## **AVIANS INNOVATIONS TECHNOLOGY PRIVATE LIMITED**

(CIN: U27104PN2007PTC129844)

(Address: PLOT NO.615, SECTOR 25, PRADHIKARAN NIGDI PUNE-411044)

Balance Sheet as at 31 March 2023

I. EQUITY AND LIABILITIES   (1) Shareholders' funds   (a) Share Capital   1   61.20   61.20     (b) Reserves and Surplus   2   2.498.79   2.058.00     (b) Reserves and Surplus   2   2.559.99   2.119.20     (2) Non-current liabilities   (a) Long-term Borrowings   3   5   5     (a) Long-term Borrowings   3   6   7   7     (b) Deferred Tax Liabilities (nt)   4   7   7     (c) Other Long-term Liabilities   5   7   7     (d) Long-term Provisions   6   7   7     (d) Long-term Provisions   7   7   7     (a) Short-term Borrowings   7   7   7     (b) Total   7   7   7     (c) United Payables   8   7   7   7     (d) Long-term Provisions   7   7   7     (e) Long-term Provisions   9   354.48   307.31     (f) Short-term Provisions   10   374.63   307.55     (f) Cher Current Liabilities   9   354.48   307.31     (g) Short-term Provisions   10   374.63   307.55     (g) Long-term Provisions   11   1,122.30   1,224.75     (g) Property, Plant and Equipment and Intangible Assets   10   1,108.65   1,185.17     (g) Deferred Tax Assets (net)   11   1,122.30   1,224.75     (g) Hono-current Howestments   12   1   7   9   8.26     (g) Unterm Loans and Advances   14   7   9   2.50     (g) Unterm Loans and Advances   18   1,065.93   734.96     (g) Current Assets   19   343.80   696.48     (g) Long-term Loans and Advances   20   327.83   296.88     (g) Cherr Current Assets   21   7.99   12.01     (b) Lotal   10   10   10   10   10     (c) Lotal Current Assets   21   7.99   12.01     (b) Lotal   10   10   10   10   10     (c) Lotal Current Assets   21   7.99   12.01     (b) Lotal   10   10   10   10   10     (c) Lotal Current Assets   21   7.99   12.01     (c) Lotal Cu				(Rs in lacs)
(1) Shareholders' funds (a) Share Capital (b) Reserves and Surplus (c) Reserves and Surplus (c) Reserves and Surplus (d) Concurrent liabilities (a) Long-term Borrowings (d) Deferred Tax Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Rorowings (d) Short-term Borrowings (e) Other Lourent Liabilities (d) Content Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Borrowings (d) Short-term Borrowings (d) Short-term Borrowings (d) Short-term Borrowings (e) Other Current Liabilities (e) Long-term Liabilities (e) Long-term Liabilities (e) Long-term Liabilities (f) Long-term Liabilities (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Provisions (h) Short-term Liabilities (h) Short-term Lia	Particulars	Note	31 March 2023	31 March 2022
(1) Shareholders' funds (a) Share Capital (b) Reserves and Surplus (c) Reserves and Surplus (c) Reserves and Surplus (d) Concurrent liabilities (a) Long-term Borrowings (d) Deferred Tax Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Rorowings (d) Short-term Borrowings (e) Other Lourent Liabilities (d) Content Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Liabilities (d) Long-term Borrowings (d) Short-term Borrowings (d) Short-term Borrowings (d) Short-term Borrowings (e) Other Current Liabilities (e) Long-term Liabilities (e) Long-term Liabilities (e) Long-term Liabilities (f) Long-term Liabilities (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Borrowings (h) Short-term Provisions (h) Short-term Liabilities (h) Short-term Lia	I FOURTY AND HARRITIES			
a) Share Capital   1				
(b) Reserves and Surplus         2         2,498.79         2,058.00           Total         2,559.99         2,119.20           (2) Non-current liabilities         3         -         -           (a) Long-term Borrowings         3         -         -         -           (b) Deferred Tax Liabilities (net)         4         - <td></td> <td>1</td> <td>61.20</td> <td>61 20</td>		1	61.20	61 20
a) Long-term Borrowings   3		<b>-</b>		2,119.21
a) Long-term Borrowings   3	(2) Non-current liabilities			
(b) Deferred Tax Liabilities (net)         4         -		3	_	
C) Other Long-term Liabilities			_	
(d) Long-term Provisions       6       -       -       -         Total       -       -       -         (3) Current Ilabilities       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       - </td <td></td> <td></td> <td>_</td> <td>_</td>			_	_
Case	The second secon			_
(a) Short-term Borrowings       7       -       229.36         (b) Trade Payables       8       -       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00 <t< td=""><td></td><td>· -</td><td>-</td><td>-</td></t<>		· -	-	-
(a) Short-term Borrowings       7       -       229.36         (b) Trade Payables       8       -       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00       -       0.00 <t< td=""><td>(3) Current liabilities</td><td></td><td></td><td></td></t<>	(3) Current liabilities			
(b) Trade Payables       8         - Due to Micro and Small Enterprises       7.21       0.05         - Due to Others       372.33       250.82         (c) Other Current Liabilities       9       354.48       307.33         (d) Short-term Provisions       10       374.63       397.54         Total       1,108.65       1,185.13         Total Equity and Liabilities       3,668.64       3,304.34         II. ASSETS         (a) Property, Plant and Equipment and Intangible Assets       5       5         (i) Property, Plant and Equipment and Intangible Assets       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       16       435.62       25.00         (b) Inventories       16       435.62       25.00         (c) Inventories       18       1,065.93       734.95         (d) Cash and Cash Equivalents       19       3	1. CONT. STEPPINGS STEPPINGS STEPPINGS STEPPINGS STEPPINGS	7	_	229 39
- Due to Micro and Small Enterprises 7.21 0.00 - Due to Others 372.33 250.83 (c) Other Current Liabilities 9 354.48 307.33 (d) Short-term Provisions 10 374.63 397.57 (d) Short-term Provisions 10 374.63 397.53 (d) Short-term Provisions 10 374.63 397.53 (d) Short-term Provisions 10 374.63 397.54 (d) Short-term Provisions 10 374.63 397.54 (d) Short-term Provisions 10 374.63 397.54 (d) Short-term Loans and Advances (e) Property, Plant and Equipment and Intangible Assets (f) Property, Plant and Equipment 11 1,122.30 1,224.75 (f) Non-current Investments 12 (c) Deferred Tax Assets (net) 13 14.59 8.26 (d) Long term Loans and Advances 14 (e) Other Non-current Assets 15 57.76 7.25 (e) Other Non-current Assets 15 57.76 7.25 (e) Other Non-current Investments 16 435.62 25.00 (b) Inventories 17 292.81 298.77 (c) Trade Receivables 18 1,065.93 734.98 (d) Cash and Cash Equivalents 19 343.80 696.45 (e) Short-term Loans and Advances 20 327.83 296.85 (f) Other Current Assets 21 7.99 12.01 Total	(a)			225.55
Column		8	7 21	0.05
(c) Other Current Liabilities       9       354.48       307.33         (d) Short-term Provisions       10       374.63       397.54         Total       1,108.65       1,185.13         Total Equity and Liabilities       3,668.64       3,304.34         II. ASSETS       (1) Non-current assets         (a) Property, Plant and Equipment and Intangible Assets       (i) Property, Plant and Equipment       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30       1,244.75       1,240.30         (2) Current assets       15       57.76       7.25       1,240.30 <td>And the second s</td> <td></td> <td></td> <td></td>	And the second s			
Cold   Short-term Provisions   10   374.63   397.54   1,108.65   1,185.15   1,108.65   1,185.15   1,108.65   1,185.15   1,108.65   1,185.15   1,108.65   1,108.65   1,108.65   1,108.65   1,108.65   1,109.65		o o		
Total         1,108.65         1,185.13           Total Equity and Liabilities         3,668.64         3,304.34           II. ASSETS           (1) Non-current assets           (a) Property, Plant and Equipment and Intangible Assets         3         1,122.30         1,224.75           (b) Non-current Investments         12         -         -         -         -           (b) Non-current Investments         12         -<	3 NO 5			
Total Equity and Liabilities   3,668.64   3,304.32     II. ASSETS	16. 16.	-		
(1) Non-current assets         (a) Property, Plant and Equipment and Intangible Assets       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04		<u>-</u>		3,304.34
(1) Non-current assets         (a) Property, Plant and Equipment and Intangible Assets       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04	II ACCETC	_		
(a) Property, Plant and Equipment and Intangible Assets       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04				
(i) Property, Plant and Equipment       11       1,122.30       1,224.75         (b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       15       57.76       7.25         (2) Current assets       16       435.62       25.00         (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04				
(b) Non-current Investments       12       -       -         (c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04		11	1 122 20	1 224 70
(c) Deferred Tax Assets (net)       13       14.59       8.26         (d) Long term Loans and Advances       14       -       -         (e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04			1,122.30	1,224.73
(d) Long term Loans and Advances       14       -	The state of the s		1/150	8.76
(e) Other Non-current Assets       15       57.76       7.25         Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04	A STATE OF THE STA			
Total       1,194.65       1,240.30         (2) Current assets       (a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,064.04				
(a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04	A SOCIAL DIRECTION CONTROL CON	15 _		1,240.30
(a) Current Investments       16       435.62       25.00         (b) Inventories       17       292.81       298.71         (c) Trade Receivables       18       1,065.93       734.98         (d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04	(2) Current assets			
(b) Inventories     17     292.81     298.71       (c) Trade Receivables     18     1,065.93     734.98       (d) Cash and Cash Equivalents     19     343.80     696.45       (e) Short-term Loans and Advances     20     327.83     296.88       (f) Other Current Assets     21     7.99     12.01       Total     2,473.99     2,064.04		16	435.62	25.00
(c) Trade Receivables     18     1,065.93     734.98       (d) Cash and Cash Equivalents     19     343.80     696.45       (e) Short-term Loans and Advances     20     327.83     296.88       (f) Other Current Assets     21     7.99     12.01       Total     2,473.99     2,064.04				
(d) Cash and Cash Equivalents       19       343.80       696.45         (e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04	And Considering Section 2015			
(e) Short-term Loans and Advances       20       327.83       296.88         (f) Other Current Assets       21       7.99       12.01         Total       2,473.99       2,064.04				
(f) Other Current Assets 21 7.99 12.01  Total 2,473.99 2,064.04	7 V			
Total 2,473.99 2,064.04	2 1	(		
Total Assets 2 668 64 2 300 24		ž1 <b>–</b>		2,064.04
	Total Accets		2 669 64	3 304 34

See accompanying notes to the financial statements

As per our report of even date

For KISHOR GUJAR AND ASSOCIATES

**Chartered Accountants** 

Firm's Registration No. 116747W

CA Javedkhan Saudagar

Partner

Membership No. 139006

UDIN: 23139006BGVVAT5821

CHARTERED ACCOUNTANTS

Place: Pune

Date: 24-05-2023

For and on behalf of the Board

Mr. Nitesh Makwana

171110

Director

Mr.Amit Makwana Director

171214

