

**WORTH WELLNESS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b>                     | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Name of company  | WORTH WELLNESS PRIVATE LIMITED                              |   |
| Corporate identity number  | U24290MP2020PTC053302                                       |   |
| Permanent account number of entity   | AACCW7777M  |   |
| Address of registered office of company  | 44, SAKET NAGAR, F.No. 101<br>INDORE Indore MP 452001<br>IN |   |
| Type of industry   | Commercial and<br>Industrial                                |   |
| Registration date  | 15/10/2020  |   |
| Category/sub-category of company   | Company limited by<br>Shares/Non-govt company               |   |
| Whether company is listed company  | No  |   |
| Name of parent entity  | WORTH PERIPHERALS<br>LIMITED                                |   |
| Name of ultimate parent of group   | NA  |   |
| Date of board meeting when final accounts were approved  | 15/05/2023  |   |
| Period covered by financial statements   | 2022-2023   | 2021-2022                               |
| Date of start of reporting period  | 01/04/2022  | 01/04/2021                              |
| Date of end of reporting period  | 31/03/2023  | 31/03/2022                              |
| Nature of report standalone consolidated   | Standalone  |   |
| Content of report  | Financial Statements  |   |
| Description of presentation currency   | INR   |   |
| Level of rounding used in financial statements   | Actual  |   |
| Type of cash flow statement  | Indirect Method   |   |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | No  |   |

**[700600] Disclosures - Directors report**

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing board report [Axis]                 | DirectorsSigningBoardReport_23          | DirectorsSigningBoardReport_24          |
|---|---|---|
|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Details of signatories of board report [Abstract]     |   |   |
| Details of directors signing board report [LineItems] |   |   |
| Name of director signing board report [Abstract]      |   |   |
| First name of director                                | RAMINDER                                | JAYVIR                                  |
| Middle name of director                               | SINGH                                   |   |
| Last name of director                                 | CHADHA                                  | CHADHA                                  |
| Designation of director                               | Director                                | Director                                |
| Director identification number of director            | 00405932                                | 02397468                                |
| Date of signing board report                          | 07/08/2023                              | 07/08/2023                              |

**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Principal business activities of company [Axis]   | Product/service 1<br>[Member]  |
|---|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract]     |                                |
| Details of principal business activities contributing 10% or more of total turnover of company<br>[LineItems] |                                |
| Name of main product/service  | NA                             |
| Description of main product/service   | NA                             |
| NIC code of product/service   | NA                             |
| Percentage to total turnover of company   | 0.00%                          |

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b>      |
|--|--|
| Disclosure in board of directors report explanatory [TextBlock]  | Textual information (1)<br>[See below]       |
| Description of state of companies affair   | As per attached report                       |
| Disclosure relating to amounts if any which is proposed to carry to any reserves   | As per attached report                       |
| Disclosures relating to amount recommended to be paid as dividend  | As per attached report                       |
| Details regarding energy conservation  | As per attached report                       |
| Details regarding technology absorption  | As per attached report                       |
| Details regarding foreign exchange earnings and outgo  | As per attached report                       |
| Disclosures in director's responsibility statement   | As per attached report                       |
| Details of material changes and commitment occurred during period affecting financial position of company  | As per attached report                       |
| Particulars of loans guarantee investment under section 186 [TextBlock]  | As per attached report                       |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]  | As per attached report                       |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract]  |  |
| Whether there are contracts/arrangements/transactions not at arm's length basis  | No   |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]   |  |
| Whether there are material contracts/arrangements/transactions at arm's length basis   | No   |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]   | NA   |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract]  |  |
| Particulars of holding, subsidiary and associate companies [Abstract]  |  |
| Name of company  | WORTH WELLNESS PRIVATE LIMITED               |
| Details of shareholding pattern of top 10 shareholders [Abstract]  |  |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]   | As per attached report                       |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]    | As per attached report                       |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]  | As per attached report                       |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                             | As per attached report                       |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]   |  |
| Disclosure of financial summary or highlights [TextBlock]  | As per attached report                       |
| Disclosure of change in nature of business [TextBlock]   | As per attached report                       |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]  | As per attached report                       |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]                            | As per attached report                       |
| Details relating to deposits covered under chapter v of companies act [TextBlock]  | As per attached reportAs per attached report |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]  | As per attached report                       |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | As per attached report                       |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]   | As per attached report                       |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]   | As per attached report                       |
| Details of remuneration of director or managerial personnel [Abstract]   |  |
| Number of meetings of board  | [pure] 5                                     |
| Details of signatories of board report [Abstract]  |  |
| Name of director signing board report [Abstract]   |  |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

|   |
|---|
| Board s Report  |
| Dear Members,   |
| The Board of Directors present the 3<br>rd<br>Annual Report together with the audited<br>Financial Statements of the Company for<br>the Financial Year ended 31<br>st<br>March, 2023. |
|   |

|     |  |                       |               |
|-----|--|-----------------------|---------------|
| 1.  | STATE OF AFFAIRS, FINANCIAL PERFORMANCE AND FUTURE OUTLOOK:  |                       |               |
| 1.1 | Financial Highlights and Summary:<br><br>The Financial Results of the Company for the year 31 <sup>st</sup> March, 2023 are summarized as under: |                       |               |
|     |  | Current Year (in Rs.) | Previous Year |
|     | Particulars  | 2022-23               | 2021-22       |
|     | Revenue from operations  | Nil                   | Nil           |
|     | Other Income   | 11.60                 | 0.12          |
|     | Total Expenses [including interest & depreciation]   | 7.50                  | 0.08          |
|     | Profit / (Loss) Before Tax   | 4.09                  | 0.04          |

|     |  |        |      |
|-----|--|--------|------|
|     | Less: Tax Expenses   |        |      |
|     | 1. Current Tax   | 1.88   | 0.01 |
|     | 2. Deferred Tax  | (0.28) | 00   |
|     | Net Profit / (Loss) after Tax  | 2.48   | 0.03 |
| 1.2 | <p>Operations and Future Outlook:</p> <p>During the year under review, your Company does not have any revenue and profit/loss.</p>   |        |      |
| 1.3 | <p>Change in Nature of Business:</p> <p>There is no change in the nature of business of your Company during the year under review.</p>   |        |      |
| 1.4 | <p>Changes in Share Capital:</p> <p>During the year under review, there was no change in the capital structure of the Company.</p> <p>On 31<sup>st</sup> March, 2023, the authorized share capital was Rs.9,00,00,000/- (Rupees Nine Crores only) and the Issued, Subscribed and Paid-up Share Capital of the Company was Rs. 9,00,00,000/- (Rupees Nine Crores only).</p> <p>None of Directors of the company is holding any instruments convertible into equity shares of the Company.</p> |        |      |
| 1.5 | <p>Revision of Annual Financial Statement:</p> <p>There was no case of revision in financial statement during the year.</p>  |        |      |
|     |  |        |      |
|     | <p>Number of Meetings of the Board:</p> <p>During the Financial Year 2022-23, the Board of the Directors duly met 5 times on 08.04.2022, 15.05.2022, 09.08.2022, 05.11.2022 and 07.02.2023 respectively for which proper notices for meeting were given and the proceedings were properly recorded. Details of attendances are as under:</p>   |        |      |

|   |   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
|---|---|-----------------------|---------------------------|-------------------------------|---|--------|------------------|---------------------------|-------------------------------|---|----|-----------------------|----|----|-----|
| 2.  | <table><tr><td>S. No.</td><td>Name of Director</td><td>No. of Board Meeting Held</td><td>No. of Board Meeting Attended</td><td>Attendance at the previous Annual General Meeting</td></tr><tr><td>1.</td><td>RAMINDER SINGH CHADHA</td><td>05</td><td>05</td><td>Yes</td></tr></table>                      |                       |                           |                               |   | S. No. | Name of Director | No. of Board Meeting Held | No. of Board Meeting Attended | Attendance at the previous Annual General Meeting | 1. | RAMINDER SINGH CHADHA | 05 | 05 | Yes |
|   | S. No.  | Name of Director      | No. of Board Meeting Held | No. of Board Meeting Attended | Attendance at the previous Annual General Meeting |        |                  |                           |                               |   |    |                       |    |    |     |
|   | 1.  | RAMINDER SINGH CHADHA | 05                        | 05                            | Yes   |        |                  |                           |                               |   |    |                       |    |    |     |
|   |   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
|   | <table><tr><td>2.</td><td>AMARVEER KAUR CHADHA</td><td>05</td><td>05</td><td>Yes</td></tr></table>  |                       |                           | 2.                            | AMARVEER KAUR CHADHA                              | 05     | 05               | Yes                       |                               |   |    |                       |    |    |     |
| 2.  | AMARVEER KAUR CHADHA  | 05                    | 05                        | Yes                           |   |        |                  |                           |                               |   |    |                       |    |    |     |
| <table><tr><td>3.</td><td>JAYVIR CHADHA</td><td>05</td><td>05</td><td>Yes</td></tr></table>                       |   |                       | 3.                        | JAYVIR CHADHA                 | 05  | 05     | Yes              |                           |                               |   |    |                       |    |    |     |
| 3.  | JAYVIR CHADHA   | 05                    | 05                        | Yes                           |   |        |                  |                           |                               |   |    |                       |    |    |     |
|   |   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| 3.  | DIRECTORS RESPONSIBILITY STATEMENT:   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| Pursuant to the provisions of Section 134(5) of the Companies Act, 2013, ( the Act ) your Directors confirm that: |   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| a)  | In the preparation of the annual accounts for the Financial Year ended 31 <sup>st</sup> March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures, if any;   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| b)  | The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of Financial Year and of the profit of the Company for that period; |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| c)  | The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;  |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| d)  | The directors had prepared the annual accounts on a going concern basis; and  |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| e)  | The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
| 4.  | REPORTING OF FRAUD BY STATUTORY AUDITORS:   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |
|   | There was no fraud in the Company; hence no reporting was made by statutory auditors of the Company under sub-section (12) of section 143 of the Companies Act, 2013.   |                       |                           |                               |   |        |                  |                           |                               |   |    |                       |    |    |     |

|     |  |
|-----|--|
|     |  |
| 5.  | <p><b>APPOINTMENT AND STATEMENT ON DECLARATION BY INDEPENDENT DIRECTOR:</b></p> <p>The company does not fall under the criteria prescribed under Section 149 (4) of the Companies Act, 2013 read with rule 4 Chapter XI, Companies (Appointment and Qualification of Directors) Rules, 2014, hence there is no requirement to appoint any Independent Directors.</p>   |
| 6.  | <p><b>NOMINATION, REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE:</b></p> <p>Being a Private Limited Company there is no requirement to constitute any Nomination and Remuneration Committee under Section 178 (1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178 (5) of the Companies Act, 2013.</p>   |
| 7.  | <p><b>STATUTORY AUDIT AND AUDITORS REPORT:</b></p> <p>At the 1st Annual General Meeting held on September 30, 2021 the Members approved appointment of M/S Ashok Khasgiwala &amp; Co. LLP, firm of Chartered Accountant, Indore (Firm Registration No.: 000743C/C400037) as Statutory Auditors of the Company to hold office for a period of five years from the conclusion of 1st Annual General Meeting till the conclusion of the 6<sup>th</sup> Annual General Meeting to be held in the year 2026.</p> <p><b>Comments on Auditor s Report</b></p> <p>The comments on statement of accounts referred to in the report of the auditors are self explanatory. The Auditors Report does not contain any qualification, reservation or adverse remark.</p> |
| 8.  | <p><b>COST RECORD AND/OR COST AUDIT:</b></p> <p>Your company does not fall within the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost records &amp; Audit) Rules, 2014, therefore no such records required to be maintained.</p>  |
| 9.  | <p><b>SECRETARIAL AUDIT REPORT:</b></p> <p>The company does not fall under the criteria prescribed under Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, hence the requirement of Secretarial Audit report in Form MR-3 is not applicable.</p>  |
| 10. | <p><b>PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY COMPANY:</b></p> <p>The Company has not advanced any loans, provided any guarantee, or made investment under section 186 of the Companies Act, 2013 during the period under review.</p>   |

|     |   |
|-----|---|
| 11. | <p><b>PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:</b></p> <p>All related party transactions that were entered into during the Financial Year were on arm's length basis and were in the ordinary course of business. Your Company has not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form AOC-2 is not applicable. The details of related party transactions are set out in the notes to the financial statements.</p> |
| 12. | <p><b>AMOUNT TRANSFER TO RESERVE:</b></p> <p>During the year under review, your Company has not transferred any sum to General Reserve.</p>   |
| 13. | <p><b>DIVIDEND:</b></p> <p>Your Directors have not recommended any Dividend for the year under review.</p>  |
| 14. | <p><b>MATERIAL CHANGES &amp; COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:</b></p> <p>There were no material changes and commitments affecting the financial position of the Company between the end of financial year and the date of this Report.</p>  |
| 15. | <p><b>PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:</b></p>  |
|     | <p>i. Conservation of Energy:</p>   |
| a.  | <p>The steps taken or impact on conservation of energy:-</p> <p>The company is putting continuous efforts to reduce the consumption of energy and maximum possible saving of energy.</p>  |
| b.  | <p>by the steps taken company for utilizing alternate sources of energy:-</p> <p>The Company has used alternate source of energy, whenever and to the extent possible</p>   |
| c.  | <p>The capital investment on energy conservation equipments:- NIL</p>   |
|     | <p>ii. Technology Absorption:</p>   |
| a.  | <p>The effort made towards technology absorption:-</p> <p>No specific activities have been done by the Company.</p>   |
|     |   |



|   |   |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
|---|---|-----------------------|------------------------|--|--------|-------------|-----------------------|------------------------|-----|---------------------------|------|------|-----|------------------------|------|------|
| b.  | The benefits derived like product improvement, cost reduction, product development or import substitution:-<br><br>No specific activity has been done by the Company  |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| c.  | In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):- NA  |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| d.  | The expenditure incurred on Research & Development:- NIL  |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| iii. Foreign Exchange Earnings and Outgo:   |   |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| The Details of Foreign Exchange earnings and outgo during the financial year as required by the Companies (Accounts) Rules, 2014 is provided as following:-   |   |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| <table><tr><td>S. No.</td><td>Particulars</td><td>Current Year (in Rs.)</td><td>Previous Year (in Rs.)</td></tr><tr><td>(a)</td><td>Foreign exchange earnings</td><td>0.00</td><td>0.00</td></tr><tr><td>(b)</td><td>Foreign exchange outgo</td><td>0.00</td><td>0.00</td></tr></table> |   |                       |                        |  | S. No. | Particulars | Current Year (in Rs.) | Previous Year (in Rs.) | (a) | Foreign exchange earnings | 0.00 | 0.00 | (b) | Foreign exchange outgo | 0.00 | 0.00 |
| S. No.  | Particulars   | Current Year (in Rs.) | Previous Year (in Rs.) |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| (a)   | Foreign exchange earnings   | 0.00                  | 0.00                   |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| (b)   | Foreign exchange outgo  | 0.00                  | 0.00                   |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| 16.   | STATEMENT INDICATING DEVELOPMENT & IMPLEMENTATION OF RISK MANAGEMENT POLICY:<br><br>The Board of Directors of the Company state that risk associated in the ordinary course of business is duly taken care by the Board while taking business decisions. Further the company need not required to formulate any specified risk management policy. |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
| 17.   | CORPORATE SOCIAL RESPONSIBILITY:<br><br>The company is not required to provide statement on Corporate Social Responsibility as per Section 134 (3) (o) of the Companies Act, 2013 as the company do not fall under the criteria provided under section 135 (1) of the Companies Act, 2013 therefore no such committee was constituted.            |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |
|   | ANNUAL EVALUATION OF PERFORMANCE OF THE BOARD:<br><br>The Company does not fall under the criteria prescribed under the section 134 (3) (p) of the Companies Act, 2013 and Rule 8 (4) of the Companies (Accounts) Rules, 2014, hence it was not required to carry formal annual evaluation by the   |                       |                        |  |        |             |                       |                        |     |                           |      |      |     |                        |      |      |

| 18.      | Board of its own performance and that of its committees and individual directors. Although, the directors of the Company are vigilant towards their duties and responsibilities as director of the Company.  |             |                     |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
|----------|--|-------------|---------------------|-------------|---------------------|----------|-----------------------|----------|------------|----------|----------------------|----------|------------|----------|---------------|----------|------------|
| 19.      | <p>DIRECTORS &amp; KEY MANAGERIAL PERSONNEL:</p> <p>In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Raminder Singh Chadha (DIN: 00405932), Director of the Company retires at the ensuing Annual General Meeting and being eligible, offered himself for reappointment.</p> <p>The composition of the board of directors during the year is given below:</p> <table><tr><th>DIN</th><th>Full Name</th><th>Designation</th><th>Date of Appointment</th></tr><tr><td>00405932</td><td>Raminder Singh Chadha</td><td>Director</td><td>15/10/2020</td></tr><tr><td>00405962</td><td>Amarveer Kaur Chadha</td><td>Director</td><td>15/10/2020</td></tr><tr><td>02397468</td><td>Jayvir Chadha</td><td>Director</td><td>15/10/2020</td></tr></table> <p>In view of the status of the Company it is not required to appoint any key managerial personnel under the provisions of section 203 of the Companies Act, 2013 and rules made there under.</p> <p>Disqualifications of Directors:</p> <p>During the year declarations received from the Directors of the Company pursuant to Section 164 of the Companies Act, 2013. Board appraised the same and found that none of the director is disqualified for holding office as director.</p> | DIN         | Full Name           | Designation | Date of Appointment | 00405932 | Raminder Singh Chadha | Director | 15/10/2020 | 00405962 | Amarveer Kaur Chadha | Director | 15/10/2020 | 02397468 | Jayvir Chadha | Director | 15/10/2020 |
| DIN      | Full Name  | Designation | Date of Appointment |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
| 00405932 | Raminder Singh Chadha  | Director    | 15/10/2020          |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
| 00405962 | Amarveer Kaur Chadha   | Director    | 15/10/2020          |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
| 02397468 | Jayvir Chadha  | Director    | 15/10/2020          |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
| 20.      | <p>SUBSIDIARY, ASSOCIATE COMPANIES OR JOINT VENTURE:</p> <p>The Company does not have any subsidiary company or associate company or any joint venture company; hence Form AOC-1 is not applicable.</p>  |             |                     |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
| 21.      | <p>DEPOSITS</p> <p>:</p> <p>During the year the Company has not accepted any deposits, within the meaning of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014. As such, no specific details prescribed in Rule (8)(1) of the Companies (Accounts) Rules, 2014 (as amended) are acquired to be given or provided.</p>  |             |                     |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |
|          | SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR  |             |                     |             |                     |          |                       |          |            |          |                      |          |            |          |               |          |            |

|     |  |
|-----|--|
| 22. | <p><b>COURTS:</b></p> <p>There are no significant material orders passed by the Regulators/Courts/Tribunals impacting the going concern status of the Company and its future operations.</p>   |
| 23. | <p><b>INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:</b></p> <p>Your directors confirm having laid down internal financial controls and that such internal financial controls are adequate and were operating effectively.</p>  |
| 24. | <p><b>AUDIT COMMITTEE:</b></p> <p>The Company does not fall under the criteria prescribed under the section 177 (1) of the Companies Act, 2013 read with rule 6 Chapter XII, Companies (Meetings of Board and its Powers) Rules, 2014, hence there is no requirement for constituting an Audit Committee.</p>  |
| 25. | <p><b>ESTABLISHMENT OF VIGIL MECHANISM:</b></p> <p>Provisions of Section 177 (10) of the Companies Act, 2013 for establishment of Vigil Mechanism are not applicable to the Company. However, Management of the Company has established the mechanism which provides for the adequate safeguards against victimization.</p>  |
| 26. | <p><b>COMMISSION RECEIVED BY DIRECTORS FROM HOLDING/SUBSIDIARY:</b></p> <p>The directors of the company did not receive any commission from its holding company (Worth Peripherals Limited CIN: L67120MP1996PLC010808).</p>  |
| 27. | <p><b>PARTICULARS OF EMPLOYEES:</b></p> <p>None of the employee of the company is drawing more than Rs.1,02,00,000/- per annum or Rs.8,50,000/- per month for the part of the year, during the year under review therefore Particulars of the employees as required under Section 197 of the Companies Act, 2013 read with rule 5 (2) &amp; rule 5 (3) of the Companies (Appointment and Remuneration) Rules, 2014 are not applicable, during the year under review.</p> |
| 28. | <p><b>VOTING RIGHTS OF EMPLOYEES:</b></p> <p>During the year under review the company has not given loan to any employee for purchase of its own shares as per section 67 (3) (c) of the Companies Act, 2013. Therefore the company not required to made disclosure as per rule 6 (4) of the Companies (Share Capital and Debentures) Rules, 2014.</p>   |
| 29. | <p><b>DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:</b></p> <p>The Company does not have issued shares under employee s stock options scheme pursuant to provisions of Section Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014,</p>  |
|     |  |

|     |   |
|-----|---|
| 30. | <p><b>DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:</b></p> <p>The Company does not have issued sweat equity shares pursuant to provisions of Section 54 read with Rule 8 of the Companies (Share Capital and Debenture) Rules, 2014 during the Financial Year.</p>  |
| 31. | <p><b>DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:</b></p> <p>The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made there under. The Policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.</p> <p>During the year under review, the Company has not received any complaint from any woman employee.</p> |
| 32. | <p><b>SECRETARIAL STANDARDS:</b></p> <p>The Company complies with all applicable secretarial standards.</p>   |
| 33. | <p><b>ENVIRONMENT AND SAFETY:</b></p> <p>The Company is conscious about the importance of environmentally clean and safe operations. The Company's policy required conduct of operations in such a manner, so as to ensure safety of all concerned, compliances environmental regulations and preservation of natural resources.</p>  |
| 34. | <p><b>INDUSTRIAL RELATIONS:</b></p> <p>Company's Industrial relations continued to be healthy, cordial and harmonious during the period under review.</p>   |
| 35. | <p><b>OTHER INFORMATION:</b></p> <p>The company is a subsidiary of Worth Peripherals Limited (CIN: L67120MP1996PLC010808), a listed public company. Therefore your company is considered as a deemed public company.</p>  |
|     |   |
| 36. | <p><b>WEB SITE:</b></p> <p>The company does not have any website.</p>   |
|     |   |
|     | <p><b>ACKNOWLEDGEMENT:</b></p>  |

|     |   |
|-----|---|
| 37. | Your Directors take this opportunity to thank all vendors, customers, banks, regulatory and governmental authorities for their continued support during the year under review. We place on record our appreciation of the contribution made by our employees at all levels. |
|-----|---|

|  |  |
|--|--|
| For, Worth Wellness Private Limited                  |  |
| Raminder Singh Chadha<br>(Director)<br>DIN: 00405932 | Jayvir Chadha<br>(Director)<br>DIN: 02397468 |
| 0<br>7<br>th<br>August, 202<br>3<br><br>Indore       |  |

## [700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing financial statements [Axis]                 | DirectorsSigningFinancialStatement_21 | DirectorsSigningFinancialStatement_22 |
|---|---------------------------------------|---------------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023        | 01/04/2022<br>to<br>31/03/2023        |
| Details of signatories of financial statements [Abstract]     |                                       |                                       |
| Details of directors signing financial statements [Abstract]  |                                       |                                       |
| Details of directors signing financial statements [LineItems] |                                       |                                       |
| Name of director signing financial statements [Abstract]      |                                       |                                       |
| First name of director  | RAMINDER                              | JAYVIR                                |
| Middle name of director                                       | SINGH                                 |                                       |
| Last name of director   | CHADHA                                | CHADHA                                |
| Designation of director                                       | Director                              | Director                              |
| Director identification number of director                    | 00405932                              | 02397468                              |
| Date of signing of financial statements by director           | 15/05/2023                            | 15/05/2023                            |

**[700400] Disclosures - Auditors report****Details regarding auditors [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

| Auditors [Axis]                                       | Auditor 20                     |
|---|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 |
| Details regarding auditors [Abstract]                 |                                |
| Details regarding auditors [LineItems]                |                                |
| Category of auditor                                   | Auditors firm                  |
| Name of audit firm                                    | Ashok Khasgiwala<br>& Co. LLP  |
| Name of auditor signing report                        | Avinash Baxi                   |
| Firms registration number of audit firm               | 000743C/C400037                |
| Membership number of auditor                          | 079722                         |
| Address of auditors                                   | Indore                         |
| Permanent account number of auditor or auditor's firm | AABFM9020B                     |
| SRN of form ADT-1                                     | T54392832                      |
| Date of signing audit report by auditors              | 15/05/2023                     |
| Date of signing of balance sheet by auditors          | 15/05/2023                     |

**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]   | Auditor's favourable remark [Member] | Clause not applicable [Member]  |
|--|--------------------------------------|---------------------------------|
|  | <b>01/04/2022 to 31/03/2023</b>      | <b>01/04/2022 to 31/03/2023</b> |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]                             |                                      |                                 |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]                            |                                      |                                 |
| Disclosure in auditors report relating to fixed assets   |                                      | As per attached report          |
| Disclosure relating to quantitative details of fixed assets  |                                      | As per attached report          |
| Disclosure relating to physical verification and material discrepancies of fixed assets  |                                      | As per attached report          |
| Disclosure relating to title deeds of immovable properties   | As per attached report               |                                 |
| Disclosure in auditors report relating to inventories  |                                      | As per attached report          |
| Disclosure in auditors report relating to loans  |                                      | As per attached report          |
| Disclosure about loans granted to parties covered under section 189 of companies act   |                                      | As per attached report          |
| Disclosure relating to terms and conditions of loans granted   | As per attached report               |                                 |
| Disclosure regarding receipt of loans granted  |                                      | As per attached report          |
| Disclosure regarding terms of recovery of loans granted  |                                      | As per attached report          |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013                                     | As per attached report               |                                 |
| Disclosure in auditors report relating to deposits accepted  |                                      | As per attached report          |
| Disclosure in auditors report relating to maintenance of cost records  |                                      | As per attached report          |
| Disclosure in auditors report relating to statutory dues [TextBlock]   | As per attached report               |                                 |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]  | As per attached report               |                                 |
| Disclosure relating to disputed statutory dues [TextBlock]   | As per attached report               |                                 |
| Disclosure in auditors report relating to default in repayment of financial dues   | As per attached report               |                                 |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised                       |                                      | As per attached report          |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | As per attached report               |                                 |
| Disclosure in auditors report relating to managerial remuneration  |                                      | As per attached report          |
| Disclosure in auditors report relating to Nidhi Company  |                                      | As per attached report          |
| Disclosure in auditors report relating to transactions with related parties  | As per attached report               |                                 |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures                |                                      | As per attached report          |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him                             |                                      | As per attached report          |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934                            |                                      | As per attached report          |

Unless otherwise specified, all monetary values are in INR

|   |                                     |
|---|-------------------------------------|
|   | <b>01/04/2022 to 31/03/2023</b>     |
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (2) [See below] |
| Whether companies auditors report order is applicable on company                                | Yes                                 |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No                                  |
| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report             | NA                                  |

## Textual information (2)

### Disclosure in auditor's report explanatory [Text Block]

702 Shekhar Central, Palasia Square,  
A.B. Road, Indore 452001, M.P  
Ph (o) : +91 731 4069301, 2499341  
E ashokkhasgiwala@yahoo.com

Ashok Khasgiwala & Co. LLP

Chartered Accountants

#### Independent Auditors Report

To,

The Members of

Worth Wellness Private Limited

#### Report on the Financial Statements

#### Opinion

We have audited the financial statements of Worth Wellness Private Limited

( the Company ), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then 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 Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the company as at 31

st

March, 2023, and its profit (including other comprehensive income), the changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the

Auditor s Responsibilities for the Audit of the Financial Statements  
section of our report. We are independent of the Company in accordance with the  
Code of Ethics

issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

We have determined that there are no key audit matters to communicate in our 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, Business Responsibility Report, Corporate Governance and Shareholder's Information, 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 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 Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind. AS 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.

Those 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:

- a. 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.
- b. Obtain an understanding of internal 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 with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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 standalone 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.
- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on Other Legal and Regulatory Requirements

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 Companies Act, 2013, we give in

the Annexure A a statement on the matters specified in paragraphs 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 (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rules framed thereunder.
- e. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the 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 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:
  - i. The company does not have any pending litigation which would impact its financial position;
  - ii. The Company did not have any long term contract including derivative contract for which there were any material foreseeable losses.
  - iii. There were no amount which, required to be transferred, to the Investor Education and Protection Fund by the company.
  - iv. (1) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ( Intermediaries ), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:  
directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ( Ultimate Beneficiaries ) by or on behalf of the Company or  
provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.  
(2) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ( Funding Parties ), with the understanding, whether recorded in writing or otherwise, that the Company shall:  
directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ( Ultimate Beneficiaries ) by or on behalf of the Funding Party or  
provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and  
(3) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv) (1) and (iv) (2) contain any material mis-statement.
- v. The company has not declared or paid dividend during the year hence provision of Section 123 of the Act not applicable.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

h. With respect to the matters to be included in the Auditors report under section 197(16) of the Act :

According to information and explanation given to us and as per records of the company examined by us no remuneration has been paid / payable during the year in terms of provisions of section 197 read with Schedule V to the Act.

For Ashok Khasgiwala & Co. LLP  
Chartered Accountants  
(Firm Reg. No. 000743C/C400037)

CA Avinash Baxi  
(Partner)

Place: Indore

Date: 15.05.2023  
M.No.079722

UDIN:  
23079722BGWJVJ5535

#### Annexure A to Independent Auditor s Report

Referred to in paragraph (1) under the heading of Report on Other Legal and Regulatory Requirements of our report of even date to the members of Worth Wellness Private Limited on the financial statements for the year ended 31

st  
March, 2023.

i.

a. The Company has no property, plant and equipment and Intangible assets. In our opinion provision of para 3(i)(a) to (d) are not applicable.

b. According to the information and explanations given to us and as explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. a. The company has not yet commenced any manufacturing or trading activity and inventories is not held by the company as stock in trade at any point of time. Hence in our opinion the provision of para 3 (ii) (a) of the Order is not applicable to the company.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has no working capital limits during the year at any point of time. Hence in our opinion the provision of para 3 (ii) (b) of the Order is not applicable to the company.

iii. During the year the company has not made investments in, provided any guarantee or security or granted any loans or advance in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties.

a. In our opinion provisions of para 3 (iii) (a) to (d) of the order are not applicable to the company.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loans or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to same parties.

iv. According to the information and explanations given to us and records of the company examined by us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans given. The company has not made any investment, provided any guarantee or security in terms of section 185 and 186 of the Act.

v. The Company has not accepted deposits from the public within the meaning of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Rules, framed there under. As informed to us no Order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other Tribunal.

vi. The maintenance of cost records as specified by the Central Government under Section 148 (1) of the Companies Act, 2013 are in our opinion is not applicable to the company since company has no manufacturing activity.

vii.

a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion the Company is regular in depositing undisputed statutory dues including Goods and Services tax, provident fund, employee's state insurance, income tax, sales tax, service tax, duty of customs, duties of excise, value added tax, cess and any other statutory dues as applicable with the appropriate authorities. There were no undisputed statutory dues in arrears, as at 31

st  
March, 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, there are no dues of Goods and Services tax, provident fund, employee's state insurance, income tax, sales tax, service tax, duty of customs, duties of excise, value added tax, cess and any other statutory dues as applicable which have not been deposited with appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us and the records of the Company examined by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) and hence reporting under para 3(viii) of the Order is not applicable to the Company.

ix. a. According to the records of the company examined by us and as per the information and explanations given to us, the Company has not defaulted in repayment of loans and borrowings or in payment of interest thereon to any lender.

b. According to the information and explanations given to us and the records of the Company examined by us, the company is not declared a willful defaulter by any bank or financial institution or other lender.

c. According to the information and explanations given to us and the records of the Company examined by us, company has not raised any term loan during the year.

d. According to the information and explanations given to us and the records of the Company examined by us, funds raised on short term basis have not been utilized for long term purpose.

e. According to the information and explanations given to us and the records of the Company examined by us, the company has no subsidiaries, joint ventures or associate company. In our opinion provision of para 3 (ix)(e) are not applicable.

f. According to the information and explanations given to us and the records of the Company examined by us, the company has no subsidiaries, joint ventures or associate companies. In our opinion provision of para 3 (ix)(f) are not applicable.

x. a. The company has not raised money by way of initial public offer or further public offer (including debt instruments).

Accordingly, para 3 clause (x)(a) of the Order is not applicable to the Company.

b. 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 convertible debentures (fully, partially or optionally convertible ) during the year.

xi. a. During the course of our examination of the books of account and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the company noticed or reported during the year.

b. No report under sub-section (12) of section 143 of the companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. As represented to us by the management, there are no whistle-blower complaints received by the company during the year.

xii. In our opinion and according to information and explanation given to us, the company is not a Nidhi Company therefore, the provision of para 3 (xii) of the Order is not applicable to the company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. a. In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of section 138 the Companies Act 2013.

b. In our opinion and based on our examination the provision of para 3(xiv)(b) of the order related to Internal Audit Report are not applicable to the company.

xv. In our opinion and according to the information and explanations given to us, during the year the company has not entered into any non-cash transactions with directors or persons connected with him during the year, hence the provision of para 3 (xv) of the Order is not applicable to the company.

xvi. a. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 therefore, the provision of para 3 (xvi) (a) of the Order is not applicable to the company for the year under audit.

b. The company has not conducted any Non-Banking Financial or Housing Finance activities during the year therefore, the provision of para 3 (xvi) (b) of the Order is not applicable to the company.

c. The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Therefore, the provision of para 3 (xvi) (c) of the Order is not applicable to the company.

d. The Group has no CIC.

xvii. According to the information and explanations given to us and the records of the Company examined by us, the company has not incurred cash losses during the year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us and the records of the Company examined by us provisions of section 135 of the companies Act, 2013 are not applicable to the company. Therefore

the provision of para 3 (xx) (a) and (b) of the Order are not applicable to the company.

For Ashok Khasgiwala & Co. LLP

Chartered Accountants

(Firm Reg. No. 000743C/C400037)

CA Avinash Baxi

(Partner)

Place: Indore

Date: 15.05.2023

M.No.079722

UDIN:

23079722BGWJVJ5535

## Annexure B To the Independent Auditor's Report of even date on the Financial Statements of Worth Wellness Private Limited

### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ( the Act )

We have audited the internal financial controls over financial reporting of Worth Wellness Private Limited ( the Company ) as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note ) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Ashok Khasgiwala & Co. LLP

Chartered Accountants



(Firm Reg. No. 000743C/C400037)

CA Avinash Baxi

Place: Indore

(Partner)

Date: 15.05.2023  
M.No.079722

UDIN:  
23079722BGWJVJ5535

**[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

|  |   |
|--|---|
|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Disclosure in secretarial audit report explanatory [TextBlock] |   |
| Whether secretarial audit report is applicable on company      | No                                      |

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

|  | 31/03/2023   | 31/03/2022  | 31/03/2021 |
|--|--------------|-------------|------------|
| Balance sheet [Abstract]                           |              |             |            |
| Assets [Abstract]                                  |              |             |            |
| Non-current assets [Abstract]                      |              |             |            |
| Property, plant and equipment                      | 4,97,51,524  | 3,19,30,856 | 0          |
| Capital work-in-progress                           | 51,10,596    | 51,10,596   |            |
| Investment property                                | 0            | 0           |            |
| Goodwill   | 0            | 0           |            |
| Other intangible assets                            | 0            | 0           |            |
| Biological assets other than bearer plants         | 0            | 0           |            |
| Non-current financial assets [Abstract]            |              |             |            |
| Non-current investments                            | 0            | 0           |            |
| Loans, non-current                                 | 0            | 0           |            |
| Other non-current financial assets                 | 2,24,37,026  | 13,20,992   |            |
| Total non-current financial assets                 | 2,24,37,026  | 13,20,992   |            |
| Deferred tax assets (net)                          | 27,573       | 0           |            |
| Other non-current assets                           | 3,38,88,802  | 3,38,89,114 |            |
| Total non-current assets                           | 11,12,15,521 | 7,22,51,558 | 0          |
| Current assets [Abstract]                          |              |             |            |
| Inventories  | 0            | 0           |            |
| Current financial assets [Abstract]                |              |             |            |
| Current investments                                | 0            | 0           |            |
| Trade receivables, current                         | 0            | 0           |            |
| Cash and cash equivalents                          | 1,06,289     | 13,73,805   | 3,51,875   |
| Bank balance other than cash and cash equivalents  | 0            | 0           |            |
| Loans, current                                     | 0            | 2,14,15,531 |            |
| Other current financial assets                     | 0            | 1,43,346    |            |
| Total current financial assets                     | 1,06,289     | 2,29,32,682 | 3,51,875   |
| Other current assets                               | 5,66,878     | 4,97,293    |            |
| Total current assets                               | 6,73,167     | 2,34,29,975 | 3,51,875   |
| Total assets                                       | 11,18,88,688 | 9,56,81,533 | 3,51,875   |
| Equity and liabilities [Abstract]                  |              |             |            |
| Equity [Abstract]                                  |              |             |            |
| Equity attributable to owners of parent [Abstract] |              |             |            |
| Equity share capital                               | 9,00,00,000  | 9,00,00,000 | 50,00,000  |
| Other equity                                       | 2,51,373     | 3,030       |            |
| Total equity attributable to owners of parent      | 9,02,51,373  | 9,00,03,030 | 50,00,000  |
| Total equity                                       | 9,02,51,373  | 9,00,03,030 | 50,00,000  |
| Liabilities [Abstract]                             |              |             |            |
| Non-current liabilities [Abstract]                 |              |             |            |
| Non-current financial liabilities [Abstract]       |              |             |            |
| Borrowings, non-current                            | 0            | 0           |            |
| Other non-current financial liabilities            | 47,99,490    | 56,63,453   |            |
| Total non-current financial liabilities            | 47,99,490    | 56,63,453   |            |
| Provisions, non-current                            | 0            | 0           |            |
| Total non-current liabilities                      | 47,99,490    | 56,63,453   |            |
| Current liabilities [Abstract]                     |              |             |            |
| Current financial liabilities [Abstract]           |              |             |            |
| Borrowings, current                                | 1,67,50,000  | 0           |            |
| Trade payables, current                            | 0            | 0           |            |
| Other current financial liabilities                | 15,047       | 15,050      |            |
| Total current financial liabilities                | 1,67,65,047  | 15,050      |            |
| Other current liabilities                          | 0            | 0           |            |
| Provisions, current                                | 0            | 0           |            |
| Current tax liabilities                            | 72,778       | 0           |            |
| Total current liabilities                          | 1,68,37,825  | 15,050      |            |
| Total liabilities                                  | 2,16,37,315  | 56,78,503   |            |
| Total equity and liabilities                       | 11,18,88,688 | 9,56,81,533 | 50,00,000  |

**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis]                         | Equity shares [Member]         |                                | Equity shares 1 [Member]       |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Statement of profit and loss [Abstract]                        |                                |                                |                                |                                |
| Earnings per share [Abstract]                                  |                                |                                |                                |                                |
| Earnings per share [Line items]                                |                                |                                |                                |                                |
| Basic earnings per share [Abstract]                            |                                |                                |                                |                                |
| Basic earnings (loss) per share from continuing operations     | [INR/shares] 0.04              | [INR/shares] 0                 | [INR/shares] 0.04              | [INR/shares] 0                 |
| Basic earnings (loss) per share from discontinued operations   | [INR/shares] 0                 | [INR/shares] 0                 | [INR/shares] 0                 | [INR/shares] 0                 |
| Total basic earnings (loss) per share                          | [INR/shares] 0.04              | [INR/shares] 0                 | [INR/shares] 0.04              | [INR/shares] 0                 |
| Diluted earnings per share [Abstract]                          |                                |                                |                                |                                |
| Diluted earnings (loss) per share from continuing operations   | [INR/shares] 0.04              | [INR/shares] 0                 | [INR/shares] 0.04              | [INR/shares] 0                 |
| Diluted earnings (loss) per share from discontinued operations | [INR/shares] 0                 | [INR/shares] 0                 | [INR/shares] 0                 | [INR/shares] 0                 |
| Total diluted earnings (loss) per share                        | [INR/shares] 0.04              | [INR/shares] 0                 | [INR/shares] 0.04              | [INR/shares] 0                 |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Statement of profit and loss [Abstract]  |                                |                                |
| Income [Abstract]  |                                |                                |
| Revenue from operations  | 0                              | 0                              |
| Other income   | 11,59,595                      | 11,696                         |
| Total income   | 11,59,595                      | 11,696                         |
| Expenses [Abstract]  |                                |                                |
| Cost of materials consumed   | 0                              | 0                              |
| Purchases of stock-in-trade  | 0                              | 0                              |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade      | 0                              | 0                              |
| Employee benefit expense   | 0                              | 0                              |
| Finance costs  | 3,51,081                       | 0                              |
| Depreciation, depletion and amortisation expense                                   | 3,15,410                       | 0                              |
| Other expenses   | 83,608                         | 7,951                          |
| Total expenses   | 7,50,099                       | 7,951                          |
| Profit before exceptional items and tax  | 4,09,496                       | 3,745                          |
| Total profit before tax  | 4,09,496                       | 3,745                          |
| Tax expense [Abstract]   |                                |                                |
| Current tax  | 1,88,725                       | 715                            |
| Deferred tax   | -27,572                        | 0                              |
| Total tax expense  | 1,61,153                       | 715                            |
| Total profit (loss) for period from continuing operations                          | 2,48,343                       | 3,030                          |
| Total profit (loss) for period   | 2,48,343                       | 3,030                          |
| Comprehensive income OCI components presented net of tax [Abstract]                |                                |                                |
| Whether company has other comprehensive income OCI components presented net of tax | No                             | No                             |
| Total comprehensive income   | 2,48,343                       | 3,030                          |
| Comprehensive income attributable to net of tax [Abstract]                         |                                |                                |
| Comprehensive income, attributable to owners of parent                             | 0                              | 0                              |
| Comprehensive income, attributable to non-controlling interests                    | 0                              | 0                              |
| Comprehensive income OCI components presented before tax [Abstract]                |                                |                                |
| Whether company has comprehensive income OCI components presented before tax       | No                             | No                             |
| Total comprehensive income   | 2,48,343                       | 3,030                          |
| Comprehensive income attributable to [Abstract]                                    |                                |                                |
| Comprehensive income, attributable to owners of parent                             | 0                              | 0                              |
| Comprehensive income, attributable to non-controlling interests                    | 0                              | 0                              |
| Earnings per share explanatory [TextBlock]   |                                |                                |
| Earnings per share [Abstract]  |                                |                                |
| Basic earnings per share [Abstract]  |                                |                                |
| Basic earnings (loss) per share from continuing operations                         | [INR/shares] 0.04              | [INR/shares] 0                 |
| Basic earnings (loss) per share from discontinued operations                       | [INR/shares] 0                 | [INR/shares] 0                 |
| Total basic earnings (loss) per share  | [INR/shares] 0.04              | [INR/shares] 0                 |
| Diluted earnings per share [Abstract]  |                                |                                |
| Diluted earnings (loss) per share from continuing operations                       | [INR/shares] 0.04              | [INR/shares] 0                 |
| Diluted earnings (loss) per share from discontinued operations                     | [INR/shares] 0                 | [INR/shares] 0                 |
| Total diluted earnings (loss) per share  | [INR/shares] 0.04              | [INR/shares] 0                 |

**[400200] Statement of changes in equity****Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis]  | Equity [Member]                |                                | Equity attributable to the equity holders of the parent [Member] |                                |
|--|--------------------------------|--------------------------------|--|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                                   | 01/04/2021<br>to<br>31/03/2022 |
| Other equity [Abstract]  |                                |                                |  |                                |
| Statement of changes in equity [Line items]  |                                |                                |  |                                |
| Equity [Abstract]  |                                |                                |  |                                |
| Adjustments to equity for restatement [Abstract]   |                                |                                |  |                                |
| Adjustments to equity for restatement  |                                |                                | 0  | 0                              |
| Changes in equity [Abstract]   |                                |                                |  |                                |
| Comprehensive income [Abstract]  |                                |                                |  |                                |
| Profit (loss) for period   | 2,48,343                       | 3,030                          | 2,48,343   | 3,030                          |
| Changes in comprehensive income components   |                                |                                | 0  | 0                              |
| Total comprehensive income   | 2,48,343                       | 3,030                          | 2,48,343   | 3,030                          |
| Other changes in equity [Abstract]   |                                |                                |  |                                |
| Other additions to reserves  |                                |                                | 0  | 0                              |
| Deductions to reserves [Abstract]  |                                |                                |  |                                |
| Other utilisation of securities premium if permitted   |                                |                                | 0  | 0                              |
| Other deductions to reserves   |                                |                                | 0  | 0                              |
| Total deductions to reserves   |                                |                                | 0  | 0                              |
| Appropriations for dividend, dividend tax and general reserve [Abstract]   |                                |                                |  |                                |
| Dividend appropriation [Abstract]  |                                |                                |  |                                |
| Interim dividend appropriation [Abstract]  |                                |                                |  |                                |
| Interim equity dividend appropriation  |                                |                                | 0  | 0                              |
| Interim special dividend appropriation   |                                |                                | 0  | 0                              |
| Total interim dividend appropriation   |                                |                                | 0  | 0                              |
| Final dividend appropriation [Abstract]  |                                |                                |  |                                |
| Final equity dividend appropriation  |                                |                                | 0  | 0                              |
| Final special dividend appropriation   |                                |                                | 0  | 0                              |
| Total final dividend appropriation   |                                |                                | 0  | 0                              |
| Total dividend appropriation   |                                |                                | 0  | 0                              |
| Equity dividend tax appropriation  |                                |                                | 0  | 0                              |
| Other appropriations   |                                |                                | 0  | 0                              |
| Transfer to Retained earnings  |                                |                                | 0  | 0                              |
| Total appropriations for dividend, dividend tax and retained earnings  |                                |                                | 0  | 0                              |
| Appropriation towards bonus shares   |                                |                                | 0  | 0                              |
| Increase (decrease) through other contributions by owners, equity  |                                |                                | 0  | 0                              |
| Increase (decrease) through other distributions to owners, equity  |                                |                                | 0  | 0                              |
| Increase (decrease) through other changes, equity  |                                |                                | 0  | 0                              |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity |                                |                                | 0  | 0                              |
| Total other changes in equity  |                                |                                | 0  | 0                              |
| Total increase (decrease) in equity  | 2,48,343                       | 3,030                          | 2,48,343   | 3,030                          |
| Other equity at end of period  |                                |                                | 2,51,373   | 3,030                          |

## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis]  | Equity attributable to the equity holders of the parent [Member] | Reserves [Member]        |                          |            |
|--|--|--------------------------|--------------------------|------------|
|  |  | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Other equity [Abstract]  |  |                          |                          |            |
| Statement of changes in equity [Line items]  |  |                          |                          |            |
| Equity [Abstract]  |  |                          |                          |            |
| Adjustments to equity for restatement [Abstract]   |  |                          |                          |            |
| Adjustments to equity for restatement  |  | 0                        | 0                        |            |
| Changes in equity [Abstract]   |  |                          |                          |            |
| Comprehensive income [Abstract]  |  |                          |                          |            |
| Profit (loss) for period   |  | 2,48,343                 | 3,030                    |            |
| Changes in comprehensive income components   |  | 0                        | 0                        |            |
| Total comprehensive income   |  | 2,48,343                 | 3,030                    |            |
| Other changes in equity [Abstract]   |  |                          |                          |            |
| Other additions to reserves  |  | 0                        | 0                        |            |
| Deductions to reserves [Abstract]  |  |                          |                          |            |
| Other utilisation of securities premium if permitted   |  | 0                        | 0                        |            |
| Other deductions to reserves   |  | 0                        | 0                        |            |
| Total deductions to reserves   |  | 0                        | 0                        |            |
| Appropriations for dividend, dividend tax and general reserve [Abstract]   |  |                          |                          |            |
| Dividend appropriation [Abstract]  |  |                          |                          |            |
| Interim dividend appropriation [Abstract]  |  |                          |                          |            |
| Interim equity dividend appropriation  |  | 0                        | 0                        |            |
| Interim special dividend appropriation   |  | 0                        | 0                        |            |
| Total interim dividend appropriation   |  | 0                        | 0                        |            |
| Final dividend appropriation [Abstract]  |  |                          |                          |            |
| Final equity dividend appropriation  |  | 0                        | 0                        |            |
| Final special dividend appropriation   |  | 0                        | 0                        |            |
| Total final dividend appropriation   |  | 0                        | 0                        |            |
| Total dividend appropriation   |  | 0                        | 0                        |            |
| Equity dividend tax appropriation  |  | 0                        | 0                        |            |
| Other appropriations   |  | 0                        | 0                        |            |
| Transfer to Retained earnings  |  | 0                        | 0                        |            |
| Total appropriations for dividend, dividend tax and retained earnings  |  | 0                        | 0                        |            |
| Appropriation towards bonus shares   |  | 0                        | 0                        |            |
| Increase (decrease) through other contributions by owners, equity  |  | 0                        | 0                        |            |
| Increase (decrease) through other distributions to owners, equity  |  | 0                        | 0                        |            |
| Increase (decrease) through other changes, equity  |  | 0                        | 0                        |            |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity |  | 0                        | 0                        |            |
| Total other changes in equity  |  | 0                        | 0                        |            |
| Total increase (decrease) in equity  |  | 2,48,343                 | 3,030                    |            |
| Other equity at end of period  | 0  | 2,51,373                 | 3,030                    | 0          |

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis]  | Retained earnings [Member]     |                                |            | Other retained earning [Member] |
|--|--------------------------------|--------------------------------|------------|---------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021 | 01/04/2022<br>to<br>31/03/2023  |
| Other equity [Abstract]  |                                |                                |            |                                 |
| Statement of changes in equity [Line items]  |                                |                                |            |                                 |
| Equity [Abstract]  |                                |                                |            |                                 |
| Adjustments to equity for restatement [Abstract]   |                                |                                |            |                                 |
| Adjustments to equity for restatement  | 0                              | 0                              |            | 0                               |
| Changes in equity [Abstract]   |                                |                                |            |                                 |
| Comprehensive income [Abstract]  |                                |                                |            |                                 |
| Profit (loss) for period   | 2,48,343                       | 3,030                          |            | 2,48,343                        |
| Changes in comprehensive income components   | 0                              | 0                              |            | 0                               |
| Total comprehensive income   | 2,48,343                       | 3,030                          |            | 2,48,343                        |
| Other changes in equity [Abstract]   |                                |                                |            |                                 |
| Other additions to reserves  | 0                              | 0                              |            | 0                               |
| Deductions to reserves [Abstract]  |                                |                                |            |                                 |
| Other utilisation of securities premium if permitted   | 0                              | 0                              |            | 0                               |
| Other deductions to reserves   | 0                              | 0                              |            | 0                               |
| Total deductions to reserves   | 0                              | 0                              |            | 0                               |
| Appropriations for dividend, dividend tax and general reserve [Abstract]   |                                |                                |            |                                 |
| Dividend appropriation [Abstract]  |                                |                                |            |                                 |
| Interim dividend appropriation [Abstract]  |                                |                                |            |                                 |
| Interim equity dividend appropriation  | 0                              | 0                              |            | 0                               |
| Interim special dividend appropriation   | 0                              | 0                              |            | 0                               |
| Total interim dividend appropriation   | 0                              | 0                              |            | 0                               |
| Final dividend appropriation [Abstract]  |                                |                                |            |                                 |
| Final equity dividend appropriation  | 0                              | 0                              |            | 0                               |
| Final special dividend appropriation   | 0                              | 0                              |            | 0                               |
| Total final dividend appropriation   | 0                              | 0                              |            | 0                               |
| Total dividend appropriation   | 0                              | 0                              |            | 0                               |
| Equity dividend tax appropriation  | 0                              | 0                              |            | 0                               |
| Other appropriations   | 0                              | 0                              |            | 0                               |
| Transfer to Retained earnings  | 0                              | 0                              |            | 0                               |
| Total appropriations for dividend, dividend tax and retained earnings  | 0                              | 0                              |            | 0                               |
| Appropriation towards bonus shares   | 0                              | 0                              |            | 0                               |
| Increase (decrease) through other contributions by owners, equity  | 0                              | 0                              |            | 0                               |
| Increase (decrease) through other distributions to owners, equity  | 0                              | 0                              |            | 0                               |
| Increase (decrease) through other changes, equity  | 0                              | 0                              |            | 0                               |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0                              | 0                              |            | 0                               |
| Total other changes in equity  | 0                              | 0                              |            | 0                               |
| Total increase (decrease) in equity  | 2,48,343                       | 3,030                          |            | 2,48,343                        |
| Other equity at end of period  | 2,51,373                       | 3,030                          | 0          | 2,51,373                        |

## Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis]  | Other retained earning [Member] |            |
|--|---------------------------------|------------|
|  | 01/04/2021<br>to<br>31/03/2022  | 31/03/2021 |
| Other equity [Abstract]  |                                 |            |
| Statement of changes in equity [Line items]  |                                 |            |
| Equity [Abstract]  |                                 |            |
| Adjustments to equity for restatement [Abstract]   |                                 |            |
| Adjustments to equity for restatement  | 0                               |            |
| Changes in equity [Abstract]   |                                 |            |
| Comprehensive income [Abstract]  |                                 |            |
| Profit (loss) for period   | 3,030                           |            |
| Changes in comprehensive income components   | 0                               |            |
| Total comprehensive income   | 3,030                           |            |
| Other changes in equity [Abstract]   |                                 |            |
| Other additions to reserves  | 0                               |            |
| Deductions to reserves [Abstract]  |                                 |            |
| Other utilisation of securities premium if permitted   | 0                               |            |
| Other deductions to reserves   | 0                               |            |
| Total deductions to reserves   | 0                               |            |
| Appropriations for dividend, dividend tax and general reserve [Abstract]   |                                 |            |
| Dividend appropriation [Abstract]  |                                 |            |
| Interim dividend appropriation [Abstract]  |                                 |            |
| Interim equity dividend appropriation  | 0                               |            |
| Interim special dividend appropriation   | 0                               |            |
| Total interim dividend appropriation   | 0                               |            |
| Final dividend appropriation [Abstract]  |                                 |            |
| Final equity dividend appropriation  | 0                               |            |
| Final special dividend appropriation   | 0                               |            |
| Total final dividend appropriation   | 0                               |            |
| Total dividend appropriation   | 0                               |            |
| Equity dividend tax appropriation  | 0                               |            |
| Other appropriations   | 0                               |            |
| Transfer to Retained earnings  | 0                               |            |
| Total appropriations for dividend, dividend tax and retained earnings  | 0                               |            |
| Appropriation towards bonus shares   | 0                               |            |
| Increase (decrease) through other contributions by owners, equity  | 0                               |            |
| Increase (decrease) through other distributions to owners, equity  | 0                               |            |
| Increase (decrease) through other changes, equity  | 0                               |            |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | 0                               |            |
| Total other changes in equity  | 0                               |            |
| Total increase (decrease) in equity  | 3,030                           |            |
| Other equity at end of period  | 3,030                           | 0          |



**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>31/03/2021</b> |
|---|---|---|-------------------|
| Statement of cash flows [Abstract]  |   |   |                   |
| Whether cash flow statement is applicable on company  | Yes                                     | Yes                                     |                   |
| Cash flows from used in operating activities [Abstract]                                     |   |   |                   |
| Profit before tax   | 4,09,496                                | 3,745                                   |                   |
| Adjustments for reconcile profit (loss) [Abstract]  |   |   |                   |
| Adjustments for finance costs   | 3,51,081                                | 0                                       |                   |
| Adjustments for decrease (increase) in trade receivables, current                           | -45,247                                 | 10,88,377                               |                   |
| Adjustments for increase (decrease) in trade payables, current                              | 0                                       | 7,500                                   |                   |
| Adjustments for depreciation and amortisation expense                                       | 3,15,410                                | 0                                       |                   |
| Adjustments for dividend income   | 0                                       | 0                                       |                   |
| Total adjustments for reconcile profit (loss)   | 6,21,244                                | 10,95,877                               |                   |
| Net cash flows from (used in) operations  | 10,30,740                               | 10,99,622                               |                   |
| Interest received   | -11,59,595                              | -11,696                                 |                   |
| Income taxes paid (refund)  | 1,15,686                                | 1,028                                   |                   |
| Other inflows (outflows) of cash  | 48                                      | 0                                       |                   |
| Net cash flows from (used in) operating activities  | -2,44,493                               | 10,86,898                               |                   |
| Cash flows from used in investing activities [Abstract]                                     |   |   |                   |
| Purchase of property, plant and equipment   | 1,90,00,000                             | 3,83,53,488                             |                   |
| Cash advances and loans made to other parties   | 0                                       | 2,14,15,531                             |                   |
| Cash receipts from repayment of advances and loans made to other parties                    | 2,14,15,531                             | 0                                       |                   |
| Interest received   | 11,59,595                               | 11,696                                  |                   |
| Income taxes paid (refund)  | 0                                       | 0                                       |                   |
| Other inflows (outflows) of cash  | -2,09,97,026                            | 0                                       |                   |
| Net cash flows from (used in) investing activities  | -1,74,21,900                            | -5,97,57,323                            |                   |
| Cash flows from used in financing activities [Abstract]                                     |   |   |                   |
| Proceeds from issuing shares  | 0                                       | 8,50,00,000                             |                   |
| Proceeds from borrowings  | 1,67,50,000                             | 0                                       |                   |
| Repayments of borrowings  | 0                                       | 2,53,07,600                             |                   |
| Payments of lease liabilities   | 42                                      | 45                                      |                   |
| Income taxes paid (refund)  | 0                                       | 0                                       |                   |
| Other inflows (outflows) of cash  | -3,51,081                               | 0                                       |                   |
| Net cash flows from (used in) financing activities  | 1,63,98,877                             | 5,96,92,355                             |                   |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -12,67,516                              | 10,21,930                               |                   |
| Net increase (decrease) in cash and cash equivalents  | -12,67,516                              | 10,21,930                               |                   |
| Cash and cash equivalents cash flow statement at end of period                              | 1,06,289                                | 13,73,805                               | 3,51,875          |

**[610100] Notes - List of accounting policies**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock]               | Textual information (3)<br>[See below]  | Textual information (4)<br>[See below]  |
| Description of accounting policy for recognition of revenue [TextBlock] | as per accounting<br>policies           | as per accounting<br>policies           |

## Textual information (3)

### Disclosure of significant accounting policies [Text Block]

Worth Wellness Private Limited

#### A. General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTCO53302. having registered office at F.No.

101,  
Sanskriti Apartment, 44 Saket Nagar, Indore M.P.-452018, India. Company is presently engaged in the business of manufacturing of diapers of different size. The company is limited by shares and is subsidiary company of Worth Peripherals Limited.

#### B. Significant accounting policies

##### i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

##### ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

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 Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

##### Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ("Rupees" or "INR"), which is Company's functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs as per the requirement of Schedule

#### III to the Act, unless stated otherwise.

##### iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods

affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

- i. Allowance for bad and doubtful trade receivable.
- ii. Recognition and measurement of provision and contingencies.
- iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.
- iv. Recognition of deferred tax.
- v. Income Taxes.
- vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv.  
Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

v. Property, Plant and Equipment

a.  
Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b.  
Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c.  
Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

e. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii.

Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ix.

Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.



i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. ii.

D

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the

fi

nancial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

- a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

## Textual information (4)

### Disclosure of significant accounting policies [Text Block]

#### A. General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTC053302.

having registered office at 101 Sanskriti Apartment, 44 Saket Nagar, Indore. Company is presently engaged in the business of manufacturing of

diapers of different size. The company is limited by shares and is subsidiary company of Worth Peripherals Limited.

#### B. Significant accounting policies

##### i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ( Ind AS ) as notified under the companies (Indian

Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

##### ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

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

Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

##### Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ( Rupees or INR ), which is Company s functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs

as per the requirement of Schedule III to the Act, unless stated otherwise.

##### iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from

these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the

period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

i. Allowance for bad and doubtful trade receivable.

ii. Recognition and measurement of provision and contingencies.

iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

iv. Recognition of deferred tax.

v. Income Taxes.

vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv. Revenue

#### Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the

contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

#### Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates

of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer,

excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on

which the company's right to receive payment is established.

v. Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes,

after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing

the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the

costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as

specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under

Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are

considered as changes in estimate and accordingly accounted for prospectively.

e. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative

expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and

the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful

life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when when it is probable that future economic benefits attributed to the asset will flow to the Company

and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally

generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their

estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if



the

company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation

can be estimated reliably.

#### ix. Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive

income or a business combination, or items recognised directly in equity.

##### i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or

receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

##### ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset

realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in

the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

- a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

#### x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting

date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences

which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or

construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at

the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement

of profit and loss.

#### xi. Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of

that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get

ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing

cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

#### xii. Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid

investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Book overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow

statement.

#### xiii. Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and

any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash

flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

#### xiv. Earning Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the

proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share

from continuing operations.

#### xv. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of

resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence

of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable

that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or

non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its

existence is disclosed in the financial statements

#### xvi. Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company

uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the

lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the

aggregate stand-alone price of the non-lease components.

#### Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for

any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it

is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted

for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date

over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

#### Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The

lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease

basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company

recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a

further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of

profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

#### xvii. Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets

are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely

independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of

the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related

objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit

or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate

of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there

been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

#### xviii. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another

entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps

and currency options; and embedded derivatives in the host contract.

#### i. Financial assets

##### Classification

The Company classifies financial assets in the following measurement categories :

a. Those measured at amortised cost and

b. Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

##### Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted

to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade

date, i.e., the date that the company commits to purchase or sell the asset.

##### Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the

statement of profit and loss. This category generally applies to trade and other receivables.

##### Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements

are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and

foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is

reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR

method.

##### Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as

FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL.

However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting

mismatch ).

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

#### Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e.

removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full

without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if

and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and

rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's

continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount

of the asset and the maximum amount of consideration that the company could be required to repay.

#### Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on

the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows simplified approach for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for

impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising

impairment loss allowance based on 12-month ECL.

## ii. Financial liabilities

### Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through

profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

### Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial

instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial

recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only

if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are

recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss

within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

### Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

### Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a

legally

enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

#### xix. Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews

significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure

fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised

into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly

(i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

#### xx. Recent pronouncements

Ministry of Corporate Affairs ( MCA ) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment

Rules, 2022, applicable from April 1, 2022, as below:

##### Ind AS 103 Reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities

assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The company does not expect the amendment to have any significant impact in its financial

statements.

##### Ind AS 16 Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items

produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in

profit or loss. The company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its



financial statements.

#### Ind AS 37 Onerous Contracts - Costs of Fulfilling a Contract

The amendments specify that the cost of fulfilling a contract comprises the costs that relate directly to the contract . Costs that relate directly to

a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that

relate directly to fulfilling contracts. The amendment is essentially a clarification and the company does not expect the amendment to have any

significant impact in its financial statements.

#### Ind AS 109 Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the 10 percent test of Ind AS 109 in assessing whether to derecognise a

financial liability. The company does not expect the amendment to have any significant impact in its financial statements.

#### Ind AS 116 Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion

regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The company does

not expect the amendment to have any significant impact in its financial statements.

### **[610200] Notes - Corporate information and statement of IndAs compliance**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | As per attached accounting policies.    | As per attached accounting policies.    |
| Statement of Ind AS compliance [TextBlock]  | As per attached accounting policies.    | As per attached accounting policies.    |
| Whether there is any departure from Ind AS  | No                                      | No                                      |
| Whether there are reclassifications to comparative amounts                              | No                                      | No                                      |
| Disclosure of significant accounting policies [TextBlock]                               | Textual information (5) [See below]     | Textual information (6) [See below]     |

## Textual information (5)

### Disclosure of significant accounting policies [Text Block]

Worth Wellness Private Limited

#### A. General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTCO53302. having registered office at F.No.

101,  
Sanskriti Apartment, 44 Saket Nagar, Indore M.P.-452018, India. Company is presently engaged in the business of manufacturing of diapers of different size. The company is limited by shares and is subsidiary company of Worth Peripherals Limited.

#### B. Significant accounting policies

##### i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

##### ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

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 Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

##### Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ("Rupees" or "INR"), which is Company's functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs as per the requirement of Schedule

#### III to the Act, unless stated otherwise.

##### iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods

affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

- i. Allowance for bad and doubtful trade receivable.
- ii. Recognition and measurement of provision and contingencies.
- iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.
- iv. Recognition of deferred tax.
- v. Income Taxes.
- vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv.  
Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

v. Property, Plant and Equipment

a.  
Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b.  
Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c.  
Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

e. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii.

Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ix.

Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. ii.

D

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the

fi

nancial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

- a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

## Textual information (6)

### Disclosure of significant accounting policies [Text Block]

#### A. General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTC053302.

having registered office at 101 Sanskriti Apartment, 44 Saket Nagar, Indore. Company is presently engaged in the business of manufacturing of

diapers of different size. The company is limited by shares and is subsidiary company of Worth Peripherals Limited.

#### B. Significant accounting policies

##### i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ( Ind AS ) as notified under the companies (Indian

Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

##### ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

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

Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

##### Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ( Rupees or INR ), which is Company s functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs

as per the requirement of Schedule III to the Act, unless stated otherwise.

##### iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from

these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the

period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

i. Allowance for bad and doubtful trade receivable.

ii. Recognition and measurement of provision and contingencies.

iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

iv. Recognition of deferred tax.

v. Income Taxes.

vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv. Revenue

#### Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the

contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

#### Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates

of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer,

excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on

which the company's right to receive payment is established.

v. Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes,

after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing

the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the

costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as

specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under

Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are

considered as changes in estimate and accordingly accounted for prospectively.

e. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative

expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and

the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful

life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when when it is probable that future economic benefits attributed to the asset will flow to the Company

and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally

generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their

estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if



the

company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation

can be estimated reliably.

#### ix. Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive

income or a business combination, or items recognised directly in equity.

##### i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or

receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

##### ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset

realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in

the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

- a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

#### x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting

date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences

which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or

construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at

the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement

of profit and loss.

#### xi. Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of

that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get

ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing

cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

#### xii. Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid

investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Bank overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow

statement.

#### xiii. Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and

any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash

flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

#### xiv. Earning Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the

proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share

from continuing operations.

#### xv. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of

resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence

of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable

that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or

non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its

existence is disclosed in the financial statements

#### xvi. Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company

uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the

lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the

aggregate stand-alone price of the non-lease components.

#### Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for

any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it

is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted

for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date

over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

#### Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The

lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease

basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company

recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a

further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of

profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

#### xvii. Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets

are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely

independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of

the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related

objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit

or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate

of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there

been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

#### xviii. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another

entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps

and currency options; and embedded derivatives in the host contract.

#### i. Financial assets

##### Classification

The Company classifies financial assets in the following measurement categories :

a. Those measured at amortised cost and

b. Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

##### Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted

to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade

date, i.e., the date that the company commits to purchase or sell the asset.

##### Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the

statement of profit and loss. This category generally applies to trade and other receivables.

##### Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements

are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and

foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is

reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR

method.

##### Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as

FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL.

However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as accounting

mismatch ).

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

#### Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e.

removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full

without material delay to a third party under a pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if

and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and

rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's

continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount

of the asset and the maximum amount of consideration that the company could be required to repay.

#### Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on

the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows simplified approach for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for

impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising

impairment loss allowance based on 12-month ECL.

## ii. Financial liabilities

### Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through

profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

### Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial

instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial

recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only

if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are

recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss

within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

### Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

### Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a

legally

enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

#### xix. Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews

significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure

fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised

into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly

(i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

#### xx. Recent pronouncements

Ministry of Corporate Affairs ( MCA ) notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment

Rules, 2022, applicable from April 1, 2022, as below:

##### Ind AS 103 Reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities

assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The company does not expect the amendment to have any significant impact in its financial

statements.

##### Ind AS 16 Proceeds before intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items

produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in

profit or loss. The company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its



financial statements.

#### Ind AS 37 Onerous Contracts - Costs of Fulfilling a Contract

The amendments specify that the cost of fulfilling a contract comprises the costs that relate directly to the contract . Costs that relate directly to

a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that

relate directly to fulfilling contracts. The amendment is essentially a clarification and the company does not expect the amendment to have any

significant impact in its financial statements.

#### Ind AS 109 Annual Improvements to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the 10 percent test of Ind AS 109 in assessing whether to derecognise a

financial liability. The company does not expect the amendment to have any significant impact in its financial statements.

#### Ind AS 116 Annual Improvements to Ind AS (2021)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion

regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The company does

not expect the amendment to have any significant impact in its financial statements.

### **[610300] Notes - Accounting policies, changes in accounting estimates and errors**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]        |   |   |
| Disclosure of initial application of standards or interpretations [TextBlock]                    |   |   |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No                                      | No                                      |
| Disclosure of voluntary change in accounting policy [TextBlock]                                  |   |   |
| Whether there is any voluntary change in accounting policy                                       | No                                      | No                                      |
| Disclosure of changes in accounting estimates [TextBlock]  |   |   |
| Whether there are changes in accounting estimates during the year                                | No                                      | No                                      |

**[400600] Notes - Property, plant and equipment****Disclosure of detailed information about property, plant and equipment [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]   | Property, plant and equipment [Member] |                                |            |                                |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis]   | Owned and leased assets [Member]       |                                |            |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]                           | Carrying amount [Member]               |                                |            | Gross carrying amount [Member] |
|   | 01/04/2022<br>to<br>31/03/2023         | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of detailed information about property, plant and equipment [Abstract]                   |  |                                |            |                                |
| Disclosure of detailed information about property, plant and equipment [Line items]                 |  |                                |            |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]                               |  |                                |            |                                |
| Changes in property, plant and equipment [Abstract]   |  |                                |            |                                |
| Additions other than through business combinations, property, plant and equipment                   | 1,90,00,000                            | 3,21,78,848                    |            | 1,90,00,000                    |
| Acquisitions through business combinations, property, plant and equipment                           | 0                                      | 0                              |            | 0                              |
| Increase (decrease) through net exchange differences, property, plant and equipment                 | 0                                      | 0                              |            | 0                              |
| Depreciation, property, plant and equipment [Abstract]  |  |                                |            |                                |
| Depreciation recognised in profit or loss   | -3,15,410                              | -2,47,992                      |            |                                |
| Depreciation recognised as part of cost of other assets   | 0                                      | 0                              |            |                                |
| Total Depreciation property plant and equipment   | -3,15,410                              | -2,47,992                      |            |                                |
| Impairment loss recognised in profit or loss, property, plant and equipment                         | 0                                      | 0                              |            |                                |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment             | 0                                      | 0                              |            |                                |
| Revaluation increase (decrease), property, plant and equipment                                      | 0                                      | 0                              |            | 0                              |
| Impairment loss recognised in other comprehensive income, property, plant and equipment             | 0                                      | 0                              |            |                                |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0                                      | 0                              |            |                                |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]   |  |                                |            |                                |
| Increase (decrease) through transfers, property, plant and equipment                                | 0                                      | 0                              |            | 0                              |
| Increase (decrease) through other changes, property, plant and equipment                            | -43                                    | 0                              |            | -43                            |
| Total increase (decrease) through transfers and other changes, property, plant and equipment        | -43                                    | 0                              |            | -43                            |
| Disposals and retirements, property, plant and equipment [Abstract]                                 |  |                                |            |                                |
| Disposals, property, plant and equipment  | 8,63,879                               | 0                              |            | 8,63,879                       |
| Retirements, property, plant and equipment  | 0                                      | 0                              |            | 0                              |
| Total disposals and retirements, property, plant and equipment                                      | 8,63,879                               | 0                              |            | 8,63,879                       |

|   |             |             |   |             |
|---|-------------|-------------|---|-------------|
| Decrease through classified as held for sale, property, plant and equipment   | 0           | 0           |   | 0           |
| Decrease through loss of control of subsidiary, property, plant and equipment | 0           | 0           |   | 0           |
| Total increase (decrease) in property, plant and equipment                    | 1,78,20,668 | 3,19,30,856 |   | 1,81,36,078 |
| Property, plant and equipment at end of period                                | 4,97,51,524 | 3,19,30,856 | 0 | 5,03,14,926 |

## Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]   | Property, plant and equipment [Member] |            |  |                                |
|---|--|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis]   | Owned and leased assets [Member]       |            |  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]                           | Gross carrying amount [Member]         |            | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2021<br>to<br>31/03/2022         | 31/03/2021 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of detailed information about property, plant and equipment [Abstract]                   |  |            |  |                                |
| Disclosure of detailed information about property, plant and equipment [Line items]                 |  |            |  |                                |
| Reconciliation of changes in property, plant and equipment [Abstract]                               |  |            |  |                                |
| Changes in property, plant and equipment [Abstract]   |  |            |  |                                |
| Additions other than through business combinations, property, plant and equipment                   | 3,21,78,848                            |            |  |                                |
| Acquisitions through business combinations, property, plant and equipment                           | 0                                      |            |  |                                |
| Increase (decrease) through net exchange differences, property, plant and equipment                 | 0                                      |            |  |                                |
| Depreciation, property, plant and equipment [Abstract]  |  |            |  |                                |
| Depreciation recognised in profit or loss   |  |            | 3,15,410   | 2,47,992                       |
| Depreciation recognised as part of cost of other assets   |  |            | 0  | 0                              |
| Total Depreciation property plant and equipment   |  |            | 3,15,410   | 2,47,992                       |
| Impairment loss recognised in profit or loss, property, plant and equipment                         |  |            | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment             |  |            | 0  | 0                              |
| Revaluation increase (decrease), property, plant and equipment                                      | 0                                      |            |  |                                |
| Impairment loss recognised in other comprehensive income, property, plant and equipment             |  |            | 0  | 0                              |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment |  |            | 0  | 0                              |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]   |  |            |  |                                |
| Increase (decrease) through transfers, property, plant and equipment                                | 0                                      |            | 0  | 0                              |
| Increase (decrease) through other changes, property, plant and equipment                            | 0                                      |            | 0  | 0                              |
| Total increase (decrease) through transfers and other changes, property, plant and equipment        | 0                                      |            | 0  | 0                              |
| Disposals and retirements, property, plant and equipment [Abstract]                                 |  |            |  |                                |
| Disposals, property, plant and equipment  | 0                                      |            | 0  | 0                              |
| Retirements, property, plant and equipment  | 0                                      |            | 0  | 0                              |
| Total disposals and retirements, property, plant and equipment                                      | 0                                      |            | 0  | 0                              |
| Decrease through classified as held for sale, property, plant and equipment                         | 0                                      |            | 0  | 0                              |
| Decrease through loss of control of subsidiary, property, plant and equipment                       | 0                                      |            | 0  | 0                              |

|  |             |   |          |          |
|--|-------------|---|----------|----------|
| Total increase (decrease) in property, plant and equipment | 3,21,78,848 |   | 3,15,410 | 2,47,992 |
| Property, plant and equipment at end of period             | 3,21,78,848 | 0 | 5,63,402 | 2,47,992 |

## Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]   | Property, plant and equipment [Member]           | Land [Member]                    |                          |            |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis]   | Owned and leased assets [Member]                 | Assets held under lease [Member] |                          |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]                           | Accumulated depreciation and impairment [Member] | Carrying amount [Member]         |                          |            |
|   | 31/03/2021                                       | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]                   |  |                                  |                          |            |
| Disclosure of detailed information about property, plant and equipment [Line items]                 |  |                                  |                          |            |
| Reconciliation of changes in property, plant and equipment [Abstract]                               |  |                                  |                          |            |
| Changes in property, plant and equipment [Abstract]   |  |                                  |                          |            |
| Additions other than through business combinations, property, plant and equipment                   |  | 1,90,00,000                      | 3,21,78,848              |            |
| Acquisitions through business combinations, property, plant and equipment                           |  | 0                                | 0                        |            |
| Increase (decrease) through net exchange differences, property, plant and equipment                 |  | 0                                | 0                        |            |
| Depreciation, property, plant and equipment [Abstract]  |  |                                  |                          |            |
| Depreciation recognised in profit or loss   |  | -3,15,410                        | -2,47,992                |            |
| Depreciation recognised as part of cost of other assets   |  | 0                                | 0                        |            |
| Total Depreciation property plant and equipment   |  | -3,15,410                        | -2,47,992                |            |
| Impairment loss recognised in profit or loss, property, plant and equipment                         |  | 0                                | 0                        |            |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment             |  | 0                                | 0                        |            |
| Revaluation increase (decrease), property, plant and equipment                                      |  | 0                                | 0                        |            |
| Impairment loss recognised in other comprehensive income, property, plant and equipment             |  | 0                                | 0                        |            |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment |  | 0                                | 0                        |            |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]   |  |                                  |                          |            |
| Increase (decrease) through transfers, property, plant and equipment                                |  | 0                                | 0                        |            |
| Increase (decrease) through other changes, property, plant and equipment                            |  | -43                              | 0                        |            |
| Total increase (decrease) through transfers and other changes, property, plant and equipment        |  | -43                              | 0                        |            |
| Disposals and retirements, property, plant and equipment [Abstract]                                 |  |                                  |                          |            |
| Disposals, property, plant and equipment  |  | 8,63,879                         | 0                        |            |
| Retirements, property, plant and equipment  |  | 0                                | 0                        |            |
| Total disposals and retirements, property, plant and equipment                                      |  | 8,63,879                         | 0                        |            |

|   |   |             |             |   |
|---|---|-------------|-------------|---|
| Decrease through classified as held for sale, property, plant and equipment   |   | 0           | 0           |   |
| Decrease through loss of control of subsidiary, property, plant and equipment |   | 0           | 0           |   |
| Total increase (decrease) in property, plant and equipment                    |   | 1,78,20,668 | 3,19,30,856 |   |
| Property, plant and equipment at end of period                                | 0 | 4,97,51,524 | 3,19,30,856 | 0 |

## Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]   | Land [Member]                    |                                |            |  |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis]   | Assets held under lease [Member] |                                |            |  |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]                           | Gross carrying amount [Member]   |                                |            | Accumulated depreciation and impairment [Member] |
|   | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021 | 01/04/2022<br>to<br>31/03/2023                   |
| Disclosure of detailed information about property, plant and equipment [Abstract]                   |                                  |                                |            |  |
| Disclosure of detailed information about property, plant and equipment [Line items]                 |                                  |                                |            |  |
| Reconciliation of changes in property, plant and equipment [Abstract]                               |                                  |                                |            |  |
| Changes in property, plant and equipment [Abstract]   |                                  |                                |            |  |
| Additions other than through business combinations, property, plant and equipment                   | 1,90,00,000                      | 3,21,78,848                    |            |  |
| Acquisitions through business combinations, property, plant and equipment                           | 0                                | 0                              |            |  |
| Increase (decrease) through net exchange differences, property, plant and equipment                 | 0                                | 0                              |            |  |
| Depreciation, property, plant and equipment [Abstract]  |                                  |                                |            |  |
| Depreciation recognised in profit or loss   |                                  |                                |            | 3,15,410   |
| Depreciation recognised as part of cost of other assets   |                                  |                                |            | 0  |
| Total Depreciation property plant and equipment   |                                  |                                |            | 3,15,410   |
| Impairment loss recognised in profit or loss, property, plant and equipment                         |                                  |                                |            | 0  |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment             |                                  |                                |            | 0  |
| Revaluation increase (decrease), property, plant and equipment                                      | 0                                | 0                              |            |  |
| Impairment loss recognised in other comprehensive income, property, plant and equipment             |                                  |                                |            | 0  |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment |                                  |                                |            | 0  |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]   |                                  |                                |            |  |
| Increase (decrease) through transfers, property, plant and equipment                                | 0                                | 0                              |            | 0  |
| Increase (decrease) through other changes, property, plant and equipment                            | -43                              | 0                              |            | 0  |
| Total increase (decrease) through transfers and other changes, property, plant and equipment        | -43                              | 0                              |            | 0  |
| Disposals and retirements, property, plant and equipment [Abstract]                                 |                                  |                                |            |  |
| Disposals, property, plant and equipment  | 8,63,879                         | 0                              |            | 0  |
| Retirements, property, plant and equipment  | 0                                | 0                              |            | 0  |
| Total disposals and retirements, property, plant and equipment                                      | 8,63,879                         | 0                              |            | 0  |
| Decrease through classified as held for sale, property, plant and equipment                         | 0                                | 0                              |            | 0  |



|   |             |             |          |
|---|-------------|-------------|----------|
| Decrease through loss of control of subsidiary, property, plant and equipment | 0           | 0           | 0        |
| Total increase (decrease) in property, plant and equipment                    | 1,81,36,078 | 3,21,78,848 | 3,15,410 |
| Property, plant and equipment at end of period                                | 5,03,14,926 | 3,21,78,848 | 0        |
|   |             |             | 5,63,402 |

**Disclosure of detailed information about property, plant and equipment [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]   | Land [Member]                                    |            |
|---|--|------------|
| Sub classes of property, plant and equipment [Axis]   | Assets held under lease [Member]                 |            |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]                           | Accumulated depreciation and impairment [Member] |            |
|   | 01/04/2021 to 31/03/2022                         | 31/03/2021 |
| Disclosure of detailed information about property, plant and equipment [Abstract]                   |  |            |
| Disclosure of detailed information about property, plant and equipment [Line items]                 |  |            |
| Reconciliation of changes in property, plant and equipment [Abstract]                               |  |            |
| Changes in property, plant and equipment [Abstract]   |  |            |
| Depreciation, property, plant and equipment [Abstract]  |  |            |
| Depreciation recognised in profit or loss   | 2,47,992   |            |
| Depreciation recognised as part of cost of other assets   | 0  |            |
| Total Depreciation property plant and equipment   | 2,47,992   |            |
| Impairment loss recognised in profit or loss, property, plant and equipment                         | 0  |            |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment             | 0  |            |
| Impairment loss recognised in other comprehensive income, property, plant and equipment             | 0  |            |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment | 0  |            |
| Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]   |  |            |
| Increase (decrease) through transfers, property, plant and equipment                                | 0  |            |
| Increase (decrease) through other changes, property, plant and equipment                            | 0  |            |
| Total increase (decrease) through transfers and other changes, property, plant and equipment        | 0  |            |
| Disposals and retirements, property, plant and equipment [Abstract]                                 |  |            |
| Disposals, property, plant and equipment  | 0  |            |
| Retirements, property, plant and equipment  | 0  |            |
| Total disposals and retirements, property, plant and equipment                                      | 0  |            |
| Decrease through classified as held for sale, property, plant and equipment                         | 0  |            |
| Decrease through loss of control of subsidiary, property, plant and equipment                       | 0  |            |
| Total increase (decrease) in property, plant and equipment  | 2,47,992   |            |
| Property, plant and equipment at end of period  | 2,47,992   | 0          |

**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis]                                      | Property, plant and equipment [Member] |                            | Land [Member]                    |                            |
|--|--|----------------------------|----------------------------------|----------------------------|
| Sub classes of property, plant and equipment [Axis]                                  | Owned and leased assets [Member]       |                            | Assets held under lease [Member] |                            |
|  | 01/04/2022 to 31/03/2023               | 01/04/2021 to 31/03/2022   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022   |
| Disclosure of additional information about property plant and equipment [Abstract]   |  |                            |                                  |                            |
| Disclosure of additional information about property plant and equipment [Line items] |  |                            |                                  |                            |
| Depreciation method, property, plant and equipment                                   | As per accounting policies             | As per accounting policies | As per accounting policies       | As per accounting policies |
| Useful lives or depreciation rates, property, plant and equipment                    | As per accounting policies             | As per accounting policies | As per accounting policies       | As per accounting policies |
| Whether property, plant and equipment are stated at revalued amount                  | No                                     | No                         | No                               | No                         |

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of impairment of assets [TextBlock]   |   |   |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock]  |   |   |
| Whether there is any impairment loss or reversal of impairment loss during the year  | No                                      | No                                      |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] |   |   |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit                                   | No                                      | No                                      |

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of investment property [TextBlock]                            |   |   |
| Disclosure of detailed information about investment property [TextBlock] |   |   |
| Depreciation method, investment property, cost model                     | NA                                      | NA                                      |
| Useful lives or depreciation rates, investment property, cost model      | NA                                      | NA                                      |

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| <b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b> | <b>Carrying amount [Member]</b> |                   |
|---|---------------------------------|-------------------|
|   | <b>31/03/2023</b>               | <b>31/03/2022</b> |
| Disclosure of reconciliation of changes in goodwill [Abstract]                                  |                                 |                   |
| Disclosure of reconciliation of changes in goodwill [Line items]                                |                                 |                   |
| Goodwill at end of period   | 0                               | 0                 |

Unless otherwise specified, all monetary values are in INR

|  | <b>31/03/2023</b> | <b>31/03/2022</b> |
|--|-------------------|-------------------|
| Disclosure of goodwill [TextBlock]                             |                   |                   |
| Disclosure of reconciliation of changes in goodwill [Abstract] |                   |                   |
| Goodwill at end of period                                      | 0                 | 0                 |

**[400900] Notes - Other intangible assets****Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| <b>Classes of other intangible assets [Axis]</b>  | <b>Company other intangible assets [Member]</b>  |                   |
|---|--|-------------------|
| <b>Sub classes of other intangible assets [Axis]</b>  | <b>Internally generated and other than internally generated intangible assets [Member]</b> |                   |
| <b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b> | <b>Carrying amount [Member]</b>  |                   |
|   | <b>31/03/2023</b>  | <b>31/03/2022</b> |
| Disclosure of detailed information about other intangible assets [Abstract]                     |  |                   |
| Disclosure of detailed information about other intangible assets [Line items]                   |  |                   |
| Reconciliation of changes in other intangible assets [Abstract]                                 |  |                   |
| Other intangible assets at end of period  | 0  | 0                 |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of other intangible assets [TextBlock]                            |                                |                                |
| Disclosure of detailed information about other intangible assets [TextBlock] |                                |                                |
| Disclosure of intangible assets with indefinite useful life [TextBlock]      |                                |                                |
| Whether there are intangible assets with indefinite useful life              | No                             | No                             |

**[401000] Notes - Biological assets other than bearer plants**

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] |                                |                                |
| Depreciation method, biological assets other than bearer plants, at cost  | NA                             | NA                             |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost   | NA                             | NA                             |

**[611100] Notes - Financial instruments****Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis]                            | Financial assets at amortised cost, class [Member]    |                                | Other financial assets at amortised cost class [Member] |                                |
|---|---|--------------------------------|---|--------------------------------|
| Categories of financial assets [Axis]                         | Financial assets at amortised cost, category [Member] |                                | Financial assets at amortised cost, category [Member]   |                                |
|   | 01/04/2022<br>to<br>31/03/2023                        | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                          | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of financial assets [Abstract]                     |   |                                |   |                                |
| Disclosure of financial assets [Line items]                   |   |                                |   |                                |
| Financial assets  | 2,25,43,315   | 2,42,53,674                    | 2,25,43,315   | 2,42,53,674                    |
| Financial assets, at fair value                               | 0   | 0                              | 0   | 0                              |
| Description of other financial assets at amortised cost class | Cash, other   | Cash, loan, other              | Cash, other   | Cash, loan, other              |

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis]                            | Other financial assets at amortised cost class 1 [Member] |                                |
|---|---|--------------------------------|
| Categories of financial assets [Axis]                         | Financial assets at amortised cost, category [Member]     |                                |
|   | 01/04/2022<br>to<br>31/03/2023                            | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of financial assets [Abstract]                     |   |                                |
| Disclosure of financial assets [Line items]                   |   |                                |
| Financial assets  | 2,25,43,315   | 2,42,53,674                    |
| Financial assets, at fair value                               | 0   | 0                              |
| Description of other financial assets at amortised cost class | Cash, other   | Cash, loan, other              |

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial liabilities [Axis]          | Financial liabilities at amortised cost, class [Member]    |            |
|--|--|------------|
| Categories of financial liabilities [Axis]       | Financial liabilities at amortised cost, category [Member] |            |
|  | 31/03/2023   | 31/03/2022 |
| Disclosure of financial liabilities [Abstract]   |  |            |
| Disclosure of financial liabilities [Line items] |  |            |
| Financial liabilities                            | 2,15,64,536  | 56,78,503  |
| Financial liabilities, at fair value             | 0  | 0          |

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023         |
|---|--|
| Disclosure of financial instruments [TextBlock]   |  |
| Disclosure of detailed information about financial instruments [TextBlock]  | Textual information (7)<br>[See below] |
| Disclosure of financial assets [TextBlock]  |  |
| Disclosure of financial assets [Abstract]   |  |
| Disclosure of financial liabilities [TextBlock]   |  |
| Disclosure of financial liabilities [Abstract]  |  |
| Disclosure of credit risk [TextBlock]   |  |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock] |  |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]  |  |
| Disclosure of credit risk exposure [TextBlock]  |  |
| Disclosure of credit risk exposure [Abstract]   |  |
| Disclosure of provision matrix [TextBlock]  |  |
| Disclosure of provision matrix [Abstract]   |  |
| Disclosure of financial instruments by type of interest rate [TextBlock]  |  |
| Disclosure of financial instruments by type of interest rate [Abstract]   |  |

Textual information (7)

Disclosure of detailed information about financial instruments [Text Block]

|  |  |                 |                |       |         |         |         |       |       |
|--|--|-----------------|----------------|-------|---------|---------|---------|-------|-------|
|  | Notes forming part of financial statements   |                 |                |       |         |         |         |       |       |
|  |  |                 |                |       |         |         |         |       | (/ ?) |
|  | NOTE: 26 - FINANCIAL INSTRUMENTS BY CATEGORY AND FAIR VALUE HIERARCHY  |                 |                |       |         |         |         |       |       |
|  | A. Accounting classification and fair values   |                 |                |       |         |         |         |       |       |
|  | The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities if the carrying amount is a reasonable approximation of fair value. A substantial portion of the Company's long-term debt has been contracted at floating rates of interest, which are reset at short intervals. Accordingly, the carrying value of such long-term debt approximates fair value. |                 |                |       |         |         |         |       |       |
|  |  |                 |                |       |         |         |         |       |       |
|  |  |                 |                |       |         |         |         |       |       |
|  | (i) March 31, 2023 (Amount)  | Carrying amount | Fair value     |       |         |         |         |       |       |
|  | FVTPL  | FVTOCI          | Amortised Cost | Total | Level 1 | Level 2 | Level 3 | Total |       |

|  |                                    |                 |                |            |            |         |         |       |   |
|--|------------------------------------|-----------------|----------------|------------|------------|---------|---------|-------|---|
|  |                                    |                 |                |            |            |         |         |       |   |
|  | Financial assets                   |                 |                |            |            |         |         |       |   |
|  | (i) Investments                    | -               | -              | -          | -          | -       | -       | -     | - |
|  | (ii) Trade receivables             | -               | -              | -          | -          | -       | -       | -     | - |
|  | (iii) Cash and cash equivalents    | -               | -              | 106,289    | 106,289    | -       | -       | -     | - |
|  | (iv) Bank Balance other than above | -               | -              | -          | -          | -       | -       | -     | - |
|  | (v) Loans                          | -               | -              | -          | -          | -       | -       | -     | - |
|  | (vi) Others                        | -               | -              | 22,437,026 | 22,437,026 | -       | -       | -     | - |
|  |                                    | -               | -              | 22,543,315 | 22,543,315 | -       | -       | -     | - |
|  |                                    |                 |                |            |            |         |         |       |   |
|  | Financial liabilities              |                 |                |            |            |         |         |       |   |
|  | (i) Borrowings                     | -               | -              | 16,750,000 | 16,750,000 | -       | -       | -     | - |
|  | (ii) Trade payables                | -               | -              | -          | -          | -       | -       | -     | - |
|  | (iii) Other Financial liability    | -               | -              | 4,814,536  | 4,814,536  | -       | -       | -     | - |
|  |                                    | -               | -              | 21,564,536 | 21,564,536 | -       | -       | -     | - |
|  |                                    |                 |                |            |            |         |         |       |   |
|  |                                    |                 |                |            |            |         |         |       |   |
|  | (i) March 31, 2022 (Amount)        | Carrying amount | Fair value     |            |            |         |         |       |   |
|  | FVTPL                              | FVTOCI          | Amortised Cost | Total      | Level 1    | Level 2 | Level 3 | Total |   |
|  |                                    |                 |                |            |            |         |         |       |   |
|  | Financial assets                   |                 |                |            |            |         |         |       |   |
|  | (i) Investments                    | -               | -              | -          | -          | -       | -       | -     | - |
|  | (ii) Trade receivables             | -               | -              | -          | -          | -       | -       | -     | - |
|  | (iii) Cash and cash equivalents    | -               | -              | 1,373,805  | 1,373,805  | -       | -       | -     | - |
|  |                                    |                 |                |            |            |         |         |       |   |

|  |  |   |   |            |            |   |   |   |   |
|--|--|---|---|------------|------------|---|---|---|---|
|  | (iv) Bank Balance other than above   | - | - | -          | -          | - | - | - | - |
|  | (v) Loans  | - | - | 21,415,531 | 21,415,531 | - | - | - | - |
|  | (vi) Others  | - | - | 1,464,338  | 1,464,338  | - | - | - | - |
|  |  | - | - | 24,253,674 | 24,253,674 | - | - | - | - |
|  |  |   |   |            |            |   |   |   |   |
|  | Financial liabilities  |   |   |            |            |   |   |   |   |
|  | (i) Borrowings   | - | - | -          | -          | - | - | - | - |
|  | (ii) Trade payables  | - | - | -          | -          | - | - | - | - |
|  | (iii) Other Financial liability  | - | - | 5,678,503  | 5,678,503  | - | - | - | - |
|  |  | - | - | 5,678,503  | 5,678,503  | - | - | - | - |
|  |  |   |   |            |            |   |   |   |   |
|  |  |   |   |            |            |   |   |   |   |
|  | B. Measurement of fair values  |   |   |            |            |   |   |   |   |
|  | Valuation techniques and significant unobservable inputs   |   |   |            |            |   |   |   |   |
|  |  |   |   |            |            |   |   |   |   |
|  | Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows: |   |   |            |            |   |   |   |   |
|  |  |   |   |            |            |   |   |   |   |
|  | Level 1 : quoted prices (unadjusted) in active markets for identical assets or liabilities.  |   |   |            |            |   |   |   |   |
|  | Level 2 : inputs other than quoted   |   |   |            |            |   |   |   |   |

|   |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|
| prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). |  |  |  |  |  |  |  |  |  |
| Level 3 : inputs for the asset or liability that are not based on observable market data (unobservable inputs).                                       |  |  |  |  |  |  |  |  |  |

**[611600] Notes - Non-current asset held for sale and discontinued operations**

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of non-current assets held for sale and discontinued operations<br>[TextBlock] |                                |                                |
| Net cash flows from (used in) operating activities, continuing operations                 | -2,44,493                      | 10,86,898                      |
| Net cash flows from (used in) operating activities, discontinued operations               | 0                              | 0                              |
| Net cash flows from (used in) operating activities  | -2,44,493                      | 10,86,898                      |
| Net cash flows from (used in) investing activities, continuing operations                 | -1,74,21,900                   | -5,97,57,323                   |
| Net cash flows from (used in) investing activities, discontinued operations               | 0                              | 0                              |
| Net cash flows from (used in) investing activities  | -1,74,21,900                   | -5,97,57,323                   |
| Net cash flows from (used in) financing activities, continuing operations                 | 1,63,98,877                    | 5,96,92,355                    |
| Net cash flows from (used in) financing activities, discontinued operations               | 0                              | 0                              |
| Net cash flows from (used in) financing activities  | 1,63,98,877                    | 5,96,92,355                    |



**[400100] Notes - Equity share capital****Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis]  | Equity shares [Member]         |                                |            | Equity shares 1 [Member]       |
|---|--------------------------------|--------------------------------|------------|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of classes of equity share capital [Abstract]  |                                |                                |            |                                |
| Disclosure of classes of equity share capital [Line items]  |                                |                                |            |                                |
| Type of share   |                                |                                |            | Equity                         |
| Number of shares authorised   | [shares] 90,00,000             | [shares] 90,00,000             |            | [shares] 90,00,000             |
| Value of shares authorised  | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Number of shares issued   | [shares] 90,00,000             | [shares] 90,00,000             |            | [shares] 90,00,000             |
| Value of shares issued  | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Number of shares subscribed and fully paid  | [shares] 90,00,000             | [shares] 90,00,000             |            | [shares] 90,00,000             |
| Value of shares subscribed and fully paid   | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Number of shares subscribed but not fully paid  | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Value of shares subscribed but not fully paid   | 0                              | 0                              |            | 0                              |
| Total number of shares subscribed   | [shares] 90,00,000             | [shares] 90,00,000             |            | [shares] 90,00,000             |
| Total value of shares subscribed  | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Value of shares paid-up [Abstract]  |                                |                                |            |                                |
| Number of shares paid-up  | [shares] 90,00,000             | [shares] 90,00,000             |            | [shares] 90,00,000             |
| Value of shares called  | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Calls unpaid [Abstract]   |                                |                                |            |                                |
| Calls unpaid by directors and officers [Abstract]   |                                |                                |            |                                |
| Calls unpaid by directors   | 0                              | 0                              |            | 0                              |
| Calls unpaid by officers  | 0                              | 0                              |            | 0                              |
| Total calls unpaid by directors and officers  | 0                              | 0                              |            | 0                              |
| Calls unpaid by others  | 0                              | 0                              |            | 0                              |
| Total calls unpaid  | 0                              | 0                              |            | 0                              |
| Forfeited shares  | 0                              | 0                              |            | 0                              |
| Forfeited shares reissued   | 0                              | 0                              |            | 0                              |
| Value of shares paid-up   | 9,00,00,000                    | 9,00,00,000                    |            | 9,00,00,000                    |
| Par value per share   |                                |                                |            | [INR/shares] 10                |
| Amount per share called in case shares not fully called   |                                |                                |            | [INR/shares] 0                 |
| Reconciliation of number of shares outstanding [Abstract]   |                                |                                |            |                                |
| Changes in number of shares outstanding [Abstract]  |                                |                                |            |                                |
| Increase in number of shares outstanding [Abstract]   |                                |                                |            |                                |
| Number of shares issued in public offering  | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued as bonus shares   | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued as rights   | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued in other private placement  | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued as other preferential allotment   | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued in shares based payment transactions  | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of shares issued under scheme of amalgamation  | [shares] 0                     | [shares] 0                     |            | [shares] 0                     |
| Number of other issues of shares  | [shares] 0                     | [shares] 85,00,000             |            | [shares] 0                     |

|   |                    |                    |                   |                    |
|---|--------------------|--------------------|-------------------|--------------------|
| Number of shares issued under employee stock option plan  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Number of other issue of shares arising out of conversion of securities   | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Total aggregate number of shares issued during period   | [shares] 0         | [shares] 85,00,000 |                   | [shares] 0         |
| Decrease in number of shares during period [Abstract]   |                    |                    |                   |                    |
| Number of shares bought back or treasury shares   | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Other decrease in number of shares  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Total decrease in number of shares during period  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Total increase (decrease) in number of shares outstanding   | [shares] 0         | [shares] 85,00,000 |                   | [shares] 0         |
| Number of shares outstanding at end of period   | [shares] 90,00,000 | [shares] 90,00,000 | [shares] 5,00,000 | [shares] 90,00,000 |
| Reconciliation of value of shares outstanding [Abstract]  |                    |                    |                   |                    |
| Changes in equity share capital [Abstract]  |                    |                    |                   |                    |
| Increase in equity share capital during period [Abstract]   |                    |                    |                   |                    |
| Amount of public issue during period  | 0                  | 0                  |                   | 0                  |
| Amount of bonus issue during period   | 0                  | 0                  |                   | 0                  |
| Amount of rights issue during period  | 0                  | 0                  |                   | 0                  |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0                  | 0                  |                   | 0                  |
| Amount of other private placement issue during period   | 0                  | 0                  |                   | 0                  |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period        | 0                  | 0                  |                   | 0                  |
| Amount of other preferential allotment issue during period  | 0                  | 0                  |                   | 0                  |
| Amount of share based payment transactions during period  | 0                  | 0                  |                   | 0                  |
| Amount of issue under scheme of amalgamation during period  | 0                  | 0                  |                   | 0                  |
| Amount of other issues during period  | 0                  | 8,50,00,000        |                   | 0                  |
| Amount of shares issued under employee stock option plan  | 0                  | 0                  |                   | 0                  |
| Amount of other issue arising out of conversion of securities during period   | 0                  | 0                  |                   | 0                  |
| Total aggregate amount of increase in equity share capital during period  | 0                  | 8,50,00,000        |                   | 0                  |
| Decrease in equity share capital during period [Abstract]   |                    |                    |                   |                    |
| Decrease in amount of treasury shares or shares bought back   | 0                  | 0                  |                   | 0                  |
| Other decrease in amount of shares  | 0                  | 0                  |                   | 0                  |
| Total decrease in equity share capital during period  | 0                  | 0                  |                   | 0                  |
| Total increase (decrease) in share capital  | 0                  | 8,50,00,000        |                   | 0                  |
| Equity share capital at end of period   | 9,00,00,000        | 9,00,00,000        | 50,00,000         | 9,00,00,000        |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract] |                    |                    |                   |                    |
| Shares in company held by holding company   | [shares] 81,00,000 | [shares] 81,00,000 |                   | [shares] 81,00,000 |
| Shares in company held by ultimate holding company  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Shares in company held by subsidiaries of its holding company   | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Shares in company held by subsidiaries of its ultimate holding company  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Shares in company held by associates of its holding company   | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Shares in company held by associates of its ultimate holding company  | [shares] 0         | [shares] 0         |                   | [shares] 0         |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates      | [shares] 81,00,000 | [shares] 81,00,000 |                   | [shares] 81,00,000 |

|  |   |   |  |        |
|--|---|---|--|--------|
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |   |   |  |        |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |   |   |  |        |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0 | 0 |  | 0      |
| Type of share  |   |   |  | Equity |

## Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis]  | Equity shares 1 [Member]       |                   |
|---|--------------------------------|-------------------|
|   | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021        |
| Disclosure of classes of equity share capital [Abstract]  |                                |                   |
| Disclosure of classes of equity share capital [Line items]  |                                |                   |
| Type of share   | Equity                         |                   |
| Number of shares authorised   | [shares] 90,00,000             |                   |
| Value of shares authorised  | 9,00,00,000                    |                   |
| Number of shares issued   | [shares] 90,00,000             |                   |
| Value of shares issued  | 9,00,00,000                    |                   |
| Number of shares subscribed and fully paid  | [shares] 90,00,000             |                   |
| Value of shares subscribed and fully paid   | 9,00,00,000                    |                   |
| Number of shares subscribed but not fully paid  | [shares] 0                     |                   |
| Value of shares subscribed but not fully paid   | 0                              |                   |
| Total number of shares subscribed   | [shares] 90,00,000             |                   |
| Total value of shares subscribed  | 9,00,00,000                    |                   |
| Value of shares paid-up [Abstract]  |                                |                   |
| Number of shares paid-up  | [shares] 90,00,000             |                   |
| Value of shares called  | 9,00,00,000                    |                   |
| Calls unpaid [Abstract]   |                                |                   |
| Calls unpaid by directors and officers [Abstract]   |                                |                   |
| Calls unpaid by directors   | 0                              |                   |
| Calls unpaid by officers  | 0                              |                   |
| Total calls unpaid by directors and officers  | 0                              |                   |
| Calls unpaid by others  | 0                              |                   |
| Total calls unpaid  | 0                              |                   |
| Forfeited shares  | 0                              |                   |
| Forfeited shares reissued   | 0                              |                   |
| Value of shares paid-up   | 9,00,00,000                    |                   |
| Par value per share   | [INR/shares] 10                |                   |
| Amount per share called in case shares not fully called   | [INR/shares] 0                 |                   |
| Reconciliation of number of shares outstanding [Abstract]   |                                |                   |
| Changes in number of shares outstanding [Abstract]  |                                |                   |
| Increase in number of shares outstanding [Abstract]   |                                |                   |
| Number of shares issued in public offering  | [shares] 0                     |                   |
| Number of shares issued as bonus shares   | [shares] 0                     |                   |
| Number of shares issued as rights   | [shares] 0                     |                   |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     |                   |
| Number of shares issued in other private placement  | [shares] 0                     |                   |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     |                   |
| Number of shares issued as other preferential allotment   | [shares] 0                     |                   |
| Number of shares issued in shares based payment transactions  | [shares] 0                     |                   |
| Number of shares issued under scheme of amalgamation  | [shares] 0                     |                   |
| Number of other issues of shares  | [shares] 85,00,000             |                   |
| Number of shares issued under employee stock option plan  | [shares] 0                     |                   |
| Number of other issue of shares arising out of conversion of securities   | [shares] 0                     |                   |
| Total aggregate number of shares issued during period   | [shares] 85,00,000             |                   |
| Decrease in number of shares during period [Abstract]   |                                |                   |
| Number of shares bought back or treasury shares   | [shares] 0                     |                   |
| Other decrease in number of shares  | [shares] 0                     |                   |
| Total decrease in number of shares during period  | [shares] 0                     |                   |
| Total increase (decrease) in number of shares outstanding   | [shares] 85,00,000             |                   |
| Number of shares outstanding at end of period   | [shares] 90,00,000             | [shares] 5,00,000 |
| Reconciliation of value of shares outstanding [Abstract]  |                                |                   |
| Changes in equity share capital [Abstract]  |                                |                   |
| Increase in equity share capital during period [Abstract]   |                                |                   |
| Amount of public issue during period  | 0                              |                   |
| Amount of bonus issue during period   | 0                              |                   |
| Amount of rights issue during period  | 0                              |                   |
| Amount of private placement issue arising out of conversion of debentures preference shares during period                 | 0                              |                   |
| Amount of other private placement issue during period   | 0                              |                   |

|  |                    |           |
|--|--------------------|-----------|
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period               | 0                  |           |
| Amount of other preferential allotment issue during period   | 0                  |           |
| Amount of share based payment transactions during period   | 0                  |           |
| Amount of issue under scheme of amalgamation during period   | 0                  |           |
| Amount of other issues during period   | 8,50,00,000        |           |
| Amount of shares issued under employee stock option plan   | 0                  |           |
| Amount of other issue arising out of conversion of securities during period  | 0                  |           |
| Total aggregate amount of increase in equity share capital during period   | 8,50,00,000        |           |
| Decrease in equity share capital during period [Abstract]  |                    |           |
| Decrease in amount of treasury shares or shares bought back  | 0                  |           |
| Other decrease in amount of shares   | 0                  |           |
| Total decrease in equity share capital during period   | 0                  |           |
| Total increase (decrease) in share capital   | 8,50,00,000        |           |
| Equity share capital at end of period  | 9,00,00,000        | 50,00,000 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]        |                    |           |
| Shares in company held by holding company  | [shares] 81,00,000 |           |
| Shares in company held by ultimate holding company   | [shares] 0         |           |
| Shares in company held by subsidiaries of its holding company  | [shares] 0         |           |
| Shares in company held by subsidiaries of its ultimate holding company   | [shares] 0         |           |
| Shares in company held by associates of its holding company  | [shares] 0         |           |
| Shares in company held by associates of its ultimate holding company   | [shares] 0         |           |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates             | [shares] 81,00,000 |           |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |                    |           |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |                    |           |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0                  |           |
| Type of share  | Equity             |           |

**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis]                                    | Equity shares 1 [Member]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]  | Name of shareholder [Member]   |                                | Shareholder 1 [Member]         |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Type of share   | Equity                         | Equity                         | Equity                         | Equity                         |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share   | Equity                         | Equity                         | Equity                         | Equity                         |
| Name of shareholder   |                                |                                | Worth Peripherals Limited      | Worth Peripherals Limited      |
| CIN of shareholder  |                                |                                | L67120MP1996PLC010808          | L67120MP1996PLC010808          |
| Country of incorporation or residence of shareholder                      |                                |                                | INDIA                          | INDIA                          |
| Number of shares held in company  |                                |                                | [shares] 81,00,000             | [shares] 81,00,000             |
| Percentage of shareholding in company                                     |                                |                                | 90.00%                         | 90.00%                         |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock]                  |                                |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                            | Yes                            |
| Whether reduction in capital done during year  | No                             | No                             |
| Whether money raised from public offering during year                                | No                             | No                             |

**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member]              |                                  |
|--|-------------------------------|----------------------------------|
| Classification of borrowings [Axis]                | Borrowings [Member]           | Intercompany borrowings [Member] |
| Subclassification of borrowings [Axis]             | Unsecured borrowings [Member] | Unsecured borrowings [Member]    |
|  | 31/03/2023                    | 31/03/2023                       |
| Borrowings notes [Abstract]                        |                               |                                  |
| Details of borrowings [Abstract]                   |                               |                                  |
| Details of borrowings [Line items]                 |                               |                                  |
| Borrowings   | 1,67,50,000                   | 1,67,50,000                      |

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis]                     | Temporary differences [Member] | Other temporary differences [Member] | Other temporary differences 1 [Member] |
|---|--------------------------------|--------------------------------------|--|
|   | 01/04/2022 to 31/03/2023       | 01/04/2022 to 31/03/2023             | 01/04/2022 to 31/03/2023               |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]   |                                |                                      |  |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] |                                |                                      |  |
| Deferred tax assets and liabilities [Abstract]  |                                |                                      |  |
| Deferred tax assets   | 27,573                         | 27,573                               | 27,573                                 |
| Net deferred tax liability (assets)   | -27,573                        | -27,573                              | -27,573                                |
| Deferred tax expense (income) [Abstract]  |                                |                                      |  |
| Deferred tax expense (income)   |                                |                                      |  |
| Deferred tax expense (income) recognised in profit or loss                                | -27,573                        | -27,573                              | -27,573                                |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                   |                                |                                      |  |
| Changes in deferred tax liability (assets) [Abstract]                                     |                                |                                      |  |
| Deferred tax expense (income) recognised in profit or loss                                | -27,573                        | -27,573                              | -27,573                                |
| Total increase (decrease) in deferred tax liability (assets)                              | -27,573                        | -27,573                              | -27,573                                |
| Deferred tax liability (assets) at end of period  | -27,573                        | -27,573                              | -27,573                                |
| Description of other temporary differences  | temporary differences          | temporary differences                | temporary differences                  |

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of income tax [TextBlock]  | Textual information (8)<br>[See below]  |   |
| Major components of tax expense (income) [Abstract]   |   |   |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract]    |   |   |
| Current tax expense (income)  | 1,88,464                                | 715                                     |
| Adjustments for current tax of prior periods  | 261                                     | 0                                       |
| Total current tax expense (income) and adjustments for current tax of prior periods         | 1,88,725                                | 715                                     |
| Deferred tax expense (income) relating to origination and reversal of temporary differences | -27,573                                 | 0                                       |
| Total tax expense (income)  | 1,61,152                                | 715                                     |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]    |   |   |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]     |   |   |
| Deferred tax assets and liabilities [Abstract]  |   |   |
| Deferred tax expense (income) [Abstract]  |   |   |
| Reconciliation of changes in deferred tax liability (assets) [Abstract]                     |   |   |
| Changes in deferred tax liability (assets) [Abstract]                                       |   |   |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]           |   |   |
| Tax expense (income) at applicable tax rate   | 1,61,152                                | 715                                     |
| Tax effect of revenues exempt from taxation   | 0                                       | 0                                       |
| Tax effect of expense not deductible in determining taxable profit (tax loss)               | 0                                       | 0                                       |
| Tax effect of impairment of goodwill  | 0                                       | 0                                       |
| Tax effect of tax losses  | 0                                       | 0                                       |
| Tax effect of foreign tax rates   | 0                                       | 0                                       |
| Tax effect from change in tax rate  | 0                                       | 0                                       |
| Other tax effects for reconciliation between accounting profit and tax expense (income)     | 0                                       | 0                                       |
| Total tax expense (income)  | 1,61,152                                | 715                                     |

## Textual information (8)

## Disclosure of income tax [Text Block]

|  |                      |                      |
|--|----------------------|----------------------|
|  |                      |                      |
| Note 24 : Tax Expenses   |                      |                      |
| Tax expenses recognised in the statement of Profit and Loss  |                      |                      |
| I. Income tax related to items recognised directly in profit or loss of the statement of profit and loss during the year | As at March 31, 2023 | As at March 31, 2022 |
|  |                      |                      |
| Current Tax on profit for the year   | 188,464              | 715                  |
| Deferred Tax   | (27,573)             | -                    |
| Income Tax for earlier years   | 261                  | -                    |
| Tax expenses for the year charged in Profit & Loss (a)   | 161,152              | 715                  |
| Deferred tax recognized in Other Comprehensive Income (OCI) (b)  | -                    | -                    |
| Total Tax expenses for the year (a+b)  | 161,152              | 715                  |
| Reconciliation of effective tax rate   |                      |                      |
| Profit before tax  | 409,496              | 3,745                |
| Applicable Tax Rate  | 26.00%               | 26.00%               |
| Computed tax expense   | 106,469              | 974                  |
| Adjustments for taxes for  |                      |                      |
| - Allowance for expenses/income  | (91,292)             | (259)                |
| - Disallowance for expenses/income   | 173,288              | -                    |
| Deferred Tax   | (27,573)             | -                    |
| Income Tax for earlier years   | 261                  | -                    |
| Income tax as per statement of profit and loss   | 161,152              | 715                  |
| Effective Tax Rate   | 39.35%               | 19.08%               |
|  |                      |                      |



**[611000] Notes - Exploration for and evaluation of mineral resources**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of exploration and evaluation assets [TextBlock] |   |   |
| Whether there are any exploration and evaluation activities | No                                      | No                                      |

**[611900] Notes - Accounting for government grants and disclosure of government assistance**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] |   |   |
| Whether company has received any government grant or government assistance                         | No                                      | No                                      |

**[401100] Notes - Subclassification and notes on liabilities and assets****Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| <b>Other current financial liabilities, others [Axis]</b>          | <b>_OtherCurrentFinancialLiabilitiesOther_11</b> | <b>_OtherCurrentFinancialLiabilitiesOther_12</b> | <b>_OtherCurrentFinancialLiabilitiesOther_13</b> | <b>_C</b> |
|--|--|--|--|-----------|
|  | <b>01/04/2022<br/>to<br/>31/03/2023</b>          | <b>01/04/2022<br/>to<br/>31/03/2023</b>          | <b>01/04/2021<br/>to<br/>31/03/2022</b>          |           |
| Subclassification and notes on liabilities and assets [Abstract]   |  |  |  |           |
| Disclosure of other current financial liabilities notes [Abstract] |  |  |  |           |
| Other current financial liabilities [Abstract]                     |  |  |  |           |
| Other current financial liabilities, others                        | 47   | 15,000   | 50   |           |
| Other current financial liabilities, others [Abstract]             |  |  |  |           |
| Other current financial liabilities, others [Line items]           |  |  |  |           |
| Description of other current financial liabilities, others         | Lease liability                                  | Expense payable                                  | Lease liability                                  | Ex        |
| Other current financial liabilities, others                        | 47   | 15,000   | 50   |           |

## Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of other non-current financial assets others [Axis] | OtherNonCurrentFinancialAssetsOther_1 | OtherNonCurrentFinancialAssetsOther_2 | OtherNonCurrentFinancialAssetsOther_3 |
|--|---------------------------------------|---------------------------------------|---------------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023        | 01/04/2022<br>to<br>31/03/2023        | 01/04/2021<br>to<br>31/03/2022        |
| Subclassification and notes on liabilities and assets [Abstract]   |                                       |                                       |                                       |
| Other non-current financial assets notes [Abstract]                |                                       |                                       |                                       |
| Other non-current financial assets [Abstract]                      |                                       |                                       |                                       |
| Other non-current financial assets, others                         | 14,40,000                             | 2,09,97,026                           | 13,20,992                             |
| Other non-current financial assets, others [Abstract]              |                                       |                                       |                                       |
| Other non-current financial assets, others [Line items]            |                                       |                                       |                                       |
| Description other non-current financial assets, others             | security deposits                     | Bank deposits with 12 month maturity  | security deposits                     |
| Other non-current financial assets, others                         | 14,40,000                             | 2,09,97,026                           | 13,20,992                             |

## Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis]   | Non-current [Member]               |             |                                    |                                    |
|--|------------------------------------|-------------|------------------------------------|------------------------------------|
| Classification of advances [Axis]  | Capital advances [Member]          |             | Other Advances [Member]            | Advance tax [Member]               |
| Classification of assets based on security [Axis]  | Unsecured considered good [Member] |             | Unsecured considered good [Member] | Unsecured considered good [Member] |
|  | 31/03/2023                         | 31/03/2022  | 31/03/2022                         | 31/03/2022                         |
| Subclassification and notes on liabilities and assets [Abstract]                                     |                                    |             |                                    |                                    |
| Disclosure of notes on advances [Abstract]   |                                    |             |                                    |                                    |
| Disclosure of advances [Abstract]  |                                    |             |                                    |                                    |
| Disclosure of advances [Line items]  |                                    |             |                                    |                                    |
| Advances   | 3,38,88,802                        | 3,38,88,802 | 312                                | 312                                |
| Details of advance due by directors other officers or others [Abstract]                              |                                    |             |                                    |                                    |
| Advance due by directors   | 0                                  | 0           | 0                                  | 0                                  |
| Advance due by other officers  | 0                                  | 0           | 0                                  | 0                                  |
| Advance due by others  | 0                                  | 0           | 0                                  | 0                                  |
| Total advance due by directors other officers or others  | 0                                  | 0           | 0                                  | 0                                  |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] |                                    |             |                                    |                                    |
| Advance due by firms in which any director is partner  | 0                                  | 0           | 0                                  | 0                                  |
| Advance due by private companies in which any director is director                                   | 0                                  | 0           | 0                                  | 0                                  |
| Advance due by private companies in which any director is member                                     | 0                                  | 0           | 0                                  | 0                                  |
| Total advance due by firms or companies in which any director is partner or director                 | 0                                  | 0           | 0                                  | 0                                  |

## Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis]   | Non-current [Member]               |
|--|------------------------------------|
| Classification of advances [Axis]  | Advance income tax paid [Member]   |
| Classification of assets based on security [Axis]  | Unsecured considered good [Member] |
|  | 31/03/2022                         |
| Subclassification and notes on liabilities and assets [Abstract]                                     |                                    |
| Disclosure of notes on advances [Abstract]   |                                    |
| Disclosure of advances [Abstract]  |                                    |
| Disclosure of advances [Line items]  |                                    |
| Advances   | 312                                |
| Details of advance due by directors other officers or others [Abstract]                              |                                    |
| Advance due by directors   | 0                                  |
| Advance due by other officers  | 0                                  |
| Advance due by others  | 0                                  |
| Total advance due by directors other officers or others  | 0                                  |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] |                                    |
| Advance due by firms in which any director is partner  | 0                                  |
| Advance due by private companies in which any director is director                                   | 0                                  |
| Advance due by private companies in which any director is member                                     | 0                                  |
| Total advance due by firms or companies in which any director is partner or director                 | 0                                  |

## Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current assets others [Axis]                               | _OtherCurrentAssetsOther_5          | _OtherCurrentAssetsOther_6     | _OtherCurrentAssetsOther_7          | _OtherCurrentAssetsOther_8     |
|--|-------------------------------------|--------------------------------|-------------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023      | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022      | 01/04/2021<br>to<br>31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                                     |                                |                                     |                                |
| Other current assets notes [Abstract]                            |                                     |                                |                                     |                                |
| Other current assets [Abstract]                                  |                                     |                                |                                     |                                |
| Other current assets, others                                     | 3,66,878                            | 2,00,000                       | 2,97,293                            | 2,00,000                       |
| Other current assets others [Abstract]                           |                                     |                                |                                     |                                |
| Other current assets others [Line items]                         |                                     |                                |                                     |                                |
| Description of other current assets others                       | balance with government authorities | Prepaid expenses               | balance with government authorities | Prepaid expenses               |
| Other current assets, others                                     | 3,66,878                            | 2,00,000                       | 2,97,293                            | 2,00,000                       |

## Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis]   | Current [Member]                   |  |
|--|------------------------------------|--|
| Classification of loans [Axis]   | Loans to related parties [Member]  | Loans given other related parties [Member] |
| Classification of assets based on security [Axis]  | Unsecured considered good [Member] | Unsecured considered good [Member]         |
|  | 31/03/2022                         | 31/03/2022                                 |
| Subclassification and notes on liabilities and assets [Abstract]                                   |                                    |  |
| Loans notes [Abstract]   |                                    |  |
| Disclosure of loans [Abstract]   |                                    |  |
| Details of loans [Line items]  |                                    |  |
| Loans , gross  | 2,14,15,531                        | 2,14,15,531                                |
| Allowance for bad and doubtful loans   | 0                                  | 0  |
| Total loans  | 2,14,15,531                        | 2,14,15,531                                |
| Details of loans due by directors, other officers or others [Abstract]                             |                                    |  |
| Loans due by directors   | 0                                  | 0  |
| Loans due by other officers  | 0                                  | 0  |
| Loans due by others  | 0                                  | 0  |
| Total loans due by directors, other officers or others   | 0                                  | 0  |
| Details of loans due by firms or companies in which any director is partner or director [Abstract] |                                    |  |
| Loans due by firms in which any director is partner  | 0                                  | 0  |
| Loans due by private companies in which any director is director                                   | 0                                  | 0  |
| Loans due by private companies in which any director is member                                     | 0                                  | 0  |
| Total loans due by firms or companies in which any director is partner or director                 | 0                                  | 0  |

## Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other non-current financial liabilities others [Axis]                  | OtherNoncurrentFinancialLiabilitiesOther_9 | OtherNoncurrentFinancialLiabilitiesOther_10 |
|--|--|---|
|  | 01/04/2022<br>to<br>31/03/2023             | 01/04/2021<br>to<br>31/03/2022              |
| Subclassification and notes on liabilities and assets [Abstract]       |  |   |
| Disclosure of other non-current financial liabilities notes [Abstract] |  |   |
| Other non-current financial liabilities [Abstract]                     |  |   |
| Other non-current financial liabilities, others                        | 47,99,490                                  | 56,63,453                                   |
| Other non-current financial liabilities others [Abstract]              |  |   |
| Other non-current financial liabilities others [Line items]            |  |   |
| Description other non-current financial liabilities others             | Lease liability                            | Lease liability                             |
| Other non-current financial liabilities, others                        | 47,99,490                                  | 56,63,453                                   |

## Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis]                     | OtherCurrentFinancialAssetsOther_4 |
|--|------------------------------------|
|  | 01/04/2021<br>to<br>31/03/2022     |
| Subclassification and notes on liabilities and assets [Abstract] |                                    |
| Other current financial assets [Abstract]                        |                                    |
| Other current financial assets others                            | 24,338                             |
| Other current financial assets others [Abstract]                 |                                    |
| Other current financial assets others [Line items]               |                                    |
| Description other current financial assets others                | Other advances recoverable         |
| Other current financial assets others                            | 24,338                             |

## Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Company inventories [Member] |            |
|--|------------------------------|------------|
|  | 31/03/2023                   | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                              |            |
| Inventories notes [Abstract]                                     |                              |            |
| Classification of inventories [Abstract]                         |                              |            |
| Classification of inventories [Line items]                       |                              |            |
| Inventories  | 0                            | 0          |

Unless otherwise specified, all monetary values are in INR

|   | 31/03/2023  | 31/03/2022  | 31/03/2021 |
|---|-------------|-------------|------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |             |             |            |
| Total other non-current financial assets  | 2,24,37,026 | 13,20,992   |            |
| Advances, non-current   | 3,38,88,802 | 3,38,89,114 |            |
| Total other non-current assets  | 3,38,88,802 | 3,38,89,114 |            |
| Disclosure of notes on cash and bank balances explanatory [TextBlock]   |             |             |            |
| Fixed deposits with banks   | 0           | 0           |            |
| Other deposits with banks   | 54,050      | 51,318      |            |
| Other balances with banks   | 52,239      | 13,22,487   |            |
| Total balance with banks  | 1,06,289    | 13,73,805   |            |
| Cash on hand  | 0           | 0           |            |
| Total cash and cash equivalents   | 1,06,289    | 13,73,805   | 3,51,875   |
| Bank balance other than cash and cash equivalents   | 0           | 0           |            |
| Total cash and bank balances  | 1,06,289    | 13,73,805   | 3,51,875   |
| Balances held with banks to extent held as margin money   | 0           | 0           |            |
| Balances held with banks to extent held as security against borrowings  | 0           | 0           |            |
| Balances held with banks to extent held as guarantees   | 0           | 0           |            |
| Balances held with banks to extent held against other commitments   | 0           | 0           |            |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0           | 0           |            |
| Bank deposits with more than 12 months maturity   | 2,09,97,026 | 0           |            |
| Security deposits   | 0           | 1,19,008    |            |
| Total other current financial assets  | 0           | 1,43,346    |            |
| Total other current assets  | 5,66,878    | 4,97,293    |            |
| Total other non-current financial liabilities   | 47,99,490   | 56,63,453   |            |
| Interest accrued on borrowings  | 0           | 0           |            |
| Interest accrued on public deposits   | 0           | 0           |            |
| Interest accrued others   | 0           | 0           |            |
| Unpaid dividends  | 0           | 0           |            |
| Retention money payable   | 0           | 0           |            |
| Unpaid matured deposits and interest accrued thereon  | 0           | 0           |            |
| Unpaid matured debentures and interest accrued thereon  | 0           | 0           |            |
| Debentures claimed but not paid   | 0           | 0           |            |
| Public deposit payable, current   | 0           | 0           |            |
| Derivative liabilities  | 0           | 0           |            |
| Total other current financial liabilities   | 15,047      | 15,050      |            |
| Current liabilities portion of share application money pending allotment  | 0           | 0           |            |
| Total other payables, current   | 0           | 0           |            |
| Total other current liabilities   | 0           | 0           |            |

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock]  |   |   |
| Description of estimates and critical accounting estimates explanatory [TextBlock]                                    | Textual information (9)<br>[See below]  |   |
| Additional balance sheet notes [Abstract]   |   |   |
| Contingent liabilities and commitments [Abstract]   |   |   |
| Classification of contingent liabilities [Abstract]   |   |   |
| Claims against company not acknowledged as debt   | 0                                       | 0                                       |
| Guarantees  | 0                                       | 0                                       |
| Other money for which company is contingently liable  | 0                                       | 0                                       |
| Total contingent liabilities  | 0                                       | 0                                       |
| Classification of commitments [Abstract]  |   |   |
| Estimated amount of contracts remaining to be executed on capital account and not provided for                        | 1,03,20,000                             | 1,03,20,000                             |
| Uncalled liability on shares and other investments partly paid  | 0                                       | 0                                       |
| Other commitments   | 0                                       | 0                                       |
| Total commitments   | 1,03,20,000                             | 1,03,20,000                             |
| Total contingent liabilities and commitments  | 1,03,20,000                             | 1,03,20,000                             |
| Details regarding dividends [Abstract]  |   |   |
| Amount of dividends proposed to be distributed to equity shareholders   | 0                                       | 0                                       |
| Amount of per share dividend proposed to be distributed to equity shareholders  | [INR/shares] 0                          | [INR/shares] 0                          |
| Amount of dividends proposed to be distributed to preference shareholders   | 0                                       | 0                                       |
| Amount of per share dividend proposed to be distributed to preference shareholders                                    | [INR/shares] 0                          | [INR/shares] 0                          |
| Arrears of fixed cumulative dividends on preference shares  | 0                                       | 0                                       |
| Details of provision made by nidhi companies [Abstract]   |   |   |
| Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised          | 0                                       | 0                                       |
| Cumulative amount provided till previous year   | 0                                       | 0                                       |
| Amount provided in current year   | 0                                       | 0                                       |
| Balance amount to be provided   | 0                                       | 0                                       |
| Details of deposits [Abstract]  |   |   |
| Deposits accepted or renewed during period  | 0                                       | 0                                       |
| Deposits matured and claimed but not paid during period   | 0                                       | 0                                       |
| Deposits matured and claimed but not paid   | 0                                       | 0                                       |
| Deposits matured but not claimed  | 0                                       | 0                                       |
| Interest on deposits accrued and due but not paid   | 0                                       | 0                                       |
| Details of share application money received and paid [Abstract]   |   |   |
| Share application money received during year  | 0                                       | 0                                       |
| Share application money paid during year  | 0                                       | 0                                       |
| Amount of share application money received back during year   | 0                                       | 0                                       |
| Amount of share application money repaid returned back during year  | 0                                       | 0                                       |
| Number of person share application money paid during year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money received during year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money paid as at end of year   | [pure] 0                                | [pure] 0                                |
| Number of person share application money received as at end of year   | [pure] 0                                | [pure] 0                                |
| Share application money received and due for refund   | 0                                       | 0                                       |
| Details regarding cost records and cost audit[Abstract]   |   |   |
| Details regarding cost records [Abstract]   |   |   |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No                                      | No                                      |
| Net worth of company  | 9,02,51,373                             | 9,00,03,030                             |
| Details of unclaimed liabilities [Abstract]   |   |   |
| Unclaimed share application refund money  | 0                                       | 0                                       |
| Unclaimed matured debentures  | 0                                       | 0                                       |
| Unclaimed matured deposits  | 0                                       | 0                                       |
| Interest unclaimed amount   | 0                                       | 0                                       |
| Financial parameters balance sheet items [Abstract]   |   |   |
| Investment in subsidiary companies  | 0                                       | 0                                       |

|  |             |             |
|--|-------------|-------------|
| Investment in government companies   | 0           | 0           |
| Amount due for transfer to investor education and protection fund (IEPF)                 | 0           | 0           |
| Gross value of transactions with related parties   | 1,67,50,000 | 2,14,15,531 |
| Number of warrants converted into equity shares during period                            | [pure] 0    | [pure] 0    |
| Number of warrants converted into preference shares during period                        | [pure] 0    | [pure] 0    |
| Number of warrants converted into debentures during period                               | [pure] 0    | [pure] 0    |
| Number of warrants issued during period (in foreign currency)                            | [pure] 0    | [pure] 0    |
| Number of warrants issued during period (INR)  | [pure] 0    | [pure] 0    |
| Number of shareholders to whom shares are allotted under private placement during period | [pure] 0    | [pure] 0    |

## Textual information (9)

### Description of estimates and critical accounting estimates explanatory [Text Block]

|  |                       |                       |  |
|--|-----------------------|-----------------------|--|
| NOTE: 20 - CONTINGENT LIABILITIES AND COMMITMENTS        |                       |                       |  |
|  |                       |                       |  |
| Particulars  | As at 31st March,2023 | As at 31st March,2022 |  |
|  |                       |                       |  |
| a. Contingent Liability                                  | Nil                   | Nil                   |  |
|  |                       |                       |  |
| b. Capital commitments                                   |                       |                       |  |
|  |                       |                       |  |
| For contract remiaining to be executed (Net off Advance) | 10,320,000            | 10,320,000            |  |

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of revenue [TextBlock]                                       | as per accounting policies     | as per accounting policies     |
| Description of accounting policy for recognition of revenue [TextBlock] | as per accounting policies     | as per accounting policies     |

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of service concession arrangements [TextBlock] |                                |                                |
| Whether there are any service concession arrangements     | No                             | No                             |

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] |                                |                                |
| Whether there are any construction contracts              | No                             | No                             |

**[612600] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of employee benefits [TextBlock]     | as per accounting policies              | as per accounting policies              |
| Disclosure of defined benefit plans [TextBlock] |   |   |
| Whether there are any defined benefit plans     | No                                      | No                                      |

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of borrowing costs [TextBlock]                        |   |   |
| Whether any borrowing costs has been capitalised during the year | No                                      | No                                      |



**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

| Key managerial personnels and directors [Axis]  | _KeyManagerialPersonnelsAndDirector_17 | _KeyManagerialPersonnelsAndDirector_18 | _KeyManagerialPersonnelsAndDirector_19 |
|---|--|--|--|
|   | 01/04/2022<br>to<br>31/03/2023         | 01/04/2022<br>to<br>31/03/2023         | 01/04/2022<br>to<br>31/03/2023         |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]  |  |  |  |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] |  |  |  |
| Name of key managerial personnel or director  | RAMINDER SINGH CHADHA                  | AMARVEER KAUR CHADHA                   | JAYVIR CHADHA                          |
| Director identification number of key managerial personnel or director  | 00405932                               | 00405962                               | 02397468                               |
| Permanent account number of key managerial personnel or director  | ACPPC3796A                             | ABNPC7798K                             | AIEPC5910D                             |
| Date of birth of key managerial personnel or director   | 05/08/1963                             | 07/02/1965                             | 11/12/1989                             |
| Designation of key managerial personnel or director   | Director                               | Director                               | Director                               |
| Shares held by key managerial personnel or director   | [shares] 2,70,000                      | [shares] 1,80,000                      | [shares] 0                             |
| Key managerial personnel or director remuneration [Abstract]  |  |  |  |
| Gross salary to key managerial personnel or director [Abstract]   |  |  |  |
| Salary key managerial personnel or director   | 0                                      | 0                                      | 0                                      |
| Perquisites key managerial personnel or director  | 0                                      | 0                                      | 0                                      |

|   |   |   |   |
|---|---|---|---|
| Profits in lieu of salary key managerial personnel or director          | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director                    | 0 | 0 | 0 |
| Sitting fees key managerial personnel or director                       | 0 | 0 | 0 |
| Stock option key managerial personnel or director                       | 0 | 0 | 0 |
| Sweat equity key managerial personnel or director                       | 0 | 0 | 0 |
| Commission as percentage of profit key managerial personnel or director | 0 | 0 | 0 |
| Other commission key managerial personnel or director                   | 0 | 0 | 0 |
| Other compensation key managerial personnel or director                 | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration                 | 0 | 0 | 0 |

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases [TextBlock]  |                                |                                |
| Whether company has entered into any lease agreement                            | No                             | No                             |
| Whether any operating lease has been converted to financial lease or vice-versa | No                             | No                             |

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of arrangements involving legal form of lease [TextBlock] |                                |                                |
| Whether there are any arrangements involving legal form of lease     | No                             | No                             |

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of insurance contracts [TextBlock]                                |   |   |
| Whether there are any insurance contracts as per Ind AS 104                  | No                                      | No                                      |
| Disclosure of amounts arising from insurance contracts [TextBlock]           |   |   |
| Deferred acquisition costs arising from insurance contracts                  | 0                                       | 0                                       |
| Deferred acquisition costs arising from insurance contracts at end of period | 0                                       | 0                                       |
| Reinsurance assets at end of period  | 0                                       | 0                                       |

**[613100] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] |   |   |
| Whether there is any change in functional currency during the year    | No                                      | No                                      |
| Description of presentation currency                                  | INR                                     |   |

**[500100] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Subclassification and notes on income and expense explanatory [TextBlock]       |                                |                                |
| Disclosure of revenue from operations [Abstract]                                |                                |                                |
| Disclosure of revenue from operations for other than finance company [Abstract] |                                |                                |
| Revenue from sale of products   | 0                              | 0                              |
| Revenue from sale of services   | 0                              | 0                              |
| Total revenue from operations other than finance company                        | 0                              | 0                              |
| Total revenue from operations   | 0                              | 0                              |
| Disclosure of other income [Abstract]   |                                |                                |
| Interest income [Abstract]  |                                |                                |
| Interest income on non-current investments [Abstract]                           |                                |                                |
| Interest on other non-current investments                                       | 11,59,595                      | 11,696                         |
| Total interest income on non-current investments                                | 11,59,595                      | 11,696                         |
| Total interest income   | 11,59,595                      | 11,696                         |
| Dividend income [Abstract]  |                                |                                |
| Dividend income current investments [Abstract]                                  |                                |                                |
| Dividend income current investments from subsidiaries                           | 0                              | 0                              |
| Dividend income current equity securities                                       | 0                              | 0                              |
| Dividend income current mutual funds  | 0                              | 0                              |
| Dividend income current investments from others                                 | 0                              | 0                              |
| Total dividend income current investments                                       | 0                              | 0                              |
| Dividend income non-current investments [Abstract]                              |                                |                                |
| Dividend income non-current investments from subsidiaries                       | 0                              | 0                              |
| Dividend income non-current equity securities                                   | 0                              | 0                              |
| Dividend income non-current mutual funds  | 0                              | 0                              |
| Dividend income non-current investments from others                             | 0                              | 0                              |
| Total dividend income non-current investments                                   | 0                              | 0                              |
| Total dividend income   | 0                              | 0                              |
| Income from pipeline transportation   | 0                              | 0                              |
| Total other income  | 11,59,595                      | 11,696                         |
| Disclosure of finance cost [Abstract]   |                                |                                |
| Interest expense [Abstract]   |                                |                                |
| Other interest charges  | 3,51,081                       | 0                              |
| Total interest expense  | 3,51,081                       | 0                              |
| Total finance costs   | 3,51,081                       | 0                              |
| Employee benefit expense [Abstract]   |                                |                                |
| Salaries and wages  | 0                              | 0                              |
| Managerial remuneration [Abstract]  |                                |                                |
| Remuneration to directors [Abstract]  |                                |                                |
| Salary to directors   | 0                              | 0                              |
| Commission to directors   | 0                              | 0                              |
| Other benefits to directors   | 0                              | 0                              |
| Total remuneration to directors   | 0                              | 0                              |
| Remuneration to manager [Abstract]  |                                |                                |
| Salary to manager   | 0                              | 0                              |
| Commission to manager   | 0                              | 0                              |
| Other benefits to manager   | 0                              | 0                              |
| Total remuneration to manager   | 0                              | 0                              |
| Total managerial remuneration   | 0                              | 0                              |
| Total employee benefit expense  | 0                              | 0                              |
| Depreciation, depletion and amortisation expense [Abstract]                     |                                |                                |
| Depreciation expense  | 3,15,410                       | 0                              |
| Total depreciation, depletion and amortisation expense                          | 3,15,410                       | 0                              |
| Breakup of other expenses [Abstract]  |                                |                                |
| Consumption of stores and spare parts   | 0                              | 0                              |
| Power and fuel  | 0                              | 0                              |
| Rent  | 0                              | 0                              |
| Repairs to building   | 0                              | 0                              |
| Repairs to machinery  | 0                              | 0                              |
| Insurance   | 0                              | 0                              |

|   |          |       |
|---|----------|-------|
| Rates and taxes excluding taxes on income [Abstract]  |          |       |
| Excise duty   | 0        | 0     |
| Purchase tax  | 0        | 0     |
| Other cess taxes  | 0        | 0     |
| Cost taxes other levies by government local authorities   | 0        | 0     |
| Provision wealth tax  | 0        | 0     |
| Total rates and taxes excluding taxes on income   | 0        | 0     |
| Printing stationery   | 0        | 451   |
| Legal professional charges  | 75,842   | 0     |
| Directors sitting fees  | 0        | 0     |
| Bank charges  | 266      | 0     |
| Loss on disposal of intangible Assets   | 0        | 0     |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0        | 0     |
| Payments to auditor [Abstract]  |          |       |
| Payment for audit services  | 7,500    | 7,500 |
| Total payments to auditor   | 7,500    | 7,500 |
| CSR expenditure   | 0        | 0     |
| Miscellaneous expenses  | 0        | 0     |
| Total other expenses  | 83,608   | 7,951 |
| Current tax [Abstract]  |          |       |
| Current tax pertaining to previous years  | 261      | 0     |
| Current tax pertaining to current year  | 1,88,464 | 715   |
| MAT credit recognised during year   | 0        | 0     |
| Total current tax   | 1,88,725 | 715   |

**[613200] Notes - Cash flow statement**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> | <b>31/03/2021</b> |
|--|---|---|-------------------|
| Disclosure of cash flow statement [TextBlock]                  |   |   |                   |
| Cash and cash equivalents cash flow statement                  | 1,06,289                                | 13,73,805                               | 3,51,875          |
| Cash and cash equivalents                                      | 1,06,289                                | 13,73,805                               | 3,51,875          |
| Income taxes paid (refund), classified as operating activities | 1,15,686                                | 1,028                                   |                   |
| Income taxes paid (refund), classified as investing activities | 0                                       | 0                                       |                   |
| Income taxes paid (refund), classified as financing activities | 0                                       | 0                                       |                   |
| Total income taxes paid (refund)                               | 1,15,686                                | 1,028                                   |                   |

**[500200] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock]           |   |   |
| Net write-downs (reversals of write-downs) of property, plant and equipment         | 0                                       | 0                                       |
| Changes in inventories of finished goods  | 0                                       | 0                                       |
| Changes in inventories of work-in-progress  | 0                                       | 0                                       |
| Changes in inventories of stock-in-trade  | 0                                       | 0                                       |
| Changes in other inventories  | 0                                       | 0                                       |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0                                       | 0                                       |
| Domestic sale manufactured goods  | 0                                       | 0                                       |
| Domestic sale traded goods  | 0                                       | 0                                       |
| Total domestic turnover goods, gross  | 0                                       | 0                                       |
| Export sale manufactured goods  | 0                                       | 0                                       |
| Export sale traded goods  | 0                                       | 0                                       |
| Total export turnover goods, gross  | 0                                       | 0                                       |
| Total revenue from sale of products   | 0                                       | 0                                       |
| Domestic revenue services   | 0                                       | 0                                       |
| Export revenue services   | 0                                       | 0                                       |
| Total revenue from sale of services   | 0                                       | 0                                       |
| Gross value of transaction with related parties                                     | 0                                       | 10,271                                  |
| Bad debts of related parties  | 0                                       | 0                                       |

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of fair value measurement [TextBlock]                |   |   |
| Disclosure of fair value measurement of assets [TextBlock]      |   |   |
| Whether assets have been measured at fair value                 | No                                      | No                                      |
| Disclosure of fair value measurement of liabilities [TextBlock] |   |   |
| Whether liabilities have been measured at fair value            | No                                      | No                                      |
| Disclosure of fair value measurement of equity [TextBlock]      |   |   |
| Whether equity have been measured at fair value                 | No                                      | No                                      |

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] |   |   |
| Disclosure of reportable segments [TextBlock]         |   |   |
| Whether there are any reportable segments             | No                                      | No                                      |
| Disclosure of major customers [TextBlock]             |   |   |
| Whether there are any major customers                 | No                                      | No                                      |

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of business combinations [TextBlock]                          |   |   |
| Whether there is any business combination                                | No                                      | No                                      |
| Disclosure of reconciliation of changes in goodwill [TextBlock]          |   |   |
| Whether there is any goodwill arising out of business combination        | No                                      | No                                      |
| Disclosure of acquired receivables [TextBlock]                           |   |   |
| Whether there are any acquired receivables from business combination     | No                                      | No                                      |
| Disclosure of contingent liabilities in business combination [TextBlock] |   |   |
| Whether there are any contingent liabilities in business combination     | No                                      | No                                      |

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of interests in other entities [TextBlock]  |   |   |
| Disclosure of interests in subsidiaries [TextBlock]  |   |   |
| Disclosure of subsidiaries [TextBlock]   |   |   |
| Whether company has subsidiary companies   | No                                      | No                                      |
| Whether company has subsidiary companies which are yet to commence operations                                  | No                                      | No                                      |
| Whether company has subsidiary companies liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in associates [TextBlock]  |   |   |
| Disclosure of associates [TextBlock]   |   |   |
| Whether company has invested in associates   | No                                      | No                                      |
| Whether company has associates which are yet to commence operations  | No                                      | No                                      |
| Whether company has associates liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in joint arrangements [TextBlock]  |   |   |
| Disclosure of joint ventures [TextBlock]   |   |   |
| Whether company has invested in joint ventures   | No                                      | No                                      |
| Whether company has joint ventures which are yet to commence operations  | No                                      | No                                      |
| Whether company has joint ventures liquidated or sold during year  | No                                      | No                                      |
| Disclosure of interests in unconsolidated structured entities [TextBlock]                                      |   |   |
| Disclosure of unconsolidated structured entities [TextBlock]   |   |   |
| Whether there are unconsolidated structured entities   | No                                      | No                                      |
| Disclosure of investment entities [TextBlock]  |   |   |
| Disclosure of information about unconsolidated subsidiaries [TextBlock]  |   |   |
| Whether there are unconsolidated subsidiaries  | No                                      | No                                      |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] |   |   |
| Whether there are unconsolidated structured entities controlled by investment entity                           | No                                      | No                                      |

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis]   | Parent [Member]                |                                |
|--|--------------------------------|--------------------------------|
| Related party [Axis]   | ParentMember_RelatedParty_15   | ParentMember_RelatedParty_16   |
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of transactions between related parties [Abstract]  |                                |                                |
| Disclosure of transactions between related parties [Line items]  |                                |                                |
| Name of related party  | WORTH LIMITED PERIPHERALS      | WORTH LIMITED PERIPHERALS      |
| Country of incorporation or residence of related party   | INDIA                          | INDIA                          |
| CIN of related party   | L67120MP1996PLC010808          | L67120MP1996PLC010808          |
| Description of nature of transactions with related party   | loan                           | loan, interest income          |
| Description of nature of related party relationship  | Ultimate Holding company       | Ultimate Holding company       |
| Related party transactions [Abstract]  |                                |                                |
| Purchases of goods related party transactions  | 0                              | 0                              |
| Revenue from sale of goods related party transactions  | 0                              | 0                              |
| Purchases of property and other assets, related party transactions   | 0                              | 0                              |
| Sales of property and other assets, related party transactions   | 0                              | 0                              |
| Services received related party transactions   | 0                              | 0                              |
| Revenue from rendering of services related party transactions  | 0                              | 0                              |
| Leases as lessor related party transactions  | 0                              | 0                              |
| Leases as lessee related party transactions  | 0                              | 0                              |
| Transfers of research and development from entity related party transactions                               | 0                              | 0                              |
| Transfers of research and development to entity related party transactions                                 | 0                              | 0                              |
| Transfers under license agreements from entity related party transactions                                  | 0                              | 0                              |
| Transfers under license agreements to entity related party transactions                                    | 0                              | 0                              |
| Transfers under finance agreements from entity, related party transactions                                 | 0                              | 0                              |
| Transfers under finance agreements to entity, related party transactions                                   | 0                              | 0                              |
| Provision of guarantees or collateral by entity related party transactions                                 | 0                              | 0                              |
| Provision of guarantees or collateral to entity related party transactions                                 | 0                              | 0                              |
| Commitments made by entity, related party transactions   | 0                              | 0                              |
| Commitments made on behalf of entity, related party transactions   | 0                              | 0                              |
| Settlement of liabilities by entity on behalf of related party, related party transactions                 | 0                              | 0                              |
| Settlement of liabilities on behalf of entity by related party, related party transactions                 | 0                              | 0                              |
| Participation in defined benefit plan that shares risks between group entities, related party transactions | 0                              | 0                              |
| Other related party transactions expense   | 0                              | 0                              |
| Other related party transactions income  | 0                              | 10,271                         |
| Other related party transactions contribution made   | 0                              | 0                              |
| Other related party transactions contribution received   | 0                              | 0                              |
| Outstanding balances for related party transactions [Abstract]   |                                |                                |
| Amounts payable related party transactions   | 1,67,50,000                    | 0                              |
| Amounts receivable related party transactions  | 0                              | 2,14,15,531                    |
| Outstanding commitments made by entity, related party transactions   | 0                              | 0                              |
| Outstanding commitments made on behalf of entity, related party transactions                               | 0                              | 0                              |
| Provisions for doubtful debts related to outstanding balances of related party transaction                 | 0                              | 0                              |
| Expense recognised during period for bad and doubtful debts for related party transaction                  | 0                              | 0                              |



Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of related party [TextBlock]                        | Textual information (10)<br>[See below] |   |
| Name of parent entity  | WORTH PERIPHERALS<br>LIMITED            |   |
| Name of ultimate parent of group                               | NA                                      |   |
| Whether there are any related party transactions during year   | Yes                                     | Yes                                     |
| Disclosure of transactions between related parties [TextBlock] |   | Textual information (11)<br>[See below] |
| Whether entity applies exemption in Ind AS 24.25               | No                                      | No                                      |
| Whether company is subsidiary company                          | Yes                                     | Yes                                     |
| Section under which company is subsidiary                      | Section 2(87)(ii)                       | Section 2(87)(ii)                       |

## Textual information (10)

## Disclosure of related party [Text Block]

|   |   |                   |               |  |  |
|---|---|-------------------|---------------|--|--|
| NOTE: 25 - RELATED PARTY RELATIONSHIPS, TRANSACTIONS AND BALANCES |   |                   |               |  |  |
|   | Disclosure of transactions with related parties as per Ind AS -24 :   |                   |               |  |  |
|   |   |                   |               |  |  |
|   | A. List of related parties and their relationships  |                   |               |  |  |
|   | (i) Key Managerial Personnel  |                   |               |  |  |
|   | Mr. Raminder Singh Chadha   | Director          |               |  |  |
|   | Mr. Jayvir Chadha   | Director          |               |  |  |
|   | Mrs. Amarveer Kaur Chadha   | Director          |               |  |  |
|   |   |                   |               |  |  |
|   | (ii) Where Control Exists   |                   |               |  |  |
|   |   |                   |               |  |  |
|   | Worth Peripherals Limited   | Holding Company   |               |  |  |
|   | Worth India Pack Private Limited  | Fellow Subsidiary |               |  |  |
|   |   |                   |               |  |  |
|   |   |                   |               |  |  |
|   | (iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place |                   |               |  |  |
|   |   |                   |               |  |  |
|   |   |                   |               |  |  |
|   | B. Transactions carried out with related parties referred in A above  |                   |               |  |  |
|   |   |                   | (Amount in ?) |  |  |
|   | Nature of Transaction   | 2022-23           | 2021-22       |  |  |
|   |   |                   |               |  |  |
|   | Income  |                   |               |  |  |
|   | Interest  |                   |               |  |  |
|   | Worth Peripherals Limited   | -                 | 10,271        |  |  |
|   |   |                   |               |  |  |
|   | Loan given  |                   |               |  |  |
|   |   |                   |               |  |  |
|   |   |                   |               |  |  |

|  |                           |            |            |  |  |
|--|---------------------------|------------|------------|--|--|
|  | Worth Peripherals Limited |            | 69,556,000 |  |  |
|  |                           |            |            |  |  |
|  | Loan taken                |            |            |  |  |
|  | Worth Peripherals Limited | 19,000,000 | -          |  |  |
|  |                           |            |            |  |  |
|  | Outstanding Balances      |            |            |  |  |
|  |                           |            |            |  |  |
|  | Receivable                |            |            |  |  |
|  | Worth Peripherals Limited | -          | 21,415,531 |  |  |
|  |                           |            |            |  |  |
|  |                           |            |            |  |  |
|  | Payable                   |            |            |  |  |
|  | Worth Peripherals Limited | 16,750,000 | -          |  |  |
|  |                           |            |            |  |  |
|  |                           |            |            |  |  |
|  |                           |            |            |  |  |

## Textual information (11)

### Disclosure of transactions between related parties [Text Block]

Disclosure of related party [Text Block] NOTE: 22 - RELATED PARTY RELATIONSHIPS, TRANSACTIONS AND BALANCES  
 Disclosure of transactions with related parties as per Ind AS -24 : A. List of related parties and their relationships (i) Key Managerial Personnel Mr. Raminder Singh Chadha Director Mr. Jayvir Chadha Director Mrs. Amarveer Kaur Chadha Director (ii) Where Control Exists Worth Peripherals Limited Holding Company Worth India Pack Private Limited Fellow Subsidiary (iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place Name of Person / entity Relation Ms.Ganiv Chadha Relative of director B. Transactions carried out with related parties referred in A above Nature of Transaction 2021-22 2020-21 Income Interest - Worth Peripherals Limited 0.10 Loan given Worth Peripherals Limited 695.56 Loan taken Mr. Raminder Singh Chadha - 188.55 Mr. Jayvir Chadha - 54.20 Mr. Ganiv Chadha - 7.30 Worth Peripherals Limited - 2.03 Outstanding Balances Receivable Worth Peripherals Limited 214.16 - 122 WORTH WELLNESS PRIVATE LIMITED Standalone Financial Statements for period 01/04/2021 to 31/03/2022 Payable Mr. Raminder Singh Chadha - 188.55 Mr. Jayvir Chadha - 54.20

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] |                                |                                |
| Disclosure of contingent liabilities [TextBlock]   |                                |                                |
| Whether there are any contingent liabilities   | No                             | No                             |

**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|
| Disclosure of corporate social responsibility explanatory [TextBlock]           |   |
| Whether provisions of corporate social responsibility are applicable on company | No                                      |

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of events after reporting period [TextBlock]               |   |   |
| Disclosure of non-adjusting events after reporting period [TextBlock] |   |   |
| Whether there are non adjusting events after reporting period         | No                                      | No                                      |

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of share-based payment arrangements [TextBlock]  |   |   |
| Whether there are any share based payment arrangement   | No                                      | No                                      |
| Disclosure of number and weighted average exercise prices of share options [TextBlock]                                      |   |   |
| Number of share options outstanding in share-based payment arrangement at end of period                                     | [pure] 0                                | [pure] 0                                |
| Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period            | 0                                       | 0                                       |
| Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]                           |   |   |
| Number of other equity instruments outstanding in share-based payment arrangement at end of period                          | [pure] 0                                | [pure] 0                                |
| Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period | 0                                       | 0                                       |

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of earnings per share [TextBlock]   | Textual information (12)<br>[See below] |   |
| Basic earnings per share [Abstract]  |   |   |
| Basic earnings (loss) per share from continuing operations   | [INR/shares] 0.04                       | [INR/shares] 0                          |
| Basic earnings (loss) per share from discontinued operations                                       | [INR/shares] 0                          | [INR/shares] 0                          |
| Total basic earnings (loss) per share  | [INR/shares] 0.04                       | [INR/shares] 0                          |
| Diluted earnings per share [Abstract]  |   |   |
| Diluted earnings (loss) per share from continuing operations                                       | [INR/shares] 0.04                       | [INR/shares] 0                          |
| Diluted earnings (loss) per share from discontinued operations                                     | [INR/shares] 0                          | [INR/shares] 0                          |
| Total diluted earnings (loss) per share  | [INR/shares] 0.04                       | [INR/shares] 0                          |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]                 |   |   |
| Profit (loss), attributable to ordinary equity holders of parent entity                            | 2,48,343                                | 3,030                                   |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0                                       | 0                                       |
| Weighted average shares and adjusted weighted average shares [Abstract]                            |   |   |
| Weighted average number of ordinary shares outstanding   | [shares] 56,57,575                      | [shares] 56,57,575                      |

**Textual information (12)****Disclosure of earnings per share [Text Block]**

|   |           |           |
|---|-----------|-----------|
| NOTE: 23- EARNING PER SHARE (EPS)           |           |           |
|   |           |           |
| Particular                                  | 2022-23   | 2021-22   |
| Basic and diluted earnings per share :      |           |           |
| a. Net Profit after tax                     | 248,343   | 3,030     |
| c. Weighted average number of equity shares | 5,657,575 | 5,657,575 |
| d. Nominal value of ordinary share (Rs.)    | 10.00     | 10.00     |
| e. Basic and diluted earning per share      | 0.04      | 0.00      |

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of first-time adoption [TextBlock] |   |   |
| Whether company has adopted Ind AS first time | No                                      | No                                      |