              | -                                                | -                                         |                          |
| TOTAL                                                                                  |                                                 | 15,000.00                                 | 100%                             | -                                                | 15,000.00                                 | 100%                             | -                                                | -                                         |                          |
| iii Change in Promoters' Shareholding ( please specify, if there is no change)         |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Sl. No. I - Mr.C.K.Lenin Christopher                                                   | Shareholding at the beginning of the year       |                                           |                                  | Cumulative Shareholding during the year          |                                           |                                  | % change in share holding during the year        |                                           |                          |
|                                                                                        | No. of shares                                   | % of total shares of the company          |                                  | No. of shares                                    | % of total shares of the company          |                                  |                                                  |                                           |                          |
| At the beginning of the year                                                           |                                                 | 6,000.00                                  | 40%                              | 6,000.00                                         | 40%                                       |                                  |                                                  |                                           |                          |
| Changes During the Year                                                                |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Increase                                                                               |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Date                                                                                   | Reason for Increase                             |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
|                                                                                        | Allotment                                       | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
|                                                                                        | Bonus                                           | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
|                                                                                        | Sweat                                           | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
|                                                                                        | Other                                           | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
| Decrease                                                                               |                                                 |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| Date                                                                                   | Reason for Decrease                             |                                           |                                  |                                                  |                                           |                                  |                                                  |                                           |                          |
| 0                                                                                      | Transfer                                        | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
| 0                                                                                      | Other                                           | -                                         | 0%                               | -                                                | 0%                                        |                                  |                                                  |                                           |                          |
| At the End of the year                                                                 |                                                 | 6,000.00                                  | 40%                              | 6,000.00                                         | 40%                                       |                                  |                                                  |                                           |                          |

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

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|  |  |  |  | Shareholding at the beginning of the year |  | Cumulative Shareholding during the year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

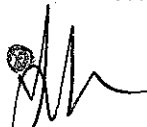
Director



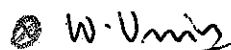
|      |                                                                    |                                                   |                          |                                                           |                              |                                    |
|------|--------------------------------------------------------------------|---------------------------------------------------|--------------------------|-----------------------------------------------------------|------------------------------|------------------------------------|
| VI.  | REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL             |                                                   |                          |                                                           |                              |                                    |
| A.   | Remuneration to Managing Director, Directors and/or Manager:       |                                                   |                          |                                                           |                              |                                    |
|      | Sl. no.                                                            | Particulars of Remuneration                       | Directors                |                                                           |                              | Total                              |
|      |                                                                    |                                                   | Christopher              | Vinolin                                                   | Suresh                       |                                    |
|      | 1                                                                  | Gross salary                                      |                          |                                                           |                              | -                                  |
|      |                                                                    | (a) Salary as per provisions                      | 24,85,000.00             | 12,00,000.00                                              | 12,00,000.00                 | 48,85,000.00                       |
|      |                                                                    | (b) Value of perquisites u/s 17(2)                | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | (c) Profits in lieu of salary under               | -                        | -                                                         | -                            | -                                  |
|      | 2                                                                  | Stock Option                                      | -                        | -                                                         | -                            | -                                  |
|      | 3                                                                  | Sweat Equity                                      | -                        | -                                                         | -                            | -                                  |
|      | 4                                                                  | Commission                                        | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | - as % of profit                                  | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | - others, specify                                 | -                        | -                                                         | -                            | -                                  |
|      | 5                                                                  | Others, please specify                            | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total (A)                                         | 24,85,000.00             | 12,00,000.00                                              | 12,00,000.00                 | 48,85,000.00                       |
|      |                                                                    | Ceiling as per the Act                            | -                        | -                                                         | -                            | -                                  |
| B.   | Remuneration to other directors:                                   |                                                   |                          |                                                           |                              |                                    |
|      | Sl. no.                                                            | Particulars of Remuneration                       | A                        | B                                                         | C                            | Total Amount                       |
|      | 1                                                                  | Independent Directors                             |                          |                                                           |                              |                                    |
|      |                                                                    | Fee for attending board                           | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Commission                                        | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Others - Salary                                   | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total (1)                                         | -                        | -                                                         | -                            | -                                  |
|      | 2                                                                  | Other Non-Executive Directors                     |                          |                                                           |                              |                                    |
|      |                                                                    | Fee for attending board                           | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Commission                                        | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Others, please specify                            | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total (2)                                         | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total (B)=(1+2)                                   | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total Managerial Remuneration                     | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Overall Ceiling as per the Act                    | -                        | -                                                         | -                            | -                                  |
| C.   | REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD |                                                   |                          |                                                           |                              |                                    |
|      | Sl. no.                                                            | Particulars of Remuneration                       | Key Managerial Personnel |                                                           |                              | Total                              |
|      |                                                                    |                                                   | CEO                      | Company Secretary                                         |                              |                                    |
|      | 1                                                                  | Gross salary                                      | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | (a) Salary as per provisions contained in section | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | (b) Value of perquisites u/s 17(2) Income-tax     | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | (c) Profits in lieu of salary under section 17(3) | -                        | -                                                         | -                            | -                                  |
|      | 2                                                                  | Stock Option                                      | -                        | -                                                         | -                            | -                                  |
|      | 3                                                                  | Sweat Equity                                      | -                        | -                                                         | -                            | -                                  |
|      | 4                                                                  | Commission                                        | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | - as % of profit                                  | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | - others, specify...                              | -                        | -                                                         | -                            | -                                  |
|      | 5                                                                  | Others, please specify                            | -                        | -                                                         | -                            | -                                  |
|      |                                                                    | Total                                             | -                        | -                                                         | -                            | -                                  |
| VII. | PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:                   |                                                   |                          |                                                           |                              |                                    |
|      | Type                                                               | Section of the Companies Act                      | Brief Description        | Details of Penalty / Punishment/ Compounding fees imposed | Authority [RD / NCLT/ COURT] | Appeal made, if any (give Details) |
|      | A. COMPANY                                                         |                                                   |                          |                                                           |                              |                                    |
|      | Penalty                                                            | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Punishment                                                         | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Compounding                                                        | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | B. DIRECTORS                                                       |                                                   |                          |                                                           |                              |                                    |
|      | Penalty                                                            | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Punishment                                                         | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Compounding                                                        | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | C. OTHER OFFICERS IN DEFAULT                                       |                                                   |                          |                                                           |                              |                                    |
|      | Penalty                                                            | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Punishment                                                         | -                                                 | -                        | -                                                         | -                            | -                                  |
|      | Compounding                                                        | -                                                 | -                        | -                                                         | -                            | -                                  |

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Director



Director

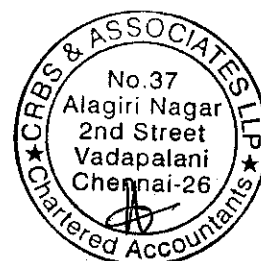
**INDEPENDENT AUDITOR'S REPORT****To the Members of M/s. TECHFRUITS SOLUTIONS PRIVATE LIMITED****Report on the Standalone Financial Statements****Opinion**

We have audited the accompanying Standalone financial statements of M/s. **TECHFRUITS SOLUTIONS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of the 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 31<sup>st</sup> March 2024, and Profit 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 there under, 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.



*M/s Techfruits Solutions Private Limited,  
Independent Audit Report for the Financial Year 2023-24*

## **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon

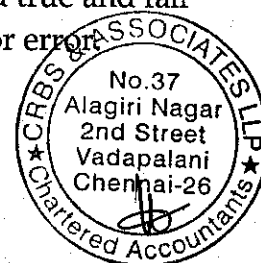
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, 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.

## **Management's Responsibility for the Financial Statements**

The Company's Board of directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance and cash flows of the company in accordance with the accounting principle generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 implementation and maintenance of 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 financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

*M/s Techfruits Solutions Private Limited,  
Independent Audit Report for the Financial Year 2023-24*



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.

The management is responsible to ensure that the accounting software used by the Company for maintaining its books of account has the features of

- (a) recording an audit trail of each and every transaction and
- (b) creating an edit log of each change made in the books of account along with the date when such changes are made.

The management is also responsible to ensuring that the audit trail is not disabled.

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

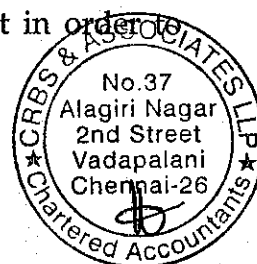
### **Auditor's Responsibility for the Audit of the Financial Statements**

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 scepticism throughout the audit. We also:

- 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.

*M/s Techfruits Solutions Private Limited,  
Independent Audit Report for the Financial Year 2023-24*



- 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.

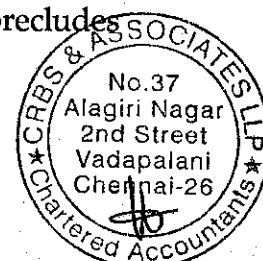
Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

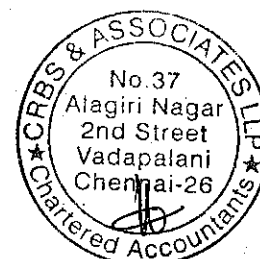
*M/s Techfruits Solutions Private Limited,  
Independent Audit Report for the Financial Year 2023-24*



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 sub-section (11) of section 143 of the Act, the statement on the matters specified in the paragraph 3 and 4 of the Order, is not applicable to the company.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) The reporting of the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls is not applicable to the Company vide Notification issued by Ministry of Company affairs dated 13th June 2017.



(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

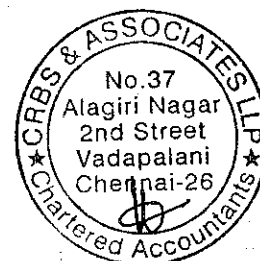
ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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 its knowledge and belief, other than as disclosed in the notes to the accounts,

a) 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 company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

b) 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.



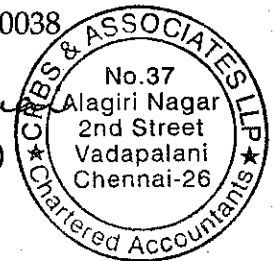
c) Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.

vi. Based on our examination which included test checks and information given to us, the Company has used an accounting software of recording audit trail (edit log) facility for maintaining its books of accounts, and has enabled the feature of recording audit trail (edit log) facility. Hence, the company has complied with proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

For C R B S & ASSOCIATES LLP  
Chartered Accountants  
FRN: 002957S/S000038

*M. Valliammai*  
(M. Valliammai)  
Partner  
M.No: 226137



Place: Chennai  
Date: 31.08.2024  
UDIN: 24226137BKAMMT4634

| <b>Techfruits Solutions Private Limited</b>                                                                                         |          |                                                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------------|--------------------|
| CIN : U72900TN2016PTC113553                                                                                                         |          |                                                |                    |
| Flat 1D, Kaashyap Enclave, New No.209, Old No.13A, Velachery Main Road,<br>Velachery, Chennai - 600042                              |          |                                                |                    |
| <b>Balance sheet as at 31-March-2024</b>                                                                                            |          |                                                |                    |
| (All amounts are in Indian Rupees Thousands except share data and as stated)                                                        |          |                                                |                    |
| Particulars                                                                                                                         | Note No. | As at 31-03-2024                               | As at 31-03-2023   |
| <b>I. EQUITY AND LIABILITIES</b>                                                                                                    |          |                                                |                    |
| <b>(1) Shareholders' funds</b>                                                                                                      |          |                                                |                    |
| Share capital                                                                                                                       | 3        | 150.00                                         | 150.00             |
| Reserves and surplus                                                                                                                | 4        | 9,733.22                                       | 9,313.60           |
| Money received against share warrants                                                                                               |          |                                                |                    |
| <b>(2) Share application money pending allotment</b>                                                                                |          |                                                |                    |
| <b>(3) Non-current liabilities</b>                                                                                                  |          |                                                |                    |
| Long-term borrowings                                                                                                                | 5        | 16,343.50                                      | 12,495.60          |
| Deferred tax liabilities (Net)                                                                                                      |          | -                                              | -                  |
| Other Long term liabilities                                                                                                         |          | -                                              | -                  |
| Long-term provisions                                                                                                                |          | -                                              | -                  |
| <b>(4) Current liabilities</b>                                                                                                      |          |                                                |                    |
| Short-term borrowings                                                                                                               | 6        | 45,589.56                                      | 9,097.15           |
| Trade payables                                                                                                                      | 7        |                                                |                    |
| Total outstanding dues of micro enterprises and small enterprises                                                                   |          | 28,602.32                                      | 15,253.46          |
| Total outstanding dues of creditors other than micro enterprises and small enterprises                                              |          | 33,377.66                                      | 75,001.54          |
| Other current liabilities                                                                                                           | 8        | 7,804.44                                       | 8,487.05           |
| Short-term provisions - Taxation                                                                                                    | 9        | 1,693.37                                       | 1,075.00           |
| <b>TOTAL</b>                                                                                                                        |          | <b>1,43,294.07</b>                             | <b>1,30,873.40</b> |
| <b>II. ASSETS</b>                                                                                                                   |          |                                                |                    |
| <b>(1) Non-current assets</b>                                                                                                       |          |                                                |                    |
| Property, Plant and Equipment and Intangible assets                                                                                 | 10       |                                                |                    |
| Property, Plant and Equipment                                                                                                       |          | 17,876.50                                      | 13,141.59          |
| Intangible assets                                                                                                                   |          | 48.81                                          | 70.07              |
| Capital work-in-progress                                                                                                            |          |                                                | 37.19              |
| Intangible assets under Development                                                                                                 |          |                                                |                    |
| Non-current investments                                                                                                             |          | -                                              | -                  |
| Deferred tax assets (net)                                                                                                           | 11       | 1,810.00                                       | 679.00             |
| Long-term loans and advances                                                                                                        | 12       | 1,000.00                                       | -                  |
| Other non-current assets                                                                                                            |          | -                                              | -                  |
| <b>(2) Current assets</b>                                                                                                           |          |                                                |                    |
| Current investments                                                                                                                 |          | -                                              | -                  |
| Inventories                                                                                                                         | 13       | 7,599.77                                       | 6,848.18           |
| Trade receivables                                                                                                                   | 14       | 85,079.29                                      | 48,155.29          |
| Cash and cash equivalents                                                                                                           | 15       | 24,407.14                                      | 49,034.95          |
| Short-term loans and advances                                                                                                       | 16       | 280.00                                         | 780.00             |
| Other current assets                                                                                                                | 17       | 5,192.56                                       | 12,127.13          |
| <b>TOTAL</b>                                                                                                                        |          | <b>1,43,294.07</b>                             | <b>1,30,873.40</b> |
|                                                                                                                                     |          | 0.00                                           | -                  |
| The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies | 1 & 2    |                                                |                    |
| As per our report of even date attached                                                                                             |          | For and on behalf of the Board of Directors of |                    |
| For C R B S & ASSOCIATES LLP                                                                                                        |          | Techfruits Solutions Private Limited           |                    |
| Chartered Accountants                                                                                                               |          | For TECHFRUITS SOLUTIONS PVT. LTD.             |                    |
| FRN: 0029575/S000038                                                                                                                |          | For TECHFRUITS SOLUTIONS PVT. LTD.             |                    |
| M. Valliammai                                                                                                                       |          | CK Lenin Christopher                           |                    |
| (Partner)                                                                                                                           |          | W Vinolin Antony Joans                         |                    |
| M.No: 226137                                                                                                                        |          | Director                                       |                    |
| Place: Chennai                                                                                                                      |          | Director                                       |                    |
| Date: 31-08-2024                                                                                                                    |          | DIN: 06934008                                  |                    |
| UDIN: 24-226137BKAMMT4634                                                                                                           |          | Place: Chennai                                 |                    |
|                                                                                                                                     |          | Date: 31-08-2024                               |                    |
|                                                                                                                                     |          | Date: 31-08-2024                               |                    |

|                                                                                                        |                                                                                                                                     |          |                                                                      |                    |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------|--------------------|
| <b>Techfruits Solutions Private Limited</b>                                                            |                                                                                                                                     |          |                                                                      |                    |
| CIN : U72900TN2016PTC113553                                                                            |                                                                                                                                     |          |                                                                      |                    |
| Flat 1D, Kaashyap Enclave, New No.209, Old No.13A, Velachery Main Road,<br>Velachery, Chennai - 600042 |                                                                                                                                     |          |                                                                      |                    |
| <b>Statement of Profit &amp; Loss Account for the Year Ended 31-March-2024</b>                         |                                                                                                                                     |          |                                                                      |                    |
| (All amounts are in Indian Rupees Thousands except share data and as stated)                           |                                                                                                                                     |          |                                                                      |                    |
|                                                                                                        | Particulars                                                                                                                         | Note No. | 31-03-2024                                                           | 31-03-2023         |
| I                                                                                                      | Revenue from operations                                                                                                             | 18       | 2,92,061.93                                                          | 2,90,477.72        |
| II                                                                                                     | Other income                                                                                                                        | 19       | 1,081.53                                                             | 703.43             |
| III                                                                                                    | <b>Total Income (I + II)</b>                                                                                                        |          | <b>2,93,143.46</b>                                                   | <b>2,91,181.15</b> |
| IV                                                                                                     | Expenses:                                                                                                                           |          |                                                                      |                    |
|                                                                                                        | Cost of materials consumed                                                                                                          |          | -                                                                    | -                  |
|                                                                                                        | Purchases of Stock-in-Trade                                                                                                         | 20       | 2,20,718.36                                                          | 2,40,747.37        |
|                                                                                                        | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade                                                       | 21       | -751.59                                                              | -2,824.85          |
|                                                                                                        | Employee benefits expenses                                                                                                          | 22       | 48,099.38                                                            | 30,996.95          |
|                                                                                                        | Finance costs                                                                                                                       | 23       | 4,726.91                                                             | 2,922.98           |
|                                                                                                        | Depreciation and amortization expense                                                                                               | 24       | 2,636.90                                                             | 1,265.87           |
|                                                                                                        | Other expenses                                                                                                                      | 25       | 16,624.88                                                            | 11,733.19          |
|                                                                                                        | <b>Total expenses</b>                                                                                                               |          | <b>2,92,054.84</b>                                                   | <b>2,84,841.51</b> |
| V                                                                                                      | <b>Profit before exceptional and extraordinary items and tax (III - IV)</b>                                                         |          | <b>1,088.62</b>                                                      | <b>6,339.64</b>    |
| VI                                                                                                     | Exceptional items                                                                                                                   |          | -                                                                    | -                  |
| VII                                                                                                    | <b>Profit before extraordinary items and tax (V - VI)</b>                                                                           |          | <b>1,088.62</b>                                                      | <b>6,339.64</b>    |
| VIII                                                                                                   | Extraordinary items                                                                                                                 |          |                                                                      | 3,800.00           |
| IX                                                                                                     | <b>Profit before tax (VII- VIII)</b>                                                                                                |          | <b>1,088.62</b>                                                      | <b>10,139.64</b>   |
| X                                                                                                      | Tax expense:                                                                                                                        |          |                                                                      |                    |
|                                                                                                        | (1) Current tax                                                                                                                     |          | 1,800.00                                                             | 1,075.00           |
|                                                                                                        | (2) Deferred tax                                                                                                                    |          | -1,131.00                                                            | -63.00             |
| XI                                                                                                     | <b>Profit/(Loss) for the period from continuing operations (VII- VIII)</b>                                                          |          | <b>419.62</b>                                                        | <b>9,127.64</b>    |
| XII                                                                                                    | Profit/(loss) from discontinuing operations                                                                                         |          |                                                                      |                    |
| XIII                                                                                                   | Tax expense of discontinuing operations                                                                                             |          |                                                                      |                    |
| XIV                                                                                                    | <b>Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)</b>                                                          |          | -                                                                    | -                  |
| XV                                                                                                     | <b>Profit (Loss) for the period (XI + XIV)</b>                                                                                      |          | <b>419.62</b>                                                        | <b>9,127.64</b>    |
| XVI                                                                                                    | <b>Earnings per equity share of Face value of Rs.10/- Per Share</b>                                                                 |          |                                                                      |                    |
|                                                                                                        | (1) Basic (in Rs.)                                                                                                                  |          | 27.97                                                                | 608.51             |
|                                                                                                        | (2) Diluted (in Rs.)                                                                                                                |          | 27.97                                                                | 608.51             |
|                                                                                                        | The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies | 1 & 2    |                                                                      |                    |
| As per our report of even date attached                                                                |                                                                                                                                     |          |                                                                      |                    |
| For C R B S & ASSOCIATES LLP                                                                           |                                                                                                                                     |          | For and on behalf of the Board of Directors of                       |                    |
| Chartered Accountants                                                                                  |                                                                                                                                     |          | Techfruits Solutions Private Limited                                 |                    |
| FRN: 002957S/S000038                                                                                   |                                                                                                                                     |          | For TECHFRUITS SOLUTIONS PVT. LTD. To TECHFRUITS SOLUTIONS PVT. LTD. |                    |
| M. Valliammai                                                                                          |                                                                                                                                     |          | W. Vinin                                                             |                    |
| (Partner)                                                                                              |                                                                                                                                     |          | C K Lenin Christopher                                                |                    |
| M.No: 226137                                                                                           |                                                                                                                                     |          | Director Director                                                    |                    |
| Place: Chennai                                                                                         |                                                                                                                                     |          | DIN: 07190573                                                        |                    |
| Date: 31-08-2024                                                                                       |                                                                                                                                     |          | Place: Chennai                                                       |                    |
| UDIN: 242261378KA MMJ4634                                                                              |                                                                                                                                     |          | Date: 31-08-2024                                                     |                    |
|                                                                                                        |                                                                                                                                     |          | Date: 31-08-2024                                                     |                    |

Director

# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Notes to Accounts for Balance Sheet As at 31-March-2024

(All amounts are in Indian Rupees Thousands except share data and as stated)

## Note No : 1 Significant Accounting Policies for the Year Ended

(All amounts are in Indian Rupees Thousands except share data and as stated)

### 1. Corporate Information

The objects of the company is to carry on the business of reselling and distributing hardware and software, Solution providing, software product development, Consultancy services relating to Business Process Reengineering and design and implementation of Information Technology and act as franchise agent for electronic information technology development, upgradation, manufacturing, processing of hardware, Software etc.

### Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 / Companies Act, 1956, as applicable. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

### 2. Significant Accounting Policies

#### a. Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including Contingent Liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which these get materialized.

#### b. Revenue recognition

- (i) Revenue from sale of goods is recognized when sufficient risks and rewards are transferred to customers, which is generally on dispatch of goods in case of domestic sales and on leaving of Indian shores in case of Export sales and sales are stated net of taxes, returns and discounts.
- (ii) Revenue from Services are recognized during the year in which the Services are rendered.
- (iii) Interest Income is recognized on accrual basis.

#### c. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of construction or acquisition less accumulated depreciation. All other expenses including taxes, duties, freight incurred to bring the Property, Plant and Equipment to working condition is also treated as the cost of the Property, Plant and Equipment. However, eligible Input Tax Credit in respect of the Property, Plant and Equipment is deducted from the cost of the Plant, Property and Equipment.

Property, Plant and Equipment are stated at acquisition cost less accumulated depreciation or amortization and cumulative impairment.

#### d. Depreciation

Depreciation on Property, Plant & Equipment are provided on the Written Down Value Method over the useful lives of the assets prescribed under Part C of Schedule II of the Companies Act 2013. Depreciation for assets purchased/sold during the period is proportionately charged.

Intangibles assets, if any, are amortized over their respective individual estimated lives on a Written Down Value basis, commencing from the date the asset is available to the company for its use.

#### e. Inventories

Inventories are valued at cost or net realisable value, whichever is lower. Cost for the purpose of valuation of stocks purchased is determined by using the FIFO method, net of Input Tax Credit (if any)

- a) Raw Materials: Raw materials are valued at cost or net realisable value, whichever is lower.
- b) Finished Goods: Finished goods are valued at the lower of the cost or net realizable value.
- c) Stock In Transit: Stock in trade are valued at cost or net realizable value, whichever is lower.

#### f. Foreign Currency Transaction

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transactions and realized exchange gain/loss is dealt with in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the rate of exchange prevailing at the year-end. Exchange differences arising on actual payments/realizations and year-end restatements are dealt with in the Statement of Profit and Loss.

#### g. Provisions

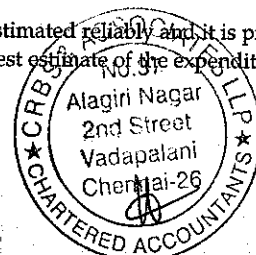
A provision is recognized if, as a result of a past event, the Company has a present obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure to settle the present obligation as on the Balance Sheet date.

For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

Director



# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

Notes to Accounts for Balance Sheet As at 31-March-2024

(All amounts are in Indian Rupees Thousands except share data and as stated)

## Note No : 1 Significant Accounting Policies for the Year Ended

(All amounts are in Indian Rupees Thousands except share data and as stated)

### h. Contingent Liabilities and Contingent Assets

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent assets are neither recognized nor disclosed in the financial statements.

### i. Earnings Per Share

Basic earnings per share are calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding after adjustment for the effects of all dilutive potential equity shares.

### j. Cash and Cash Equivalents

Cash and cash equivalent represent balances in hand and with banks and short term investments with an original maturity of three months or less.

### k. Taxes on Income

(i) Provision for current tax made as per the provisions of the Income Tax Act, 1961.

(ii) Deferred Tax Liability or Asset resulting from "timing difference" between book and taxable profit is accounted for considering the tax rate and laws that have been enacted or substantively enacted as on the balance sheet date.

(iii) Deferred Tax Asset is recognized and carried forward only to the extent that there is virtual certainty with convincing evidence that there will be sufficient future income to recover such deferred tax asset.

### l. Employee Benefits

#### a. Defined Contribution Plan:

Contribution as per the Employees provident fund & miscellaneous provisions Act 1952 towards provident fund & family pension fund are provided for and payments in respect thereof are made to relevant authorities on actual basis and accounted as an expense in the year it is incurred.

#### b. Defined Benefit Plan:

Gratuity & Leave Encashment:

The Company's liability towards retirement benefits in the form of Leave Encashment, Gratuity and Super Annuation are provided on the basis of estimations adopted by the Management as on the date of Balance Sheet.

Short term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and loss of the year in which the related services is rendered

Post-employment and other long term employee benefits are recognized as an expense in the Statement of Profit and loss for the year in which the employee has rendered services. The expenses are recognized on the basis of estimations adopted by the Management. Differences, if any, between the estimates of current year and previous year in respect of the post-employment and other long term benefits are charged to the Statement of Profit and loss.

### m. Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset shall be capitalised as part of the cost of that asset. All other borrowing costs are accounted as expense in the statement of profit and loss.

As per our report of even date attached

For C R B S & ASSOCIATES LLP

Chartered Accountants

FRN: 002957S/S000038

M. Valliammai

M.Valliammai

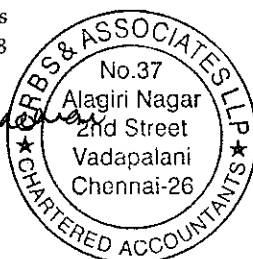
(Partner)

M.No: 226137

Place: Chennai

Date: 31-08-2024

UDIN: 24226137BKAMMT4634



For and on behalf of the Board of Directors of

Techfruits Solutions Private Limited

For TECHFRUITS SOLUTIONS PVT. LTD. For TECHFRUITS SOLUTIONS PVT. LTD.

Director

C K Lenin Christopher

DIN: 07190573

Place: Chennai

Date: 31-08-2024

Director

W Vinolin Antony Joans

DIN: 06934008

Place: Chennai

Date: 31-08-2024

**Techfruits Solutions Private Limited**

CIN : U72900TN2016PTC113553

**Notes to Accounts for Balance Sheet As at 31-March-2024**

(All amounts are in Indian Rupees Thousands except share data and as stated)

**Note No: 3 SHARE CAPITAL**

| Particulars                                   | 31-03-2024    | 31-03-2023    |
|-----------------------------------------------|---------------|---------------|
| <b>Authorised Share Capital</b>               |               |               |
| 1,00,000 Equity Shares of Rs.10/- each        | 1,000.00      | 1,000.00      |
| <b>Issued, Subscribed and Paid up Capital</b> |               |               |
| 15,000 Equity Shares of Rs.10/- each          | 150.00        | 150.00        |
| <b>TOTAL</b>                                  | <b>150.00</b> | <b>150.00</b> |

**Note No: 3.1 - RECONCILIATION OF SHARES**

| Particulars                        | 31-03-2024       |               | 31-03-2023       |               |
|------------------------------------|------------------|---------------|------------------|---------------|
|                                    | Number of Shares | Amount        | Number of Shares | Amount        |
| Opening Share Capital              | 15,000           | 150.00        | 15,000           | 150.00        |
| Add: Shares issued During the year |                  |               |                  |               |
| Add: Rights / Bonus Shares Issued  |                  |               |                  |               |
| <b>Total</b>                       | <b>15,000</b>    | <b>150.00</b> | <b>15,000</b>    | <b>150.00</b> |
| Less: Buy back of Shares           | -                | -             | -                | -             |
| Less Reduction in Capital          | -                | -             | -                | -             |
| <b>Closing Share Capital</b>       | <b>15,000</b>    | <b>150.00</b> | <b>15,000</b>    | <b>150.00</b> |

**Note No: 3.2 - LIST OF SHARE HOLDERS HAVING 5% OR MORE SHARES (IN NOS) :-**

| Name of Shareholders   | 31-03-2024 |       | 31-03-2023 |       |
|------------------------|------------|-------|------------|-------|
|                        | In Nos     | In %  | In Nos     | In %  |
| C.K.Lenin Christopher  | 6,000      | 40.00 | 6,000      | 40.00 |
| W.Vinolin Antony Joans | 9,000      | 60.00 | 9,000      | 60.00 |

As per records of the company, including its register of shareholders / members.

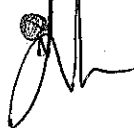
**Note No: 3.3 - SHARES HELD BY PROMOTERS AT THE END OF THE YEAR**

| Name of Promoter       | No of Shares  | % of Total Shares | % Change during the year |
|------------------------|---------------|-------------------|--------------------------|
| C.K.Lenin Christopher  | 6,000         | 40.00             |                          |
| W.Vinolin Antony Joans | 9,000         | 60.00             |                          |
| <b>TOTAL</b>           | <b>15,000</b> | <b>100.00</b>     |                          |

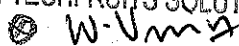
As per records of the company, including its register of shareholders / members.

For TECHFRUITS SOLUTIONS PVT. LTD.

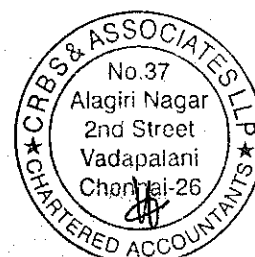
For TECHFRUITS SOLUTIONS PVT. LTD.



Director



Director



**Techfruits Solutions Private Limited**

CIN : U72900TN2016PTC113553

**Notes to Accounts for Balance Sheet As at 31-March-2024**

(All amounts are in Indian Rupees Thousands except share data and as stated)

**Note No: 4 RESERVES AND SURPLUS**

| Particulars                                                                                                                                                              | 31-03-2024 |                 | 31-03-2023 |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|------------|-----------------|
| (i) Reserves and Surplus shall be classified as:                                                                                                                         |            |                 |            |                 |
| (a) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.; |            |                 |            |                 |
| Balance as per Last Financial Statement                                                                                                                                  | 9,313.60   |                 | 185.96     |                 |
| Add: Profit During The Year                                                                                                                                              | 419.62     | 9,733.22        | 9,127.64   | 9,313.60        |
| Closing Balance                                                                                                                                                          |            |                 |            |                 |
| <b>TOTAL</b>                                                                                                                                                             |            | <b>9,733.22</b> |            | <b>9,313.60</b> |

**Note No: 5 LONG-TERM BORROWINGS**

| Particulars                                                                                   | 31-03-2024              |                      | 31-03-2023              |                    |
|-----------------------------------------------------------------------------------------------|-------------------------|----------------------|-------------------------|--------------------|
|                                                                                               | Non- Current Maturities | Current Maturities   | Non- Current Maturities | Current Maturities |
| (i) Long-term borrowings                                                                      |                         |                      |                         |                    |
| (a) Term loans:                                                                               |                         |                      |                         |                    |
| - From banks.                                                                                 | -                       | 507.73               | 497.10                  | 1,156.00           |
| (b) Loans and advances from related parties;                                                  |                         |                      |                         |                    |
| - From Directors                                                                              | 16,343.50               |                      | 11,998.50               |                    |
| <b>TOTAL</b>                                                                                  | <b>16,343.50</b>        | <b>507.73</b>        | <b>12,495.60</b>        | <b>1,156.00</b>    |
| The above amount includes:-                                                                   |                         |                      |                         |                    |
| Secured Borrowings                                                                            | -                       | 507.73               | 497.10                  | 1,156.00           |
| Unsecured Borrowings                                                                          | 16,343.50               | -                    | 11,998.50               |                    |
| <i>Current Maturities of Long term debt has been classified under "Short Term Borrowings"</i> |                         |                      |                         |                    |
| <b>NET AMOUNT</b>                                                                             | <b>16,343.50</b>        | <b>507.73</b>        | <b>12,495.60</b>        | <b>1,156.00</b>    |
| <b>Terms of repayment :-</b>                                                                  | <b>Honda Car - 1</b>    | <b>Honda Car - 2</b> | <b>Term Loan</b>        |                    |
| 1. Period of Maturity                                                                         | 01.06.2024              | 01.06.2024           | 30.11.2024              |                    |
| 2. No of Installments Due including Current Maturities                                        | 3                       | 3                    | 8                       |                    |
| 3. Amount due per Installment                                                                 | 20.93                   | 20.93                | 63.50                   |                    |
| 4. Rate of Interest                                                                           | 9.35%                   | 9.35%                | 8.25%                   |                    |

a) Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.

b) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

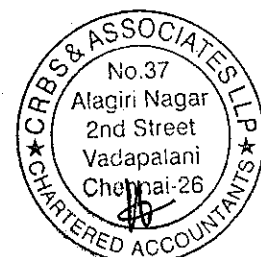
c) The loan given by the directors to the company is interest free and it is unsecured.

For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

Director



**Techfruits Solutions Private Limited**

CIN : U72900TN2016PTC113553

**Notes to Accounts for Balance Sheet As at 31-March-2024**

(All amounts are in Indian Rupees Thousands except share data and as stated)

**Note No: 6 SHORT-TERM BORROWINGS**

| Particulars                                    | 31-03-2024       | 31-03-2023      |
|------------------------------------------------|------------------|-----------------|
| (i) Loan repayable on demand                   |                  |                 |
| (a) From Banks                                 | 41,020.69        | 1,634.09        |
| (b) From other parties                         | 4,061.14         | 6,307.06        |
| (ii) Current Maturities of Long term Borrowing | 507.73           | 1,156.00        |
| <b>TOTAL</b>                                   | <b>45,589.56</b> | <b>9,097.15</b> |
| The above amount includes:-                    |                  |                 |
| Secured Borrowings                             | 41,528.42        | 2,790.09        |
| Unsecured Borrowings                           | 4,061.14         | 6,307.06        |
| <b>TOTAL</b>                                   | <b>45,589.56</b> | <b>9,097.15</b> |

The quarterly returns /statements of current assets are not filed by the Company with ICICI Bank.

(a) The Short Term Financing Facility provided by Unity Small Finance Bank on personal guarantee of director and a lien on Fixed Deposit amounting to Rs. 1,500 Thousands for purchase of goods which is repayable on the due date of invoice and carries a interest rate of 11.75% p.a. and the outstanding balance as on 31.03.2024 is Rs.1,009.78 Thousands.

(b) The Overdraft Facility provided by ICICI Bank on personal guarantee of directors, on pledge of Immovable Fixed Assets, property of the directors & current assets and carries a interest rate of 9.75% p.a. and the outstanding balance as on 31.03.2024 is Rs.37,859.01 Thousands.

**Note No: 7 TRADE PAYABLES**

| Particulars                                                                    | 31-03-2024       | 31-03-2023       |
|--------------------------------------------------------------------------------|------------------|------------------|
| <b>For Goods</b>                                                               |                  |                  |
| (A) Total outstanding dues of micro enterprises and small enterprises          | 27,881.13        | 15,247.01        |
| (B) Total outstanding dues of creditors other than micro and small enterprises | 33,337.02        | 75,001.54        |
| <b>For Expenses</b>                                                            |                  |                  |
| (A) Total outstanding dues of micro enterprises and small enterprises          | 721.19           | 6.45             |
| (B) Total outstanding dues of creditors other than micro and small enterprises | 40.64            | -                |
| <b>TOTAL</b>                                                                   | <b>61,979.98</b> | <b>90,255.00</b> |

Refer Note No. 27 for ageing analysis of trade payables

**Note No: 8 OTHER CURRENT LIABILITIES**

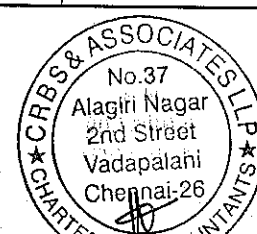
| Particulars                         | 31-03-2024      | 31-03-2023      |
|-------------------------------------|-----------------|-----------------|
| (i) Expense Payable                 | 796.35          | 1,025.92        |
| (ii) Statutory Dues                 |                 |                 |
| - GST Payable                       | 1,552.21        | 1,826.98        |
| - TDS Payable                       | 710.93          | 382.08          |
| - ESI Payable                       | 4.74            | 21.65           |
| - PF Payable                        | 127.44          | 194.42          |
| (iii) Audit Fee Payable             | 362.65          | 175.00          |
| (iv) Directors Remuneration Payable | 360.92          | 309.50          |
| (v) Advance From Customer           | 232.47          | 1,556.27        |
| (vi) Other Payables                 | 500.00          | -               |
| (vii) Salary Payable                | 3,156.73        | 2,995.23        |
| <b>TOTAL</b>                        | <b>7,804.44</b> | <b>8,487.05</b> |

For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

Director



# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

## Notes to Accounts for Balance Sheet As at 31-March-2024

(All amounts are in Indian Rupees Thousands except share data and as stated)

### Note No :10 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

|                                                                                                        |                       | GROSS BLOCK      |                          |                           | DEPRECIATION                |                  |                          | NET BLOCK                   |                  |                  |
|--------------------------------------------------------------------------------------------------------|-----------------------|------------------|--------------------------|---------------------------|-----------------------------|------------------|--------------------------|-----------------------------|------------------|------------------|
| SR. NO.                                                                                                | DESCRIPTION OF ASSETS | COST             | ADDITION DURING THE YEAR | DELETIONS DURING THE YEAR | TOTAL COST AS AT 31-03-2024 | AS ON 01-04-2023 | ADDITION DURING THE YEAR | ADJUSTMENTS DURING THE YEAR | AS ON 31-03-2024 | AS ON 31-03-2023 |
|                                                                                                        |                       | AS ON 01-04-2023 |                          |                           |                             |                  |                          |                             |                  |                  |
| TANGIBLE ASSETS                                                                                        |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |
| 1                                                                                                      | Office Equipment      | 133.73           | 312.16                   |                           | 445.89                      | 107.24           | 152.63                   |                             | 259.87           | 186.02           |
| 2                                                                                                      | Car                   | 4,995.15         |                          |                           | 4,995.15                    | 4,325.81         | 263.05                   |                             | 4,588.86         | 406.29           |
| 3                                                                                                      | Bike                  | 52.35            |                          |                           | 52.35                       | 36.90            | 4.00                     |                             | 40.90            | 11.45            |
| 4                                                                                                      | Furniture & Fittings  | 814.86           | 192.00                   |                           | 1,006.86                    | 574.00           | 112.07                   |                             | 686.07           | 320.79           |
| 5                                                                                                      | Electrical & Fittings | 108.24           | 1,153.74                 |                           | 1,261.98                    | 63.38            | 246.67                   |                             | 310.05           | 951.93           |
| 6                                                                                                      | Mobile                | 398.00           |                          |                           | 398.00                      | 250.09           | 30.44                    |                             | 280.53           | 117.91           |
| 7                                                                                                      | Computer              | 1,750.03         | 1,413.55                 |                           | 3,163.58                    | 1,630.03         | 968.59                   |                             | 2,598.62         | 564.96           |
| 8                                                                                                      | Air Conditioner       | 294.00           | 280.80                   |                           | 574.80                      | 224.84           | 90.60                    |                             | 315.44           | 259.36           |
| 9                                                                                                      | Building              | 4,168.62         | 3,987.96                 |                           | 8,156.58                    | 396.02           | 737.25                   |                             | 1,133.27         | 7,023.31         |
| 10                                                                                                     | Land                  | 8,034.92         |                          |                           | 8,034.92                    | -                | -                        |                             | -                | 8,034.92         |
|                                                                                                        | Total- A              | 20,749.90        | 7,340.21                 | -                         | 28,090.11                   | 7,608.31         | 2,605.30                 | -                           | 10,213.61        | 17,876.50        |
| INTANGIBLE ASSETS                                                                                      |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |
| 1                                                                                                      | Computer Software     | 503.98           | 10.34                    |                           | 514.32                      | 433.91           | 31.60                    |                             | 465.51           | 48.81            |
|                                                                                                        | Total- B              | 503.98           | 10.34                    | -                         | 514.32                      | 433.91           | 31.60                    | -                           | 465.51           | 48.81            |
| Note :                                                                                                 |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |
| 1) The Property , Plant& Equipment & Intangible Assets have not been revalued during the year          |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |
| 2) All the Immovable Properties listed above are held in the name of company                           |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |
| 3) There are no proceedings against the company under the benami transactions ( Prohibition ) act,1988 |                       |                  |                          |                           |                             |                  |                          |                             |                  |                  |

#### Note :

- 1) The Property, Plant & Equipment & Intangible Assets have not been revalued during the year
- 2) All the Immovable Properties listed above are held in the name of company
- 3) There are no proceedings against the company under the company under the benami transactions (Prohibition) act,1988

For TECHFRUITS SOLUTIONS PVT. LTD.

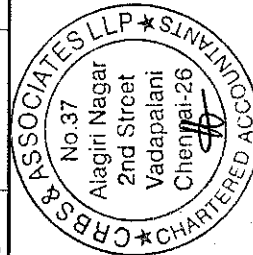
For TECHFRUITS SOLUTIONS PVT. LTD.

*[Signature]*

Director

*[Signature]*

Director



| Note No :10 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS (FY - 2022-23) |                          |                            |                                |                                 |                                   |                                |                                   |                    |                    |                    |                    |           |          |
|----------------------------------------------------------------------------------|--------------------------|----------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-----------|----------|
| SR.                                                                              | DESCRIPTION<br>OF ASSETS | GROSS BLOCK                |                                |                                 |                                   | DEPRECIATION                   |                                   |                    |                    | NET BLOCK          |                    |           |          |
|                                                                                  |                          | COST<br>ASON<br>01-04-2022 | ADDITION<br>DURING<br>THE YEAR | DELETIONS<br>DURING<br>THE YEAR | TOTAL COST<br>AS AT<br>31-03-2023 | ADDITION<br>DURING<br>THE YEAR | ADJUSTMENTS<br>DURING<br>THE YEAR | ASON<br>01-04-2022 | ASON<br>31-03-2023 | ASON<br>31-03-2023 | ASON<br>31-03-2022 |           |          |
|                                                                                  |                          |                            |                                |                                 |                                   |                                |                                   |                    |                    |                    |                    |           |          |
| TANGIBLE ASSETS                                                                  |                          |                            |                                |                                 |                                   |                                |                                   |                    |                    |                    |                    |           |          |
|                                                                                  | 1 Office Equipment       | 97.14                      | 60.77                          | 24.18                           | 133.73                            | 21.73                          |                                   | 85.51              | 107.24             |                    |                    | 26.49     | 11.63    |
|                                                                                  | 2 Car                    | 4,995.15                   |                                |                                 | 4,995.15                          | 433.37                         |                                   | 3,892.44           | 4,325.81           |                    |                    | 669.34    | 1,102.71 |
|                                                                                  | 3 Bike                   | 52.35                      |                                |                                 | 52.35                             | 5.40                           |                                   | 31.50              | 36.90              |                    |                    | 15.45     | 20.85    |
|                                                                                  | 4 Furniture & Fittings   | 780.86                     | 34.00                          |                                 | 814.86                            | 84.14                          |                                   | 489.86             | 574.00             |                    |                    | 240.86    | 291.00   |
|                                                                                  | 5 Electrical & Fittings  | 108.24                     |                                |                                 | 108.24                            | 11.62                          |                                   | 51.76              | 63.38              |                    |                    | 44.86     | 56.48    |
|                                                                                  | 6 Mobile                 | 398.00                     |                                |                                 | 398.00                            | 38.33                          |                                   | 211.76             | 250.09             |                    |                    | 147.91    | 186.24   |
|                                                                                  | 7 Computer               | 1,558.00                   | 192.03                         |                                 | 1,750.03                          | 205.74                         |                                   | 1,424.29           | 1,630.03           |                    |                    | 120.00    | 193.71   |
|                                                                                  | 8 Air Conditioner        | 294.00                     |                                |                                 | 294.00                            | 24.16                          |                                   | 200.68             | 224.84             |                    |                    | 69.16     | 93.32    |
|                                                                                  | 9 Building               |                            | 4,168.62                       |                                 | 4,168.62                          | 396.02                         |                                   |                    | 396.02             |                    |                    | 3,772.60  | -        |
|                                                                                  | 10 Land                  |                            | 8,034.92                       |                                 | 8,034.92                          | -                              |                                   |                    | -                  |                    |                    | 8,034.92  | -        |
|                                                                                  | Total - A                | 8,283.74                   | 12,490.34                      | 24.18                           | 20,749.90                         | 1,220.51                       | -                                 | 6,387.80           | 7,608.31           | -                  |                    | 13,141.59 | 1,895.94 |
| INTANGIBLE ASSETS                                                                |                          |                            |                                |                                 |                                   |                                |                                   |                    |                    |                    |                    |           |          |
|                                                                                  | 1 Computer Software      | 503.98                     |                                |                                 | 503.98                            | 45.36                          |                                   | 388.55             | 433.91             |                    |                    | 70.07     | 115.43   |
|                                                                                  | Total - B                | 503.98                     | -                              | -                               | 503.98                            | 45.36                          | -                                 | 388.55             | 433.91             | -                  |                    | 70.07     | 115.43   |

For TECHFRUITS SOLUTIONS PVT. LTD.

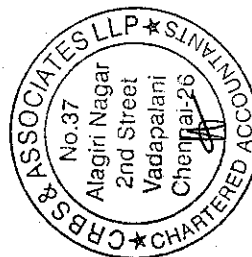
*[Signature]*

Director

For TECHFRUITS SOLUTIONS PVT. LTD.

*[Signature]*

Director



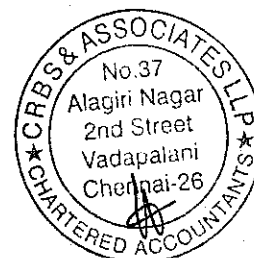
| Note No: 9 SHORT-TERM PROVISIONS - TAXATION                              |                  |                  |
|--------------------------------------------------------------------------|------------------|------------------|
| Particulars                                                              | 31-03-2024       | 31-03-2023       |
| (a) Provision for Income Tax                                             | 1,693.37         | 1,075.00         |
| <b>TOTAL</b>                                                             | <b>1,693.37</b>  | <b>1,075.00</b>  |
| Note No: 11 DEFERRED TAX ASSETS (NET)                                    |                  |                  |
| Particulars                                                              | 31-03-2024       | 31-03-2023       |
| Deferred Tax Asset For Depreciation                                      | 1,810.00         | 679.00           |
| <b>TOTAL</b>                                                             | <b>1,810.00</b>  | <b>679.00</b>    |
| Note No: 12 LONG-TERM LOANS AND ADVANCES                                 |                  |                  |
| Particulars                                                              | 31-03-2024       | 31-03-2023       |
| (a) Capital Advances                                                     | 1,000.00         | -                |
| <b>TOTAL</b>                                                             | <b>1,000.00</b>  | <b>-</b>         |
| The above loans and advances include:                                    |                  |                  |
| Secured, considered good                                                 |                  |                  |
| Unsecured, considered good                                               | 1,000.00         |                  |
| Doubtful                                                                 |                  |                  |
|                                                                          | <b>1,000.00</b>  | <b>-</b>         |
| Note No: 13 INVENTORIES                                                  |                  |                  |
| Particulars                                                              | 31-03-2024       | 31-03-2023       |
| (a) Stock in trade                                                       | 7,599.77         | 6,848.18         |
| <b>TOTAL</b>                                                             | <b>7,599.77</b>  | <b>6,848.18</b>  |
| Note : Stock is valued at cost or net realisable value whichever is less |                  |                  |
| Note No: 14 TRADE RECEIVABLES                                            |                  |                  |
| Particulars                                                              | 31-03-2024       | 31-03-2023       |
| A. Secured, Considered Good                                              | -                | -                |
| B. Unsecured, Considered Good                                            | 85,079.29        | 48,155.29        |
| C. Doubtful                                                              | -                | -                |
| <b>TOTAL</b>                                                             | <b>85,079.29</b> | <b>48,155.29</b> |
| Refer Note No. 28 for ageing analysis of trade receivables               |                  |                  |

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

For TECHFRUITS SOLUTIONS PVT. LTD.

Director



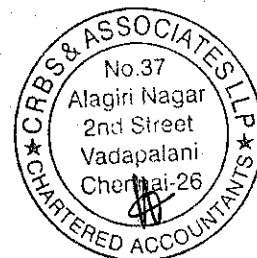
| Note No: 15 CASH AND CASH EQUIVALENTS                                                                                                                |                  |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| Particulars                                                                                                                                          | 31-03-2024       | 31-03-2023       |
| (i) Cash and cash equivalents                                                                                                                        |                  |                  |
| (a) Balances with Banks                                                                                                                              | 6,473.21         | 38,151.05        |
| (b) Cash on hand                                                                                                                                     | 3.90             | 3.90             |
| (ii) Bank deposits with more than 12 months maturity                                                                                                 | 17,930.03        | 10,880.00        |
| <b>TOTAL</b>                                                                                                                                         | <b>24,407.14</b> | <b>49,034.95</b> |
| Note: The above fixed deposit amounting to Rs.17,930.03 Thousands is on lien against the loan borrowed from Unity Small Finance Bank and ICICI Bank. |                  |                  |
| Note No: 16 SHORT-TERM LOANS AND ADVANCES                                                                                                            |                  |                  |
| Particulars                                                                                                                                          | 31-03-2024       | 31-03-2023       |
| Rental Advance                                                                                                                                       | 280.00           | 780.00           |
| <b>TOTAL</b>                                                                                                                                         | <b>280.00</b>    | <b>780.00</b>    |
| The above includes:                                                                                                                                  |                  |                  |
| (a) Secured, considered good                                                                                                                         |                  |                  |
| (b) Unsecured, considered good                                                                                                                       | 280.00           | 780.00           |
| (c) Doubtful                                                                                                                                         |                  |                  |
| <b>TOTAL</b>                                                                                                                                         | <b>280.00</b>    | <b>780.00</b>    |
| Note No: 17 OTHER CURRENT ASSETS                                                                                                                     |                  |                  |
| Particulars                                                                                                                                          | 31-03-2024       | 31-03-2023       |
| TDS & TCS Receivable                                                                                                                                 | 3,452.71         | 6,303.99         |
| Other Assets                                                                                                                                         | 173.41           | 63.36            |
| Advance to Suppliers                                                                                                                                 | 822.62           | 1,411.11         |
| Prepaid Expenses                                                                                                                                     | 36.29            | 79.34            |
| Unbilled Revenue                                                                                                                                     | -                | 4,269.33         |
| GST Input                                                                                                                                            | 553.15           | -                |
| Salary advance                                                                                                                                       | 33.51            | -                |
| Interest receivable                                                                                                                                  | 120.87           | -                |
| <b>TOTAL</b>                                                                                                                                         | <b>5,192.56</b>  | <b>12,127.13</b> |

For TECHFRUITS SOLUTIONS PVT. LTD.

Director

For TECHFRUITS SOLUTIONS PVT. LTD.

Director



**Techfruits Solutions Private Limited**

CIN : U72900TN2016PTC113553

**Notes To Accounts On Profit & Loss Account For the Year Ended 31-March-2024****Note No: 18 - REVENUE FROM OPERATIONS**

| Particulars                 | 31-03-2024         | 31-03-2023         |
|-----------------------------|--------------------|--------------------|
| Sale of products & services | 2,92,055.28        | 2,90,476.67        |
| Other operating revenues    | 6.65               | 1.05               |
| <b>TOTAL</b>                | <b>2,92,061.93</b> | <b>2,90,477.72</b> |

**Note No: 19 - OTHER INCOME**

| Particulars           | 31-03-2024      | 31-03-2023    |
|-----------------------|-----------------|---------------|
| Interest on FD        | 863.89          | 703.43        |
| Interest on IT Refund | 217.64          | -             |
| <b>TOTAL</b>          | <b>1,081.53</b> | <b>703.43</b> |

**Note No: 20 - PURCHASES OF STOCK-IN-TRADE**

| Particulars          | 31-03-2024         | 31-03-2023         |
|----------------------|--------------------|--------------------|
| Purchase of products | 2,15,819.76        | 2,40,747.37        |
| Direct Expenses      | 4,898.60           | -                  |
| <b>TOTAL</b>         | <b>2,20,718.36</b> | <b>2,40,747.37</b> |

**Note No: 21 - CHANGE IN INVENTORIES**

| Particulars                    | 31-03-2024      | 31-03-2023        |
|--------------------------------|-----------------|-------------------|
| <b>Opening Inventory</b>       |                 |                   |
| Work in progress               | -               | -                 |
| Finished Goods                 | -               | -                 |
| Stock - in - Trade             | 6,848.18        | 4,023.33          |
|                                | 6,848.18        | 4,023.33          |
| <b>Less: Closing Inventory</b> |                 |                   |
| Work in progress               | -               | -                 |
| Finished Goods                 | -               | -                 |
| Stock - in - Trade             | 7,599.77        | 6,848.18          |
|                                | 7,599.77        | 6,848.18          |
| <b>TOTAL</b>                   | <b>(751.59)</b> | <b>(2,824.85)</b> |

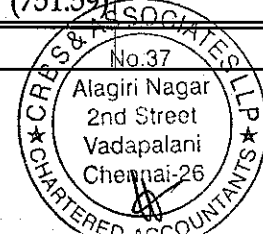
For TECHFRUITS SOLUTIONS PVT. LTD. For TECHFRUITS SOLUTIONS PVT. LTD.



Director

W-Umin

Director



| Note No: 22 - EMPLOYEE BENEFITS EXPENSES |                  |                  |
|------------------------------------------|------------------|------------------|
| Particulars                              | 31-03-2024       | 31-03-2023       |
| Salary                                   | 41,116.61        | 24,566.67        |
| Director Remuneration                    | 4,884.60         | 4,833.50         |
| ESI - Employer Contribution              | 144.38           | 74.29            |
| PF Employer Contribution                 | 1,046.01         | 592.69           |
| Staff Welfare                            | 907.78           | 929.80           |
| <b>TOTAL</b>                             | <b>48,099.38</b> | <b>30,996.95</b> |
| Note No: 23 - FINANCE COSTS              |                  |                  |
| Particulars                              | 31-03-2024       | 31-03-2023       |
| Bank Charges                             | 598.75           | 535.09           |
| Interest Expenses                        | 4,128.16         | 2,387.89         |
| <b>TOTAL</b>                             | <b>4,726.91</b>  | <b>2,922.98</b>  |
| Note No: 25 - OTHER EXPENSES             |                  |                  |
| Particulars                              | 31-03-2024       | 31-03-2023       |
| Advertisement Expenses                   | 115.00           | 25.00            |
| Business Promotion                       | 319.72           | -                |
| Freight Charges                          | 176.23           | 109.34           |
| Forex Loss                               | 35.87            | -                |
| Power and Fuel                           | 805.80           | 630.97           |
| Rental Expense                           | 2,086.93         | 1,080.00         |
| Insurance Charges                        | 862.13           | 63.83            |
| Rates and taxes                          | 87.32            | 313.23           |
| Audit Fee                                | 190.00           | 260.00           |
| Brokerage & Commission                   | 1,130.53         | 838.01           |
| Bad Debts                                | 927.16           | 923.84           |
| Professional & Consultancy Service       | 3,110.84         | 3,887.88         |
| Loss on Sale of Asset                    | -                | 7.18             |
| Susbscription Charges                    | 600.24           | 152.56           |
| Repairs & Maintenance                    | 1,832.89         | 1,117.92         |
| Transport Charges                        | 285.14           | 971.92           |
| Telephone & Internet                     | 284.85           | 242.00           |
| Office Expenses                          | 844.94           | 438.68           |
| Courier and Postal Charges               | 328.03           | 511.81           |
| Printing & Stationery                    | 122.77           | -                |
| Travelling Expenses                      | 2,457.72         | -                |
| Miscellaneous Expenses                   | 20.77            | 159.02           |
| <b>TOTAL</b>                             | <b>16,624.88</b> | <b>11,733.19</b> |
| Payment to Auditor                       |                  |                  |
|                                          | 31-03-2024       | 31-03-2023       |
| Audit Fee                                | 125.00           | 125.00           |
| Tax Audit Fee                            | 50.00            | 50.00            |
| Goods & Service Tax                      |                  | 60.00            |
| Others                                   | 15.00            | 25.00            |
| <b>TOTAL</b>                             | <b>190.00</b>    | <b>260.00</b>    |

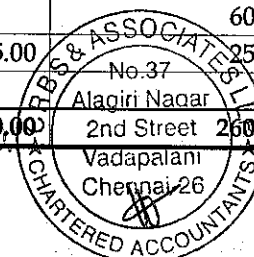
For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

*[Signature]*

Director

*[Signature]*



## Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

**Note No : 26 Additional Information To Financial Statement for the Year Ended 31-March-2024**

(All amounts are in Indian Rupees Thousands except share data and as stated)

- a) Contingent Liability & Commitments - Nil ( 31.03.2023 - Nil)
- b) Previous year figures have been regrouped & reclassified wherever necessary.
- c) In the opinion of the Board of Directors Current Assets, Loans & Advances have a value on realisation in the ordinary course of business atleast equal to the amount stated.
- d) The notes referred to in the Profit & Loss Account and Balance Sheet form an integral part of accounts.
- e) Value of Imports - Rs. 7,904.80 ( 31.03.2023 - Rs. 3,288.82)
- f) Foreign Currency Expenditure- 6,691.26 (31.03.2023 -Rs. 3,411.40)
- g) FOB Value on exports - Nil ( 31.03.2023 - Nil)
- h) Directors remuneration - Rs.4,884.60 (31.03.2023 - Rs. 4833.50)
- i) There are no transactions with struck off companies under section 248 or section 560
- j) No charges is pending but satisfaction of charges is still pending to be registered with Registrar of Companies beyond the statutory period and the same is under process to be satisfied.
- k) The Company has complied with the number of layers prescribed u/s 2(87) read with the applicable Rules
- l) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237
- m) There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- n) The company is not covered under Corporate Social Responsibility as per section 135 of the Companies Act, 2013
- o) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
- p) The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

**q) Related Party Transaction:**

| Party Name & Relation                           | Amount   | Nature                | Outstanding Balance |
|-------------------------------------------------|----------|-----------------------|---------------------|
| C.K.Lenin Christopher - Director                | 2,485.00 | Director Remuneration |                     |
| W.Vinolin Antony Joans - Director               | 1,200.00 | Director Remuneration |                     |
| P.Suresh Kumar - Director                       | 1,200.00 | Director Remuneration |                     |
| W.Vinolin Antony Joans - Director               | 3,800.00 | Loan from Director    | 12,088.81           |
| P.Suresh Kumar - Director                       | 1,445.00 | Loan from Director    | 2,795.00            |
| Technebulas Services Pvt Ltd - Common Directors | 1,181.84 | Sales                 |                     |

As per our report of even date attached

**For C R B S & ASSOCIATES LLP**

Chartered Accountants

FRN: 0029575/S000038

For and on behalf of the Board of Directors of

**Techfruits Solutions Private Limited**

**For TECHFRUITS SOLUTIONS PVT. LTD.**

**For TECHFRUITS SOLUTIONS PVT. LTD.**

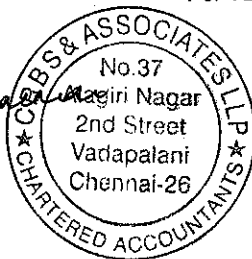
M. Valliammai  
(Partner)

M.No: 226137

Place: Chennai

Date: 31-08-2024

UDIN: 24-226137BKAMMT4634



*[Signature]*

**Director**  
**C K Lenin Christopher**

Director

DIN: 07190573

Place: Chennai

Date: 31-08-2024

*[Signature]* W-Vinolin

**Director**  
**W Vinolin Antony Joans**

Director

DIN: 06934008

Place: Chennai

Date: 31-08-2024

**Director**

# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

## Note No : 27 Sundry Creditors Ageing Schedule

(All amounts are in Indian Rupees Thousands except share data and as stated)

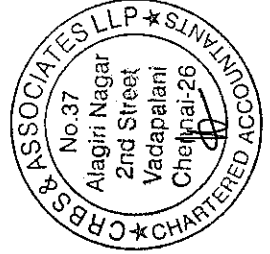
For the Financial Year Ending 31-March-2024

| Particulars                 | Less Than 1 Year | 1 - 2 years | 2 - 3 years | > 3 years | Total     |
|-----------------------------|------------------|-------------|-------------|-----------|-----------|
| (i) MSME                    | 28,602.29        |             |             |           | 28,602.29 |
| (ii) Others                 | 31,960.42        | 1,417.27    |             |           | 33,377.69 |
| (iii) Disputed Dues - MSME  |                  |             |             |           | -         |
| (iv) Disputed Dues - Others |                  |             |             |           | -         |
| <b>TOTAL</b>                | 60,562.71        | 1,417.27    | -           | -         | 61,979.98 |

For the Financial Year Ending 31-March-2023

| Particulars                 | Less Than 1 Year | 1 - 2 years | 2 - 3 years | > 3 years | Total     |
|-----------------------------|------------------|-------------|-------------|-----------|-----------|
| (i) MSME                    | 15,234.62        |             | 16.52       |           | 15,251.14 |
| (ii) Others                 | 75,003.86        |             |             |           | 75,003.86 |
| (iii) Disputed Dues - MSME  |                  |             |             |           | -         |
| (iv) Disputed Dues - Others |                  |             |             |           | -         |
| <b>TOTAL</b>                | 90,238.48        | -           | 16.52       | -         | 90,255.00 |

For TECHFRUITS SOLUTIONS PVT. LTD. For TECHFRUITS SOLUTIONS PVT. LTD.



Director

Director

# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

## Note No : 28 Sundry Debtors Ageing Schedule

(All amounts are in Indian Rupees Thousands except share data and as stated)

For the Financial Year Ending 31-March-2024

| Particulars                                            | Outstanding for periods from due date of payment |                   |             |             |           |
|--------------------------------------------------------|--------------------------------------------------|-------------------|-------------|-------------|-----------|
|                                                        | < 6 months                                       | 6 months - 1 year | 1 - 2 years | 2 - 3 years | > 3 years |
| (i) Undisputed trade receivables - considered good     | 70,060.87                                        | 3,304.74          | 11,443.85   | 269.83      |           |
| (i) Undisputed trade receivables - considered doubtful |                                                  |                   |             |             |           |
| (i) Disputed trade receivables - considered good       |                                                  |                   |             |             |           |
| (i) Disputed trade receivables - considered doubtful   |                                                  |                   |             |             |           |
| <b>TOTAL</b>                                           | 70,060.87                                        | 3,304.74          | 11,443.85   | 269.83      |           |
|                                                        |                                                  |                   |             |             | 85,079.29 |

For the Financial Year Ending 31-March-2023

| Particulars                                            | Outstanding for periods from due date of payment |                   |             |             |           |
|--------------------------------------------------------|--------------------------------------------------|-------------------|-------------|-------------|-----------|
|                                                        | < 6 months                                       | 6 months - 1 year | 1 - 2 years | 2 - 3 years | > 3 years |
| (i) Undisputed trade receivables - considered good     | 34,745.72                                        | 7,991.53          | 4,828.04    | 590.00      |           |
| (i) Undisputed trade receivables - considered doubtful |                                                  |                   |             |             |           |
| (i) Disputed trade receivables - considered good       |                                                  |                   |             |             |           |
| (i) Disputed trade receivables - considered doubtful   |                                                  |                   |             |             |           |
| <b>TOTAL</b>                                           | 34,745.72                                        | 7,991.53          | 4,828.04    | 590.00      |           |
|                                                        |                                                  |                   |             |             | 48,155.29 |

For TECHFRUITS SOLUTIONS PVT. LTD.

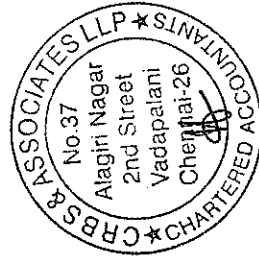
For TECHFRUITS SOLUTIONS PVT. LTD.

*[Signature]*

Director

*[Signature]*

Director



# Techfruits Solutions Private Limited

CIN : U72900TN2016PTC113553

## Ratio Analysis For the Year Ending 31-March-2024

| S No | Ratio                                       | Numerator                           | Denominator                           | FY 2023-2024 | FY 2022-2023 | % Variance | Reason for Variance |
|------|---------------------------------------------|-------------------------------------|---------------------------------------|--------------|--------------|------------|---------------------|
| 1    | Current Ratio (In Times)                    | Current Assets                      | Current liabilities                   | 1.05         | 1.07         | -2.50%     | Not Applicable      |
| 2    | Debt equity Ratio (In Times)                | Total Debt                          | Share holders Equity                  | 6.27         | 2.28         | 174.65%    | As Per Schedule 1   |
| 3    | Debt service coverage Ratio (In Times)      | Earning available for Debt services | Total Debt Services                   | 0.87         | 4.19         | -79.31%    | As Per Schedule 1   |
| 4    | Return on equity (In Percentage)            | Net income                          | Average Share holders equity Fund     | 4.34%        | 186.29%      | -181.95%   | As Per Schedule 1   |
| 5    | Inventory turnover Ratio (In Times)         | Turnover/ Sales                     | Average Inventory                     | 40.43        | 53.44        | -24.34%    | Not Applicable      |
| 6    | Trade receivables turnover Ratio (In Times) | Net Credit sales                    | Average Trade receivables             | 4.38         | 6.32         | -30.59%    | As Per Schedule 1   |
| 7    | Trade payable turnover Ratio (In Times)     | Net Credit Purchases                | Average Trade payables                | 2.90         | 3.49         | -16.83%    | Not Applicable      |
| 8    | Net capital turnover ratio (In Times)       | Net Sales                           | Average Working capital               | 53.19        | 36.17        | 47.05%     | As Per Schedule 1   |
| 9    | Net profit ratio (In Percentage)            | Net Profit                          | Net sales                             | 0.14%        | 3.14%        | -3.00%     | Not Applicable      |
| 10   | Return on capital employed (In Percentage)  | EBIT                                | Capital Employed                      | 6.85%        | 40.43%       | -33.58%    | As Per Schedule 1   |
| 11   | Return on investment (In Percentage)        | Income generated from investments   | Average invested funds in investments | 0.00%        | 0.00%        | 0.00%      | Not Applicable      |

### Schedule - 1

| S No | Ratio                                       | Variance | Reason For Variance                                                                                                                                                                                |
|------|---------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Debt equity Ratio (In Times)                | 175%     | Since there is an extraordinary gain there is an sudden increase in share holders equity and there is an increase in the Total debt, as a result of which there is a variance in Debt Equity Ratio |
| 2    | Debt service coverage Ratio (In Times)      | -79%     | Since there is an extraordinary gain there is an sudden increase in Earnings available for debt services, as a result of which there is a variance in Debt Service Coverage Ratio.                 |
| 3    | Return on equity (In Percentage)            | -182%    | Since there is a decrease in net income compared to previous year there is a variance in Return on equity.                                                                                         |
| 4    | Inventory turnover Ratio (In Times)         | -24%     | Since there is an increase in sales and stock in trade compared to previous year there is a variance in Inventory turnover Ratio                                                                   |
| 5    | Trade receivables turnover Ratio (In Times) | -31%     | Since there is an increase in sales compared to previous year there is a variance in Trade receivables turnover Ratio                                                                              |
| 6    | Return on capital employed (In Percentage)  | -34%     | Since there is a decrease in the EBIT and increase in Capital employed compared to previous year there is variance in Return on Capital employed                                                   |

For TECHFRUITS SOLUTIONS PVT. LTD.

For TECHFRUITS SOLUTIONS PVT. LTD.

W-Vin

Director

Director

