

M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE

REGISTERED OFFICE ADDRESS : 8 NO 1/1 FINAL PLOT 4/1 SADASHIV PETH
PUNE - 411030

CIN : U85100PN2010NPL137119 (DOI : 14/08/2010)

PAN:AAFPC6702Q

Balance Sheet as at 31st March, 2023

Particulars	Note No.	As at 31st March, 2023 (Current reporting period) Rs. In '00	As at 31st March, 2022 (Previous reporting period) Rs. In '00
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,000.0000	1,000.0000
(b) Reserves and surpluses	4	(18,442.1183)	(1,477.8767)
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long term borrowings	5	1,39,676.9600	23,690.1600
(b) Deferred tax liabilities (net)			
(c) Other Long term liabilities	6		
(d) Long term provisions	7		
4 Current liabilities			
(a) Short term borrowings	8		
(b) Trade payables	9	1,385.3700	44.1500
(c) Other current liabilities	10	794.1000	
(d) Short term provisions	7	1,700.0000	1,550.0000
TOTAL		1,26,114.3117	24,806.4333
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	61,198.1812	7,465.8413
(ii) Intangible assets	12	336.0000	100.0000
(iii) Capital Work In Progress	11		
(iv) Intangible Assets Under Developments	12		
(b) Non current investments	13	15,000.0000	
(c) Deferred tax assets (net)			
(d) Long term loans and advances	14		
(e) Other non current assets	15		
2 Current assets			
(a) Current investments	16		
(b) Inventories	17		
(c) Trade receivables	18	269.7800	(780.2200)
(d) Cash and cash equivalents	19	1,587.4130	15,103.8246
(e) Short term loans and advances	20		
(f) Other current assets	21	47,722.9374	2,916.9874
TOTAL		1,26,114.3116	24,806.4333

The accompanying notes are an integral part of these financial statements

As per our report of even date attached

For Pradip Kulkarni and Associates
(Chartered Accountants)
Firm No : 0131465W

UDIN:
CA P.B. Kulkarni
Proprietor
M. No. 227213
Place: Pune
Date: 01.09.2023



For and on behalf of Board of Directors of
M/s Pune Foundation For Education and Healthcare

(Director)
Place: Pune
Date: 01.09.2023

(Director)
Place: Pune
Date: 01.09.2023



M/S PUNE FOUNDATION FOR EDUCATION AND HEALTH CARE

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars		Note No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
			Rs. In '00	Rs. In '00
INCOME				
I	Revenue from operations	22	-	14,517.0000
II	Other Income	23	619.3800	257.6700
III	TOTAL INCOME (I + II)		619.3800	14,774.6700
IV EXPENSES				
	(a) Cost of materials consumed	24	-	-
	(b) Purchases of Stock In Trade	25	-	-
	(c) Changes in inventories of finished goods,	26	-	-
	(d) Changes in work-in-progress and stock-in-trade	27	-	-
	(e) Employee benefits expenses	28	1,928.6700	-
	(f) Depreciation and amortisation expenses	29	-	314.0687
	(f) Finance costs	30	5,904.1116	8.3780
	(g) Other expenses	31	9,750.8400	14,508.3300
	TOTAL EXPENSES		17,583.6216	14,830.7767
V	Profit before exceptional and extraordinary items and tax (III-IV)		(16,964.2416)	(56.1067)
VI	Exceptional items	32	-	-
VII	Profit before extraordinary items and tax (V- VI)		(16,964.2416)	(56.1067)
VIII	Extraordinary Items & Disallowable	33	-	-
IX	Profit before tax (VII-VIII)		(16,964.2416)	(56.1067)
X	Tax Expense:			
	(a) Current tax expense		-	-
	(b) Deferred tax		-	-
XI	Profit / (Loss) from continuing operations (VII-VIII)	34	(16,964.2416)	(56.1067)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax)(XII - X)		-	-
XV	Profit/ (Loss) (XI+XIV)		(16,964.2416)	(56.1067)
XVI	Earning per equity share:			
	(1) Basic		(1.6964)	(0.0056)
	(2) Diluted		(1.6964)	(0.0561)

The accompanying notes are an integral part of these financial statements

As per our report of even date attached
For Pradip Kulkarni and Associates
(Chartered Accountants)
Firm No : 0131465W

For and on behalf of Board of Directors of
M/s Pune Foundation For Education and Healthcare

CA P.B. Kulkarni
Proprietor
M. No. 227213



(Signature)
(Director)



(Signature)
(Director)

M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

NOTE 1 : COMPANY INFORMATION

PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE is a private Limited Company with registered office at S NO 1/1 FINAL PLOT 4/1 SADASHIV PETH, Pune - 411030, Maharashtra, India. The Company is in the business of promoting education and healthcare programmes.

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a Property, Plant and Equipment

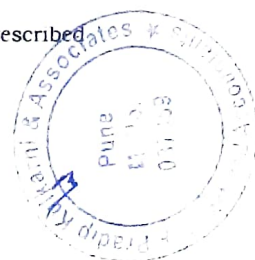
Depreciation has not been provided on fixed asset this year as the assets have not been put to use yet.

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013.



The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Books	15
Computer	3
Furniture	8
Laboratory Instruments	13

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, other directly attributable costs and borrowing costs

Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting an asset ready for its intended use.

b Goodwill and Other Intangible Assets

Intangible assets purchased are initially measured at cost.

The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives. Estimated useful lives by major class of finite-life intangible assets are as follows:

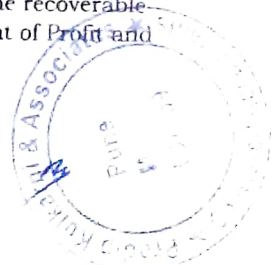
Intangible Assets	Useful Life (Years)
Goodwill	
Brands and Trademarks	
Computer Software	
Mastheads and Publishing Titles	
Mining rights	
Copyrights, patents and IPR	
Recipe, Formulae, Models, Designs , prototypes	
Licences and Franchises	
Others	

Development expenditures on an individual project are recognized at cost as an intangible asset when the following conditions are satisfied.

- The company can demonstrate the technical feasibility of completing the intangible asset so that the asset will be available for use or sale
- The company can demonstrate its intention to complete and its ability and intention to use or sell the
- It is probable that the asset will generate future economic benefits
- Adequate resources are allocated to complete the development and to use or sell of the asset
- Expenditure attributable to the intangible asset during development can be measured reliably

Goodwill is initially recognised based on the accounting policy for business combinations and is tested for impairment annually.

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that an intangible asset may be impaired. If any such indication exists, the Company estimates the recoverable amount (higher of net realisable value and value in use) of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to the recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss.



Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Provident Fund

Eligible employees receive benefits from the provident fund, which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis.

Gratuity

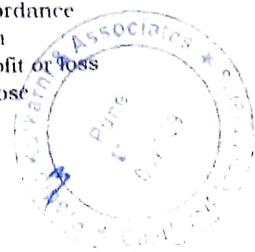
The Company provides gratuity, a defined benefit retirement plan covering eligible employees. The Company provides the gratuity benefit through annual contribution to Life Insurance Corporation ("LIC"). Liabilities related to the gratuity plan are determined by actuarial valuation using projected unit credit method carried out by an independent actuary as at the balance sheet date. Actuarial gain or loss is recognised immediately in the statement of profit and loss.

Foreign currency transactions:

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.



Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ("MAT") under the provisions of the Income tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date

Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each

that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

Related Party Disclosure

Name of Related Party and nature of relationship

- i. Key Management Personnel
 - a. Jayashree Vijay Shendkar – Director
 - c. Pranav Vijay Shendkar – Director
 - d. Kaustubh Vijay Shendkar Director
- ii. Relatives of Directors
 - a. Pranav Vijay Shendkar (HUF)
 - b. Kaustubh Vijay Shendkar (HUF)
 - c. Vijay Dnyaneshwar Shendkar - Husband/Father of Directors



Related Party Transactions during the year

Name of Related Party	Nature of tranaction	Balance as on 31.03.2023
Vijay Dnyaneshwar Shendkar	Unsecured Loan	207916 (Cr)
Jayashree Vijay Shendkar	Unsecured Loan	2809633 (Cr)
Pranav Vijay Shendkar	Unsecured Loan	2077172 (Cr)
Kaustubh Vijay Shendkar	Unsecured Loan	7072975 (Cr)



M. No. 037959

Pune Foundation For Education
and Health Care

P. Shendkar
Director



M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(refer Page 147 and 148 of ICAI Guidance Note)

NOTE 3 - SHARE CAPITAL

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Rs. In '00	Number of shares	Rs. In '00
(a) Authorised				
Authorised share capital				
Equity shares of Rs.10/- each with voting rights	10,000	1,000.0000	10,000	1,000.0000
Preference shares of Rs.100/- each	-	-	-	-
(b) Issued				
Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	10,000	1,000.0000	10,000	1,000.0000
Preference shares of Rs.100/- each	-	-	-	-
Subscribed and not fully paid up				
Equity shares of Rs.100 each with voting rights, unpaid amount per share - Rs	-	-	-	-
Total	10,000	1,000.0000	10,000	1,000.0000

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Rs. In '00	Number of shares	Rs. In '00
Balance as at the beginning of the year	10,000	1,000.00	10,000	1,000.00
Add : Shares issued				
Less : Shares Redeemed				
Less : Shares Cancelled				
Add / Less : Others				
Balance as at the end of the year	10,000	1,000	10,000	1,000

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2022 Rs in '00
Mr. Vijay Dnyaneshwar Shendkar	6000	60.00	10	600.00000
Ms. Pratiksha Kaustubh Shendkar	2000	20.00	10	200.00000
Ms. Ketki Pranav Shendkar	2000	20.00	10	200.00000
TOTAL	10,000	100.00		1,000.00000

M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 149 of ICAI Guidance Note)

NOTE 4 - RESERVES AND SURPLUS

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs. In '00	Rs. In '00
(A) Securities premium account		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(1,477.8767)	(1,421.7700)
Profit / (Loss) for the year	(17,477.1516)	(56.1067)
Closing balance	(18,955.0283)	(1,477.8767)
(C) Capital Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(D) Capital Redemption Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(E) Debenture Redemption Reserve		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(F) Revaluation Reserve;		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(G) Share Options Outstanding Account;		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
(H) Other Reserves		
Opening balance	-	-
Add : Additions during the year	-	-
Less : Utilisation during the year	-	-
Closing balance	-	-
Total	(18,955.03)	(1,477.88)



M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 149 - 150 of ICAI Guidance Note)

NOTE 5 - LONG-TERM BORROWINGS

Particulars	As at	As at
	31 March, 2023	31 March, 2022
	Rs. In '00	Rs. In '00
(A) Secured		
(a) Bonds/debentures		
(b) Term loans:		
(A) from banks.		
HDFC Bank Limited		
(B) from other parties.		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature).		
Secured Loans	-	-
(B) Unsecured		
(a) Bonds/debentures		
(b) Term loans:		
(A) from banks.		
(B) from other parties.		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
Vijay Dnyaneshwar Shendkar	2,079.1600	10,079.1600
Jayashree Vijay Shendkar	28,096.3300	4,619.0000
Kaustubh Vijay Shendkar	70,729.7500	4,496.0000
Pranav Vijay Shendkar	20,771.7200	4,496.0000
Kaustubh Vijay Shendkar (HUF)	9,000.0000	-
Pranav Vijay Shendkar (HUF)	9,000.0000	-
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (specify nature).		
Unsecured Loans	1,39,676.96	23,690.16
Total	1,39,676.96	23,690.16



M/S PUNE FOUNDATION FOR EDUCATION AND HEALTHCARE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
 (refer Page 150 & 153 of ICAI Guidance Note)

NOTE 7 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Long-term Rs. In '00	Short-term Rs. In '00	Long-term Rs. In '00	Short-term Rs. In '00
(A) Provision for employee benefits				
(B) Others				1,550.0000
Audit fees Payable		1,700.0000		
				1,550.0000
Total		1,700.0000		



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(refer Page 151 to 152 of ICAI Guidance Note)

TRADE PAYABLES

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,385,3700	44,1500
Total	1,385,3700	44,1500

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
(A)(i) Principal amount remaining unpaid		
(A)(ii) Interest amount remaining unpaid		
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day		
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006		
(D) Interest accrued and remaining unpaid		
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises		
Total		

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	As at 31 March, 2022					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	> 3 years	
(i) Undisputed dues - MSME		1,385,3700				
(ii) Undisputed dues - Others						
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total		1,385,3700				

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2021

Particulars	As at 31 March, 2021					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	> 3 years	
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others						
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total						

Particulars	As at 31 March, 2021					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	> 3 years	
Unbilled Dues						
Total						



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(refer Page 153 of ICAI Guidance Note)

NOTE 10 - OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
(A) Current maturities of finance lease obligations		
(B) Interest accrued but not due on borrowings		
(C) Interest accrued and due on borrowings		
(D) Interest received in advance		
(E) Unpaid dividends		
(F) Application money received for allotment of securities and due for refund and interest accrued thereon		
(G) Unpaid matured deposits and interest accrued thereon		
(H) Unpaid matured debentures and interest accrued thereon		
(I) Others payables (specify nature)		
Profession Tax	(2.00)	
TDS Payable	796.10	
Total	794.10	-

Share Application Money Pending Allotment

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Type of Shares		
Number of Shares		
Terms and Conditions		
Face Value		
Share Premium		
Due Date of Allotment		
Whether the Company has sufficient Authorised capital to cover the share capital resulting from the allotment		
Total		



Property Plant and Equipment and Intangible Asset

PARTICULARS	GROSS BLOCK			DEPRECIATION				NET BLOCK	
	AS ON 01.04.2022	ADDITIONS/ DELETIONS	AS ON 31.03.2023	AS ON 01.04.2022	RATE OF DEPRN	DEPRECIATION	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
Property Plant and Equipment									
BUILDING	-	52,850.0100	52,850.0100	-	4.87%	-	-	52,850.0100	1,059.4897
BOOKS	1,072.1400	-	1,072.1400	12.6503	18.10%	-	12.6503	1,059.4897	3,094.1661
COMPUTER	3,318.7500	487.5000	3,806.2500	224.5839	63.16%	-	224.5839	3,581.6661	2,437.6108
FURNITURE	2,618.1400	394.8300	3,012.9700	65.2592	31.23%	-	65.2592	2,947.7108	115.2700
LABORATORY INSTR	770.8800	-	770.8800	11.5754	63.16%	-	11.5754	759.3046	759.3046
TOTAL	7,779.9100	53,732.3400	61,512.2500	314.0688		-	314.0688	61,198.1812	7,465.8413
INTANGIBLE ASSETS									
TRADEMARK	100.0000	0.0000	100.0000	0.0000	0.0000	0.0000	0.0000	100.0000	100.0000
PRISM SOFTWARE	0.0000	236.0000	236.0000	0.0000	0.0000	0.0000	0.0000	236.0000	0.0000
TOTAL	100.0000	236.0000	336.0000	0.0000	0.0000	0.0000	0.0000	336.0000	100.0000
GRAND TOTAL	7,879.91	53,968.34	61,848.25	314.07	-	-	314.07	61,534.18	7,565.84
PREVIOUS YEAR	100.0000	7779.9100	7879.9100	314.0687		314.0687	314.0687	7465.8413	100.0000



ote 13 NON- CURRENT INVESTMENTS
 refer Page 158 and 159 of ICAI Guidance Note)

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs.in '00	Rs. In '00
Investments in Equity shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)		
Quoted :		
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Un Quoted :		
(specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
..... Equity Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in preference shares (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
..... Preference Shares held in ... at Rs Each (net of impairment value of Rs(at at March 31, 2021 - Rs)	-	-
Investments in Government or trust securities (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Debentures and Bonds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in Mutual Funds (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Investments in partnership firms (specify if associates, joint ventures, subsidiaries, controlled special purpose entities)	-	-
Name of Firm, Name of Partners, total capital and shares of each partner to be disclosed for each partnership firm / LLP	-	-
Other current investments - FIXED DEPOSIT IN UBI	15,000.00	-
Total	15,000.00	-



Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
Trade Receivables		
Secured - Considered Good		
b) Less than six months		
a) More than six months		
Unsecured - Considered Good		
b) Less than six months	269.78	(780.22)
a) More than six months		
Unsecured - Considered Doubtful		
b) Less than six months		
a) More than six months		
Less : Provision for Bad and Doubtful Debts		
Total	269.78	(780)

Unbilled Dues , if any

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
Secured , Considered Good		
Unsecured, Considered Good		
Doubtful		
Total	-	-

Debts due by Directors

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
Directors & Officers		
Firms in which director is a partner		
Companies in which Director is a director or member		
Total	-	-

Trade Receivables Aging Schedule

Particulars	Outstanding for following periods from due date of payment (#)					Total
	< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	> 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	269.78					
- Considered Doubtful						
(ii) Disputed Trade Receivables						
- Considered Good						
- Considered Doubtful						
Total						



Note 12 CASH AND CASH EQUIVALENTS
(refer Page 161 and 162 of ICAI Guidance Note)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs. In '00	Rs. In '00
Balances with Banks	924.7930	14,494.3746
Cheques, drafts on hand		
Cash on Hand	662.6200	609.4500
Others (Specify nature)		
Total	1,587.4130	15,103.8246



Note 21 Other Current Assets
(Refer Page 162 of ICAI Guidance Note)

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs. In '00	Rs. In '00
FD Interest Accrued	512.9100	-
Loans and Advances	1,263.5320	55.0000
Preliminary Expenses	45,889.5054	1,525.9974
Prepaid Expenses	-	98.4700
TDS FY 22-23	56.9900	-
TDS FY 21-22	-	1,237.5200
Total	47,722.9374	2,916.9874



Note 22 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
Sale of Products	-	-
Sale of Services	-	14,517.0000
Other Operating Revenues	-	-
Grants or Donations received (only for Sec 8 Companies)	-	-
Less : Excise Duty	-	-
Total	-	14,517.0000

Note 23 OTHER INCOME

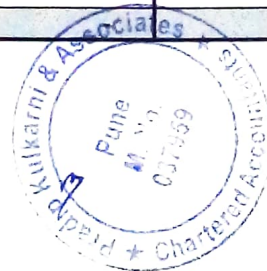
Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
FD Interest Income	569.9000	257.6700
Interest on IT Refund	49.4800	-
Other Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Share of Profit from partnership firm where company is a member	-	-
Share of Profit from LLP where company is a member	-	-
Profit on Sale of Assets	-	-
Rental Income	-	-
Net Foreign Exchange Gain	-	-
Adjustments to the carrying amount of investments	-	-
Total	619.3800	257.6700

Note 28 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
Salary	1,928.6700	-
Interest on IT Refund	-	-
Other Dividend Income	-	-
Net Gain on Sale of Investments	-	-
Total	1,928.6700	257.6700

Note 29 Depreciation and Amortisation Expenses

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
Depreciation on property, plant and equipment (owned assets)	-	314.07
Depreciation on property, plant and equipment (leased assets)	-	-
Amortisation on Intangible Assets	-	-
Total	-	314.0687



Note 30 Finance Costs

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
Interest Expense		
Interest on Unsecured Loan HDFC Cash Credit Account	5,896.4000	
Other Borrowing Costs :-		
Discount on Cash Flow		
Franking Charges		
Processing Charges		
Bank Charges	7.7116	8.3780
Legal Expenses		
Others		
Net gain/loss on foreign currency transactions and transla	-	
Total	5,904.1116	8.3780

Note 31 Other expenses

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	Rs. In '00	Rs. In '00
Administrative Expenses & Selling and Distribution Expenses		
Advertisement	-	379.4300
Crockery	-	366.6300
Inspection Charges	-	500.0000
Lab Expenses	-	2,163.3800
Preliminary Expenses written off	-	381.5100
Subscription Charges	98.4700	32.8300
Duties and Taxes	-	10,465.0000
Professional Charges	-	
Auditors Fees	150.0000	150.0000
Interest on TDS	44.6200	-
Office Expenses	33.5600	-
Lease Rent	8,333.3100	-
Tree Planting & Gardening	420.0000	-
Travelling Expenses	3.6000	-
Profession Tax	25.0000	-
Printing & Stationery	642.2800	69.5500
Sub - Total	9,750.8400	14,508.3300
Total	9,750.8400	14,508.3300

Of above, payment to Auditors		
Statutory Audit	150.0000	150.0000
Taxation matters		
Company law matters		
Management Services		
Other Services		
Reimbursement of expenses		
	150.0000	150.0000

