

NOTICE IS HEREBY GIVEN THAT THE 2ND ANNUAL GENERAL MEETING OF THE MEMBERS OF CSA INVESTMENTS PRIVATE LIMITED WILL BE HELD ON FRIDAY 01ST DAY SEPTEMBER 2023 AT 11:00 AM AT THE CORPORATE OFFICE OF THE COMPANY 25A, TOWER B-2, SPAZE I-TECH PARK SECTOR-49, SOHNA ROAD GURGAON 122018 HR TO TRANSACT THE FOLLOWING BUSINESS :-

ORDINARY BUSINESS:

1. To receive consider and adopt the audited Balance Sheet as at 31st March, 2023, the Profit & Loss Account for the year ended on that date and the reports of the Auditors and Directors thereon.
2. To Re-Appoint Statutory Auditors of the Company and to fix their remuneration.

SPECIAL BUSINESS:

1. To Make Alteration in Article of Association of the Company.
2. To Increase the Authorised Share Capital from INR 2.6 crore to INR 5.1 crore.
3. To Make Alteration in Memorandum of Association of the Company.
4. To Issue 1,80,800 equity shares of the company on Private Placement Basis.

**For & on Behalf of The Board of Directors of
CSA INVESTMENTS PRIVATE LIMITED**

FOR CSA INVESTMENTS PRIVATE LIMITED

Director

Chiranshu Arora

DIN: 07431959


DIRECTOR

Place: Gurgaon

Date: 16th August 2023

NOTES

1. The Explanatory statement setting out the material facts pursuant to section 102 of the Companies Act, 2013, relating to special business to be transacted at the Meeting is annexed.
2. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of company.
3. The instrument appointing a proxy should be deposited at the registered office of the company, not later than 48 hours before the commencement of the meeting.
4. Member(s) desiring any information/ explanations on Accounts are requested to inform the Company atleast one week before the meeting so as to enable the management to keep the information ready. Replies will be provided at Annual General Meeting.
5. Members/ Proxies should bring the attendance slip, duly filled in to attend the Annual General Meeting.

CSA INVESTMENTS PRIVATE LIMITED
(Formerly known as CISFIN Investment Solutions Private Limited)

Corporate Office : 25A, Tower B-2, Spaze I-Tech Park, Sector-49, Sohna Road, Gurugram-122018
E : hello@csa-advisor.com W: www.csa-advisor.com
CIN : U65929HR2022PTC100418

DIRECTORS REPORT

To,
Dear Members,

CSA Investments Private Limited
25A, Tower B-2, Spaze I-tech, Sector 49, Sohna road
Gurgaon, Haryana -122018

Your directors have pleasure in presenting the Second (2nd) Board's Report of your Company together with the Audited Financial Statements and the Independent Auditors Report of your Company for the financial year ended March 31, 2023.

1. FINANCIAL RESULTS

The Financial Performance for the year ended March, 2023.

Particulars	Amount (2022-23)	Amount (2021-22)
Profit Before Tax	(94,75,889.62)	(3,65,083.73)
Less: Current Tax	0.00	0.00
Deferred Tax	(180.00)	(4,213.00)
Profit for the Year	(94,76,069.62)	(3,60,870.73)
Less: Appropriation	0.00	0.00
Closing balance	(94,76,069.62)	(3,60,870.73)
Revenue from Operations (Net)	5,19,11,430	95,959.63
Other Income	837329.41	7,339.00
Extraordinary Items	0.00	0.00
Total Revenue	5,27,48,759.41	1,03,298.63

2. STATE OF COMPANIES AFFAIR

There is no change in the nature of business carried on by the Company. The Company has not changed the class of business in which the Company has an interest

3. RESERVES

The financial statements for the year ended on March 31, 2023, indicate loss of INR 94,76,069.62.

4. DIVIDEND

The Directors do not recommend any dividend for the year under consideration. No appropriations are proposed to be made for the year under consideration.

CSA INVESTMENTS PRIVATE LIMITED
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5. STATUTORY AUDITOR

Pursuant to the provisions of section 139 of the Companies Act, 2013, and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, including any statutory enactment or modification thereof, M/s SGNA & company, Chartered Accountants, New Delhi (F Reg-01700N) were re-appointed as the auditor of the company by the member of Board dated other applicable provisions.

Further, M/s SGNA & Company, Chartered Accountants, New Delhi (Firm Registration No. - 01700N) were re-appointed as the Statutory auditors of the company by the Member of Board dated 16th August 2023, to hold office from the conclusion of ensuring 2nd Annual General Meeting till the conclusion of 3rd Annual General Meeting for the Financial Year 2023-24. The Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company. The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer

The notes to the Audited Financial Statements referred to in the Auditor's Report are self-explanatory and hence do not call for any further comments. The Auditor's Report is unmodified i.e. it does not contain any qualifications, reservations, adverse remarks or disclaimer and is enclosed with the financial statements in this Annual Report.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

7. BOARD OF DIRECTOR AND KEY MANAGERIAL PERSONNEL (KMP)

The Board comprises of the following members as March 31st, 2023:

S.No.	Name of the Director	DIN	Category	Position on the Board March 31 st , 2023
i.	Chiranshu Arora	07431959	Promoter	Director
ii.	Sohan Lal	09460738	Promoter	Director
iii.	Navya Gupta	NA	Professional	Compliance Officer

Changes in Directors during the Financial Year:

S.No.	Name of the Director	DIN	Category	Changes	Designation	Date
1.	Vikash Yadav	09518107	NA	Resignation	Director	19.08.2022
2.	Sohan Lal	09460738	Promoter	Appointment	Additional Director	19.08.2022
3.	Navya Gupta	NA	Professional	Appointment	Compliance Officer	19.08.2022

CSA INVESTMENTS PRIVATE LIMITED

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Changes in Directors after the closure of the Financial Year

S.No.	Name of the Director	Category	Changes	Designation	Date
1.	Navya Gupta	Professional	Resignation	Compliance Officer	30.06.2023

8. MEETINGS OF THE BOARD AND ITS COMMITTEES

Information in respect of the composition of Board, status of Directorships, meetings held during the financial year 2022-23 and their attendance at each meeting of the Board and its Committees are as under:

Composition of Board

During the year, the composition of the Board of Directors of the Company has been in conformity with the requirements of the Companies Act, 2013. The Board of Directors of the Company as on 31st March, 2023 consisted of 2 Directors.

i. Board Of Directors

Name	Designation	No. of Board Meetings Attended	% of Attendance
Chiranshu Arora	Director	10	100%
Sohan Lal	Director	4	100%

ii. Number Of Board Meetings

Sr. No.	Date of meeting	Board Strength	No. Of Directors Present
1.	25/04/2022	100%	2
2.	06/06/2022	100%	2
3.	13/07/2022	100%	2
4.	27/07/2022	100%	2
5.	02/08/2022	100%	2
6.	10/08/2022	100%	2
7.	19/08/2022	100%	3
8.	05/12/2022	100%	2
9.	19/01/2023	100%	2
10.	27/03/2023	100%	2

Committees of the Board

The provisions of Section 177 and 178 of the Companies Act, 2013 read with rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

Following are the detail of the general meetings of shareholders held during the Reporting Period:

S.No.	Type of Meeting	Date
1.	Extra Ordinary General Meeting	21.07.2022
2	Extra Ordinary General Meeting	28.03.2023

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9. CHANGES IN SHARE CAPITAL

a) AUTHORISED, ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL

- The Authorized share capital of the Company as on March 31, 2023 was INR 2,60,00,000 (Rupees Two Crores and Sixty Lakh) divided into 25,00,000 (Twenty Five Lakhs) Equity Shares of INR 10/- (Ten) each and INR 10,00,000 (Ten Lakhs) divided into 1000 (One Thousand) Preference Shares of INR 1000/- (One Thousand) each.
- The Issued, Subscribed and Paid-up Share Capital of the Company as on March 31, 2023 was INR 60,00,000 (Sixty Lakh Rupees only) consisting of INR 50,00,000 (Fifty Lakhs) Equity Shares of 10 (ten) each and INR 10,00,000 (Ten Lakhs) divided into 1000 (One Thousand) Preference Shares of INR 1000/- (One Thousand) each
- During Reporting Period, the Authorized Share Capital of the Company has been increased from INR. 60,00,000/- (Sixty Lakh Rupees only) to INR. 2,60,00,000/- (Two Crore Sixty Lakh Rupees only).

b) BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

c) SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

d) BONUS SHARES

The Company has not issued any Bonus Shares during the year under review.

e) EMPLOYEES STOCK OPTION PLAN

The Company has not issued any employees stock option Scheme during the year under review.

10. DEMATERIALIZATION OF SHARES OF THE COMPANY

The Company's equity shares exist in dematerialized form via Central Depository Services (India) Limited (CDSL). The ISIN for fully paid-up equity shares is INE0LWH01016.

11. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the Company does not fall under the purview of Section 135 of the Companies Act 2013

12. COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with all the applicable compliances of Secretarial standards.

CSA INVESTMENTS PRIVATE LIMITED
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13. PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS

The Company has not made any Investment, given guarantee and securities during the year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

14. SUBSIDIARY / ASSOCIATES

The Company does not have any Subsidiary, Joint venture or Associate Companies.

15. RISK MANAGEMENT POLICY

Risk are events, situations or circumstances which may lead to adverse consequences on the Company's business. Effective risk management process is a key to sustained operations thereby protecting shareholder value, improving governance process, achieving strategic objectives and being well prepared for adverse situations or unforeseen circumstances, if they occur in the lifecycle of the business activities.

Pursuant to section 134 (3) (n) of the Companies Act, 2013, the company regularly maintains a proper check in normal course of its business regarding Risk Management.

At present the Company has not identified any element of risk which may threaten the existence of the company.

16. PUBLIC DEPOSITS

During the year under review, the Company has not invited any deposits from public/shareholders as per Section 73 of the Companies (Acceptance of Deposits) Rules, 2014.

17. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

18. COST AUDIT

The provisions of section 148 of the Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

19. RELATED PARTY TRANSACTIONS

There were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons.

20. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

A) Conservation of energy:

Though energy does not form a significant portion of the cost of the company yet wherever possible and feasible, continuous efforts are being put for conservation of energy and minimize power cost.

CSA INVESTMENTS PRIVATE LIMITED

(Formerly known as CISFIN Investment Solutions Private Limited)

B) Technology absorption:

The company does not have a separate in house research and development centre and is relying on the outside agencies for technology absorption and innovation.

C) Foreign exchange earnings and Outgo:

The company didn't incur any expense in foreign currency during the year (Previous Year- Nil).

21. PARTICULARS OF EMPLOYEES

There was no employee in receipt of remuneration exceeding the limits prescribed under the provisions of Section 197 of the Companies Act, 2013, read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

22. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company has in place an Anti-Sexual Harassment Policy in line with requirements of The Sexual Harassment of Women at the Work Place (Prevention, Prohibition and Redressal) Act, 2013. The Policy provides for protection against sexual harassment of woman at workplace and for prevention of such complaints. All employees (permanent, contractual, temporary, trainees) are covered under the Policy.

23. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Pursuant to the resolutions passed by the Board of Directors ("the Board") and the members and upon receipt of fresh certificate of incorporation from Registrar of Companies, New Delhi, name of CISFIN Investment Solutions Private Limited to CSA Investments Private Limited w.e.f. April 17, 2023.

The change of name has not affected any of the rights of the Company or of the members / stakeholders of the Company. Further, with the name change, the objects and the line of business remains unaltered.

Memorandum of Association and Articles of Association of the Company were altered consequent upon change in name of the Company

24. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There has been no order passed by any Regulator, Court or Tribunal against the company which can impact its going concern status and company's operation in future.

CSA INVESTMENTS PRIVATE LIMITED
(Formerly known as CISFIN Investment Solutions Private Limited)

25. DIRECTOR'S RESPONSIBILITY STATEMENT

According to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements of set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as of March 31, 2023, and of the profit and loss of the Company for that period;
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records by the provisions of the act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis; and
- The directors, in the case of a listed company, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; N.A
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

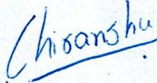
26. ACKNOWLEDGEMENT

Your directors wish to place on record their appreciation and acknowledge with gratitude the support and co-operation, extended by banks and financial institutions, government and shareholders and look forward to having the same support in all our future endeavors.

The Directors also place on record their sincere appreciation for significant contribution made by the employees at all levels through their dedication, hard work and commitment and look forward to their continued support.

For CSA INVESTMENTS PRIVATE LIMITED

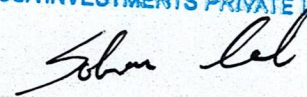
FOR CSA INVESTMENTS PRIVATE LIMITED


Chiranshu Arora
Director
DIN: 07431959

DIRECTOR

Date : 16/08/2023
Place : Gurgaon

FOR CSA INVESTMENTS PRIVATE LIMITED



DIRECTOR

Sohan Lal
Director
DIN: 09460738

CSA INVESTMENTS PRIVATE LIMITED
(Formerly known as CISFIN Investment Solutions Private Limited)



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
CSA INVESTMENTS PRIVATE LIMITED
(Formerly known as CISFIN INVESTMENT SOLUTIONS PRIVATE LIMITED)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s **CSA INVESTMENTS PRIVATE LIMITED (Formerly known as CISFIN INVESTMENT SOLUTIONS PRIVATE LIMITED)** ("the company") which comprises the Balance Sheet as at March 31, 2023, the statement of Profit and Loss account and statement of cash flows for the year the ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, except to the effects of the matters described in the Paragraphs mentioned below, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) 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.

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





Information other than the financial statements and auditors' 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 Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the 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 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 no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditors' 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 skepticism 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.





Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable.
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, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Account) Rules, 2014;
 - e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company have no pending litigations which may impact its financial position.
 - b) The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
 - c) There were no amount which required to be transferred by the company to the Investor Education and Protection Fund.
 - d) i) The management has represented that, to the best of its knowledge and belief, 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 or entity, 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 person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.





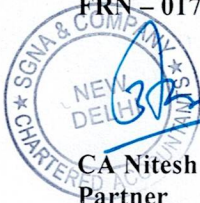
ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (i) and (ii) contain any material mis-statement.

e) The Company has neither declared nor paid any dividend during the year.

3. With respect to the matter to be included in the Auditors' Report under section 197(16): In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For SGNA & Company
Chartered Accountants
FRN - 017007N



CA Nitesh Agrawal
Partner
M. No. 527125
Place: New Delhi
Date: 16/08/2023

UDIN: 23527125BG5BSV9552

CSA INVESTMENTS PRIVATE LIMITED
(FORMERLY KNOWN AS CISFIN INVESTMENT SOLUTIONS PVT LTD)
CIN:U65929HR2022PTC100418
BALANCE SHEET AS AT 31st MARCH, 2023

(INR/Thousands)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	6,000.00	500.00
(b) Reserves and Surplus	3	(9,836.93)	(360.87)
		(3,836.93)	139.13
(2) Long Term Liability			
Long Term Liability	4	40,500.00	-
(3) Current Liabilities			
(a) Other current liabilities	5	8,139.29	756.10
(b) Short Term Liability	6	1,320.00	-
(c) Short-term provisions	7	15.00	15.00
		49,974.29	771.10
TOTAL		46,137.36	910.23
II. ASSETS			
(1) Non- Current assets			
(a) Plants, Properties & Equipments	8		
i) Tangible assets		816.63	382.11
(b) Long term loans and advances		-	-
(c) Deferred Tax		4.03	4.21
		820.66	386.32
(2) Current assets			
(a) Trade Recievable	9	4,924.11	56.35
(b) Inventories	10	6,298.58	-
(c) Short-term Loan & Advances	11	4,608.14	118.33
(d) Cash and Cash Equivalents	12	29,485.87	349.23
		45,316.70	523.91
TOTAL		46,137.36	910.23
Significant Accounting Policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For and on behalf of the Board of Directors

For SGNA & Co.

Chartered Accountants
Firm Registration No. 017007N



Nitesh Agrawal
Partner
Membership No. : 527125

Place : New Delhi
Date: 16/08/2023

For CSA Investments Private Limited

(Formerly Known as CISFIN Investment
Solutions Pvt Ltd)

FOR CSA INVESTMENTS PRIVATE LIMITED

FOR CSA INVESTMENTS PRIVATE LIMITED

Chiranshu

DIRECTOR

Chiranshu Arora
Director

(DIN : 07431959)

Sohan Lal

Sohan Lal
Director DIRECTOR

(DIN : 09460738)

CSA INVESTMENTS PRIVATE LIMITED

(FORMERLY KNOWN AS CISFIN INVESTMENT SOLUTIONS PVT LTD)

CIN:U65929HR2022PTC100418

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

(INR/Thousands)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
I. Revenue:			
Income from Operations	13	51,911.43	95.96
Other Income:	14	837.33	7.34
Total Revenue		52,748.76	103.30
II. Expenses :			
(Increase)/Decrease in Inventory	10	(6,298.58)	-
Direct Expense	15	55,830.15	-
Employee Benefit Expense	16	7,665.39	226.00
Other expenses	17	4,714.66	231.49
Interest Expense	18	108.56	-
Depreciation	8	204.47	10.89
Total Expenses		62,224.64	468.38
III. Profit before tax		(9,475.88)	(365.08)
Tax expense :			
Current tax		-	-
Deffered Tax		0.18	(4.21)
Income Tax for Earlier Years W/Off		-	-
IV. Profit for the year		(9,476.06)	(360.87)
V. Earnings per Equity Share (Face value Rs.10/-):	19		
Basic		(18.95)	(7.22)
Diluted		(18.95)	(7.22)
Significant Accounting Policies and Notes to Accounts	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For **SGNA & Co.**

Chartered Accountants
Firm Registration No. 017007N



Nitesh Agrawal

Partner

Membership No. 527125

Place : New Delhi

Date: 16/08/2023

For and on behalf of
the Board of Directors

For **CSA Investments Private Limited**

(Formerly known as CISFIN Investment
Solutions Pvt Ltd)

FOR CSA INVESTMENTS PRIVATE LIMITED

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(DIN : 07431959)

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(DIN : 09460738)

CSA INVESTMENTS PRIVATE LIMITED
(Formerly known as CISFIN INVESTMENT SOLUTIONS PRIVATE LIMITED)
25A, TOWER B-2, SPAZE I-TECH PARK SECTOR-49, SOHNA ROAD GURGAON 122018 HR IN
CIN: - U65929HR2022PTC100418

1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1.1 Corporate Information

CSA INVESTMENTS PRIVATE LIMITED (Formerly known as CISFIN INVESTMENT SOLUTIONS PRIVATE LIMITED) is a company incorporated under the provisions of the Companies Act, 2013, on 07th January 2022. The company engages in the activity to provide services as stockbroker, commission agent, finance broker, agent, sub broker, share transfer agent etc.

1.2 Basis of Preparation of Financial Statements

The Accounts have been prepared under the historical cost convention on an accrual basis and in accordance with the requirements of the Companies Act, 2013 and comply with the Accounting Standards referred to in clause 2 of Section 2 of the said Act, and are consistent with generally accepted accounting principles and confirm to the statutory of the said Act and are consistent with generally accepted accounting principles and provisions and practices prevailing in the industry.

1.2.1 Summary of significant accounting policies

A. Use of Estimates

The preparation of the financial statements in conformity with AS requires the Management to make estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Accounting estimates could change from period to period. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which such changes are made and, if material, their effects are disclosed in the notes to the financial statements.

B. Useful lives of property, plant, and equipment

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful lives and the expected residual value at the end of its life. The useful



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lives and residual values of the Company's assets are determined by the Management at the time the asset is acquired and reviewed periodically, including at each financial year's end. Their lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

C. Revenue recognition

Revenue from operations is primarily recognized on an accrual and completion basis. Revenue from sales is recognized on the basis of the transfer of significant risk and reward incidental to ownership of goods to buyers and the ultimate collection is reasonably assured and certain. The matching concept in the case of revenue and expenditure is maintained. Income in the normal course of business is recognized on a time proportion basis and the extraordinary income is recognized based on the right to receive arising.

D. Provisions, Contingent Liabilities, and Contingent Assets

A provision is recognized if, as a result of a past event, the company has a present legal 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 determined by the best estimate of the outflow of economic benefits required to settle the obligations at the reporting date. Where no reliable estimate can be made, a disclosure is made as a contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements. Any declaration of final dividend to be approved by the members in the AGM is disclosed as a note and the provision of the proposed dividend and taxes associated with the same is disclosed in the period in which such dividend is approved by the members in accordance with the provisions of Accounting Standard 4 issued by the Institute of Chartered Accountants of India.

E. Property, plant and equipment, and Intangible assets

Property, plant and equipment, and Intangible assets are stated as per the Cost Model as defined by Accounting Standard 10 less accumulated depreciation and impairment if any. Costs directly attributable to acquisition are capitalized until the property, plant, and equipment are ready for use, as intended by the Management. Cost includes financing costs relating to borrowed funds attributable to the construction or acquisition of qualifying Property, plant, and equipment up to the date the assets are ready for use. All expenses incidental to the acquisition and commissioning of assets are capitalized until assets are ready for use. Capital work-in-progress comprises assets that are not yet ready for their intended use at the reporting date. When an asset is scrapped or otherwise disposed off, the cost and related depreciation are removed from the books of account, and the resultant profit or loss, if any, is reflected in the Statement of Profit and Loss. Any restrictions existing on the title of the property, plant, and equipment, due to pledging as security against



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liability or otherwise is disclosed specifically, in absence of which it is deemed that there are no restrictions on the title whatsoever.

Depreciation is provided on a written down value basis for property, plant, and equipment to expense the depreciable amount, i.e. the cost less estimated residual value, over its estimated useful lives. The estimated useful lives and residual values are reviewed annually and the effect of any changes in the estimate is accounted for on a prospective basis.

F. Impairment of Assets

Intangible assets and property, plants, and equipment are evaluated for recoverability whenever events or changes in circumstances indicate their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) is determined on an individual asset basis. If such assets are considered to be impaired, the impairment recognized in the Statement of Profit and Loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the assets.

G. Treatment of Employee Benefits including Retirement and Termination Benefits

No provision for any employees' benefits on retirement, severance, or termination is made by the company as the company does not have any specific policy for the employment and the services of the employees. Such benefits including gratuity wherever applicable and paid are recognized as an expense and charged to profit and loss on a cash basis

H. Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

I. Taxation

- a) Provision for Taxation for the year is been made in accordance with the Income Tax Act, 1961 taking into account, Minimum Alternative Tax (MAT) provisions in pursuance of the Income Tax Act 1961 which gives rise to future economic benefit in form of tax credits to be utilized in subsequent years.
- b) Deferred Tax Asset or Liability at the end of each year is recognized on account of all timing differences in accordance with the mandatory Accounting Standard 22 "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India. The required adjustment is made in the statement of profit and loss accordingly.



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- c) Further, Deferred Tax Asset is recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

J. Provisions

Provisions are recognised when the Company has a binding present obligation. This may be either legal because it derives from a contract, legislation, or other operation of law, or constructive because the Company created valid expectations on the part of third parties by accepting certain responsibilities. To record such an obligation, it must be probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation. The amount recognised as a provision and the indicated time range of the outflow of economic benefits is the best estimate (most probable outcome) of the expenditure required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation, Noncurrent provisions are discounted if the impact is material.

K. Earnings per share

Basic earnings per share are computed by dividing the profit or loss after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share are computed by dividing the profit / (loss) after tax as adjusted for dividend, interest, and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share.

1.3 Income in Foreign Currency: NIL

1.4 Expenditure in Foreign Currency: NIL

1.5 Related Party Transactions

A. List of Related Parties

Name of Key Management Personnel	
I. KEY MANAGEMENT PERSONNEL (KMP)	Designation
CHIRANSHU ARORA	Director
SOHAN LAL	Director

B. Entities in which the Key Management Personnel or relative of Key Management Personnel has directly/ indirectly significantly influenced:

Key Personnel	Management	Name of the Entity	Nature of Entity	Designation



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C. Transactions with Related Parties:

Amount in INR

NAME OF THE PERSON	Nature of Relation	Nature of Transaction	Amount 2022-23
CHIRANSHU ARORA	Director	Director Remuneration	24,00,000
CHIRANSHU ARORA	Director	Commission Expense	11,55,000
SOHAN LAL	Director	Director Remuneration	1,05,000

1.6 Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

The company does not have any Micro, Small, and Medium Enterprises, It has been confirmed by the company which has been relied upon by the auditors. According to such identification, outstanding/ unpaid amounts to Micro and Small Enterprises as per MSMED Act, 2006

1.7 There is no contingent liability of the company at the end of the year.

1.8 As required by the Accounting Standard (AS-28) "Impairment of Assets" issued by the Chartered Accountants of India, the Company has assessed impairment of assets. There has been no impairment loss during the year.

1.9 Company recognize Deferred tax Assets (Net) as mentioned in Note No. 3.7 in financial statements.

1.10 Company has made payment of salary to employees and remuneration to the director as mentioned in the books of accounts.

1.11 No proceeding has been initiated or pending against the company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended) and rules made thereunder as of the end of the financial year.

1.12 Details of Payment to Auditors

Amount in INR

Particulars	FY 2022-23
Statutory Audit Fee	15,000
Tax Audit Fees	-
Company Law Matters	-
GST/Service Tax	-

1.13 The Company is not sanctioned any working capital limit secured against current assets by any bank or financial Institution.

1.14 The company have balances of Sundry Debtor, Creditor, Loans & Advances. However, such balances are subject to confirmation by the company. the management confirms that these balances are correct.



FOR CSA INVESTMENTS PRIVATE LIMITED

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- 1.15 Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
- 1.16 The company was not declared as a wilful defaulter by any bank or financial institution or other lenders during the financial year.
- 1.17 No Provision for income tax has been made in the absence of any Income Tax Liability.
- 1.18 During the year, the company has not revalued its property, plant and equipment, and intangible assets.
- 1.19 The company has not received/advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) through Intermediaries during the financial year.
- 1.20 The Company does not have any transaction that was not recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- 1.21 The Company has not traded or invested in Cryptocurrency or Virtual Currency during the financial year.
- 1.22 The Company does not have any transactions or Outstanding balances with Struck off Companies.
- 1.23 There are no charges or satisfaction yet to be registered with the Registrar of Companies beyond the statutory period.
- 1.24 Ratios Analysis: Attached separately hereunder.

For SGNA & Company

Chartered Accountants
ICAI F.R.No. 017007N



A Nitesh Agrawal
Partner
Membership No. 527125

For: - CSA INVESTMENTS PRIVATE LIMITED

(Formerly known as CISEN INVESTMENT SOLUTIONS PRIVATE LIMITED)

FOR CSA INVESTMENTS PRIVATE LIMITED

FOR CSA INVESTMENTS PRIVATE LIMITED

Chiranshu

DIRECTOR

CHIRANSHU ARORA
Director
DIN No: - 07431959

Sohan Lal

DIRECTOR

SOHAN LAL
Director
DIN No: - 09460738

Place: New Delhi
Date: 16/08/2023

Note-2 : Share Capital

(Rs./thousands)

Particulars	(Rs./thousands)	
	As at 31st March, 2023	As at 31st March, 2022
AUTHORISED :		
25,00,000 (Previous Year 1,50,000) Equity Shares of Rs.10/- each	25,000.00	1,500.00
1,000 (Previous Year 1,000) Preference Shares of Rs.1,000/- each	1,000.00	1,000.00
	26,000.00	2,500.00
ISSUED, SUBSCRIBED & PAID UP		
5,00,000 (Previous Year 50,000) Equity Shares of Rs.10/- each fully paid up	5,000.00	500.00
1,000 (Previous Year Nil) Compulsory Redeemable Preference Shares of Rs.1,000/- each	1,000.00	-
	6,000.00	500.00

A Reconciliation of the shares outstanding at the beginning and at the end of the reporting period Equity Shares**1. WITH VOTING RIGHTS**

At the beginning of the period
Add: during this year
Outstanding at the end of the Period

31st March, 2023		31st March, 2022	
No.	Rs.	No.	Rs.
50,000	500.00	-	-
4,50,000	4,500.00	50,000	500.00
5,00,000	5,000.00	50,000	500.00

2. Compulsory Redeemable Preference Shares

At the beginning of the period
Add: during this year
Outstanding at the end of the Period

31st March, 2023		31st March, 2022	
No.	Rs.	No.	Rs.
-	-	-	-
1000	1,000.00	-	-
1000	1,000.00	-	-

B Terms/ rights attached to Equity Shares/ Ordinary Shares issued

Equity Shares: - Each holder of equity shares is entitled to one vote per share.

Ordinary Shares: - Ordinary shares do not carry any voting rights & rank parri passu with equity shares for all others purpose.

In the event of liquidation of the Company, the holders of Equity Shares/ Ordinary 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 Equity Shares/ Ordinary Shares held by the shareholders.

C Details of equity shareholders holding more than 5% shares in the Company**Holding More Than 5%**

Particulars	as at 31/03/2023		as at 31/03/2022	
	Number of Share	%Held	Number of Share	%Held
CHIRANSHU ARORA	350000	70	35,000	70
SOHAN LAL	150000	30	15,000	30

As per records of the Company, including its register of shareholders/ members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

D. Shareholding of Promoters**Share held by promoters at the end of the year as on 31st March , 2023**

Equity Share of Rs. 10	% of share	% of total shares
Promoters Name		
CHIRANSHU ARORA	350000	70
SOHAN LAL	150000	30



FOR CSA INVESTMENTS PRIVATE LIMITED

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Note-3 : RESERVES AND SURPLUS

(Rs./thousands)

Particulars	As at	As at
	31st March, 2023	31st March, 2022
Surplus/(deficit) in the statement of profit and loss		
Balance as last financial statements	(360.87)	-
Profit/ (Loss) for the year	(9,476.06)	(360.87)
Net surplus in the statement of profit and loss	(9,836.93)	(360.87)
Total	(9,836.93)	(360.87)

Note- 4 : Long Term Liability

(Rs./thousands)

Particulars	As at	As at
	31st March, 2023	31st March, 2022
13.5% Non Convertible Debentures	500.00	-
Intercompany Deposit	40,000.00	-
Total	40,500.00	-

Note- 5 : OTHER CURRENT LIABILITIES

(Rs./thousands)

Particulars	As at	As at
	31st March, 2023	31st March, 2022
Creditors for Expenses		
-MSME	6,757.35	100.11
- Others	737.98	-
Durries and Taxes payable	105.00	542.99
Unsecured Loans -from Director	538.90	113.00
Salary Payable	0.06	-
Other Payable		
Total	8,139.29	756.10

Note- 6 : Short Term Loans

(Rs./thousands)

Particulars	As at	As at
	31st March, 2023	31st March, 2022
	-	-
12% Non Convertible Debentures	320.00	-
13% Non Convertible Debentures	1,000.00	-
Total	1,320.00	-

Note- 7 : Short Term Provisions

(Rs./thousands)

Particulars	As at	As at
	31st March, 2023	31st March, 2022
	-	-
Audit Fee Payable	15.00	15.00
Total	15.00	15.00



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NOTE 8
PLANTS, PROPERTIES & EQUIPMENTS

(Rs./thousands)

PARTICULARS	Gross Carrying Amount			Depreciation and amortization			Net Carrying Amount		
	As at April 1, 2022	Additions/ Adjustment during the period	Sales/ Adjustment during the period	As at March 31, 2023	As at April 1, 2022	For the period	Sales/ Adjustment during the period	As at March 31, 2023	As at March 31, 2022
<u>Tangible Assets</u>									
Cars	250.00	-	-	250.00	4.95	29.70	-	34.65	245.05
Computers	102.00	486.50	-	588.50	5.38	146.28	-	151.66	96.62
Office Equipment	6.00	8.48	-	14.48	0.19	2.09	-	2.28	5.81
Machines	35.00	144.00	-	179.00	0.37	26.40	-	26.77	34.63
Total	393.00	638.98	-	1,031.98	10.89	204.47	-	215.36	382.11
Previous Year	-	393.00	-	393.00	-	10.89	-	10.89	-



FOR CSA INVESTMENTS PRIVATE LIMITED

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Note -9 : TRADE RECIEVABLE

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
(Unsecured considered good, unless stated otherwise)		
More than 6 months	-	-
Less Than 6 months	4,924.11	56.35
TOTAL	4,924.11	56.35

Note -10 : Inventories

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Opening Stock	-	-
Closing Stock	6,298.58	-
TOTAL	(6,298.58)	-

Note - 11 : SHORT-TERM LOAN & ADVANCES - UNSECURED CONSIDERED GOOD

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Security Deposit	105.00	105.00
Advance recovable In Cash or Kind	3,993.12	-
Prepaid Expenses	17.50	13.33
Interest Accrued on FDR	401.97	-
Tax Deducted at Source	82.32	-
Advance given to vendors	8.23	-
TOTAL	4,608.14	118.33

Note - 12 : CASH AND CASH EQUIVALENTS

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Balance with Scheduled banks		
In Current Accounts	787.12	201.00
FDR	28,698.75	148.23
TOTAL	29,485.87	349.23

Note - 13 : Income From Operation

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Commission Income	391.57	95.96
Profit from Dealing in Derivatives	29,711.95	-
Sales of Shares	21,807.91	-
TOTAL	51,911.43	95.96

Note - 14 : OTHER INCOME

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Interest Received	812.25	0.34
Dividend Recd	8.94	-
Rent Income	16.00	7.00
Misc Income	0.15	-
TOTAL	837.33	7.34



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Note - 15: Direct Expenses

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Loss from Dealing in Derivatives	27,476.28	-
Purchase of Shares	28,077.24	-
Stock Exchange Expenses	276.64	-
TOTAL	55,830.15	-

Note - 16: Employee Benefit Expense

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Directors Remuneration	2,505.00	200.00
Staff Salary	5,019.04	26.00
Staff Welfare	141.34	-
TOTAL	7,665.39	226.00

Note - 17 : OTHER EXPENSES

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
ROC Charges	338.00	1.70
GST Expense	228.50	12.53
Payment to Auditor:		
Audit Fee	15.00	15.00
Incorporation Expenses	0.00	10.00
Commission Expense	1155.00	7.50
Electricity Expense	77.67	9.65
Email Charges	12.41	0.88
Office Expense	62.61	34.20
Repair and Maintenance	376.27	51.88
Parking Expense	50.54	12.60
Petrol Expense	108.67	0.87
Printing and Stationary	10.29	2.40
Professional Charges	1298.00	-
Rent Expense	513.33	66.67
Software Expense	53.72	0.90
Stipend	19.83	-
Telephone Expense	20.79	4.71
Tour and Travelling	192.27	-
Misc Expenses	181.76	-
TOTAL	4,714.66	231.49

Note - 18: Interest Expenses

(Rs./thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Interest on MTF Pledge	108.56	-
TOTAL	108.56	-

Note - 19 : EARNINGS PER SHARE

Particulars	As at 31st March, 2023	As at 31st March, 2022
Net Profit attributable to Equity Shareholders (in Rs.)	(9,476.06)	(360.87)
No. of Equity Shares	5,00,000	50,000
Weighted Average number of Equity Shares (No.)	5,00,000	50,000
Nominal Value of Equity Shares (Rs.)	10	10
Earnings Per Share	(18.95)	(7.22)
	(18.95)	(7.22)



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