

**Roborbit Automation & Technologies
Private Limited**

CIN : U31900MH2022PTC394243

**F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, ,
Aurangabad - 431136.**

AUDITED STATEMENTS OF ACCOUNTS

For

F.Y. 2022-2023

**Auditors
B. R. Zanwar & Co,
"Abhishek Complex", Shivaji Nagar Road, Garkheda,
Aurangabad.**

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Roborbit Automation & Technologies Private Limited,
F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, ,
Aurangabad - 431136.

1 Opinion

We have audited the accompanying financial statements of **Roborbit Automation & Technologies Private Limited**, ("the Company") which comprises the Balance Sheet as at **March 31, 2023**, the Statement of Profit and Loss 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 **March 31, 2023**, and its losses for the year ended on that date.

2 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 on the financial statements.

3 Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



4 Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

5 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 As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. As Internal Financial Control under section 143(3)(i) is not applicable to company hence we are not responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- d Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- e Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

6 Report on Other Legal and Regulatory Requirements

- 01) The Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not enclosed herewith as the company complies with all the conditions prescribed for exemption from applicability of the said order.
- 02) As required by section 143(3) of the Act, we report that:
- 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.
 - In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - 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.
 - On the basis of written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.
 - As required by the provisions of section 143(3)(i) of Chapter X of the Companies Act, 2013 "Report on Internal Financial Control" is not enclosed herewith as the company complies with all the conditions prescribed in Notification dated 13.06.2017, issued by Ministry of Corporate Affairs.
 - As this is a Private Limited company provisions of section 197 of the Companies Act, 2013 related to Managerial Remuneration are not applicable.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- ii) There are no such amounts which are required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.
- iii) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- iv) As during the year no Dividend has been declared by the Company hence Provisions Related to section 123 of the Companies Act, 2013 are not applicable.
- v) As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company only w.e.f. April 1, 2023, reporting under this clause is not applicable.

Place: Aurangabad
Date: 05th September, 2023



For B. R. Zanwar & Co
Chartered Accountants
Firm Reg No. : 111774W

B. R. Zanwar

CA B. R. Zanwar
Proprietor
M.No.: 043894

UDIN No. : 23043894BGZEBF8994

Roborbit Automation & Technologies Private Limited,
CIN : U31900MH2022PTC394243
F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, Aurangabad - 431136.
Balance Sheet As on 31st March, 2023


				Amount in Hundred	
Sr. No.	Particulars	Note No.	As on 31.03.2023	As on 31.03.2022	
I.	EQUITY AND LIABILITIES				
1	<u>Shareholders' Funds</u>				
	(a) Share Capital	1	1,000.00		-
	(b) Reserves and Surplus	2	(870.36)		-
	(c) Money received against share warrants		-		-
2	<u>Share application money pending allotment</u>		-		-
3	<u>Non-Current Liabilities</u>				
	(a) Long-Term Borrowings		-		-
	(b) Deferred Tax Liabilities (Net)		-		-
	(c) Other Long Term Liabilities		-		-
	(d) Long - Term Provisions		-		-
4	<u>Current Liabilities</u>				
	(a) Short-Term Borrowings		-		-
	(b) Trade Payables		-		-
	(i) Total Outstanding Dues of Micro Enterprises & Small Enterprises		-		-
	(ii) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	3	27,762.48		-
	(c) Other Current Liabilities	4	94,799.80		-
	(d) Short-Term Provisions	5	827.71		-
	Total		1,23,519.64		-
II.	ASSETS				
1	<u>Non-Current Assets</u>				
	(a) Property, Plant & Equipment & Intangible Asset				
	(i) Property, Plant & Equipment		-		-
	(ii) Intangible Assets		-		-
	(iii) Capital Work-in-Progress		-		-
	(iv) Intangible assets under development		-		-
	(b) Non-Current Investments		-		-
	(c) Deferred Tax Assets (Net)		-		-
	(d) Long Term Loans & Advances		-		-
	(e) Other Non-Current Assets	6	253.29		-
2	<u>Current assets</u>				
	(a) Current Investment		-		-
	(b) Inventories	7	35,423.46		-
	(c) Trade Receivables	8	29,083.33		-
	(d) Cash and Cash Equivalents	9	54,889.30		-
	(e) Short-Term Loans and Advances	10	3,870.26		-
	(f) Other Current Assets		-		-
	Total		1,23,519.64		-

Notes on Accounts & Significant account policies 15
The notes referred to above form an integral part of the Balance Sheet.

As per our report of even dated
On behalf of the Board of Directors
Roborbit Automation & Technologies Private Limited

For B. R. Zanwar & Co
Chartered Accountants
Firm Reg No. : 111774W


Mr. Tejas R. Acharya


Mr. Sominath M. Varade





Director
DIN 09847418

Director
DIN 09805644

CA B. R. Zanwar
Proprietor

Place: Aurangabad
Date: 05th September, 2023

M.No.: 043894
UDIN No. : 23043894BGZEBF8994

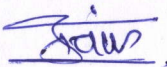
Roborbit Automation & Technologies Private Limited,
CIN : U31900MH2022PTC394243
F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, Aurangabad - 431136.
Statement of Profit & Loss For the period ended 31st March, 2023

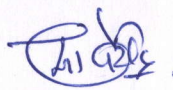
Amount in Hundred				
Sr. No.	Particulars	Note No.	For The Year Ended 31.03.2023	For The Year Ended 31.03.2022
	Total Income :			
I.	Revenue from Operations	11	35,579.05	-
II.	Other Income		-	-
III.	Total Income (I+II)		35,579.05	-
IV.	Expenses:			
	Cost of materials consumed	12	18,764.48	-
	Purchase of Stock-in-trade		-	-
	Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee benefits expense	13	423.00	-
	Finance costs		-	-
	Depreciation and amortization expenses		-	-
	Other expenses	14	17,261.93	-
	Total Expenses (IV)		36,449.41	-
V.	Profit before exceptional and extraordinary items and tax		(870.36)	-
VI.	Exceptional items		-	-
VII.	Profit/(Loss) before extraordinary items and tax (V-VI)		(870.36)	-
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII-VIII)		(870.36)	-
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Income Tax Expenses		-	-
	(3) Deferred tax		-	-
	(4) MAT Credit Entitlement		-	-
XI.	Profit/(Loss) for the period from continuing operations (IX-X)		(870.36)	-
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(loss) from Discontinuing operations (XII-XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		(870.36)	-
XVI.	Earnings per equity share:			
	(1) Basic		(8.70)	-
	(2) Diluted		(8.70)	-

Notes on Accounts & Significant account policies 15
The notes referred to above form an integral part of the Statement of Profit & Loss.

As per our report of even dated
On behalf of the Board of Directors
Roborbit Automation & Technologies Private Limited

For B. R. Zanwar & Co
Chartered Accountants
Firm Reg No. : 111774W









Mr. Tejas R. Acharya
Director
DIN 09847418
Place: Aurangabad
Date: 05th September, 2023

Mr. Sominath M. Varade
Director
DIN 09805644

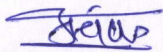
CA B. R. Zanwar
Proprietor
M.No.: 043894

UDIN No. : 23043894BGZEBF8994

Roborbit Automation & Technologies Private Limited,
CIN : U31900MH2022PTC394243
F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, Aurangabad - 431136.
Cash Flow Statement For the period ended 31st March, 2023

Sr No	PARTICULARS	Amount in Hundred	
		31st March, 2023	31st March, 2022
A.	CASH INFLOW FROM OPERATING ACTIVITIES		
	Net Profit / Loss before tax	(870.36)	-
	Adjustments to reconcile profit before tax to cash provided by operating activities		
	Depreciation and amortisation expense	-	-
	Advertisement Expenses	-	-
	Sales Promotion Expenses	-	-
	Changes in assets and liabilities		
	Changes in Inventories	(35,423.46)	-
	Changes in Trade receivables	(29,083.33)	-
	Changes in Loans and advances and other assets	(3,870.26)	-
	Changes in Payables	27,762.48	-
	Changes in Liabilities and provisions	95,627.51	-
	Changes in Increase in other non Current Asset	253.29	-
	Cash Generated from Operations	54,395.88	-
	Taxes Paid	-	-
	NET CASH GENERATED BY OPERATING ACTIVITIES	54,395.88	-
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Investment in Fixed Assets	-	-
	NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES	-	-
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	NET CASH USED IN FINANCING ACTIVITIES	-	-
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	54,395.88	-
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	-	-
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	54,889.30	-

For and on Behalf of the Board of Directors
Tidy Casa Private Limited



Mr. Tejas R. Acharya
Director
DIN 09847418
Place: Aurangabad
Date: 05th September, 2023

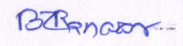


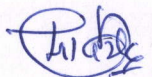
Mr. Sominath M. Varade
Director
DIN 09805644



As per our report on even date
For B. R. Zanwar & Co
Chartered Accountants
Firm Reg No. : 111774W




CA B. R. Zanwar
Proprietor
M.No.: 043894



Note No.1 : Share Capital

Sr. No.	Particulars	Amount in Hundred	
		As on 31.03.2023	As on 31.03.2022
A	AUTHORISED SHARE CAPITAL		
	15,00,000 (1,50,000) Equity Shares of Rs. 10 each	15,000.00	-
	Total	15,000.00	-
B	ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL		
	1,00,000 (10,000) (Equity Shares of Rs.10/- each as fully Paid up)	1,000.00	-
	Total	1,000.00	-

1.1 Details of Share Holders holding shares more than 5% of total paid up capital

Sr. No.	Name of Shareholders	As on 31.03.2023	As on 31.03.2022
1	Mrs. Anjana Sominath Varade 2500 Shares- 25% held	250.00	-
2	Mrs. Durga Shaliwan Lembhe 2500 Shares- 25% held	250.00	-
3	Mr. Tejas Rajendra Acharya 2500 Shares- 25% held	250.00	-
4	Mr. Sominath Mukunda Varade 2500 Shares- 25% held	250.00	-

1.2 Reconciliation of Shares

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
	Authorised Share Capital	No. of Shares 1,500.00	No. of Shares -
	Less:- Shares Alloted Fully paid up	100.00	-
	Total Equity Shares available for fresh allotment	1,400.00	-
	Shares Available for allotment	1,400.00	-
	Closing Outstanding shares as on 31.03.2023	1,400.00	-

1.3 Shares Held By Promoters

Share held by Promoters at the end of Year March, 2023					% Change during the year
S.No.	Promoters Name	No. of Shares	% of Total shares		
1	Mrs. Anjana Sominda	2,500.00	25.00%	-	
2	Mrs. Durga Shaliwan	2,500.00	25.00%	-	
3	Mr. Tejas Rajendra	2,500.00	25.00%	-	
4	Mr. Sominath Muku	2,500.00	25.00%	-	

Note No.2 : Reserves & Surplus

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
A	Surplus in Statement of Profit & Loss :		
	Opening Balance	-	-
	Add : Net Profit/(Loss) for the Year	(870.36)	-
	Total	(870.36)	-

Note No 3: Trade Payables

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
A	MSME Creditors	-	-
B	Other Than MSME	27,762.48	-
	Total	27,762.48	-

- 3.1 Balances of Sundry Creditors for Supplies and services are subject to confirmation and reconciliation, if any
3.2 Trade Payable Ageing schedule as on 31st March, 2023 :-

Particulars	Outstanding For following periods from due date of payment as on 31st March, 2023					Total
	Not Due	Less Than 1 year	1-2 Years	2-3 years	more than 3 years	
i) MSME					-	-
ii) Other	27,762.48	-	-	-	-	27,762.48
iii) Disputed-MSME	-	-	-	-	-	-
iv) Disputed-Other	-	-	-	-	-	-

Said



Note No 4: Other Current Liabilities

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1	Advances Received	94,799.80	-
	Total	94,799.80	-

4.1 Balances of Advances Received are subject to confirmation and reconciliation, if any

Note No 5 : Short term Provisions

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1	Provisions for Statutory Dues Payable - TDS	154.71	-
2	Other Provisions Payable - Audit Fees Payable - Salaries	250.00 423.00	- -
	Total	827.71	-

Note No 6: Non Current Assets

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1	Misc. Expenses Not W-off	-	-
2	Pre-operative Exp	316.61	-
3	Less : W-off	63.32	-
	Total	253.29	-

Note No 7: Inventories

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1	Closing Stock	35,423.46	-
	Total	35,423.46	-

7.1 Inventories is taken as valued and certified by the Management.

7.2 Inventories are valued at cost or Net realisable Value whichever is lower.

Note No 8: Trade Receivables

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
1	Secured - Considered Good	-	-
2	Unsecured - Considered Good	29,083.33	-
3	Doubtful	-	-
	Total	29,083.33	-

8.1 Balances of Trade receivables are subject to confirmation & reconciliations, if any

8.2 Trade Receivable ageing schedule as on 31st March,2023:-

Particulars	Outstanding For following periods from due date of payment as on 31st March, 2023						
	Not Due	Less Than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivable-considered good	29,083.33	-	-	-	-	-	29,083.33
ii) Undisputed Trade receivable-considered Doubtful	-	-	-	-	-	-	-
iii) Disputed Trade Receivable - considered good	-	-	-	-	-	-	-
iv) Disputed Trade Receivable - considered Doubtful	-	-	-	-	-	-	-
Total	29,083.33	-	-	-	-	-	29,083.33

Note No 9: Cash and Cash Equivalents

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
A	Balances with Banks - Current Accounts ICICI Bank Ltd	54,889.30	-
B	Cash in Hand	-	-
	Total (A+B)	54,889.30	-

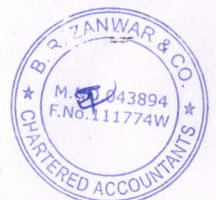
Note No.10: Short-term Loans & Advances

Sr. No.	Particulars	As on 31.03.2023	As on 31.03.2022
A	Balance with Government Authorities		
1	GST Receivable	3,869.72	-
2	Income Tax refund receivable FY 20-21	0.54	-
	Total	3,870.26	-

10.1 Balance with Government Authorities are subject to reconciliations, if any.

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Note No.11: Revenue from Operations

Sr. No.	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Sales	41,983.28	-
2	Less : GST	6,404.23	-
	Total Sales	35,579.05	-

Note No.12: Cost of Material Consumed

Sr. No.	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Opening Stock	-	-
2	Add : Purchases	54,187.94	-
3	Less : Closing Stock	35,423.46	-
	Total	18,764.48	-

Note No.13: Employee Benefit Expenses

Sr. No.	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
1	Salaries	423.00	-
	Total	423.00	-

Note No.14: Other Expenses

Sr. No.	Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
A	Manufacturing Exp		
1	Jobwork Charges	320.91	-
2	Design Charges	11,500.00	-
3	Freight Inward	46.70	-
4	Machining Milling Grinding DRO Charges	4,651.00	-
	Total(A)	16,518.61	-
B	Other Exp		
1	Audit Fees	250.00	-
2	Professional Charges	430.00	-
3	Misc. Expenses W-off	63.32	-
	Total(B)	743.32	-
	Total(A+B)	17,261.93	-

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15 **Notes on Accounts and Significant Accounting Policies**

A Notes on Accounts

- 15.1 As the total income of the company is less than hundred crore, figures appearing in the financial statements has been rounded off to the nearest hundreds.
- 15.2 No loans & advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.
- 15.3 There are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 15.4 Reporting on whether all quarterly returns and statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts is not applicable as The Company has not borrowed any funds from Banks or Financial Institutions.
- 15.5 During the year company has not been declared as Wilful Defaulter by any bank or financial institution or by any other lenders
- 15.6 There are no transactions with Struck of Company as explained under section 248 of the Companies Act, 2013.
- 15.7 There are no subsidiaries of The Company, hence disclosure for non compliance of number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not required.
- 15.8 There are no Scheme of Arrangements which has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.
- 15.9 **Utilisation of Borrowed funds and share premium:**
- A During the year the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- B During the year the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 15.10 No sitting fees has been paid to any Director of the Company.
- 15.11 Balances of Trade Receivables, Trade Payables, Secured Loans, Unsecured Loans, Advances and Deposits are subject to confirmations & Reconciliation (If any).
- 15.12 Goods and Service Tax receivable is taken as per Goods and Service Tax Return and subject to reconciliation.
- 15.13 **Contingent Liability (not provided in Books)**
- a) There are no contingent liabilities as on date of the audit report.
- 15.14 **Micro, Small & Medium Enterprises Development Act, 2006**
Under the Micro, Small & Medium Enterprises Development Act, 2006 which came into force from 2nd October, 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. The Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not readily available, no disclosure have been made in the accounts.
- 15.15 **Prior Period Items**
Income- Nil
Expenses- Nil
- 15.16 **Related Party Disclosures**
As per Accounting Standard 18 "Related Party Disclosures" , issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below :

**A Name of Related Parties :
Key Management Personnel**

- a) Mrs. Anjana Sominath Varade
b) Mrs. Durga Shaliwan Lembhe
c) Mr. Tejas Rajendra Acharya
d) Mr. Sominath Mukunda Varade

Other Related Parties

- a) Roborbit Technologies



B Related Party Transactions

Particulars	Key Management Personnel	Other Related Parties
Income		
Sales of Materials	-	-
Expenses		
Purchases of Materials	-	-
Other Expenses		746.61

C Details of Balances of Related Parties as on 31.03.2023

Particulars	Key Management Personnel	Other Related Parties
Other Current Liabilities	-	746.61

15.17 **Ratios for The Year 2022-2023**
Refer "Annexure 1" for Ratios

15.18 Particulars of the Company :

CIN No.	:- U31900MH2022PTC394243
Date of Incorporation	:- 28-11-2022
Permanent Account Number	:- AAMCR3279D
GSTIN No.	:- 27AAMCR3279D1Z4
Nature of Business	:- Manufacturing of Robotics & Automation
Name of the Bank & A/c No	:- ICICI Bank Ltd, Aurangabad. A/c No. 777705616263

B Significant Accounting Policies**1 Accounting System**

The accounts of the company are prepared in accordance with the accounting principles generally accepted in India. The company has maintained its accounts on the basis of Mercantile System of Accounting.

2 Basis for preparation of financial statements

The financial statements have been prepared under the historical cost conventions and in accordance with generally accepted accounting principles. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

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

3 Inventories

The company has valued the Inventory at cost or Net realisable value whichever is lower and on the basis of physical verification of Stock by the management at the end of the year.

4 Investments

There is no investment at the end of the year.

5 Property, Plant & Equipment

There is no investment in fixed assets during the year.

6 Cash Flow Statement

Cash Flows are reported using the Indirect method, whereby Profit Before Tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of Income or expense associated with investing or financing Cash flows.

7 Prior period items

No prior period items for being first year of incorporation.

8 Contingencies And Event Occurred After The Balance Sheet Date

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

a) Contingent Liabilities, if any, are disclosed as note to the balance sheet.

b) There are no such events occurred after the Balance sheet date which will have bearing on profitability and / or State of Affairs of the company.

9 Depreciation

No Depreciation charged as there are no assets during the year.

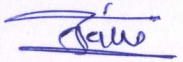
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- 10 **Revenue Recognition**
Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods as below:
i) Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer and exclusive of Goods & Services tax collected.
ii) Other income is recorded on an accrual basis.
- 11 **Borrowing Costs**
There is no borrowing costs during the year.
- 12 **Accounting for Taxes on Income**
A) Income Tax
During the year under consideration company has incurred losses and hence provision for tax is not made for current accounting period (Reporting Period) on the basis of the taxable profits computed in accordance with Income Tax Act, 1961.
B) Deferred Tax
Deferred tax asset & liabilities are recognised for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets & liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date. The carrying amount of deferred tax asset/liability are reviewed at each Balance Sheet date & recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.
- 13 **Employee Benefits**
A) Short Term Employee Benefits
Short term employee benefits are recognized as expense at the undiscounted amount in the Statement of Profit & Loss for the year in which related services are rendered.
- 14 **Impairment of Assets**
The company on annual basis tests the carrying amount of assets for impairment so as to determine a) The provision for impairment loss, if any, b) the reversal, if any, required on account of impairment loss recognized in previous periods.
- 15 **Earnings Per Share**
Basic Earning Per Share is calculated by dividing the Net Profit attributable to the Shareholders by the total number of Equity Shares outstanding during the year.

As per our report of even dated
On behalf of the Board of Directors
Roborbit Automation & Technologies



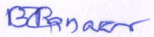
Mr. Tejas R. Acharya
Director
DIN 09847418
Place: Aurangabad
Date: 05th September, 2023



Mr. Sominath M. Varade
Director
DIN 09805644



For B. R. Zanwar & Co
Chartered Accountants
Firm Reg No. : 111774W


CA B. R. Zanwar
Proprietor
M.No.: 043894

**Roborbit Automation & Technologies Private Limited,
CIN : U31900MH2022PTC394243**

**F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, Aurangabad - 431136.
Annexure to Notes forming part of the Balance Sheet as on 31st March, 2023**

		Amount in Hundred
Sr. No.	Particulars	Amount
1	Equity Share Capital	
	Mrs. Anjana Sominath Varade	250.00
	Mrs. Durga Shaliwan Lembhe	250.00
	Mr. Tejas Rajendra Acharya	250.00
	Mr. Sominath Mukunda Varade	250.00
	Total	1,000.00
2	Sundry Creditors	
	Avneesh Engineering	356.79
	Devise Engineering Tools	86.31
	Emergence System	1,042.29
	Grow Ever Steel (India) Pvt Ltd	161.75
	Inspire Industries	1,694.00
	Jai Bhadra Metals	14,279.61
	J.S Industries	174.01
	K S Enterprises	367.46
	Malhar Corporation	1,658.62
	Malhar Engineering	233.10
	Niranjan Engineering	236.98
	Padmawati Enterprises	10.03
	Powerline Electronics	200.60
	Rexel India Private Limited	(76.13)
	Santoshi Maa Engineering	41.63
	Shree Pimpleshwar Engineering	424.82
	Skyline Distributors	61.36
	Sp Engineering	11.18
	Suhner India Pvt Ltd	423.09
	Synergy Corporation	1,230.19
	Unique Enterprises	897.98
	Unique Precision Works	247.53
	Veera Engineering	4,435.88
	Wahlen Tech Private Limited	(436.60)
	Total	27,762.48
3	Advances Received	
	Deogiri Electronics Cluster Pvt. Ltd. Advance	878.86
	Quantum Energy Limited Advance	72,924.33
	Roborbit (Proprietor)	746.61
	Supreme Rollform Private Limited Advance	20,250.00
	Total	94,799.80
4	Sundry Debtors	
	- Unsecured, considered good	
	BG LI-IN Electricals Ltd.	636.66
	Star Auto Industries Pvt. Ltd.	28,446.67
	Total	29,083.33

**On behalf of the Board of Directors
Roborbit Automation & Technologies Private Limited**

Tejas

Mr. Tejas R. Acharya
Director
DIN 09847418

Sominath

Mr. Sominath M. Varade
Director
DIN 09805644



**Place: Aurangabad
Date: 05th September, 2023**

Roborbit Automation & Technologies Private Limited,

CIN : U31900MH2022PTC394243

F. No. 303, D-5, Disha Kunjaban, Wadgaon Kolhati, Aurangabad - 431136.

"Annexure 1" Showing Ratios for the Year Ended 2022-23

Note No. 15.17: Ratios for The Year 2022-23

Sr. No.	Particulars	Mar-23	Mar-22	% Variance	Reason for variance
1	Current Ratio	1.00	0.00	NA	NA for being first year of incorporation
2	Debt Equity Ratio	0.00	0.00	NA	No debt during the year
3	Debt Service Coverage Ratio	0.00	0.00	NA	No debt during the year
4	Return on Equity	-13.43	0.00	NA	NA for being first year of incorporation
5	Inventory turnover ratio	1.06	0.00	NA	NA for being first year of incorporation
6	Trade Receivables turnover ratio	2.45	0.00	NA	NA for being first year of incorporation
7	Trade payables turnover ratio	3.90	0.00	NA	NA for being first year of incorporation
8	Net Capital Turnover Ratio	575.50	0.00	NA	NA for being first year of incorporation
9	Net Profit Ratio	-2.45	0.00	NA	NA for being first year of incorporation
10	Return on Capital Employed	-6.71	0.00	NA	NA for being first year of incorporation
11	Proprietary Ratio	0.00	0.00	NA	NA for being first year of incorporation
12	Return on Investment	-13.43	0.00	NA	NA for being first year of incorporation

Notes:

The following definitions have been considered for the purpose of computation of ratios.

Remarks has been given only for that ratios which has been changed by 25%.

Sr. No.	Particulars	Numerator	Denominator
1	Current Ratio	Total Current Assets	Total Current Liabilities
2	Debt Equity Ratio	Total Outside Liabilities	Total Shareholders Equity
3	Debt Service Coverage Ratio	Net Operating Income	Current Debt Obligation (Interest + Principal Repayment)
4	Return on Equity	Net Profit After Tax	Average Shareholders Equity
5	Inventory turnover ratio	Cost of Goods sold	Average Inventory
6	Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivables
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital
9	Net Profit Ratio	Net Profit After Tax	Net Sales
10	Return on Capital Employed	Profit before Interest and Taxes	Capital Employed
11	Return on Investment	Net Profit before taxes	Average Shareholders Equity

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