



J P R S & CO.
Chartered Accountants

11, Gaurav Park, B/H HDFC
House, Sharanpur Road
Canara Corner Nashik 422
005.

Mob 9322146551 Email
headoffice.jprs@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Members of

M/s. EASY RAW MATERIALS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited accompanying financial statements of **M/s. EASY RAW MATERIALS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2024, the statement of Profit and Loss and the cash flow statement for the year ended on 31st March, 2024, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act read with the companies accounting standards Rules 2021, ("AS") and other accounting principles generally accepted in India, of the State of Affairs of the Company as at 31st March 2024 and Statement of Profit & Loss and its Cash Flow Statement for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

This section of our auditor's report is intended to describe the matters selected from those communicated with those charged with governance that, in our professional judgment, were of most significance in our audit of the financial statements. We have determined that there are no such matters to report.

Information Other than the Financial Statements and Auditor's 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 Management Discussion and Analysis,

Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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 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 no a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the 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 and presentation 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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 responsible for overseeing the Company's financial reporting process.

Auditor's 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.

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 Section 143 (3) of the Act, based on our audit 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 accounts;

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021;

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in '**Annexure B**';

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of Companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our information and according to the explanation given to us:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise;
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise

2. As required by 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 Act, we give in the **Annexure 'A'** a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Balance Sheet as at 31 March 2024

(Rs in thousands)

Particulars	Note No.	Figures as at 31st March, 2024	Figures as at 31st March, 2023
EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	100.00	100.00
(b) Reserves and surplus	2	-24.45	-41.59
(c) Money received against share warrants			
		75.55	58.41
(2) Share application money pending allotment			
		0.00	0.00
(3) Non-Current liabilities			
(a) Long-term borrowings	3	38180.00	700.00
(b) Deferred tax liabilities (Net)		0.00	0.00
(c) Other long term liabilities		0.00	0.00
(d) Long-term provisions		0.00	0.00
		38180.00	700.00
(4) Current liabilities			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables			
(A) Micro and Small Enterprises		0.00	0.00
(B) Others		0.00	0.00
(c) Other current liabilities		0.00	0.00
(d) Short-term provisions		0.00	0.00
		0.00	0.00
TOTAL		38255.55	758.41
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	4	35703.92	0.00
(ii) Intangible assets		0.00	
(iii) Capital work-in-Progress			
(iv) Intangible assets under development		0.00	
(b) Non-current investments	5	1840.55	0.00
(c) Deferred tax assets (Net)		0.00	0.00
(d) Long-term loans and advances		0.00	0.00
(e) Other non-current Assets		0.00	0.00
		37544.47	0.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories		0.00	0.00
(c) Trade receivables		0.00	0.00
(d) Cash and bank balances	6	663.32	100.48
(e) Short-term loans and advances	7	39.62	39.76
(f) Other current assets	8	8.14	618.17
		711.08	758.41
TOTAL		38255.55	758.41


Significant accounting policies 2

The accompanying notes form an integral part of the financial statements.
As per our Audit Report of even date

For JPRS & CO Chartered Accountants

Chartered Accountants

Firm's Registration No.: 137554W



Jagdish Patil

Proprietor

Membership No.: 142762

UDIN:-24142762BKFBC12206

Place: Mumbai

Date: 05/09/2024



For and on behalf of the Board of Directors of

EASY RAW MATERIALS PRIVATE LIMITED



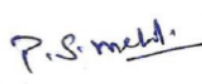
MR. ANKIT SHAILESH MEHTA

Director

DIN 06792217

Place: Mumbai

Date: 05/09/2024



MRS. PARUL SHAILESH MEHTA

Director

DIN 08718563

Place: Mumbai

Date: 05/09/2024

EASY RAW MATERIALS PRIVATE LIMITED
CIN - U55101MH2023PTC408948
Statement of Profit & Loss Account for the year ended 31 March 2024

(Rs in thousands)

Particulars	Note No.	Figures for the year ended 31st March, 2024	Figures for the year ended 31st March, 2023
Income			
I. Revenue from operations		0.00	0.00
II. Other income	9	93.80	0.00
III. Total Income (I+II)		93.80	0.00
IV. Expenses			
Cost of materials consumed			
Purchases of Stock-in-Trade		0.00	0.00
Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade		0.00	0.00
Employee benefits expense		0.00	0.00
Finance Costs		0.00	0.00
Depreciation & Amortisation Expenses		0.00	0.00
Other expenses	10	76.66	41.59
Total expenses		76.66	41.59
V. Profit before exceptional and extraordinary items and tax (III-IV)		17.14	-41.59
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V-VI)			
VIII. Extraordinary items		0.00	0.00
IX. Profit before tax (VII-VIII)		17.14	-41.59
X. Tax expense:			
(1) Current tax		0.00	0.00
(2) Deferred tax		0.00	0.00
XI. Profit (loss) for period from continuing operations (VII-VIII)			
XII. Profit (loss) for period from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)			
XV. Profit / (Loss) for the period (XI+XIV)		17.14	-41.59
Earnings per share	11		
(1) Basic		0.17	(0.42)
(2) Diluted			

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

As per our Audit Report of even date

For JPRS & CO Chartered Accountants
Chartered Accountants
Firm's Registration No.: 137554W

Jagdish Patil
Partner
Membership No.: 142762
UDIN:-24142762BKFBCT206
Place: Mumbai
Date: 05/09/2024



For and on behalf of the Board of Directors of
EASY RAW MATERIALS PRIVATE LIMITED

MR. ANKIT SHAILESH MEHTA
Director
DIN 06792217
Place: Mumbai
Date: 05/09/2024

P.S. Mehta

MRS. PARUL SHAILESH MEHTA
Director
DIN 08718563
Place: Mumbai
Date: 05/09/2024

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

1 Company information

EASY RAW MATERIALS PRIVATE LIMITED was incorporated on 14 Dec 2020 with authorised capital of Rs. 5,00,000 (Five Lacs), having its registered office at 501,CTS-240, 240/1, & 240/2, 6TH Road, Village Bandra,Near Dena Bank, Off TPS- III, Sa, ntacruz(E), Mumbai City,MUMBAI, Maharashtra, India, 400055. The main objects of the Company advisory Services

2 Significant accounting policies

a. Basis of preparation of financial statements

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act'), as applicable. These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

Disclosure relaxation

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company (SMC). Accounting Standard 17 – Segment Reporting, are not applicable to the Company. Further, certain disclosure requirements in terms of Accounting Standard 15 (revised) – Employee Benefits, Accounting Standard 19 – Leases, Accounting Standard 20 – Earnings per Share and Accounting Standard 29 - Contingent Liabilities and Contingent Assets are also not applicable to the Company for the current year.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Sale of goods

Revenue from sale of goods is recognised when all the significant risks and rewards in respect of ownership of the goods are transferred to the customer and the Company retains no effective control of the goods transferred to the buyer and is stated net of trade discounts, sales return and sales tax wherever applicable.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

e. Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives.

f. Depreciation

Depreciation on property, plant and equipments is provided on Straight Line Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

g. Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

h. Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

i. Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

- a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j. Foreign exchange transactions

a) Initial recognition

Transactions in foreign currency are recorded in the functional currency by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

b) Conversion

Monetary items denominated in foreign currency as at the Balance Sheet date are converted at the exchange rate prevailing on

c) Exchange differences

Exchange differences arising on the settlement/ restatement of monetary items at the rates different from those at which they were initially recorded during the year or reported in the previous financial statements, are recognised as income or expense in the year in which they arise.

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

1 Share capital

(Rs in thousands)

Particulars	As at 31 March 2024	As at 31 March 2023
Authorised shares		
50,000 equity shares of face value of Rs.10 each	500.00 0.00	500.00
	500.00	500.00
Issued, subscribed and fully paid up shares		
1,00,000 equity shares of face value of Rs.10 each	100.00 0.00	100.00 0.00
	100.00	100.00

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

(Rs in thousands)

Particulars	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023
	Number	Amount	Number	Amount
Equity shares				
Opening balance at the beginning of the year	10,000	100.00	10,000	100.00
Movement during the year	-	-	-	-
Outstanding at the end of the year	10,000	1,00,000.00	10,000	1,00,000.00

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by the Holding Company*

Particulars	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023
	No. of shares	% age of holding	No. of shares	% age of holding

*As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(d) Particulars of shareholders holding more than 5% shares

(Rs in thousands)

Particulars	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023
	No. of shares	% age of holding	No. of shares	% age of holding
Equity shares of Rs. 10 each fully paid up				
Ankit Mehta	9,900.00	99%	9,900.00	99%
Total	9,900.00	100%	10,000.00	100%

- (e) There are no shares reserved for issue under options and no contracts/commitments for the sale of shares/disinvestment.
- (f) There are no shares issued pursuant to contract without payment being received in cash or allotted as fully paid up bonus shares or shares bought back for the period of five years immediately preceding the date of these financial statements.
- (g) **Promoters Shareholding**

Promoter name	As at March 31, 2024		As at March 31, 2023		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Ankit Mehta	9,900.00	99%	9,900.00	99%	-
Parul Mehta	100.00	1%	100.00	1%	-
					-
Total	10,000	100%	10,000	100%	-

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

2 Reserves and surplus

(Rs in thousands)

Particulars	As at 31 March 2024	As at 31 March 2023
(a) Surplus in the Statement of Profit and Loss		
Opening balance	-41.59	0.00
Profit for the year	17.14	-41.59
	-24.45	-41.59
(b) Securities Premium Account		
Opening Balance		
Add: Transferred during the year (Share Application Money Pending)	0.00	
	0.00	0.00
Total	-24.45	-41.59

3 Long-term borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
a) Bonds/debentures		
b) Term loans		
(A) from banks		
(B) from other parties	0.00	
c) Loans and advances from related parties	38180.00	700.00
d) Other loans and advances (specify nature).		
Total	38180.00	700.00

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

4 Non-current investments		(Rs in thousands)	
Particulars	As at 31 March 2024	As at 31 March 2023	
(a) Other non-current investments (FD)	1840.55		
Total	1840.55	0.00	

5 Cash and bank balances		(Rs in thousands)	
Particulars	As at 31 March 2024	As at 31 March 2023	
Cash and cash equivalents			
Balances with banks - Current accounts	663.32	100.48	
Cash on hand		0.00	
Other bank balances			
Deposits with original maturity period of more than 3 months but less than 12 months		0.00	
Total	663.32	100.48	

6 Short-term loans and advances		(Rs in thousands)	
Particulars	As at 31 March 2024	As at 31 March 2023	
Secured, considered good / Unsecured, considered good / Doubtful	0.00	0.00	
(a) Loans and advances to related parties (giving details thereof)	39.62	39.76	
(b) Others (specify nature).	0.00		
Total	39.62	39.76	

7 Other current assets		(Rs in thousands)	
Particulars	As at 31 March 2024	As at 31 March 2023	
Advance Income-tax (net of provisions for tax)	0.00	0.00	
Other Current Assets		618.17	
TDS Receivable	8.14		
Total	8.14	618.17	

EASY RAW MATERIALS PRIVATE LIMITED

CIN - U55101MH2023PTC408948

Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2024

8 Other Income		(Rs in thousands)	
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023	
Miscellaneous income	93.80	0.00	
Total	93.80	0.00	

9 Other expenses		(Rs in thousands)	
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023	
Legal and professional charges (Refer note below)	0.00	0.00	
Office expenses	9.22	0.00	
Commission Paid	66.86	5.90	
Registration Fees	0.59	35.69	
Total	76.66	41.59	

Note:

Remuneration to auditors (excluding taxes and outlays)

- Statutory audit	0.00	0.00
- Taxation matters	0.00	0.00

10 Earnings per share		(Rs in thousands)	
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023	
Profit attributable to shareholders	17.14	-41.59	
Nominal value per share (in Rs.)	0.01	0.01	
Weighted average number of equity shares outstanding during the year	10.00	10.00	
Basic earnings per share (in Rs.)	0.00	0.00	