



**WARRIER & ASSOCIATES
CHARTERED ACCOUNTANTS**

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INDEPENDENT AUDITOR'S REPORT

To the Members of
PURVAJA FINCAP PRIVATE LIMITED
(Formerly: Purvaja Investments Private Limited)
619, 6th Floor, Workfella New No.431,
Annasalai Chennai,
Tamil Nadu- 600018, India

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of PURVAJA FINCAP PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, its Profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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.

Emphasis of Matter

As more specifically explained in Note 2 to the financial statements, the Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these 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 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities 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.



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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes 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.

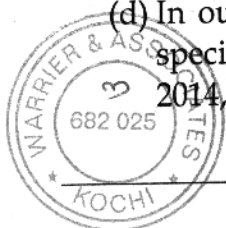
Report on other legal and regulatory requirements

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in "Annexure A", a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.

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 financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;



- (e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There was no amount which were required to be transferred to the Investor Education and Protection Fund by the Company
 - d. Omitted by the Companies (Audit & Auditors) Amendment Rules 2021,
 - e. The management has represented, that to the best of its knowledge and belief, other than as disclosed in the notes to accounts: -
 - i. No funds have been advances or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person(s) or entities, including foreign entities (intermediary), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries;
 - ii. No funds have been received by the company from any person(s) or entity, including foreign entities (Funding Party), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries;



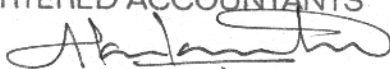
- iii. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
- f. The Company did not declare or paid any dividend during the year.
- g. As proviso to rule 3(1) of the Companies (Accounts) Rules,2014 applicability of using audit trail enabled software is mandatory only w.e.f. April 1,2023, for the company, reporting under this clause is not applicable.

UDIN: 23232702BGRJSN8272

Place: Ernakulam
Date:08.06.2023



For WARRIER & ASSOCIATES
CHARTERED ACCOUNTANTS


CA A.K.KRISHNA WARRIER FCA
(Proprietor) M.No: 232702
Firm. Reg. No: 016152S

Annexure A as referred to in paragraph 1 under the Heading "Report on other legal and regulatory requirements" our Independent Auditor's report of Even date to the members of PURVAJA FINCAP PRIVATE LIMITED for the year ended 31st March 2023

1.	In respect of the Company's Property, Plant & Equipment and Intangible assets:	
	(a)	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment and Intangible assets.
	(b)	The Property, Plant & Equipment and Intangible assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
	(c)	According to the information and explanations given to us, the records examined by us, we report that the Company does not hold any freehold, are held in the name of the Company as at the balance sheet date.
2.	The company does not have any inventory. Accordingly, the reporting requirements under clause(ii) of paragraph 3 of the Order are not applicable.	
3.	According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.	
4.	In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.	
5.	The Company is a Non-Banking Financial Company and accordingly the provisions of Section 73 to 76 or any other relevant provision of the Act and rules framed thereunder are not applicable. Therefore, the reporting requirement under clause(v) of paragraph 3 of the order is not applicable.	
6.	The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.	
7.	In respect of statutory dues:	
	(a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.
		According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2023 for a period of more than six months from the date they became payable



	(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
8	According to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable to the Company at this stage.
9.	The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10.	During the course of our examination of the books and records of the Company carried out in accordance with generally accepted auditing practice in India and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have informed of any such cases by the management.
11.	The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12.	The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13.	According to the information and explanations given to us and based on our examination of the records of the company, all transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14	According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, paragraph 3(xiv) of the order is not applicable.
15	According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16	According to the information and explanations given to us and based on our examination of the records of the company, the company has obtained registration under Section 45-IA of the Reserve Bank of India Act 1934, to commence the business of Non-Banking Financial Company without accepting public deposits as per certificate of registration No. B-07.00648 dated 2 nd November 2001.

Place: Ernakulam
Date: 08.06.2023





**WARRIER & ASSOCIATES
CHARTERED ACCOUNTANTS**

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ADDITIONAL REPORT TO THE BOARD OF DIRECTORS

(Pursuant to Master Direction - Non-Banking Financial Companies Auditor's Report
(Reserve Bank) Directions, 2016)

To,
The Board of Directors
PURVAJA FINCAP PRIVATE LIMITED
(Formerly: Purvaja Investments Private Limited)
619, 6th Floor, Workfella New No.431,
Annasalai Chennai - 600 018, Tamil Nadu, India

We have audited the Balance Sheet of PURVAJA FINCAP PRIVATE LIMITED as on March 31, 2023, and the Statement of Profit and Loss and Cash flow Statement for the year ended on that date.

As required by the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions 2016, and according to the information and explanations given to us, we give below, a statement on matters specified in Paragraph 3 and 4 of the said directions:

3(A)

- (i) The Company is engaged in the business of Non-Banking Financial Institution, and it has obtained the Certificate of Registration as provided in Section 45IA of the RBI Act, 1934.
- (ii) The Company is entitled to hold Certificate of Registration in terms of Assets/Income Pattern as on 31st March 2023.
- (iii) The Company has complied with the Net Owned Fund requirement as laid down in "Master Direction -Non-Banking Financial Company -Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016."

3(B) Not Applicable.

3(C)

- (i) The Board of Directors of the Company has passed a resolution for non-acceptance of Public Deposits.



- (ii) The Company has not accepted any Public Deposits during the year under review.
- (iii) According to the Information and explanation given to us, the company has complied with the prudential norms on Income Recognition, Accounting Standard, Asset's classification, Provisioning for bad and doubtful debts as specified in the directions issued by the Reserve Bank of India in terms of the Master Direction -Non-Banking Financial Company -Non systemically Important Non-Deposits taking Company (Reserve Bank) Directions, 2016.
- (iv) Not Applicable.
- (v) The Company has not been classified as NBFC-MFI during the year ended 31st March 2023.
- 3 (D) Not Applicable.
- 4 We confirm that there are no unfavourable or qualified remarks regarding any statements pertaining to the items mentioned in Para 3. There were no instances noted where we were unable to express our opinion.

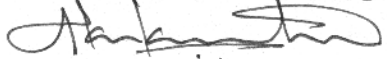
The Report has been issued, pursuant to Chapter II of the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions 2016 to the Board of Directors of the Company and should not be used for any other purposes.

Ernakulam
08.06.2023



UDIN: 23232702BGRJSN8272

For WARRIER & ASSOCIATES
CHARTERED ACCOUNTANTS


CA A.K.KRISHNA WARRIER FCA
(Proprietor) M.No: 232702
Firm. Reg. No: 016152S

PURVAJA FINCAP PRIVATE LIMITED
(Formerly : Purvaja Investments Private Limited)
CIN: U65991TN1993PTC024473
619, 6th Floor, Workfella New No.431, Annasalai Chennai Tamil Nadu 600018 India
BALANCE SHEET AS ON 31ST MARCH 2023

		Amount in ₹ ('00s)		
	PARTICULARS	Note No.	31-Mar-23	31-Mar-22
A	<u>EQUITY & LIABILITIES</u>			
1	<u>SHAREHOLDERS' FUNDS:</u>			
	a) Share Capital	3	1,75,000.00	1,75,000.00
	b) Reserves & Surplus	4	27,022.70	40,365.96
	c) Money received against share warrants			
2	SHARE APPLICATION MONEY PENDING ALLOTMENT			
3	<u>NON-CURRENT LIABILITIES</u>			
	a) Long Term Borrowings	5	16,000.00	-
	b) Deferred Tax Liabilities (Net)	6	775.00	-
	c) Other Long Term Liabilities			
	d) Long Term Provisions	7	-	1,860.75
4	<u>CURRENT LIABILITIES</u>			
	a) Short-term Borrowings	8	1,000.00	-
	b) Trade Payables	9	1,430.15	14,061.96
	c) Other Current Liabilities	10	3,443.85	149.36
	d) Short-term Provisions	11	265.00	-
	GRAND TOTAL		2,24,936.70	2,31,438.03
B	<u>ASSETS</u>			
1	<u>NON CURRENT ASSETS</u>			
	(a) Property, Plant & Equipment and Intangible assets			
	i) Property, Plant & Equipment	12	56,722.16	2,912.32
	ii) Intangible Assets			
	iii) Capital Work-in-progress			
	iv) Intangible assets under development			
	b) Non-current investments	13	-	28,848.53
	c) Deferred Tax Assets (Net)			
	d) Long-term loans and advances	14	-	27,436.46
	e) Other Non-Current Assets	15	8,900.00	-
2	<u>CURRENT ASSETS</u>			
	a) Current Investments	16	18,014.55	1,47,109.89
	b) Trade Receivables			
	c) Cash and Cash Equivalents	17	13,697.92	395.10
	d) Short Term Loans and Advances	18	1,19,104.42	19,816.50
	e) Other Current Assets	19	8,497.66	4,919.23
	GRAND TOTAL		2,24,936.70	2,31,438.03

Significant Accounting Policies and Notes on Accounts accompanying notes are an integral part of the financial Statements

The 1-2

As per our report of even date

For and on behalf of the Board of Directors

For WARRIER & ASSOCIATES
Chartered Accountants

CA. KRISHNA WARRIER A.K. FCA
Proprietor (FRN:016152S)
Mem.No.232702
UDIN : 23232702BGRJSN8272
COCHIN -25
Date: 08-06-2023



Rajvillar Sasi Rajeev
DIN: 07336780
Director

Biju Kumar A S
DIN: 09234684
Director



PURVAJA FINCAP PRIVATE LIMITED
(Formerly : Purvaja Investments Private Limited)
CIN: U65991TN1993PTC024473
619, 6th Floor, Workfella New No.431, Annasalai Chennai Tamil Nadu 600018 India

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

		Amount in ₹ ('00s)		
PARTICULARS		Note No.	31-Mar-23	31-Mar-22
I. Revenue				
1	Revenue From Operations	20	7,478.10	18,902.84
2	Other Income	21	0.58	-
3	Total Income		7,478.68	18,902.84
II. Expenses:				
	a) Cost of materials consumed		-	-
	b) Changes in Inventories		-	-
	c) Operating Expenses		-	-
	d) Employee Benefits	22	3,339.38	7,200.00
	e) Finance Costs	23	1,760.07	13.65
	f) Depreciation and Amortization Expenses	24	779.43	791.77
	g) Other Expenses	25	14,168.06	5,596.16
	Total Expenses		20,046.94	13,601.58
5	Profit / (Loss) before exceptional, extraordinary and Prior Period items and tax (3 - 4)		(12,568.26)	5,301.26
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		(12,568.26)	5,301.26
8	Extraordinary items		-	-
9	Profit / (Loss) before Prior Period items and tax (7 ± 8)		(12,568.26)	5,301.26
10	Prior Period Items		-	-
11	Profit / (Loss) before tax (9 ± 10)		(12,568.26)	5,301.26
12	Tax Expenses			
	(a) Current tax		-	1,060.25
	(b) MAT Credit Entitlement		-	-
	(c) Deferred tax Assets/(Liability)		775.00	-
13	Profit / (Loss) from continuing operations (11 ±12)		(13,343.26)	4,241.01
14	Profit / (Loss) from discontinuing operations (before tax)		-	-
15	Tax expense of discontinuing operations		-	-
16	Profit / (Loss) from discontinuing operations (14+15)		-	-
17	Profit / (Loss) for the year (13 + 16)		(13,343.26)	4,241.01
18	Earnings per Share	26		
	1) Basic		-0.76	0.24
	2) Diluted		-0.76	-
	3) Nominal Value per Share		10	10

The accompanying notes form integral part of financial statements

As per our report of even date

For WARRIER & ASSOCIATES
Chartered Accountants

CA. KRISHNA WARRIER A.K. FCA
Proprietor (FRN:016152S)
Mem.No.232702
UDIN : 23232702BGRJ5N8272
COCHIN -25
Date: 08-06-2023

For and on behalf of the Board of Directors

Rajvihar Sasi Rajeev
DIN: 07336780
Director

Biju Kumar A S
DIN: 09234684
Director



PURVAJA FINCAP PRIVATE LIMITED
(Formerly : Purvaja Investments Private Limited)
CIN: U65991TN1993PTC024473
619, 6th Floor, Workfella New No.431, Annasalai Chennai Tamil Nadu 600018 India
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

		Amount in ₹ ('00s)	
PARTICULARS		31st March 2023	31st March 2022
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax and Extraordinary Items	(12,568.26)	5,301.26
	Adjustments for:		
	Depreciation and Amortisation	779.43	791.77
	Interest on Debentures		
	Interest on Unsecured Loans		
	Provision for Income Tax & MAT	-	
	Operating Profit Before Working Capital Changes	(11,788.83)	6,093.03
	Adjustments for:		
	Changes in Working Capital		
	(Increase)/Decrease in Short Term Loans and Advances	(99,287.92)	(2,327.05)
	(Increase)/Decrease in Long Term loans and Advances	27,436.46	(19,095.20)
	(Increase)/Decrease in Other Current Assets	(12,478.43)	839.18
	Increase / (Decrease) in Other Current liabilities	(10,933.07)	(45,190.25)
		-	
	Cash generated from Operations	(1,07,051.78)	(59,680.29)
	Income Tax & MAT	-	-
		-	-
	Net Cash flow from Operating Activities	(1,07,051.78)	(59,680.29)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property Plant and Equipments	(57,501.59)	-
	Investment in Bank	28,848.53	48,113.64
	Proceeds From Sale of Investment	1,29,095.34	10,929.42
	Sale of Property Plant and Equipments	2,912.32	-
	Net cash used in Investing Activities	1,03,354.60	59,043.06
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Capital-Equity Shares	-	
	Issue of Debentures	1,000.00	-
	Loan from Related Parties-Unsecured loans	12,000.00	-
	Issue of Subordinate Bonds	4,000.00	-
	Net cash flow from Financing Activities	17,000.00	-
	Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)	13,302.82	(637.23)
	Cash & Cash Equivalents at the beginning of the year	395.10	1,032.33
	Cash & Cash Equivalents at the end of the year	13,697.92	395.10
	Components of Cash & Cash Equivalents		
	Cash-in-hand	1,524.34	340.13
	Balance with Banks in Current Accounts	12,173.58	54.97
		13,697.92	395.10

This is the Cash Flow Statement referred to in our Report of even date.
As per our report of even date

For and on behalf of the Board of Directors

For WARRIER & ASSOCIATES
Chartered Accountants

CA. KRISHNA WARRIER A.K. FCA
Proprietor (FRN:0161525)
Mem.No.232702
UDIN : 23232702BGRJSN8272

COCHIN -25
Date: 08-06-2023



Rajvihar Sasi Rajeev
DIN: 07336780
Director

Biju Kumar A S
DIN: 09234684
Director



PURVAJA FINCAP PRIVATE LIMITED
(Formerly: Purvaja Investments Private Limited)
619, 6th Floor, Workfella New No.431,
Annasalai, Chennai, Tamil Nadu 600018 India

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Corporate Information:

PURVAJA FINCAP PRIVATE LIMITED is a private limited Company incorporated under the Provisions of Companies Act 2013. The Company is a Non-Systemically Important Non-Deposit Taking Non-Banking Financial Company Registered under 45IA of RBI Act and is engaged in the business of Investments and Trading in shares and Securities and Financial Services of extending loans for trade, business and personal purposes, Investments in Shares and securities include mutual funds, time deposits with Banks and other market related securities.

2. Significant Accounting Policies:

2.1 Basis of preparation of Financial Statements

The Financial Statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respect with the Accounting Standards notified under Companies (Accounting Standards) Rules, 2006 specified under Section 133 of the Companies Act 2013 read with Rule 7 of Companies (Accounts) Rules 2014, the provisions of Act (to the extent notified) and the applicable directions issued by Reserve Bank of India. The Financial Statements have been prepared on an accrual basis and under historical cost convention. Accounting policies have been consistently applied.



2.2 Use of Estimates

The preparation of Financial Statement in conformity with the Generally Accepted Accounting Principles in India requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the Financial Statements and the reported amounts of Revenues and Expenses during the reported period.

The estimates and assumptions used in the accompanying financial statements are based upon Managements Evaluation of the relevant facts and circumstances as on the date of Financial Statements. Actual results may differ from the estimates are recognized in the period in which the results are known/materialize.

2.3 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 measured. Revenue is recognised only when no significant uncertainties exist regarding the amount of Consideration and it is reasonably certain that ultimate collection will be made.

2.4 Provisions and Contingent Liabilities

A Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

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. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



2.5 Tangible Property, Plant and Equipment's

Tangible assets are stated at cost, less accumulated depreciation, and impairment, if any. The cost includes purchase consideration, financing costs till commencement of commercial production and other directly attributable costs incurred to bring an Asset to its working condition for its intended use. Subsidy towards specific assets is reduced from the cost of fixed assets. Fixed assets taken on Finance Lease are capitalized.

2.6 Depreciation and Amortization

Depreciation on tangible assets is provided based on the useful life of assets in the manner prescribed in Schedule II to the Companies Act, 2013. The Management estimates the useful lives of fixed tangible Property Plant & Equipment's.

2.7 Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include benefits like salaries, wages, short term compensated absence such as paid annual leave and sickness leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period.

2.8 Taxes on Income

Income taxes are accrued in the same period that the related revenue and expenses arise. A provision is made for income tax, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable. Income Tax is accounted in accordance with Accounting Standard AS-22 "Accounting for taxes on Income". Current Tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of Income Tax Act, 1961.

2.9 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.



2.10 Earnings per Share

Basic/diluted earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period.

2.11 Cash Flow Statement

Company has prepared cash flow statement using the Indirect Method, whereby net profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows.



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Notes Annexed to and forming part of Balance Sheet

Note No.	PARTICULARS	Amount in ₹ ('00s)	
		31-Mar-23	31 March 2022
3(a)	Share Capital		
	Authorised: 40,00,000 Equity shares of INR 10 each (March 2022: 20,00,000 Equity shares of INR 10 each)	4,00,000.00	2,00,000.00
	TOTAL	4,00,000.00	2,00,000.00
	Issued, Subscribed & Paid Up: 17,50,000 Equity shares of INR 10 each	1,75,000.00	1,75,000.00
	TOTAL	1,75,000.00	1,75,000.00
	Share Application Money	-	-
3(b)	Terms/Rights attached to Equity Shares The company has only one class of Equity Shares having a par value of INR 10 per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to the remaining assets of the company after all preferential amounts in the proportion to their shareholdings.		
3(c)	Details of Shareholders holding more than 5% of the aggregate shares in the Company	31-Mar-23	
	Equity Share Capital	31-Mar-22	
	Name of Share Holder	No. of Shares	% of Holding
	R. Jayashree	-	-
	R. Ramesh	-	-
	Rajivhar Sasi Rajeev	2,45,000.00	14.00%
	Sivasankarapillai Attapurathu Biju Kumar	4,02,500.00	23.00%
	Puthukkattuzhakkothil Vasudevanpillai Unnikrishnapillai	2,45,000.00	14.00%
	Surya Rathesh	4,02,500.00	23.00%
	Preethi Nair	1,75,000.00	10.00%
	Manju Ajith	2,80,000.00	16.00%
	*None of the shares are held by holding company or subsidiary of holding company		
3(d)	Disclosures of Shareholding of Promoters - Shares held by the Promoters:		
		At the beginning of the year	
		At the end of the year	
		% Change during the year	
		No. of Shares	% of total shares
		No. of Shares	% of total shares
	Promoter name		
	Class of Shares : Equity Shares		
	R. Jayashree	2,40,440.00	13.74%
	R. Ramesh	15,08,060.00	86.17%
	Others	1,500.00	0.09%
	Rajivhar Sasi Rajeev	2,45,000.00	14.00%
	Sivasankarapillai Attapurathu Biju Kumar	4,02,500.00	23.00%
	Puthukkattuzhakkothil Vasudevanpillai Unnikrishnapillai	2,45,000.00	14.00%
	Surya Rathesh	4,02,500.00	23.00%
	Preethi Nair	1,75,000.00	10.00%
	Manju Ajith	2,80,000.00	16.00%
	TOTAL	17,50,000.00	100.00%

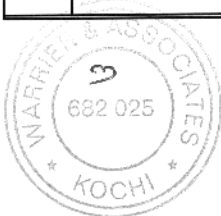


		31-Mar-23	31-Mar-22
4 Reserves & Surplus			
Statutory Reserve:			
Balance at the Beginning of Year	4,952.82	4,952.82	4,104.62
d. Transferred from Surplus in Statement of Profit & Loss during Current Yr		19,750.00	848.20
Share Premium			19,750.00
Statement of Profit & Loss			
Balance at the Beginning of the Year	15,663.14		12,270.33
Add: Profit / (Loss) for the Current Year	(13,343.26)		3,392.81
Less: Transferred to Statutory Reserve		2,319.88	
TOTAL		27,022.70	40,365.96
5 Long Term Borrowings			
A. Unsecured Loans			
(i) Subordinated Debt	4,000.00		
(ii) Loan from Director & Related Parties	12,000.00	16,300.00	
TOTAL		16,000.00	-
6 Deferred Tax Liability / (Asset)(Net)			
Balance at the beginning of the year			
Add: Deferred Tax Liabilities/(Asset) for current year	775.00	775.00	
TOTAL		775.00	-
7 Long Term Provisions			
A. Provision for Tax			
(i) Provision for Tax			1,860.75
TOTAL			1,860.75
8 Short Term Borrowings			
A. Secured Loans			
(i) Debenture Application Money	1,000.00	1,000.00	
TOTAL		1,000.00	-



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Notes Annexed to and forming part of Balance Sheet

		Amount in ₹ ('00s)		
Note No.	PARTICULARS		31-Mar-23	31-Mar-22
9	Trade Payable			
	(i) R.Ramesh - MD & Shareholder	-		6,819.39
	(ii) R.Rajagopalan - Shareholder	-		(350.00)
	(iii) R.Jayashree - Director & Shareholder	-		6,854.08
	(iv) R.Santhana Lakshmi - Shareholder	-		738.49
	(v) Signature Design Solutions	568.05		
	(vi) Origon	353.50		
	(vii) Blue Pencil Interiors	508.60	1,430.15	
	TOTAL		1,430.15	14,061.96
	Trade Payable ageing schedule:			
	Outstanding for the following period from due date of Payment As on 31 March 2023:			
	Particulars	Less than 1 Year		
	(i) MSME	568.05		
	(ii) Others	862.10	1,430.15	
10	Other Current Liabilities			
	1. Other Payables			
	(i) Auspicious Credit	149.36		149.36
	(ii) Audit Fee Payable	200.00		
	(iii) Expense Payable	198.26		
	(iv) GST Payable	262.96		
	(v) Insurance	319.20		
	(vi) Rent Payable	1,408.00		
	(vii) TDS Payable	906.07	3,443.85	
	TOTAL		3,443.85	149.36
11	Short Term Provisions			
	(i) Contingent Provision for Standard Asset	265.00	265.00	-
	TOTAL		265.00	-
13	Non Current Investments -			
	(i) Fixed Deposits with Banks		-	1,91,000.00
	Less: Borrowings against lien on Fixed deposits		-	(1,70,312.48)
	(ii) Mutual Funds		-	4,111.01
	(iii) Non Convertible Debentures		-	8,000.00
	Less : Loss on value of SREIEF NCD			(1,000.00)
	Less : Loss on value of DHFL NCD			(3,000.00)
	(iv) Unquoted Equity Shares		-	50.00
	TOTAL		-	28,848.53
14	Long - Term Loans and Advances			
	Unsecured - Considered Good			
	(i) loan given to R.Ramesh - For Covid -19 ICU Expen	-		16,600.87
	(ii) Other loan to R.Ramesh			5,065.70
	Add : interest on Loan		-	1,603.93
	(iii) loan given to R.jayashree	-		3,920.00
	Add : interest on Loan		-	470.40
	Less : Provision for standard Assets			(224.44)
	TOTAL		-	27,436.46



15	Non Current Assets			
	1. Security Deposits			
	(i) Rent Deposit	8,900.00	8,900.00	
	TOTAL		8,900.00	-
16	Current Investments			
	1. Trading Stocks	-		1,52,488.08
	Less : Net Loss on Fair Value charges			(5,378.19)
	2. Fixed Deposits with Banks	1,80,000.00		
	Less: Borrowings against lien on Fixed deposits	1,61,985.45	18,014.55	
	TOTAL		18,014.55	1,47,109.89
17	Cash and Cash Equivalents			
	Balance with Banks			
	(i) ICICI Bank -26942	2,765.26		54.97
	(ii) HDFC Bank -83277	4,969.67		
	(iii) HDFC Bank -13309	553.51		
	(iv) HDFC Bank -11437	522.73		
	(v) HDFC Bank -16146	618.06		
	(vi) HDFC Bank -16502	516.09		
	(vii) Utkarsh Bank -206	2,228.26	12,173.58	
	Cash In Hand	1,524.34	1,524.34	340.13
	TOTAL		13,697.92	395.10
18	Short Term Loans & Advances			
	Loans:			
	(i) Gold Loan	29,941.75		
	(ii) Business Loan	75,909.25	1,05,851.00	
	Advances :			
	(i) HomeLane - For Office Assets	-		5,624.94
	(ii) Civil Modification Works	-		3,000.00
	(iii) Shriprop Structures Pvt Ltd	-		5,844.39
	(iv) New Castle Interior Work	-		2,008.00
	(v) MS Prabakar for Office Assets	-		2,000.00
	(vi) Equity Master Reserve Subscription	-		1,000.00
	(vii) Mother Divine Tanjore Art - Fitting	-		339.17
	(viii) Advance	13,253.42	13,253.42	
	TOTAL		1,19,104.42	19,816.50
19	Other Current Assets			
	(i) Adhesive Stamp	15.00		-
	(ii) Others	-		10.17
	(iii) Rent Advance	-		300.00
	(iv) Prepaid Expense	217.67		-
	(v) Packing Cover Stock	839.17		-
	(vi) PSB Securities	-		3,098.70
	(vii) TDS Recievable (FY 22-23)	435.50		-
	(viii) TDS Paid FY 2019 -20	561.67		75.31
	(ix) TDS Paid FY 2020 -21	55.40		381.03
	(x) TDS Paid FY 2021 -22	13.20		1,054.02
	(xi) Interest Recievable on FD	336.13		
	(xi) Interest Recievable on Loans	1,152.49		
	(xii) GST ITC	4,871.44	8,497.66	
	TOTAL		8,497.66	4,919.23



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Note No. 12 -Property Plant and Equipment

Amount in ₹ ('00s)

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	As on 01-04-2022	Additions During the Year	Deletions / Transfer During the Year	As on 31-03-2023	Balance as at April 1, 2022	Depreciation for the year	Disposal	Balance as at March 31, 2023	As on 31.03.2022	As on 31.03.2023
1 Furniture & Fittings	7,542.50	31,058.74	7,542.50	31,058.74	4,630.18	265.07	4,630.18	265.07	2,912.32	30,793.67
2 Computer & Accessories	-	4,044.05	-	4,044.05	-	195.54	-	195.54	-	3,848.51
3 Electrical Fittings	-	7,945.31	-	7,945.31	-	73.31	-	73.31	-	7,872.00
4 Office Equipments	-	3,294.41	-	3,294.41	-	28.43	-	28.43	-	3,265.98
5 Plant & Machinery	-	11,159.09	-	11,159.09	-	217.08	-	217.08	-	10,942.01
TOTAL	7,542.50	57,501.59	7,542.50	57,501.59	4,630.18	779.43	4,630.18	779.43	2,912.32	56,722.16



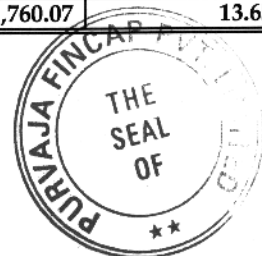
PURVAJA FINCAP PRIVATE LIMITED
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Notes Annexed to and forming part of Profit and Loss Statement

20	Revenue from Operations		Amount in ₹ ('00s)	
	Sl.No.	Particulars	31-Mar-23	31-Mar-22
	1	Interest Income		
		(i) Interest on Gold Loan	502.79	2,494.33
		(ii) Interest on Business Loan	1,151.56	-
	2	Other Financial Services		
		(i) Processing Fee	1,460.92	-
	3	Investment Operation		
		(i) Interest Income from fixed deposits	4,217.77	9,857.57
		Less : Int on Borrowing against lien on FD	-	(4,579.94)
		(ii) Interest income from NCDs	-	1,478.44
		(iii) Dividend income	145.06	1,135.41
	4	Profit on sale of Trading Stock		
		(i) Trading Profit	-	13,895.22
		Less : Net Loss on fair Value Change	-	(5,378.19)
		TOTAL	7,478.10	18,902.84

21	Other Income		31-Mar-23	31-Mar-22
	Sl.No.	Particulars		
	1	Other Income	0.58	-
		TOTAL	0.58	-

22	Employee Benefits		31-Mar-23	31-Mar-22
	Sl.No.	Particulars		
	1	Directors Remuneration		
		(i) R Jayashree	-	4,800.00
		(ii) Rajagopalan Ramesh	-	2,400.00
	2	Salaries & Allowances	3,277.02	-
	3	Staff Welfare Expense	62.36	-
		TOTAL	3,339.38	7,200.00

23	Finance Costs		31-Mar-23	31-Mar-22
	Sl.No.	Particulars		
	1	Bank Charges	55.76	13.65
	2	Interest on OD	1,704.31	-
		TOTAL	1,760.07	13.65

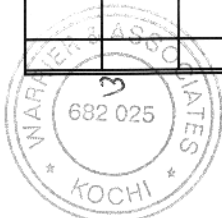


Amount in ₹ ('00s)

24		Depreciation & Amortization Expenses		
	Sl.No.	Particulars	31-Mar-23	31-Mar-22
	1	Depreciation on Tangible Assets	779.43	791.77
		TOTAL	779.43	791.77

25		Other Expenses		
	Sl.No	Particulars	31-Mar-23	31-Mar-22
	1	Administration Expense	108.83	-
	2	Advertisement Expense	1,035.07	-
	3	Audit Fees	200.00	150.00
	4	Tax matters	-	50.00
	5	Books & Periodicals	-	28.80
	6	Broadband Expense	-	200.43
	7	Cleaning Charge	60.00	-
	8	Credit Card Information Beareu	2.00	-
	9	Company Secretary fees, Rates & taxes	-	312.00
	10	Computer Maintenance & Expense	-	171.00
	11	Computer Software Expense	-	59.00
	12	Contingent Provision For Standard Asset	40.56	-
	13	Donation	-	100.00
	14	DSC Token Expense	-	31.85
	15	Electricity Charges	259.46	-
	16	Inaugration Expense	2,269.92	-
	17	Loss on Realisation	133.49	-
	18	Loss on Value Of NCDs - (DHFL) / SREI EF	-	1,000.00
	19	Medical Expense	-	300.00
	20	Miscellaneous Expense	-	99.58
	21	Mother Divine Tanjore Painting Expense	-	339.17
	22	Office Expense	20.16	-
	23	Professional Fee	1,721.00	-
	24	Postage & Stamp	18.97	-
	25	Printing & Stationery	581.64	-
	26	Rent Paid	4,453.61	592.40
	27	Repairs & Maintenance	793.16	400.00
	28	Subscription to Technical Eduacation	-	59.50
	29	Travelling Expense	48.45	93.53
	30	Technical Education Expense for Investments	-	500.00
	31	Telephone Charges	102.71	-
	32	Transaction Charges	-	1,108.90
	33	Tax and License fee	1,811.00	-
	34	Training Expense	508.04	-
		TOTAL	14,168.06	5,596.16

26		Earnings per Share		
	Sl.No.	Particulars	31-Mar-23	31-Mar-22
	1	Face Value per share	10.00	10.00
	2	Profit Available to Equity Shareholders for Basic EPS	(13,34,325.55)	4,24,101.00
	3	Profit available to Equity Shareholders for Diluted EPS	(13,34,325.55)	4,24,101.00
	4	Number of Equity shares at the end of the period	17,50,000.00	17,50,000.00
	5	Weighted Average Number of Equity Shares of INR 10 each fully paid up	17,50,000.00	17,50,000.00
		Basic/(Diluted) Earnings per Share	(0.76)	0.24



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27. LEVERAGE RATIO

Particulars	2022-23
Total Liabilities	2,24,936.70
Less: Share Capital	1,75,000.00
Reserves and Surplus	27,022.70
Provisions and Contingencies	265.00
	-
Total Outside Liabilities (A)	22,649.00
Share Capital	1,75,000.00
Reserves and Surplus	27,022.70
Less: Intangible Assets	-
Intangible Asset Under Development	-
Deferred Tax Assets	-
Deferred revenue Expenditure	-
Total Owned Funds (B)	2,02,022.70
Leverage Ratio (A) / (B)	0.11



PURVAJA FINCAP PRIVATE LIMITED
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28. Financial Ratios:

As on 31 March 2023

	Numerator	Denominator	Current Period	Previous Period	% of variance*	Reason for Variance
Liquidity Ratio						
Current Ratio (times)	Note 16,17,18,19	Note 8,9,10	31.00	12.12	155.79	Decrease in Current liability due to repayment on creditors
Solvency Ratio						
Debt-Equity Ratio (times)	Note 5	Note 3	0.09	0.00		
Debt Service Coverage Ratio (times)	P & L	Note 13 & 22	-7.58	0.02	(30,547.00)	Decrease in Operating Profit and no change in debt
Profitability ratio						
Net Profit Ratio (%)	P & L	Note 15	-6.58	311.70	(102.11)	Decreased interest income in current year compared to previous year
Return on Equity Ratio (%)	P & L	Note 3	-7.62	2.42	(414.62)	Decreased profit leading to Huge loss in CY without increase in Equity Capital.
Return on Capital employed (%)	P & L	Note 3,4	-6.60	1.97	(435.40)	Decreased profit leading to Huge loss in CY without increase in Equity Capital.
Return on Investment (%)					-	-
Utilization Ratio						
Trade Receivables turnover ratio (times)					-	-
Inventory turnover ratio (times)					-	-
Trade payables turnover ratio (times)					-	-
Net capital turnover ratio (times)	Note 15	Note 3,4	0.04	0.09	(57.83)	Decreased profit leading to Huge loss in CY without increase in Equity Capital.



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29. Related Party Disclosure

Disclosure of transactions with related parties as required by Accounting Standard-18 on related party disclosure as prescribed by Companies (Accounting Standards) Rules 2006.

Amount in ₹ ('00s)

Particulars	Associates		Key Management Personnel		Relatives of Key Management Personnel	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Unsecured Loan Taken						
Rajvihar Sasi Rajeev			7,000.00			
Preethi Nair			5,000.00			
TOTAL			12,000.00			
Interest on Unsecured Loan Taken						
Rajvihar Sasi Rajeev						
Preethi Nair						
TOTAL						
Unsecured Loan Repayment Made						
Rajvihar Sasi Rajeev						
Preethi Nair						
TOTAL						

Year End outstanding- Unsecured Loan

Particulars	Associates		Key Management Personnel		Relatives of Key Management Personnel	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Rajvihar Sasi Rajeev			7,000.00			
Preethi Nair			5,000.00			
TOTAL			12,000.00			

The information furnished under Note No.29 above is also intended as disclosure under Rule 16A(2) of the Companies(Acceptance of Deposits) Rules, 2014 to the extent applicable

The information regarding dues to micro, small and medium enterprises have been determined to the extent possible. Such parties have been identified on the basis of information available with the company.

The Company is not covered under Section 135 of The Companies Act, thereby no CSR Activities were undertaken by the Company during the Financial Year.

The Company has not traded or invested in Crypto Currency or Virtual Currency during the Financial Year.

Figures for the previous period have been regrouped/recasted, wherever necessary.



Schedule to the Balance Sheet of a Non-Banking Financial Company

Schedule to the Balance Sheet of a Non Deposit taking Non-Banking Financial Company (As required in terms of Paragraph 19 of Non-Banking Financial Company -Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016).

(₹ in Lakhs)

Particulars		Amount Outstanding	Amount Overdue
	Liability Side :		
1	Loans and advances availed by the non-banking financial company inclusive of interest accrued thereon but not paid:		
	(a) Debentures : Secured	1	Nil
	: Unsecured	Nil	Nil
	(other than falling within the meaning of public deposit)		
	(b) Deferred Credits	Nil	Nil
	(c) Term Loans	Nil	Nil
	(d) Inter - corporate loans and borrowings	Nil	Nil
	(e) Commercial Paper	Nil	Nil
	(f) Public Deposits	Nil	Nil
	(g) Other Loans - Subordinated Debt	4	Nil
	ii. Unsecured Loan from Directors & Relatives	12	Nil
2	Breakup of (i)(f) above (outstanding public deposit inclusive in interest accrued thereon but not paid)		
	(a) in the form of unsecured debentures	Nil	Nil
	(b) in the form of partly secured debentures i.e., debentures where there is a shortfall in the value of security	Nil	Nil
	(c) other public securities	Nil	Nil
	*See note 1 below		
	Asset Side:	Amount Outstanding	
3	Break-up of Loans and Advances including bills receivables [other than those included in (4) below]:		
	(a) Secured	29.94	
	(b) Unsecured	75.91	
4	Break-up of Leased Assets and stock on hire and other assets counting toward AFC activities		
	(i) Lease assets including lease rentals under sundry		
	(a) Financial Lease	Nil	
	(b) Operating Lease	Nil	
	(ii) Stock on hire including hire charges under sundry		
	(a) Asset on Hire	Nil	
	(b) Repossessed Assets	Nil	
	(iii) Other loans counting towards AFC activities		
	(a) Loans where assets have been repossessed	Nil	
	(b) Loans other than (a) above	Nil	
5	Break up of Investments :		
	<i>Current Investments:</i>		
	1. Quoted:		
	(i) Shares		
	(a) Equity	Nil	
	(b) Preference	Nil	
	(ii) Debentures and Bonds	Nil	
	(iii) Units of mutual funds	Nil	
	(iv) Government Securities	Nil	
	(v) Others	18.01	



	2. Unquoted:			
	(i) Shares			
	(a) Equity		Nil	
	(b) Preference		Nil	
	(ii) Debentures and Bonds		Nil	
	(iii) Units of mutual funds		Nil	
	(iv) Government Securities		Nil	
	(v) Others		Nil	
	<i>Long Term Investments</i>			
	1. Quoted:			
	(i) Shares			
	(a) Equity		Nil	
	(b) Preference		Nil	
	(ii) Debentures and Bonds		Nil	
	(iii) Units of mutual funds		Nil	
	(iv) Government Securities		Nil	
	(v) Others		Nil	
	2. Unquoted:			
	(i) Shares			
	(a) Equity		Nil	
	(b) Preference		Nil	
	(ii) Debentures and Bonds		Nil	
	(iii) Units of mutual funds		Nil	
	(iv) Government Securities		Nil	
	(v) Others		Nil	
6	Borrower group-wise classification of assets financed as in (3) and (4) above :			
	(see note 2 below)			
	Category	Amount net of provisions		
		Secured	Unsecured	Total
	1. Related Parties			
	(a) subsidiaries	Nil	Nil	Nil
	(b) Companies in the same group	Nil	Nil	Nil
	(c) Other related parties	Nil	Nil	Nil
	2. Other than related parties	29.94	75.91	105.85
	Total	29.94	75.91	105.85
7	Investor group-wise classification of all investments(current and long term) in shares and securities (both quoted and unquoted);			
	Please see note 3 below			
	Category	Market Value/Break up or fair value or NAV	Book Value (Net of Provisions)	
	1. Related Parties			
	(a) Subsidiaries	Nil	Nil	
	(b) Companies in the same group	Nil	Nil	
	(c) Other related parties	Nil	Nil	
	2. Other than related parties	Nil	Nil	
	Total	Nil	Nil	
	** As per Accounting Standard of ICAI (Please see Note 3)			
8	Other Information			
	Particulars	Amount		
	(i) Gross Non - Performing Assets			
	(a) Related Parties	0		
	(b) Other than related parties	-		
	(ii) Net Non-Performing Assets			
	(a) Related Parties	0		
	(b) Other than related parties	-		
	(iii) Assets acquired in satisfaction of debt	Nil		

***Notes:**

- As defined in point xxv of paragraph 3 of Non-Banking Financial Company - Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016).
- Provisioning norms shall be applicable as prescribed in the Non-Banking Financial Company - Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016).
- All Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up / fair value / NAV in respect of unquoted investments shall be disclosed irrespective of whether they are classified as long term or current in (5) above.

