

**RISHABH S. VORA & CO**  
**CHARTERED ACCOUNTANTS**

CA Rishabh S. Vora, B.Com ,A.C.A.



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**INDEPENDENT AUDITORS' REPORT**

To  
The Board of Directors  
VALIANT ADVANCED SCIENCES PRIVATE LIMITED

**Opinion**

I have audited the accompanying financial results of **VALIANT ADVANCED SCIENCES PRIVATE LIMITED** ("the Company") for the quarter ended Dec 31, 2023 ("the financial results") attached herewith required for the purpose of consolidation with **Valiant Laboratories Limited** (Holding Company).

In my opinion and to the best of my information and according to the explanations given to me these financial results:

- i. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India of the Profit & loss and other comprehensive income and other financial information for the quarter ended Dec 31, 2023.

**Basis for Opinion**

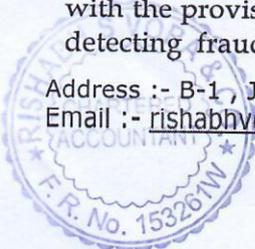
I have conducted my audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"), My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of financial results of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and I have fulfilled my other ethical responsibilities in accordance with the provisions of the Act. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Responsibilities of Management and Those Charged with Governance for the Audited Financial Results**

These quarterly financial results have been prepared for the purpose of consolidation with the audited results of **Valiant Laboratories Limited**, the holding company. The Company's management and the Board of Directors are responsible for the preparation and presentation of these audited financial results that give a true and fair view of the state of affairs, Profit & loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with Ind AS 34 prescribed under section 133 of the Act and other accounting principle generally accepted in India.

The Management is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

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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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the management and Board of Directors of the Company, as aforesaid.

In preparing the financial results, the management of the company is responsible for assessing the ability of entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the company.

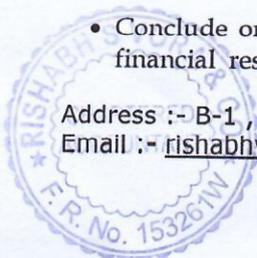
#### **Auditor's Responsibilities for the Audit of Financial Results**

My objectives is to obtain reasonable assurance about whether financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes my 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 results.

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

- Identify and assess the risks of material misstatement of the financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by management and the Board of Directors of the Company.
- Conclude on the appropriateness of the use of the going concern basis of accounting preparation of financial results by management and Board of Directors of the Company and based on the audit

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evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If I conclude that a material uncertainty exists, I am required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. My conclusions are based on the audit evidence obtained up to the date of my auditors' 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I believe that the audit evidence obtained by me is sufficient and appropriate to provide a basis for my audit opinion on the financial results.

I 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 I identify during my audit of financial results.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

For Rishabh S Vora & Co,  
Chartered Accountants  
Firm's Registration No. 153261W

Rishabh S Vora  
Proprietor  
M. No. 199416



UDIN: 24199416BKAEEB5635

Place: Mumbai.  
Date: - 07<sup>th</sup> February 2024

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**Valiant Advanced Sciences Private Limited**  
CIN - U24290MH2022PTC386388  
Balance Sheet as at December 31, 2023

Rs in Lakhs

Particulars		Notes	December 31, 2023	March 31, 2023
<b>I.</b>	<b>ASSETS</b>			
	<b>Non-Current assets</b>			
	(a) Property, plant & equipment	2	1,824.27	1,814.93
	(b) Right to Use-Assets		-	-
	(c) Capital Work-in-Progress		-	-
	(d) Goodwill	2	2,274.67	63.43
	(e) Other Intangible Assets		-	-
	(f) Financial Assets		-	-
	(i) Other Investments		-	-
	(ii) Deposits & Other financial assets		-	-
	(iii) Security Deposit		-	-
	(g) Other non-current assets	3	1,394.11	1,281.83
	<b>Total Non-Current assets</b>		-	-
	<b>Current assets</b>		<b>5,493.04</b>	<b>3,160.19</b>
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade Receivables		-	-
	(iii) Cash and Cash Equivalents		-	-
	(iv) Bank Balances Other than Cash & Cash Equivalents	4	423.97	88.53
	(v) Loans		-	-
	(c) Other Current assets		-	-
	(d) Current Tax Assets (Net)	5	339.40	6.54
	<b>Total Current assets</b>		-	-
	<b>Total Assets</b>		<b>763.37</b>	<b>95.07</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		<b>6,256.41</b>	<b>3,255.26</b>
	<b>EQUITY</b>			
	(a) Equity Share Capital	6	1.71	1.00
	(b) Other Equity	7	5,500.63	-
	<b>Total Equity</b>		<b>5,502.34</b>	<b>1.00</b>
	<b>Liabilities</b>			
	<b>Non-Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings			
	(ii) Lease Liabilities	8	531.32	3,233.30
	(b) Provisions		-	-
	(c) Deferred Tax Liabilities (net)		-	-
	(d) Other Non-Current Liabilities		-	-
	<b>Total non-current liabilities</b>		-	-
	<b>Current Liabilities</b>		<b>531.32</b>	<b>3,233.30</b>
	(a) Financial Liabilities			
	(i) Borrowings			
	(ii) Lease Liabilities	9	-	-
	(iii) Trade Payables		-	-
	A) Total Outstanding Dues of Micro enterprises and small enterprises			
	B) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises			
	(iv) Other Financial Liabilities	10	149.24	5.59
	(b) Other Current liabilities	11	10.34	2.32
	(c) Provisions	12	63.18	13.05
	(d) Current Tax Liabilities (Net)		-	-
	<b>Total current liabilities</b>		-	-
	<b>Total Equity and Liabilities</b>		<b>222.76</b>	<b>20.96</b>
			<b>6,256.41</b>	<b>3,255.26</b>

Company was incorporated on dated July 08, 2022, so previous year figures are not available.

The above statement of Balance Sheet should be read in conjunction with the accompanying notes.

As per our report of even date attached

Mr. Rishabh S Vora  
Chartered Accountants  
(Firm Regn No. 153261W)  
Proprietor  
M. No.199416



For Valiant Advanced Sciences  
Private Limited

S.S. Vora

Mr. Santosh Shantilal Vora  
Director  
DIN - 07633923

Mr. Paresh Shashikant Shah  
Director  
DIN - 08291953

Place : Mumbai  
Date - 07.02.2024  
UDIN - 24199416BKAE5635

Valiant Advanced Sciences Private Limited  
CIN - U24290MH2022PTC386388  
Statement of Profit and Loss December 31, 2023

	Particulars	Notes	December 31, 2023	March 31, 2023
I	Revenue from operations			
II	Other Income		-	-
III	<b>Total Income</b>		-	-
IV	<b>EXPENDITURE</b>		-	-
	Cost of Materials Consumed			
	Changes in Inventories of Finished Goods & Work-in-Progress		-	-
	Stock-In-Trade and Work-In-Progress		-	-
	Employee Benefits Expense		-	-
	Finance Costs		-	-
	Depreciation and Amortization		-	-
	Other Expenses		-	-
IV	<b>Total Expenditure</b>		-	-
V	<b>Profit Before Tax</b>		-	-
VI	<b>Tax Expenses</b>		-	-
	Current Tax			
	Deferred Tax			
VI	<b>Total Tax Expense</b>		-	-
VII	<b>Profit for the year</b>		-	-
VIII	<b>Other Comprehensive Income</b>		-	-
	(i) Items that will not be reclassified to profit or loss in subsequent year			
	Re-measurement of the net defined benefit plan			
	Fair value changes of various Financial instruments			
	(ii) Income tax relating to items that will not be reclassified to profit & loss			
	Re-measurement of the net defined benefit plan			
	Fair value changes of various Financial instruments			
VIII	<b>Total other comprehensive income for the year, net of tax</b>		-	-
IX	<b>Total comprehensive income for the year (VII + VIII)</b>		-	-
	<b>(Total of profit and other comprehensive income for the year)</b>		-	-
	<b>Earnings per equity share of Rs. 10/- each (PY: Rs. 10/- each)</b>			
	(1) Basic		-	-
	(2) Diluted		-	-

The above statement of Profit and Loss should be read in conjunction with the accompanying notes.  
As per our report of even date attached

Mr. Rishabh S Vora  
Chartered Accountants  
(Firm Regn No. 153261W)  
Proprietor  
M. No.199416



*Rst*

For Valiant Advanced Sciences Private Limited

S.S.Vora

Mr. Santosh  
Shantilal Vora  
Director  
DIN - 07633923

*Shashikant*

Mr. Paresh  
Shashikant Shah  
Director  
DIN - 08291953

Place : Mumbai  
Date - 07.02.2024  
UDIN - 24199416BKAEEB5635

**A. Equity Share Capital**

Current Reporting Period

Particulars	(Rs In Lakhs.)				
	Balance as on April 1, 2023	Changes in equity share capital due to prior period errors	Restated Balance at the current reporting periods	Changes in equity share capital during the period	Balance as on 31-12-2023
Ordinary Equity Shares	1.00	-	1.00	0.19	1.19
Optionally Convertible Equity Shares (Instruments entirely equity in nature)	-	-	-	0.51	0.51
Share Capital Pending Allotment	-	-	-	-	-
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>0.71</b>	<b>1.71</b>

Previous Reporting Period

Particulars					
	Balance as on April 1, 2022	Changes in equity share capital due to prior period errors	Restated Balance at the current reporting periods	Changes in equity share capital during the period	Balance as on 31-03-2023
Ordinary Equity Shares	-	-	-	-	-
Optionally Convertible Equity Shares (Instruments entirely equity in nature)	-	-	-	1.00	1.00
Share Capital Pending Allotment	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>

**B. Other Equity**

Particulars	Reserve and surplus			Equity instruments through Other Comprehensive Income	Total other equity
	Securities Premium	General Reserve	Retained earnings		
<b>Balance as at 31st March 2023</b>	-	-	-	-	-
Changes in accounting policies and prior periods errors	-	-	-	-	-
<b>Restated balance at April 2023</b>	-	-	-	-	-
Net profit for the year	-	-	-	-	-
Fair value changes of various Financial instruments (net off tax)	-	-	-	-	-
Remeasurement Gain/(Loss) on defined benefit plan (net off tax)	-	-	-	-	-
Security Premium	-	-	-	-	-
Transfers from Retained earnings to General reserves	-	-	-	-	-
Amount utilised for Dividend	-	-	-	-	-
Transfer to retained earnings on disposal of FVOCI equity instruments	-	-	-	-	-
Bonus Issue during the year	-	-	-	-	-
Expenses incurred for issuance of Bonus Shares	-	-	-	-	-
Stamp Duty paid on Equity share	-	-	-	-	-
<b>Balance as at 31-12-2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

As per our report of even date attached hereto.

Mr. Rishabh S Vora  
Chartered Accountants  
(Firm Regn No. 153261W)  
Proprietor  
M. No.199416



*RSV*

Place : Mumbai  
Date - 07.02.2024  
UDINo- 24199416BKAEEB5635

For Valiant Advanced Sciences Private Limited

*S.S.Vora*

Mr. Santosh Shantilal Vora  
Director  
DIN - 07633923

*P. Shashikant Shah*

Mr. Paresh Shashikant Shah  
Director  
DIN - 08291953

Valiant Advanced Sciences Private Limited

CIN -U24290MH2022PTC386388

Statement of Cash Flow for the periods ending on December 30, 2023

Rs in Lakhs

	PARTICULARS	December 31, 2023	March 31, 2023
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES ;</b>		
	Net Profit before tax and extra ordinary items	-	-
	Adjusted for:		
	Depreciation	-	-
	Interest Paid	-	-
	Gain/(Loss ) on disposal of Property, Plant and Equipment (PPE)	-	-
	Rent Income	-	-
	<b>Operating Profit/(Loss) before Working Capital Changes</b>	-	-
	Adjusted for:		
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in Inventories	-	-
	(Increase)/Decrease Loans	-	-
	(Increase)/Decrease Other Current Assets	(332.86)	(6.54)
	(Increase)/Decrease Other non-Current Assets	(112.28)	(1,281.83)
	Increase/(Decrease) in Trade Payable	143.65	5.59
	Increase/(Decrease) in Lease Liabilities	-	-
	Increase/(Decrease) in Provisions	-	-
	Increase/(Decrease) in Other Current Liabilities	50.13	13.05
	Increase/(Decrease) in Financial Liabilities	8.02	2.32
	<b>Cash generated from operations</b>	<b>(243.34)</b>	<b>(1,267.40)</b>
	Income Tax Paid	-	-
	<b>Net cash from operating activities</b>	<b>(243.34)</b>	<b>(1,267.40)</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of property, plant & equipment (including capital advances)	(2,220.57)	(1,878.36)
	Sale of property, plant & equipment	-	-
	<b>Net Cash used in investing activities</b>	<b>(2,220.57)</b>	<b>(1,878.36)</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Interest Paid	-	-
	Proceeds / (Repayments) of Borrowings ( net )	2,701.98	3,233.30
	Proceeds / (Repayments) of share capital	5,501.34	1.00
	<b>Net Cash used in financing activities</b>	<b>2,799.36</b>	<b>3,234.30</b>
	Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	335.44	88.53
	Cash and Cash Equivalents at the beginning of the year	88.53	-
	Cash and Cash Equivalents at the end of the year	423.97	88.53

The above statement of Balance Sheet should be read in conjunction with the accompanying notes.  
As per our report of even date attached

Rishabh S Vora & Co.  
Chartered Accountants  
(Firm Regn No. 153261W)

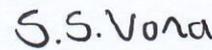
Proprietor  
M. No.199416





Place : Mumbai  
Date - 07.02.2024  
UDINo- 24199416BKAEEB5635

For Valiant Advanced Sciences Private  
Limited



Mr. Santosh  
Shantilal Vora  
DIN - 07633923  
Director



Mr. Paresh Shashikant Shah  
Director  
DIN - 08291953

Particulars	Land	Cost of Construction	Buildings	Plant & Equipments	Plant & Equipments Energy Saving Device	Electric Installation	Laboratory Testing Equipments	Furniture & Fixture	Vehicles	Office Equipments	Computers	Printers	ROU	Total	Capital Work In Progress (CWIP)
<b>Net carrying amount year ended March 31, 2023</b>	<b>1,814.93</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,814.93</b>	<b>63.43</b>
Year ended March 31, 2022 Gross carrying amount															
Opening gross carrying amount as at 1st April 2023	1,814.93	-	-	-	-	-	-	-	-	-	-	-	-	1,814.93	63.43
Addition	-	-	-	-	-	-	-	-	4.61	0.22	5.26	0.28	-	10.37	2,211.24
Assets capitalised during the year from CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing gross carrying amount</b>	<b>1,814.93</b>	-	-	-	-	-	-	-	<b>4.61</b>	<b>0.22</b>	<b>5.26</b>	<b>0.28</b>	-	<b>1,825.30</b>	<b>3,274.67</b>
<b>Accumulated depreciation</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opening accumulated depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge during the year	-	-	-	-	-	-	-	-	0.44	0.01	0.58	0.00	-	1.03	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing accumulated depreciation</b>	-	-	-	-	-	-	-	-	<b>0.44</b>	<b>0.01</b>	<b>0.58</b>	<b>0.00</b>	-	<b>1.03</b>	-
<b>Net carrying amount year ended September 30, 2023</b>	<b>1,814.93</b>	-	-	-	-	-	-	-	<b>4.17</b>	<b>0.21</b>	<b>4.68</b>	<b>0.28</b>	-	<b>1,824.27</b>	<b>2,274.67</b>



3 Security Deposit

Particulars	December 31, 2023	March 31, 2023
<b>Other Non Current Assets</b>		
(a) Capital Advances	1,315.50	1,228.60
(b) Security Deposits with Electricity Department & Other Departments	78.61	53.23
<b>Total</b>	<b>1,394.11</b>	<b>1,281.83</b>

4 Cash and Cash Equivalents

Particulars	December 31, 2023	March 31, 2023
<b>Cash and Cash Equivalents</b>		
(a) Balances with banks	420.39	86.87
(b) Cash on hand	3.58	1.66
<b>Total</b>	<b>423.97</b>	<b>88.53</b>

5 Other Current Assets

Particulars	December 31, 2023	March 31, 2023
<b>Other Current Assets</b>		
(a) Balances with Central Excise / Service Tax/VAT/Goods & Service Tax	337.06	6.29
(b) Advances recoverable in kind or for value to be received	-	-
(c) Prepaid Expenses	2.34	0.25
<b>Total</b>	<b>339.40</b>	<b>6.54</b>



6	<b>Equity Share Capital</b>				
6.1	<b>Authorised Share Capital</b>	December 31, 2023		March 31, 2023	
	<b>Particulars</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
	<b>Authorised:</b>				
	1,50,000 Equity Shares of Rs. 10/- each	1,50,000	15.00	1,50,000	15.00
	<b>Total</b>	<b>1,50,000</b>	<b>15.00</b>	<b>1,50,000</b>	<b>15.00</b>
	<b>Issued, Subscribed &amp; Paid Up:</b>				
	<b>Particulars</b>	December 31, 2023		March 31, 2023	
		<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
	Equity Share Capital	10,000	1.00	10,000.00	1.00
	Add: Equity Shares allotted during the year	1,923	0.19		
	Add: Optionally Convertible Preference Shares allotted during the year	5,130	0.51		
	Add: Right Share issue during the year				
	Add: Issue of Bonus Shares				
	<b>1,15,000.Equity Shares of Rs. 10 each</b>	<b>17,053</b>	<b>1.71</b>	<b>10,000.00</b>	<b>1.00</b>
6.2	<b>Reconciliation of Equity Shares Outstanding</b>				
A.	<b>Reconciliation of number of ordinary equity shares outstanding</b>	December 31, 2023		March 31, 2023	
	<b>Ordinary Equity Shares Outstanding</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
	Shares outstanding at the beginning of the year	10,000	1.00	10,000	1.00
	Add: Equity Shares allotted during the year	1,923	0.19		
	Add: Optionally Convertible Preference Shares allotted during the year	5,130	0.51		
	Add: Right issue during the year				
	Add: Issue of Bonus shares				
	<b>Shares outstanding at the end of the year</b>	<b>17,053</b>	<b>1.71</b>	<b>10,000</b>	<b>1.00</b>
6.3	<b>Details of Shares held by each shareholder holding more than 5% shares</b>				
A.	<b>Ordinary Equity Shares</b>	December 31, 2023		March 31, 2023	
		<b>Number</b>	<b>% of Holding</b>	<b>Number</b>	<b>% of Holding</b>
	- Valiant Laboratories Limited	17,053	100.00%	10,000	100.00%
	- Santosh Shantilal Vora	-	0.00%	-	0.00%
6.4	<b>Rights, preferences and restrictions attached to equity shares</b>				
	<b>Equity Shares</b>				
	The Company has only one class of Shares referred to as Equity Shares having par value of ` 10. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the Shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				



7 Other Equity

Particulars	December 31, 2023	March 31, 2023
a. Securities Premium		
b. General Reserve	5,500.63	-
c. Retained Earning	-	-
d. Other Comprehensive Income	-	-
<b>Total, Other Equity</b>	<b>5,500.63</b>	<b>-</b>

a. Securities Premium

Particulars	December 31, 2023	March 31, 2023
Opening Balance		
Add - Reserve During the year	-	-
Less - Bonus Share issue during the year	5,500.63	-
<b>Closing Balance</b>	<b>5,500.63</b>	<b>-</b>



**8 Non - current Borrowings**

Particulars	December 31, 2023	March 31, 2023
<b>Non-Current Liabilities-Financial Liabilities</b>		
<b>Borrowings-Non Current</b>		
Secured- At Amortised Cost	531.32	-
BOB Secured Car Loan		
Loan from Related party		3,233.30
Unsecured Loans		
<b>Total</b>	<b>531.32</b>	<b>3,233.30</b>

**9 Borrowings-Current**

Particulars	December 31, 2023	March 31, 2023
<b>Borrowings-Current</b>		
Secured -At Amortised Cost	-	-
Cash Credit Facility	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10 Trade Payables**

Particulars	December 31, 2023	March 31, 2023
Trade Payables**		
Trade payables *	149.24	5.59
<b>Total</b>	<b>149.24</b>	<b>5.59</b>

**11 Other Financial Liabilities**

Particulars	December 31, 2023	March 31, 2023
<b>Other Financial Liabilities</b>		
Other Payables	10.34	2.32
<b>Total</b>	<b>10.34</b>	<b>2.32</b>

**12 Other Current Liabilities**

Particulars	December 31, 2023	March 31, 2023
<b>Other Current Liabilities</b>		
Statutory Dues	63.18	13.05
<b>Total</b>	<b>63.18</b>	<b>13.05</b>

