

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,

SITAPURA INDUSTRIAL AREA, JAIPUR—302022 RAJASTHAN

Contact No. 7849828172 Email Id: roc@vibrantsolar.in

CIN: U40106RJ2019PTC065423

To,
The Shareholders & Directors of
ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

NOTICE OF 04th ANNUAL GENERAL MEETING

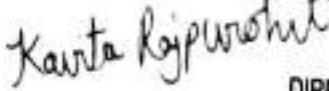
NOTICE is hereby given that the Fourth (04th) Annual General Meeting ("AGM/Meeting") of the Members of **Ultravibrant Solar Energy Private Limited** (the "Company") is scheduled to be held on Saturday, 30th September, 2023 at 11:00 A.M. at the Registered Office of the company situated at Plot No. It-2012(A), RIICO IT Zone, Ramchandrapura Industrial Area, Sitapura, Jaipur—302022 Rajasthan to transact the following businesses:

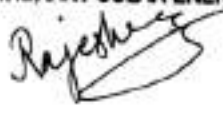
ORDINARY BUSINESSES

ITEM NO. 1: ADOPTION OF FINANCIAL STATEMENTS

To receive, consider and adopt the Standalone and Consolidated Audited Balance Sheet as at March 31, 2023, Standalone and Consolidated Statement of Profit and loss for the year ended on that date and the Report of the Board of Directors and Auditors thereon.

By Order of the Board of Directors
For ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
ULTRAVIBRANT SOLAR ENERGY PVT.LTD. ULTRAVIBRANT SOLAR ENERGY PVT.LTD.


Kavita Rajpurohit
Director
DIN : 08491746


Rajeshwer Singh
Director
DIN : 07110937

DIRECTOR DIRECTOR

Date: 31st August, 2023
Place: Jaipur

Registered Office: Plot No. It-2012(A),
Riico It Zone, Ramchandrapura Industrial
Area, Sitapura, Jaipur—302022 Rajasthan

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,

SITAPURA INDUSTRIAL AREA, JAIPUR—302022 RAJASTHAN

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NOTES:

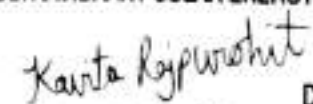
1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the Special Business to be transacted at the Annual General Meeting (AGM) is annexed hereto.
2. A member entitled to attend and vote at the AGM is entitled to appoint one or more proxies to attend and vote on poll in the meeting instead of himself/herself, and the proxy need not be a member of the company (a copy of the proxy form is attached).

Pursuant to Section 105 of the Companies, Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy, and such person shall not act as a proxy for any other shareholder.

3. The instrument appointing a proxy in order to be effective should be duly stamped, filled, signed and must be deposited at the registered office of the company not later than 48 hours before the commencement of the AGM.
4. Members and Proxies attending the Meeting should bring the attendance slip duly filled in for attending the meeting.
5. Corporate Members intending to send their authorized representatives or proxies to attend the AGM, pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the relevant Board Resolution/letter of authority together with their respective specimen signatures of those representative(s) authorized under the said resolution to attend and vote on their behalf at the Meeting.
6. A copy of Audited Financial Statements of the Company for the financial year ended on March 31, 2025 together with the Report of Board of Directors and Auditors are enclosed herewith.
7. All documents referred to in the accompanying Notice shall be open for inspection at the Registered Office of the Company during normal business hours (9:00 am to 5:00 pm) on all working days except Saturdays up to and including the date of the Annual General Meeting of the Company.
8. Members seeking any information with regard to the Accounts are requested to write to the Company at least 7 days in advance before the date of Annual General Meeting, so as to enable the Management to keep the information ready at the meeting.
9. The route map showing the directions to reach the Venue of Annual General Meeting is attached at the end of the report.

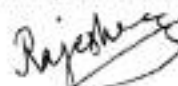
By Order of the Board of Directors

For Ultravibrant Solar Energy Private Limited
ULTRAVIBRANT SOLAR ENERGY PVT.LTD. ULTRAVIBRANT SOLAR ENERGY PVT.LTD.



DIRECTOR

Kavita Rajpurohit
Director
DIN : 08491746



DIRECTOR

Rajeshwer Singh
Director
DIN : 07110937

Date: 30th August, 2023

Place: Jaipur

Registered Office: Plot No. It-2012(A),
Riico It Zone, Ramchandrapura Industrial
Area, Sitapura, Jaipur—302022 Rajasthan

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,

SITAPURA INDUSTRIAL AREA, JAIPUR—302022 RAJASTHAN

Contact No. 7849828172 Email Id: roc@vibrantsolar.in

CIN: U40106RJ2019PTC065423

ATTENDANCE SLIP

Regd. Folio No.: _____

*DP ID: _____

*Client ID: _____

No. of shares held: _____

I certify that I am a registered Shareholder/proxy for the registered Shareholder of Ultravibrant Solar Energy Private Limited and hereby record my presence at the 04th Annual General Meeting of the Company on Saturday, 30th September, 2023 at 11:00 A.M. at its Registered Office situated at Plot No. It-2012(A), Riico It Zone, Ramchandrapura Industrial Area, Sitapura, Jaipur—302022 Rajasthan.

Shareholder's/Proxy's name in Block Letters

Shareholder's /Proxy's Signature

*Applicable for investors holding shares in electronic form.

Note: Please fill this attendance slip and hand it over at the entrance.

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,
SITAPURA INDUSTRIAL AREA, JAIPUR—302022 RAJASTHAN
Contact No. 7849828172 Email Id: roc@vibrantsolar.in
CIN: U40106RJ2019PTC065423

Form No. MGT-11

Proxy Form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies
(Management and Administration) Rules, 2014]

CIN : U40106RJ2019PTC065423
Name of the Company : ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
Registered office : PLOT NO. IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA
INDUSTRIAL AREA, SITAPURA, JAIPUR—302022 RAJASTHAN

Name of the member (s) : _____
Registered address : _____
E-mail Id : _____
Folio No/ Client Id : _____
DP ID : _____

I/We, being the member (s) ofshares of the above named Company, hereby appoint

1. Name :
Address :
E-mail Id :
Signature : or failing him/her

2. Name :
Address :
E-mail Id :
Signature : or failing him/her

3. Name :
Address :
E-mail Id :
Signature :

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 04th Annual General Meeting of the company, to be held on Saturday, 30th September, 2023 at 11:00 A.M. at its Registered Office situated at Plot No. IT-2012(A), RIICO IT Zone, Ramchandrapura Industrial Area, Sitapura, Jaipur—302022 Rajasthan and at any adjournment thereof in respect of such resolutions as are indicating below:

Resolution No.	Resolutions
Ordinary Business	
1.	Adoption of Financial Statements

Signed thisday of..... 2023

Signature of shareholder

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Affix
Revenue
Stamp

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

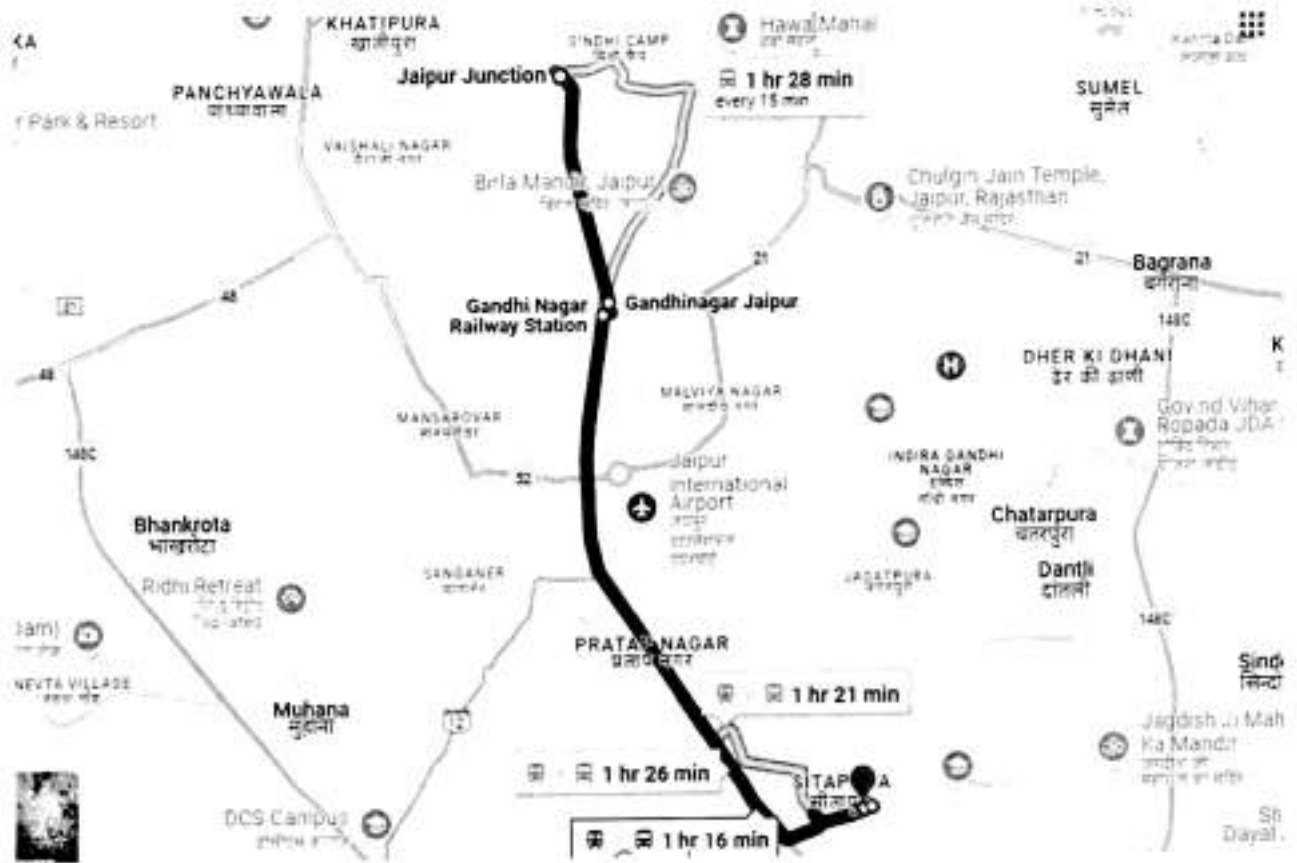
IT-2012(A), RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,

SITAPURA INDUSTRIAL AREA, JAIPUR—302022 RAJASTHAN

Contact No. 7849828172 Email Id: roc@vibrantsolar.in

CIN: U40106RJ2019PTC065423

MAP TO THE VENUE OF THE 04th ANNUAL GENERAL MEETING



ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

R. O.: - IT-2012A, RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,
SITAPURA, JAIPUR, RAJASTHAN- 302017

CIN: U40106RJ2019PTC065423

Email - rajrajeshwer@gmail.com Mob :- +91-9001400666

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the Fourth Annual Report together with the Audited Statement of Accounts of Your Company for the Year ended March 31, 2023.

1. FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2023:

PARTICULARS	Year ended 31 March 2023 (Rs. in Lacs)	Year ended 31 March 2022 (Rs. in Lacs)
Turnover	1266.04	1302.76
Profit Before Tax	18.21	21.56
Less: Current Tax	5.20	6.20
Deferred Tax	0.00	0.00
Income Tax earlier years	0.00	0.00
Profit For The Year	13.01	15.36

2. STATE OF AFFAIRS

1. The Company is engaged in the business of manufacturer, producer, processor, assembler, buyer, seller, trader, exporter, importer, dealer of all types, varieties and kinds of automotive lights, home lights, street light, road safety products, solar power plant and rooftop and other construction services.
2. This is the first year of Audit and there has been no change in the business of the Company during the financial year ended 31st March, 2023.

3. MEETINGS OF BOARD OF DIRECTORS

Four Board Meetings were held during the Financial Year ended March 31, 2023 i.e. (Dates of Board Meetings). The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. The names of members of the Board, their attendance at the Board Meetings are as under:

S. No.	Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2022-23
1.	RAJESHWER SINGH	5/5
2.	KAVITA RAJPUROHIT	5/5

4. DETAILS OF FRAUD REPORT BY AUDITOR

As per auditors' report, no fraud u/s 143(12) reported by the auditor.

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Rajeshwer Singh

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Kavita Rajpurohit

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

R. O.: - IT-2012A, RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,

SITAPURA, JAIPUR, RAJASTHAN- 302017

CIN: U40106RJ2019PTC065423

Email - rajrajeshwer@gmail.com Mob :- +91-9001400666

5. AUDITOR

The Auditors, M/s. Dileep Kumar and Associates, Chartered Accountants (FRN No.: 016716C), hold office until the conclusion of the Sixth Annual General Meeting.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT

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

7. PARTICULARS OF LOANS AND INVESTMENT

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

8. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended 31st March, 2023 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Notes to the Balance Sheet as on 31st March, 2023.

9. TRANSFER TO RESERVE

No amount was transferred to the reserves during the financial year ended 31st March, 2023.

10. DIVIDEND

No Dividend was declared for the current financial year.

11. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

12. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange earnings and Outgo

The company has not made export/Import of sale/services during the FY 2022-23.

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Rajesh

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Kavita Rajpurshit

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

R. O.: - IT-2012A, RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,
SITAPURA, JAIPUR, RAJASTHAN- 302017

CIN: U40106RJ2019PTC065423

Email - rajrajeshwer@gmail.com Mob :- +91-9001400666

13. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

14. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Not Applicable.

15. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

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

16. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

17. DEPOSITS

The Company has not accepted any deposits during the year under review.

18. INTERNAL FINANCIAL CONTROL

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

19. COST RECORD

The provision of Cost audit as per section 148 doesn't applicable on the Company.

20. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

21. CONSTITUTION OF COMMITTEE – SEXUAL HARASSMENT AT WORKPLACE

The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013 and However, company has complied with the provisions of the same.

22. CONSOLIDATED FINANCIAL STATEMENTS

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2022-23.

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Rajesh

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Kavita Rajpurohit

DIRECTOR

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

R. O.: - IT-2012A, RIICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA,
SITAPURA, JAIPUR, RAJASTHAN- 302017

CIN: U40106RJ2019PTC065423

Email - rajrajeshwer@gmail.com Mob :- +91-9001400666

23. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that

- In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

24. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Rajesh Singh
DIRECTOR

Place: - JAIPUR
Date: - 31/08/2023

Rajeshwer Singh
Chairman of the meeting
DIN : 07110937
IT-2012A, RIICO IT ZONE, RAMCHANDRAPURA
INDUSTRIAL AREA, SITAPURA,
JAIPUR-302017, RAJASTHAN

Form MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31/03/2023

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i) CIN: U40106RJ2019PTC095423
- ii) Registration Date: 24/06/2019
- iii) Name of the company: ULTRABRANT SOLAR ENERGY PRIVATE LIMITED
- iv) Category of the Company: Private Company
- v) Sub Categories of the Company:
- vi) Address of the Registered office and contact details: IT-2012A, RHICO IT ZONE, RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302017, RAJASTHAN
- vii) Whether listed company: ☐ YES ☒ NO
- viii) Name, Address and Contact details of Registrar and Transfer Agent, if any: NIL

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated -

Name and Description of main products/services	NIC Code of the Product/Service	% to total turnover of the company
Solar power plant construction and maintenance of power plants	351	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

NAME AND ADDRESS OF THE COMPANY	CIN/CIN	HOLDING/ SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

For ULTRABRANT SOLAR ENERGY PVT. LTD.

[Signature]
DIRECTOR

For ULTRABRANT SOLAR ENERGY PVT. LTD.

Kanta Rajwanshi
DIRECTOR

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(a) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total
A. Promoters	-	-	-	-	-	-	-
(1) Indian	-	-	-	-	-	-	-
(i) Mr. Vignesh Iyer	-	10000	10000	100	100%	0000	10000
(ii) General Corp	-	-	-	-	-	-	-
(iii) State Farm (s)	-	-	-	-	-	-	-
(iv) Bales Corp.	-	-	-	-	-	-	-
(v) Banks FI	-	-	-	-	-	-	-
(vi) Any Other	-	-	-	-	-	-	-
Sub-total (A) (1)-(6)	-	10000	10000	100	100%	10000	10000
(2) Foreign	-	-	-	-	-	-	-
(i) NRIs - Indians Abroad	-	-	-	-	-	-	-
(ii) Other - Individuals	-	-	-	-	-	-	-
(iii) Bales Corp.	-	-	-	-	-	-	-
(iv) Banks / FI	-	-	-	-	-	-	-
(v) Any Other	-	-	-	-	-	-	-
Sub-total (A) (2)-(5)	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1) + (A)(2)	-	10000	10000	100	100%	10000	10000
B. Public Shareholding	-	-	-	-	-	-	-

For ULTRAMERANT SOLAR ENERGY PVT. LTD.

Sigheya

DIRECTOR

For ULTRAMERANT SOLAR ENERGY PVT. LTD.

Kavita Rajpurohit

DIRECTOR

3	KAVITA RAJWORTHY	Upto 2022 31.03.2023	5000	5000	5000	5000
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V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding, accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	-	-	-	-
(i) Principal Amount	-	-	-	-
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year	-	-	-	-
+ Addition	-	-	-	-
+ Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year	-	-	-	-
(i) Principal Amount	-	-	-	-
(ii) Interest due but not paid	-	-	-	-
(iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

PR ULTRAVIOLET SOLAR ENERGY PVT. LTD.

Rajesh
DIRECTOR

PR ULTRAVIOLET SOLAR ENERGY PVT. LTD.

Kavita RajwORTHY
DIRECTOR

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Name of M.D./W.D./Manager?	Gross salary			Commission			Total	Ceiling as per the Act
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	as % of profit	others, specify...	Others, please specify		
RAJESH KUMAR SINGH	14,10,000/-	-	-	-	-	-	14,10,000/-	-
KAVITA KAPUR BHATT	13,00,000/-	-	-	-	-	-	13,00,000/-	-

B. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MANAGER W.D.

Key Managerial Personnel	Name	Gross salary			Commission			Total
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	as % of profit	others, specify...	Others, please specify	
CEO		-	-	-	-	-	-	-
Company Secretary (CS)		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-

For ULTRAWEIGHT SOLAR ENERGY PVT. LTD.

Rajesh Singh
DIRECTOR

For ULTRAWEIGHT SOLAR ENERGY PVT. LTD.

Kavita Kapur Bhattacharya
DIRECTOR

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fee imposed	Authority (RDNG L.T. CCHERT)	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of the Board of Directors

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

ULTRAVIBRANT SOLAR ENERGY PVT. LTD.

Kavita Rajpurohit

DIRECTOR

KAVITA RAJPUROHIT

Director

Date: 08/09/2025

RAJENDR KUMAR

Director

Date: 07/10/2027



Independent Auditor's Report

To the Members of **Ultravibrant Solar Energy Private Limited**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **Ultravibrant Solar Energy Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss 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 the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its profit/loss 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone 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 the matters described below to be the key audit matters to be communicated in our report.





Responsibilities of Management and Those Charged with Governance 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



[Handwritten signature]



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- 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 with reference to financial statements 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:
- The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
2. As required by the Company (Auditor's Report) Order, 2020 (the Order) issued by Central Government of India in terms of section 143(11) of the Act, we give in Annexure B a statement on the matter specified in paragraphs 3 and 4 of the Order, to extent applicable

Place :- Jodhpur
Date :- 31.08.2023

For Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Dileep Kumar
Partner

Membership No.417651
UDIN : 23417651BGXYRR4533



“Annexure A” to the Independent Auditor’s Report on other legal and regulatory requirements section to our report to the members of Ultravibrant Solar Energy Private Limited of even date

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 **Ultravibrant Solar Energy Private Limited** (“The Company”) as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

1. In respect of the Company’s fixed assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
 - c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
2. The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
3. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.



Raj May



6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
7. In respect of statutory dues:
 - a. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
 - b. According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.





15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
17. The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
18. There has been no resignation of the statutory auditor during the year.
19. The provisions of section 135 of Companies Act, 2013 (Compliance of Corporate Social Responsibility Provision) are not applicable on the company.

For Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Dileep Kumar

Dileep Kumar
Partner

Membership No.417651

UDIN : 23417651BGXYRR4533

Place :- Jodhpur
Date :- 31.08.2023



**“Annexure B” to the Independent Auditor’s Report
(Referred to in paragraph 2(f) under ‘Report on other legal and regulatory requirements’
section of our report to the members of Ultravibrant Solar Energy Private Limited of even
date**

**Report on the internal financial controls over financial reporting 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 **Ultravibrant Solar Energy Private Limited** (“the Company”) as at 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 board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the standards on auditing 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 were 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 system 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 judgement, including the assessment of the risks of material misstatement in 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 control system 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system 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 Dileep Kumar and Associates
Chartered Accountants
Firm Registration No. 016717C



Dileep Kumar
Dileep Kumar
Partner

Place :- Jodhpur
Date :- 31.08.2023

Membership No.417651
UDIN : 23417651BGXYRR4533

Balance Sheet as at 31st March 2023

₹ in thousand

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	100.00	100.00
Reserves and surplus	2	9,246.76	7,945.60
Money received against share warrants		-	-
		9,346.76	8,045.60
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	246.40	4,346.40
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions	4	-	-
		246.40	4,346.40
Current liabilities			
Short-term borrowings	5	-	2,661.43
Trade payables	6	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		10,839.12	2,403.89
Other current liabilities	7	1,415.62	63.90
Short-term provisions	4	25.00	50.00
		12,279.74	5,179.22
TOTAL		21,872.89	17,571.21
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		996.09	1,402.36
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances	9	-	-
Other non-current assets		-	-
		996.09	1,402.36
Current assets			
Current investments	10	5,815.61	-
Inventories	11	1,629.71	3,910.96
Trade receivables	12	1,620.27	9,319.38
Cash and cash equivalents	13	8,238.84	277.59
Short-term loans and advances	9	2,866.27	2,651.02
Other current assets	14	706.10	9.90
		20,876.80	16,168.86
TOTAL		21,872.89	17,571.21

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

As per our report of even date

For DILEEP KUMAR AND ASSOCIATES

Chartered Accountant

(FRN: 016717C)

DILEEP KUMAR

Proprietor

Membership No.: 417651

Place: JODHPUR

Date: 31/08/2023

UDIN : 23417651BGXYRR4533



and on behalf of the Board of Directors

Rajesh Singh
RAJESHWER SINGH
Director
DIN: 07110937

Kavita Rajpurohit
KAVITA RAJPUROHIT
Director
DIN: 08491746



Statement of Profit and loss for the year ended 31st March 2023

₹ in thousand

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	15	1,26,604.27	1,30,276.32
Less: Excise duty		-	-
Net Sales		1,26,604.27	1,30,276.32
Other income	16	222.72	0.97
Total Income		1,26,826.98	1,30,277.29
Expenses			
Cost of material Consumed	17	-	-
Purchase of stock-in-trade	18	1,11,116.59	1,21,321.77
Changes in inventories	19	2,281.24	(3,877.74)
Employee benefit expenses	20	3,219.80	3,653.67
Finance costs	21	790.03	116.28
Depreciation and amortization expenses	22	454.81	573.83
Other expenses	23	7,143.07	6,333.83
Total expenses		1,25,005.55	1,28,121.65
Profit before exceptional, extraordinary and prior period items and tax		1,821.43	2,155.64
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		1,821.43	2,155.64
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		1,821.43	2,155.64
Tax expenses			
Current tax	24	520.28	619.72
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		1,301.16	1,535.92
Earning per share-in ₹			
Basic	25		
Before extraordinary Items		130.12	153.59
After extraordinary Adjustment		130.12	153.59
Diluted			
Before extraordinary Items		-	-
After extraordinary Adjustment		-	-

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

As per our report of even date

For DILEEP KUMAR AND ASSOCIATES

Chartered Accountant

(FRN: 016717C)

DILEEP KUMAR

Proprietor

Membership No.: 417651

Place: JODHPUR

Date: 31/08/2023

UDIN : 23417651BGXYRR4533

For and on behalf of the Board of Directors

RAJESHWER SINGH

Director

DIN: 07110937

RAVITA RAJPUROHIT

Director

DIN: 08491746

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

₹ in rupees

	PARTICULARS	31st March 2023	31st March 2022
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	18,21,431.65	21,55,643.12
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	4,54,811.00	5,73,834.00
	Finance Cost	7,90,034.90	1,16,282.00
	Interest received	(2,22,715.00)	(970.00)
	Operating profits before Working Capital Changes	28,43,562.55	28,44,789.12
	Adjusted For:		
	(Increase) / Decrease in trade receivables	76,99,109.62	1,41,44,863.28
	Increase / (Decrease) in trade payables	84,35,232.40	(1,33,98,582.32)
	(Increase) / Decrease in inventories	22,81,244.51	(38,77,737.30)
	Increase / (Decrease) in other current liabilities	13,26,716.20	(3,16,953.00)
	(Increase) / Decrease in Short Term Loans & Advances	(2,15,247.10)	(6,82,358.74)
	(Increase) / Decrease in other current assets	(6,96,195.73)	21,257.44
	Cash generated from Operations	2,16,74,422.45	(12,64,721.52)
	Net Cash flow from Operating Activities(A)	2,16,74,422.45	(12,64,721.52)
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(48,543.27)	(4,95,564.30)
	Current Investments / (Purchased) sold	(58,15,606.70)	-
	Interest Received	2,22,715.00	970.00
	Net Cash used in Investing Activities(B)	(56,41,434.97)	(4,94,594.30)
C.	Cash Flow From Financing Activities		
	Finance Cost	(7,90,034.90)	(1,16,282.00)
	Increase in / (Repayment) of Short term Borrowings	(26,61,426.73)	26,61,426.73
	Increase in / (Repayment) of Long term borrowings	(41,00,000.00)	(6,53,600.00)
	Other Inflows / (Outflows) of cash	(5,20,276.00)	(6,19,722.00)
	Net Cash used in Financing Activities(C)	(80,71,737.63)	12,71,822.73
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	79,61,249.85	(4,87,493.09)
E.	Cash & Cash Equivalents at Beginning of period	2,77,593.00	7,65,086.09
F.	Cash & Cash Equivalents at End of period	82,38,842.85	2,77,593.00
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	79,61,249.85	(4,87,493.09)

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

As per our report of even date

For DILEEP KUMAR AND ASSOCIATES

Chartered Accountant

(FRN: 016717C)

DILEEP KUMAR

Proprietor

Membership No.: 417651

Place: JODHPUR

Date: 31/08/2023

UDIN : 23417661BGXYRR4533

For and on Behalf of the Board of Directors

RAJESHWER SINGH

Director

DIN: 07110937

RAVITA RAJPUROHIT

Director

DIN: 08491746

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Notes to Financial statements for the year ended 31st March 2023

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

Note No. 1 Share Capital

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Issued :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Subscribed and paid-up :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Total	100.00	100.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in thousand

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	100.00	10,000	100.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	10,000	100.00	10,000	100.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 100.00]	Rajeshwer Singh	5,000	50.00	5,000	50.00
Equity [NV: 100.00]	Kavita Rajpurohit	5,000	50.00	5,000	50.00
	Total :	10,000	100.00	10,000	100.00

Details of shares held by Promoters

		Current Year			Previous Year		
		Shares at beginning		Shares at end	Shares at beginning		Shares at end
Promoter name	Particulars	Number	%	Number	Number	%	Number
RAJESHWER SINGH	Equity [NV: 10.00]				5000	50.00	5000
KAVITA RAJPUROHIT	Equity [NV: 10.00]				5000	50.00	5000
Total					10000		10000



100 may

Rajeshwer Singh



Kavita Rajpurohit

Note No. 2 Reserves and surplus

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	7,945.60	6,409.68
Add: Profit for the year	1,301.16	1,535.92
Less : Deletion during the year	-	-
Closing Balance	9,246.76	7,945.60
Balance carried to balance sheet	9,246.76	7,945.60

Note No. 3 Long-term borrowings

₹ in thousand

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Loans and advances from related parties						
Rajeshwer Singh Director Loan unsecured	198.20	-	198.20	1,298.20	-	1,298.20
Kavita Rajpurohit Director Loan unsecured	48.20	-	48.20	48.20	-	48.20
Rahul Conductors Private Limited unsecured	-	-	-	3,000.00	-	3,000.00
	246.40	-	246.40	4,346.40	-	4,346.40
The Above Amount Includes						
Unsecured Borrowings	246.40	-	246.40	4,346.40	-	4,346.40
Net Amount	246.40	0	246.40	4,346.40	0	4,346.40

a. Term of Repayment of Loan

- Loan has been taken without interest and repayable on demand
- Loan has been taken without interest and repayable on demand
- Loan has been taken without interest and repayable on demand

Note No. 4 Provisions

₹ in thousand

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fee Payable	-	25.00	25.00	-	50.00	50.00
	-	25.00	25.00	-	50.00	50.00
Total	-	25.00	25.00	-	50.00	50.00

Note No. 5 Short-term borrowings

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
Bank OD unsecured	-	2,661.43
	-	2,661.43
	-	-
Total	-	2,661.43



Rajeshwer Singh

Kavita Rajpurohit

Note No. 6 Trade payables

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others		
Bharat Solar Power	(53.77)	(53.77)
Cable House	1.40	10.62
Cadsun Energy	238.14	1.28
Divya Switchgear	2,950.00	80.24
ILLUSIONS4REAL	-	24.00
Inject Solar LLP	-	(2.24)
Navkar Enterprises	565.68	0.71
Rajoria Professional Services Private Limited	21.60	21.70
RMV IT Services	-	(3.30)
Shourya Solar and Power Enterprises	136.19	137.35
Shree Radha Govind Electricals	-	20.90
Sun Installer	2,059.78	32.45
Ashoka Trading co	(1.54)	(1.54)
Delta Electronics Pvt Ltd	(1.19)	(1.19)
Diwakar Renewable and Infra Pvt Ltd	20.94	(1,911.32)
EMMVE Photovoltaic Power Pvt Ltd	(187.38)	(187.38)
Ever Green Power Solutions	7.56	7.56
Mistri Engineering Works	-	263.00
Power Partners	(195.58)	52.57
Raj Shree Enerterprises	-	0.12
Shree Sales	-	13.13
Solis Power Solutions	-	237.50
Sri Sai Kripa Window Solutions	588.64	(623.09)
Suryansh Energy	67.50	67.50
Waaree Energies Ltd	(0.42)	(0.42)
Sundry Creditors for Salary	234.47	253.52
Sundry Creditors for Expenses	56.23	43.82
Etrica Power	3,285.27	7.95
Industrial Power Controls	-	5.17
Integrated Batteries India Pvt Ltd	-	2,953.74
Jaipur internet	-	10.62
JVS Solar System and Services	-	0.20
Krannich Solar Pvt Ltd	-	(4.99)
Marudhara Industries Association	-	(1.30)
Neelkanth Hardware	-	(1.23)
Orbit Solar System	(7.11)	(22.25)
Reliance Jio Infocomm Ltd	-	1.47
Renewsys India Pvt Ltd	47.35	47.35
Renisprant Construction Pvt Ltd	8.10	15.30
Softserv Solutions Pvt Ltd	-	(0.50)
Solar One Energy	(37.35)	898.77
Sungrow India Pvt Ltd	(1.36)	(1.36)
Vodafone Idea Ltd	-	0.02
Whole Solar Pvt Ltd	-	(0.27)
ZED Box Pvt Ltd	(17.65)	12.17
Shakti Steel	77.77	(0.67)
Clear Solar Pvt Ltd	196.11	-
Deoki Technocrafts Pvt Ltd	5,120.82	-
Dileep Kumar and Associates	154.00	-
GEIE Solar Products India Pvt Ltd	(26.03)	-
Green Brilliance Renewable Energy LLP	(2,000.00)	-
K S Motors Pvt Ltd	(1.64)	-
KXL Enterprises	4.26	-
Mansuri Cargo Services	170.70	-
MTF Structures Pvt Ltd	(5.44)	-
Nakoda Steel	(789.41)	-
Navkar Industries	1.28	-



Rajesh

Kavita Rajpurohit



RF Microtech Electronics	(1,000.00)	
Shree Cement Limited	(452.20)	
Vardhman Electro Mech Pvt Ltd	(396.60)	
	10,839.12	2,403.91
Total	10,839.12	2,403.91

Trade Payables Ageing Schedule

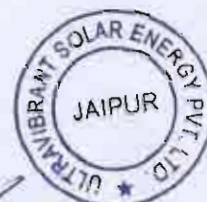
₹ in thousand

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	10635.43		203.69		10839.12	1804.21	575.68		24.00	2403.89
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

Note No. 7 Other current liabilities

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
TDS and TCS Payable	376.22	29.04
GST Payable	1,005.27	-
ESI and EPF Payable	34.13	34.87
	1,415.62	63.90
Total	1,415.62	63.90



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Kavita Rajpurshit

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2023

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2023													
Assets		Gross Block				Accumulated Depreciation/ Amortisation			Net Block				
		Useful Life (in Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2022	
A Tangible assets	Own Assets												
	Car Ford Endeavour	8.00	1,723.00	-	-	-	1,723.00	734.78	308.62	-	1,043.40	679.60	988.23
	Colour Printer	5.00	44.29	-	-	-	44.29	20.24	18.09	-	38.34	5.96	24.05
	Mobile	5.00	25.42	16.69	-	-	42.12	1.57	15.97	-	17.54	24.58	23.85
	Dell Laptop	3.00	35.76	-	-	-	35.76	23.77	7.57	-	31.35	4.42	11.99
	Air Conditioner	5.00	80.08	-	-	-	80.08	34.41	20.58	-	54.99	25.09	45.67
	Furniture and Fixture	10.00	360.02	31.85	-	-	391.87	51.45	83.98	-	135.42	256.45	308.57
	Total (A)		2,268.58	48.54	-	-	2,317.12	866.22	454.81	-	1,321.03	996.09	1,402.36
	P.Y Total			1,773.01	495.56	-	-	2,268.58	292.39	573.83	-	1,402.36	1,480.63

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



14/05/23

Sajid Mehta



Kavita Rajpurohit

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Car Ford Endeavour Motor Vehicles		Useful Life (In Years) Shift Type		8.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	
1		2	3	4	5	6	7	8	9	12
Car Ford Endeavour		19/09/2020	1,723.00	86.15	988.23		2920.00	559.00	2361.00	308.62
Total			1,723.00	86.15	988.23				365.00	308.62

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Colour Printer Office equipment		Useful Life (In Years) Shift Type		5.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	
1		2	3	4	5	6	7	8	9	12
Colour Printer		03/10/2020	14.25	0.71	6.09		1825.00	545.00	1280.00	2.74
Printer		08/07/2021	14.19	-	5.34		1825.00	267.00	1558.00	4.56
Printer		04/01/2022	15.85	-	12.62		1825.00	87.00	1738.00	10.79
Total			44.29	0.71	24.05				365.00	18.09

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Dell Laptop Computers and data processing units		Useful Life (In Years) Shift Type		3.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	
1		2	3	4	5	6	7	8	9	12
Dell Laptop		08/02/2021	35.76	1.79	11.99		1095.00	417.00	678.00	7.57
Total			35.76	1.79	11.99				365.00	7.57

Signed by Kanta Rajpurohit



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

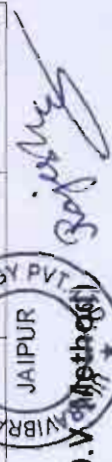
Name of Asset Group of asset	Air Conditioner Plant and Machinery	Useful Life (In Years)				5.00					
		Shift Type				Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Air Conditioner	18/04/2021	80.08	4.00	45.67		1825.00	348.00	1477.00	365.00	45.07	20.58
Total		80.08	4.00	45.67							20.58

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Furniture and Fixture Furniture and fittings	Useful Life (In Years)					10.00				
		Shift Type		Single							
Particulars	Oate of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture	31/08/2021	83.62	4.18	70.99		3650.00	213.00	3437.00	365.00	25.89	18.38
Furniture	01/09/2021	50.52	2.53	42.92		3650.00	212.00	3438.00	365.00	25.89	11.11
Furniture	01/09/2021	95.03	4.75	80.74		3650.00	212.00	3438.00	365.00	25.89	20.90
Furniture	20/09/2021	61.23	3.06	52.85		3650.00	193.00	3457.00	365.00	25.89	13.68
Furniture	12/11/2021	30.00	1.50	27.02		3650.00	140.00	3510.00	365.00	25.89	7.00
Furniture	15/09/2021	39.62	1.93	34.06		3650.00	198.00	3452.00	365.00	25.89	8.82
Furniture	10/11/2022	22.80	1.14	-		3650.00	0.00	3650.00	142.00	25.89	2.30
Furniture	26/06/2022	9.05	0.45	-		3650.00	0.00	3650.00	230.00	25.89	1.79
Total		391.87	19.59	308.57							83.98

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Useful Life (In Years)	Shift Type	Mobile
			Office equipment
	5.00	Single	Kanto Raipurahit



Signature: *Kavita Rajput*

Name: Kavita Rajput

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mobile	10/02/2022	25.42	1.27	23.85		1825.00	50.00	1775.00	365.00	45.07	10.75
Mobile	22/07/2022	16.69	0.83	-		1825.00	0.00	1825.00	253.00	45.07	5.22
Total		42.12	2.11	23.85							15.97

* Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2022})^{\text{raise to power 1/remaining useful life in years}})) * 100$



Kavita Rajpurohit



Digvijay

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302022

CIN : U40106RJ2019PTC065423

Note No. 9 Loans and advances

₹ in thousand

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	-	-	-	2,269.29
	-	-	-	2,269.29
Loans and advances to related parties				
Secured, considered good	-	2,866.27	-	381.73
	-	2,866.27	-	381.73
Total	-	2,866.27	-	2,651.02

Note No. 10 Current investments

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Other current investments (Unquoted)		
In Others		
Fixed Deposit with HDFC Bank (Lower of cost and Market value)	5,064.11	-
Fixed Deposit with UCO Bank (Lower of cost and Market value)	751.50	-
Gross Investment	5,815.61	-
Net Investment	5,815.61	-
Aggregate amount of unquoted investments	5,815.61	-

Note No. 11 Inventories

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Closing Stock	1,629.71	3,910.96
Total	1,629.71	3,910.96

Note No. 12 Trade receivables

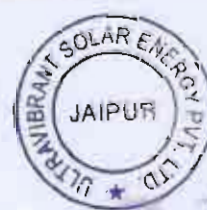
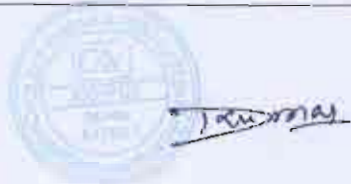
₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	-	-
Unsecured, Considered Good	1,620.27	9,319.38
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	1,620.27	9,319.38

Note No. 13 Cash and cash equivalents

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
HDFC Bank	7,685.27	-
UCO Bank	51.92	-
Total	7,737.18	-
Cash in hand		
Cash	501.66	277.59
Total	501.66	277.59
Total	8,238.84	277.59



Kavita Rajpurohit

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED

PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302022

CIN : U40106RJ2019PTC065423

Note No. 14 Other current assets

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Miscellaneous expenditure not written off		
Pre Incorporation Exp.	2.40	4.80
Other Assets		
Income Tax Refundable F.Y. 2022-23	703.70	-
GST Input Credit	-	5.10
Total	706.10	9.90

Note No. 15 Revenue from operations

₹ in thousand

Particulars	31st March 2023	31st March 2022
Sale of products		
GST Sale Goods	99,441.55	1,21,633.92
GST Sale Services	27,162.71	8,642.40
	1,26,604.26	1,30,276.32
Net revenue from operations	1,26,604.26	1,30,276.32

Note No. 16 Other income

₹ in thousand

Particulars	31st March 2023	31st March 2022
Interest Income		
Interest on FDR	72.73	-
Interest on IT Refund	149.99	0.97
	222.72	0.97
Total	222.72	0.97

Note No. 18 Purchase of stock-in-trade

₹ in thousand

Particulars	31st March 2023	31st March 2022
GST Purchase @ 18%	2.24	-
GST Purchase Goods	97,744.73	1,17,966.43
GST Purchase Services	13,369.63	3,213.92
GST Purchase Interstate	-	141.42
Total	1,11,116.59	1,21,321.77

Note No. 19 Changes in inventories

₹ in thousand

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Finished Goods	1,629.71	3,910.96
	1,629.71	3,910.96
Inventory at the beginning of the year		
Finished Goods	3,910.96	33.22
	3,910.96	33.22
(Increase)/decrease in inventories		
Finished Goods	2,281.24	(3,877.74)
	2,281.24	(3,877.74)

Note No. 20 Employee benefit expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Bonus Expenses	-	66.60
Salary Expenses	3,211.56	3,476.95
	3,211.56	3,543.55
Staff welfare Expenses		
Staff Welfare Expenses	8.24	110.12
	8.24	110.12
Total	3,219.80	3,653.67



Rajesh

Kavita Rajpurohit

ULTRAVIBRANT SOLAR ENERGY PRIVATE LIMITED
PLOT NO.IT-2012 (A), RIICO IT ZONE RAMCHANDRAPURA INDUSTRIAL AREA, SITAPURA, JAIPUR-302022
CIN : U40106RJ2019PTC065423

Note No. 21 Finance costs

₹ in thousand

Particulars	31st March 2023	31st March 2022
1		
Interest and Penalty Expenses	42.78	0.26
Bank Interest	81.87	116.02
Interest on long-term loans from others	665.38	-
	790.03	116.28
Total	790.03	116.28

Note No. 22 Depreciation and amortization expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	454.81	573.83
Total	454.81	573.83

Note No. 23 Other expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Carriage Inward (GST)	-	37.73
Commission Expenses	465.00	286.51
Audit Fee	25.00	25.00
Bank charges	8.45	39.09
Director Remuneration	2,700.00	2,200.00
Freight Charges	10.70	165.71
Insurance expenses	37.48	72.50
Legal and Professional Fees	812.20	665.31
Office Expenses	236.00	167.71
Pre-Incorporation Exp. Written Off	2.40	2.40
Sight Expenses	1,219.57	2,001.15
Transport Expenses (GST)	352.28	26.00
Printing and Stationary Expenses	50.86	8.85
Installation and Commissioning Charges	195.25	-
Business Development Expenses	65.10	96.20
Repair and Maintenance	146.35	80.42
Software TSL Charges	60.00	60.00
Round Off	-	-
Office Rent	198.60	168.00
ESI and PF Contribution	207.19	231.27
Operation and Maintenance Non GST	90.00	-
Courier Charges GST	1.65	-
Design Services for Solar Projects	80.00	-
Membership fees	31.00	-
Other expenditure	11.20	-
Tender Fee	136.78	-
Total	7,143.07	6,333.83

Note No. 24 Current tax

₹ in thousand

Particulars	31st March 2023	31st March 2022
Current tax: pertaining to current year	520.28	619.72
Total	520.28	619.72



Kavita Rajpurshit

Note No. 25 Earning Per Share

₹ in thousand

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
Basic				
Profit after tax (A)	1,301.16	1,535.92	1,301.16	1,535.92
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	130.12	153.59	130.12	153.59
Diluted				
Profit after tax (A)	1,301.16	1,535.92	1,301.16	1,535.92
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	130.12	153.59	130.12	153.59
Face value per share	-	10.00	-	10.00

Note number: 1 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.70	3.12	-45.51	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.03	0.87	-96.55	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.15	0.21	-28.57	
(e) Inventory turnover ratio	Turnover	Average Inventory	45.70	66.06	-30.82	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	23.15	7.95	191.19	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	16.78	13.33	25.88	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	14.73	11.85	24.30	
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.01	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.27	0.15	80.00	
(k) Return on investment			0.00		0.00	



Kavita Rajpurohit