(9)

NAIVEDYAM INFO SOLUTION PVT. LTD.
CIN:- U72200DL2014PTC270928
Registered Address:- WA-133, SHAKARPUR DELHI East Delhi DL 110092

BALANCE SHEET AS ON 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	NOTE NO.	AS ON 31.03.2024	AS ON 31.03.2023
EQUITY & LIABILITIES			
I. Shareholders Fund			
Share Capital	1	1,000.00	1,000.00
Reserve and Surplus	2	8,274.53	7,682.95
II. Current Liabilities			
Short Term Borrowings	3	3,927.34	3,927.34
Trade Payables	4	2,53,861.96	1,66,843.96
Other current Liabilities	5	12,658.30	5,656.28
Total		**2,79,722.13**	**1,85,110.53**
ASSETS			
I. Non - Current Assets			
Property, Plant & Equipment	6	1,588.60	1,101.03
Deferred Tax Assets (Net)		195.92	191.41
II. Current Assets			
Trade Receivables	7	2,53,246.89	1,66,869.59
Cash & Cash Equivalents	8	19,340.24	16,009.44
Other Current Assets	9	5,350.48	939.06
Total		**2,79,722.13**	**1,85,110.53**
Notes to Accounts	15		

As per our separate report of even date annexed
For B. P. Singhal & Co.
Chartered Accountants
(Firm Regn No. 008542N)

B.P. SINGHAL
M. No. 087279
B. P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)

B. P. Singhal
Proprietor
M. No. 087279
UDIN: 24087279BKHIKV7745

Place: New Delhi
Dated: 27/08/2024

For NAIVEDYAM INFO SOLUTION PVT. LTD.

For Naivedyam Info Solutions (P) Ltd.

Dimple

Jai Prakash Pandey
Director
DIN: 06939876

Dimple Pandey
Director
DIN: 06939971

Director

NAIVEDYAM INFO SOLUTION PVT. LTD.
CIN:- U72200DL2014PTC270928
Registered Address:- WA-133, SHAKARPUR DELHI East Delhi DL 110092

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2024	FOR THE YEAR ENDED 31.03.2023
INCOME			
I. Revenue from Operations	10	1,43,860.75	1,78,812.18
II. Other Income	11	3,501.10	149.07
III. Total Revenue (I + II)		**1,47,361.85**	**1,78,961.25**
IV. Expenses			
Purchases	12	1,39,568.87	1,59,386.73
Employee Benefits Expense	13	6,000.00	5,047.97
Depreciation	6	426.84	509.20
Other Expenses	14	567.51	10,473.38
Total Expenses		**1,46,563.21**	**1,75,417.27**
V. Profit before Exceptional & Extra-ordinary Items (III - IV)		**798.63**	**3,543.98**
VI. Exceptional & Extra-ordinary Items		-	-
VII. Profit before Taxation (V - VI)		**798.63**	**3,543.98**
VIII. Tax Expenses Current Tax		211.56	901.28
Deferred Tax		(4.51)	(7.57)
IX. Profit/Loss after Taxation (VII - VIII)		**591.58**	**2,650.27**
Balance Transferred to Reserves & Surplus A/c		**591.58**	**2,650.27**
X. Earning Per Equity Share			
Profit for the year		591.58	2,650.27
Basic / Diluted earnings per share (Rs.)		5.92	26.50
Number of equity shares		10,000	10,000
Nominal value of equity shares		-	-
Disclosure as per Accounting Standared (AS) 9			
Notes on Accounts	15		

As per our separate report of even date annexed
For B.P. Singhal & Co.
Chartered Accountants
(Firm Regn No. 008542N)

B.P. SINGHAL
M. No. 87279
B.P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)

B. P. Singhal
Proprietor
M. No. 087279
UDIN: 24087279BKHIKV7745

Place: New Delhi
Dated: 27/08/2024

For NAIVEDYAM INFO SOLUTION PVT. LTD.

For Naivedyam Info Solutions (P) Ltd.

Jai Prakash Pandey
Director
DIN: 06939876

Dimple
Director
Dimple Pandey
Director
DIN: 06939971

NAIVEDYAM INFO SOLUTION PVT. LTD.
CIN:- U72200DL2014PTC270928
Registered Address:- WA-133, SHAKARPUR DELHI East Delhi DL 110092

Cash Flow Statement For The Year Ended 31st March 2024

(Amount in nearest hundred)
(Amount in Rs.)

Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
A. Cash Flow From Operating Activities :-		
Net Profit From Profit & Loss A/c before Tax	798.63	3,543.98
Adjustments For :-		
Depreciation on Fixed Assets	426.84	509.20
Interest Received	(368.38)	(149.07)
Interest Paid	24.04	7.05
Operating Profit Before Working Capital Change	**881.13**	**3,911.16**
Movements in Working Capital :-		
(Increase) /Decrease in Inventory	-	-
(Increase) /Decrease in Trade Receivable	(86,377.30)	(40,630.64)
(Increase) /Decrease in Other Current Assets	(4,411.42)	1,809.82
(Increase) /Decrease in Deposit	-	-
Increase /(Decrease) in Trade Payable	87,018.00	32,218.66
Increase /(Decrease) in Short Term Provisions	7,002.02	2,002.43
Increase /(Decrease) in Short Term Borrowings	-	-
Increase /(Decrease) in Other Current Liabilities	-	-
Cash Generated From Operations	**4,112.42**	**(688.58)**
Current Tax paid	(211.56)	(901.28)
Net Cash Flow from Operating Activities (A)	**3,900.86**	**(1,589.86)**
B. Cash Flow From Investing Activities :-		
Interest Received	368.38	149.07
Addition in Fixed Assets	(914.41)	(795.75)
Net Cash Flow from Investing Activities (B)	**(546.03)**	**(646.68)**
C. Cash Flow From Financing Activities :-		
Interest Paid on TDS	(24.04)	(7.05)
Long Term Borrowings	-	-
Net Cash Flow from Financing Activities (C)	**(24.04)**	**(7.05)**
Net Increase/Decr. in Cash & Cash Equivalents (A+B+C)	3,330.79	(2,243.56)
Cash & Cash Equivalent in the beginning of the year	16,009.44	18,253.00
Cash & Cash Equivalents at the end of the year	**19,340.24**	**16,009.44**
Compenents of Cash & Cash Equivalents		
Cash in hand	465.60	465.60
Balances with Scheduled Banks:		
- In current and deposit accounts	18,874.64	15,543.84
Total Cash & Cash Equivalents	**19,340.24**	**16,009.44**

As per our separate report of even date annexed
For B. P. Singhal & Co.
Chartered Accountants

B.P. SINGHAL M. No. 87279 (Chartered Accountants, New Delhi)

B. P. Singhal
Proprietor
M.No. 087279
UDIN: 24087279BKHIKV7745

Place: New Delhi
Dated: 27/08/2024

For and on behalf of the Board of Directors
For NAIVEDYAM INFO SOLUTION PVT LTD

For Naivedyam Info Solutions (P) Ltd.

Jai Prakash Pandey	Dimple Pandey
Director	Director
DIN: 06939876	DIN: 06939971

Director

NAIVEDYAM INFO SOLUTION PVT. LTD.
CIN:- U72200DL2014PTC270928

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Rs in nearest Hundr
(Amount in l

S. No.	Ratio	31-Mar-24		31-Mar-23		Ratio as on 31-03-2024	Ratio as on 31-03-2023	Variation	Reason (If variation is more t 25%)
		Numerator	Denominator	Numerator	Denominator				
(a)	Current Ratio	2,77,937.61	2,70,447.60	1,83,818.09	1,76,427.58	1.03	1.04	(1.36)	-
(b)	Debt-Equity Ratio	3,927.34	9,274.53	3,927.34	8,682.95	0.42	0.45	(6.38)	Profit is increased due to increas in sale in Current Financial Year.
(c)	Debt Service Coverage Ratio	1,225.47	-	4,053.18	-	-	-	-	-
(d)	Return on Equity Ratio	591.58	1,000.00	2,650.27	1,000.00	0.59	2.65	(77.68)	Profit is increased due to increas in sale in Current Financial Year.
(e)	Inventory Turnover Ratio	1,39,568.87	-	1,59,386.73	-	-	-	-	-
(f)	Trade Receivables Turnover Ratio	1,43,860.75	2,10,058.24	1,78,812.18	2,22,455.35	0.68	0.80	(14.80)	Net credit sale is increased in Current FY in comparison to preceeding FY and we are doing recovery fast from our customer.
(g)	Trade Payables Turnover Ratio	1,39,568.87	2,10,352.96	1,59,386.73	2,25,279.28	0.66	0.71	(6.22)	Net Credit purchase is increased Current FY in comparison to preceeding FY and we are makin payment to our supplier faster.
(h)	Net Capital Turnover Ratio	1,43,860.75	7,440.26	1,78,812.18	6,212.43	19.34	28.78	(32.82)	
(i)	Net Profit Ratio	591.58	1,43,860.75	2,650.27	1,78,812.18	0.00	0.01	(72.26)	Profit is increased due to increas in sale in Current Financial Year saving in cost other than employ cost in current year.
(j)	Return on Capital Employed	798.63	13,201.88	3,543.98	12,610.29	0.06	0.28	(78.47)	Net profit is increased.
(k)	Return on Investment	591.58	1,000.00	2,650.27	1,000.00	0.59	2.65	(77.68)	This is due to increase in net pro

B.P. SINGHAL & CO. ★ (NEW DELHI) ACCOUNTANTS
B.P. SINGHAL
M. No. 87270

For Naivedyam Info Solutions (P) Ltd.
For NAIVEDYAM INFO SOLUTION PVT LTD.

Jai Prakash Pandey
Director
DIN: 06939876

Dimple Pandey
Director
DIN: 06939971

Director

(13)

NAIVEDYAM INFO SOLUTION PVT. LTD.
NOTES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	AS ON 31.03.2024		AS ON 31.03.2023	
	No. of Shares	Amount In Rupees	No. of Shares	Amount In Rupees
NOTE - 1				
SHARE CAPITAL :				
Authorised Capital (10,000 Nos. of Equity Shares of Rs. 10/= each)	10,000	1,000.00	10,000	1,000.00
		1,000.00		**1,000.00**
Issued, Subscribed and Paid up Capital : (10,000 Nos. of Equity Shares of Rs. 10/= each)	10,000	1,000.00	10,000	1,000.00
		1,000.00		**1,000.00**

(a) Reconciliation of shares outstanding at the beginning and at the and of the Year

Particulars	31-Mar-24		31-Mar-23	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding at the beginning of the year	1,000	1,000.00	1,000	1,000.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	1,000	1,000.00	1,000	1,000.00

(b) Rights, Preferences and restrictions attached to shares

The company has only one class of equity shares having par value of Rs 10 per share. Each shareholder is entitled to one vote per share held.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 prefential amounts.The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of Shares held by each shareholder holding more than 5% Shares

Name of Shareholder	AS ON 31.03.2024		AS ON 31.03.2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity shares with voting rights				
Jai Prakash Pandey	2,500	25%	2,500	25%
Sri Niwas Pandey	2,500	25%	2,500	25%
Dimple Pandey	2,500	25%	2,500	25%
Subhadra Pandey	2,500	25%	2,500	25%

(d) Details of shares held by Promoters at the end of the Year

S. No.	31-Mar-24			
	Promoter Name	No. of Shares	% of Total shares	% of Change during the year
1	Jai Prakash Pandey	2,500	25%	0%
2	Sri Niwas Pandey	2,500	25%	0%
3	Dimple Pandey	2,500	25%	0%
4	Subhadra Pandey	2,500	25%	0%

S. No.	31-Mar-23			
	Promoter Name	No. of Shares	% of Total shares	% of Change during the year
1	Jai Prakash Pandey	2,500	25%	0%
2	Sri Niwas Pandey	2,500	25%	0%
3	Dimple Pandey	2,500	25%	0%
4	Subhadra Pandey	2,500	25%	0%

For and on behalf of the Board of Directors
For NAIVEDYAM INFO SOLUTION PVT. LTD.

For Naivedyam Info Solutions (P) Ltd.

Jai Prakash Pandey
Director
DIN: 06939876

Dimple Pandey
Director
DIN: 06939971

Director

B. P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. NO. 87279

NAIVEDYAM INFO SOLUTION PVT. LTD.
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	CURRENT YEAR AS ON 31.03.2024	PREVIOUS YEAR AS ON 31.03.2023
NOTE NO. 2		
Reserve and Surplus		
As per last Balance Sheet	7,682.95	5,032.68
Add: Net Profit / Loss during the year	591.58	2,650.27
Total	**8,274.53**	**7,682.95**
NOTE NO. 3		
Short Term Borrowings		
Director- Jai Prakash Pandey	3,927.34	3,927.34
Total	**3,927.34**	**3,927.34**
NOTE NO. 4		
Trade Payables		
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues other than MSME		
Coreip Technologies Pvt Ltd.	92,161.99	-
Infraknit Technologies Pvt Ltd.	4,820.34	13,492.28
Invent	729.00	-
Iram Technologies (P) Ltd.	1,55,800.63	1,52,824.85
Reliance Infosolution	-	48.93
Sameer Furniture	350.00	-
Tareis Engineering & Consultancy (OPC) P Ltd	-	306.80
Transline Technologies Pvt Ltd.	-	171.10
Total	**2,53,861.96**	**1,66,843.96**

Trade Payables ageing schedule

As at 31 March 2024	Current			
	Outstanding for the fillowing from due date of payment			
	Less than 1 Year	1-2 years	2-3 years	More than 3 Years
(i)MSME	-	-	-	-
(ii)Disputed dues-MSME	-	-	-	-
(iii) Others	93,240.99	1,55,800.63	4,820.34	-
(iv) Disputed- Others	-	-	-	-
Total	**93,240.99**	**1,55,800.63**	**4,820.34**	-

As at 31 March 2023	Current			
	Outstanding for the fillowing from due date of payment			
	Less than 1 Year	1-2 years	2-3 years	More than 3 Years
(i)MSME	-	-	-	-
(ii)Disputed dues-MSME	-	-	-	-
(iii) Others	1,53,131.65	13,712.31	-	-
(iv) Disputed- Others	-	-	-	-
Total	**1,53,131.65**	**13,712.31**	-	-

NOTE NO. 5		
Other current Liabilities		
Expenses Payable	2,591.00	5,122.97
Income Tax Payable	67.30	
TDS Payable	-	533.31
Advance From Customer	10,000.00	-
Total	**12,658.30**	**5,656.28**

For Naivedyam Info Solutions (P) Ltd.
For NAIVEDYAM INFO SOLUTION PVT LTD.

Director

Jai Prakash Pandey
Director
DIN: 06939876

Dimple Pandey
Director
DIN: 06939971

B. P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87279

NOTE NO. 6

NAIVEDYAM INFO SOLUTIONS PRIVATE LIMITED
PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2024

31-Mar-24 31-Mar-23

(Amount in Rs.)

Name of the Assets	Date of Purchase	Date of Sale	Original Cost	Dep. charged upto 31/03/2023	WDV as on 01/04/2023	Addition during the year	Life as per Co. Act, 2013	Life Used till 31/03/2023	Remain-ing Life	Life till 31/03/2024	Salvaged value @ 5%	Sale during the year	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep. For the Year 2023-24	Adjusted with Retained Earning	WDV as on 31/03/2024	Loss / Profit on Sale
Tangible Assets																			
Air Conditioner	23-Apr-18	-	41,563	39,392	2,171	-	5	4.94	0.06	1.00	2,078	-	39,485	-	45.07%	93	-	2,078	-
Air Conditioner	26-Apr-18	-	32,813	31,089	1,724	-	5	4.93	0.07	1.00	1,641	-	31,172	-	45.07%	83	-	1,641	-
Furniture & Fixture	24-Apr-18	-	52,300	40,347	11,953	-	10	4.94	5.06	1.00	2,615	-	49,685	-	25.89%	3,095	-	8,858	-
Furniture & Fixture	9-Jul-18	-	28,390	21,449	6,941	-	10	4.73	5.27	1.00	1,420	-	26,970	-	25.89%	1,797	-	5,144	-
Laptop (Computer)	9-Jul-20	-	58,500	54,201	4,299	-	3	2.73	0.27	1.00	2,925	-	55,575	-	63.16%	1,374	-	2,925	-
Laptop (Computer)	10-Jul-21	-	68,475	54,773	13,702	-	3	1.72	1.28	1.00	3,424	-	65,051	-	63.16%	8,654	-	5,048	-
Motor Vehicle	14-Jul-22	-	79,575	10,262	69,313	-	15	0.71	14.29	1.00	3,979	-	75,596	-	18.10%	12,548	-	56,765	
Furniture & Fixture	24-Oct-23	-	29,661	-	-	29,661	10	-	10.00	0.44	1,483	-	28,178	-	25.89%	3,345	-	26,316	
IPad	29-Oct-23	-	61,780	-	-	61,780	5	-	5.00	0.42	3,089	-	58,691	-	45.07%	11,695	-	50,085	
Total			**4,53,057**	**2,51,513**	**1,10,103**	**91,441**					**22,654**		**4,30,403**			**42,684**		**1,58,860**	

(Rupees in nearest hundred)
(Amount in Rupees)

Current Year			**4,530.57**	**2,515.13**	**1,101.03**	**914.41**	-	-	-	-	**226.54**	-	**4,304.03**	-	-	**426.84**		**1,588.60**	
Previous Year			**3,616.16**	**2,005.93**	**814.48**	**795.75**	-	-	-	-	**180.82**	-	**3,435.34**	-	-	**509.20**	-	**1,101.03**	-

For NAIVEDYAM INFO SOLUTIONS (P) LTD.

For Naivedyam Info Solutions (P) Ltd

Director

Jai Prakash Pandey
Director
DIN: 6939876

Dimple Pandey
Director
DIN: 06939971

B. P. SINGHAL & CO.
CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87270

15

NAIVEDYAM INFO SOLUTION PVT. LTD.

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	CURRENT YEAR AS ON 31.03.2024	PREVIOUS YEAR AS ON 31.03.2023
NOTE NO. 7		
Trade Receivables		
Unsecured Considered good		
Marushika Technology Advisors (P) Ltd.	2,46,325.31	1,53,948.01
RVS Technologies	6,553.58	12,553.58
Sritech Electarponics & Systems (P) Ltd.	368.00	368.00
Total	**2,53,246.89**	**1,66,869.59**

Trade Receivables Ageing as on 31.03.2024	**Outstanding for following periods from the due date of Payment**					
	Less than 6 months	6 months-1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivable-Considered Good	-	2,46,325.31	-	6,921.58	-	2,53,246.89
(iii) Disputed Trade receivable-Considered Good	-	-	-	-	-	-

Trade Receivables Ageing as on 31.03.2023	**Outstanding for following periods from the due date of Payment**					
	Less than 6 months	6 months-1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivable-Considered Good	1,53,948.01	-	12,921.58	-	-	1,66,869.59
(iii) Disputed Trade receivable-Considered Good	-	-	-	-	-	-

NOTE NO. 8		
Cash & Cash Equivalents		
Cash in Hand	465.60	465.60
Balances with Scheduled Bank		
ICICI Bank	18,874.64	15,543.84
Total	**19,340.24**	**16,009.44**
NOTE NO. 9		
Other current assets		
FDR	5,000.00	-
Accrued Interest on FDR	350.48	-
IT Refund AY 2023-24	-	398.50
Duties and taxes	-	540.56
Total	**5,350.48**	**939.06**

For Naivedyam Info Solutions (P) Ltd.
For NAIVEDYAM INFO SOLUTION PVT LTD.

Jai Prakash Pandey	Dimple Pandey
Director	Director
DIN: 06939876	DIN: 06939971

Director

B.P. SINGHAL & CO.
CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87279

(17)

NAIVEDYAM INFO SOLUTION PVT. LTD.
NOTES FORMING PART OF STATEMENT OF PROFIT & LOSS ACCOUNT
AS AT 31 MARCH, 2024

(Amount in nearest hundred)
(Amount in Rs.)

PARTICULARS	CURRENT YEAR AS ON 31.03.2024	PREVIOUS YEAR AS ON 31.03.2023
NOTE NO. 10		
Revenue from Operations		
Sale of Product		
Traded Goods	143,655.75	178,812.18
Sales of Services	205.00	-
Total	**143,860.75**	**178,812.18**
NOTE NO. 11		
Other Income		
Interest on FDR	350.48	-
Interest on ITRV	17.90	149.07
Rebate & Rate Difference	3,132.72	-
Total	**3,501.10**	**149.07**
NOTE NO. 12		
Purchases Account		
Purchase of Stock in Trade	139,568.87	159,386.73
Total	**139,568.87**	**159,386.73**
NOTE NO. 13		
Employees Benefit Expense		
Salary, wages , bonus and other allowances	6,000.00	5,047.97
Total	**6,000.00**	**5,047.97**
NOTE NO. 14		
Other Expenses		
I. Payment to Auditor		
Audit Fee	-	300.00
Legal Expenses	250.00	300.00
Professional Expenses	-	1,452.00
II. Others		
Bank Charges	-	-
Commission Charges	-	6,562.11
Conveyance	-	86.78
Freight Charges	250.00	-
Printing and Stationery	-	39.60
Electricity & Maintenance Expenses	-	263.89
Fees & Taxes	-	81.60
Interest on TDS	24.04	7.05
Office Expenses	-	217.16
Misc. Expenses	0.30	12.00
Repair & Maintenance	25.42	-
ROC Matter Charges	-	251.00
ROC Filing Fees	9.00	13.00
Round Off	0.02	0.01
Telephone Expenses	-	28.61
Travelling Expenses	-	308.06
Vehicle Insurance	8.72	153.25
Vehicle Running & Maintenance	-	397.26
Total	**567.51**	**10,473.38**

For NAIVEDYAM INFO SOLUTION PVT. LTD.

For Naivedyam Info Solutions (P) Ltd.

B.P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87279

Jai Prakash Pandey
Director
DIN: 06939876

Dimple Pandey
Director
DIN: 06939971

Director

NOTE – 15:- NOTES ON ACCOUNTS AND MATERIAL ACCOUNTING POLICIES

1. **Statement of compliance**
   The Financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (India GAAP). The company has prepared these financial statements to comply in all material aspects with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule 2014 as amended and the relevant provisions of the Companies Act, 2013.

2. **Basis of Preparation of Financial Statements**
   The Financial Statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The functional currency of the Company and its Indian subsidiaries is the Indian Rupee (Rs.).
   Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All assets and liabilities have been classified as current and non-current as per the normal operating cycle of 12 months.
   The statement of cash flows has been prepared under indirect method.

3. **Use of Estimates and judgments**
   The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. The estimates and underlying assumptions are reviewed on an ongoing basis.

4. **Current/ non-current classification**

   All assets and liabilities are classified into current and non-current.

B.P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI) B.P. SINGHAL M. No. 87279

For Naivedyam Info Solutions (P) Ltd.

Director

Assets

An asset is classified as current when it satisfies any of the following criteria:

a. it is expected to be realised in, or is intended for sale or consumption in, the company's normal operating cycle;
b. it is held primarily for the purpose of being traded;
c. it is expected to be realised within 12 months after the reporting date; or
d. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

a. it is expected to be settled in the company's normal operating cycle;
b. it is held primarily for the purpose of being traded;
c. it is due to be settled within 12 months after the reporting date; or
d. the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

5. **Property Plant & Equipments**
Property Plant & Equipments are stated at historical cost, less depreciation. Costs of Property Plant & Equipments include taxes, duties, freight and other expense incidental and related there to the construction, acquisition, and installation of respective assets.

6. **Inventories**
Company does not own any inventories during the year.

7. **Revenue Recognition:**
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company can be reliably measured. Revenue is being recognized in accordance with the Guidance Note on Accrual Basis of Accounting issued by The Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income same is not accounted for till such time the uncertainty is resolved.

B.P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87279

For Naivedyam Info Solutions (P) Ltd.

Dimple

Director

8. **Employees Benefits:**
Due incentives were duly provided to the employees of the company during the year under consideration.

9. **Taxes on Income:**
   - Provision for current tax has been made as per the provisions of Income Tax Act, 1961.
   - Deferred tax has been recognized, subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

10. **Earnings Per Share:**
Basic Earnings per share (BEPS) is computed by dividing profit or loss attributable to equity shareholders of the company by the weighted average number of equity shares outstanding during the year. The Company did not have any potentially dilutive securities in any of the years presented.

11. **Accounting for Provisions, Contingent Liabilities and Contingent Assets:**
Provisions are recognized in terms of Accounting Standard 29 - Provisions, Contingent Liabilities and Contingent Assets (AS-29), notified by the Companies (Accounting Standards) Rules, 2006, when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for. Contingent Assets are not recognized in the financial statements.

12. **Prior Period Items**
Prior Period and Extra Ordinary Items and Changes in Accounting Policies having material impact on the financial affairs of the Company are disclosed.

13. **Cash and cash equivalents**
Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

14. The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation.

15. There has been no material changes and commitments affecting the financial position of the company, which have occurred between the end of financial year and the date of auditor report.

For Naivedyam Info Solutions (P) Ltd.

Director

B.P. SINGHAL & CO.
CHARTERED ACCOUNTANTS (NEW DELHI)
B.P. SINGHAL
M. No. 87279

16. The company does not have any pending litigation which would impact its financial position as on 31st March 2024.

17. All amounts have been rounded off to the nearest Hundred unless otherwise stated.

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

As per our separate report of even date annexed

For B. P. SINGHAL & CO.
Chartered Accountants

B.P. SINGHAL
M. No. 87279
B. P. SINGHAL & CO. CHARTERED ACCOUNTANTS (NEW DELHI)

B. P. Singhal
Proprietor
M. No. 087279
UDIN: 24087279BKHIKV7745

Place: New Delhi
Dated: 27/08/2024

For and on behalf of Board of Directors
For NAIVEDYAM INFO SOLUTIONS PVT. LTD.

For Naivedyam Info Solutions (P) Ltd.

Director

Jai Prakash Pandey	Dimple Pandey
Director	Director
DIN: 06939876	DIN: 06939971