HI TECH TECHNOID PRIVATE LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 1: Company Information

HI TECH TECHNOID PRIVATE LIMITED is a private Limited Company with registered office at PN 94, SOUTH ZONE, N-5, CIDCO, AURANGABAD MH-431001 (India). The Company is in the business of hardware and software trading and IT enabled services.

Note 2: Basis of Preparation and significant accounting policies

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under:

a Property, Pland and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and nonrefundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Furniture	10
Office Equipments	5
Data Processing Equipments	3

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase.

b Goodwill and Other Intangible Assets

The company does not carry any intangible assets as on 31.03.2023.

c Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured. Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

d Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wagesbonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

e Foreign currency transactions:

The company has not incurred any foreign currency transaction in FY 2022-23

f Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Incometax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

As on 31.03.2023 the Compoany does not carry any MAT credit under Income Tax Act.

g Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

h Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

i. Inventories

The inventory is valued at cost or net realizable value whichever is lower following FIFO method.

j. Related Party Transactions

Details of related parties is given below:		
Туре	Name of Party	Nature of relation
Key Management Personnel:	Mr. Aditya Bachawad	Director & Shareholder
	Mr. Arun Kushwaha	Director & Shareholder

Related party transaction are dosclosed in note 22 to the financial statements

Balance Sheet As On 31st March, 2023 (Amount in '000) (Amount in '000) Particulars Note (Amount in '000) Note As on 31-03-2023 As on 32	HI TECH TECHNOID PRIVA CIN: U72900MH2021PTC PN 94, SOUTH ZONE,N-5, CIDCO,AURANGABA	363518			
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(c) Trade receivables111,192.23130.6(d) Cash and cash equivalents12556.76196.7(e) Short-term loans and advances13(f) Other Current Assets1485.653.2TOTAL5.498.171,731.1See accompanying notes forming part of the financial statementsIn terms of our report attachedFor L B & CompanyFOR HI TECH TECHNOID PRIVATE LIMITED-Chartered AccountantsFirm Reg No. 135783WCA Anand BedmuthaArun Kushwaha DirectorAditya Bachawad DirectorM. No. 140717DIN - 09231280DIN: 09231281	(a) Current Investments		-	-	
(d) Cash and cash equivalents12556.76196.7(e) Short-term loans and advances13(f) Other Current Assets1485.653.2TOTAL5,498.171,731.1See accompanying notes forming part of the financial statements In terms of our report attachedFor L B & CompanyFOR HI TECH TECHNOID PRIVATE LIMITED Chartered AccountantsCA Anand BedmuthaArun Kushwaha DirectorAditya Bachawad DirectorDirector DIN - 09231280Director DIN: 09231281	(b) Inventories	10	3,591.07	1,295.40	
(e) Short-term loans and advances13(f) Other Current Assets1485.653.2TOTAL1485.653.2TOTAL5,498.171,731.1See accompanying notes forming part of the financial statementsIn terms of our report attachedFor L B & CompanyFOR HI TECH TECHNOID PRIVATE LIMITEDChartered AccountantsFirm Reg No. 135783WCA Anand BedmuthaArun KushwahaAditya BachawadM. No. 140717DirectorDirectorPlace: AurangabadDIN: 09231280DIN: 09231281		11	1,192.23	130.60	
(f) Other Current Assets1485.653.2TOTALTOTAL5,498.171,731.1See accompanying notes forming part of the financial statementsIn terms of our report attachedFor L B & CompanyFOR HI TECH TECHNOID PRIVATE LIMITEDChartered AccountantsFirm Reg No. 135783WCA Anand BedmuthaArun KushwahaAditya BachawadM. No. 140717DirectorDirectorPlace: AurangabadDIN - 09231280DIN: 09231281			556.76	196.76	
TOTAL5,498.171,731.1See accompanying notes forming part of the financial statements In terms of our report attachedFor L B & Company Chartered Accountants Firm Reg No. 135783WFOR HI TECH TECHNOID PRIVATE LIMITEDCA Anand Bedmutha M. No. 140717 Place: AurangabadArun Kushwaha Director DIN - 09231280Aditya Bachawad Director DIN: 09231281		13	-	-	
See accompanying notes forming part of the financial statements - <t< td=""><td>(f) Other Current Assets</td><td>14</td><td>85.65</td><td>3.23</td></t<>	(f) Other Current Assets	14	85.65	3.23	
See accompanying notes forming part of the financial statements - <t< td=""><td>IOI</td><td></td><td>5 498 17</td><td>1 731 13</td></t<>	IOI		5 498 17	1 731 13	
In terms of our report attached. For L B & Company Chartered Accountants Firm Reg No. 135783W CA Anand Bedmutha M. No. 140717 Place: Aurangabad FOR HI TECH TECHNOID PRIVATE LIMITED FOR HI TECH TECHNOID PRIVATE LIMITED FOR HI TECH TECHNOID PRIVATE LIMITED Chartered Accountants Firm Reg No. 135783W Arun Kushwaha Director Director Director DIN - 09231280 DIN: 09231281			-	-	
Chartered Accountants Firm Reg No. 135783W CA Anand Bedmutha Aditya Bachawad M. No. 140717 Director Director Place: Aurangabad DIN - 09231280 DIN: 09231281	In terms of our report attached.				
Firm Reg No. 135783WCA Anand BedmuthaArun KushwahaAditya BachawadM. No. 140717DirectorDirectorPlace: AurangabadDIN - 09231280DIN: 09231281	For L B & Company		FOR HI TECH TECHNO	ID PRIVATE LIMITED	
CA Anand Bedmutha Aditya Bachawad M. No. 140717 Director Director Place: Aurangabad DIN - 09231280 DIN: 09231281	Chartered Accountants				
M. No. 140717DirectorDirectorPlace: AurangabadDIN - 09231280DIN: 09231281	Firm Reg No. 135783W				
M. No. 140717DirectorDirectorPlace: AurangabadDIN - 09231280DIN: 09231281	CA Arand Bedmutha		Arun Kushwaha	Aditva Rachawad	
Place: Aurangabad DIN - 09231280 DIN: 09231281					
			0/201200	DIN. 07231201	
UDIN · 231407178GS ICI 2151	UDIN : 23140717BGSJCL2151				

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518 PN 94, SOUTH ZONE, N-5, CIDCO, AURANGABAD MAHARASHTRA, IN 431003

	STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023							
		Nata	•	(Amount in '000) or the year ended For the year ended				
	Particulars	Note No.	31-03-2023	31-03-2022				
				₹				
I	Revenue from operations (gross)	15	10,115.80	783.95				
	Less: Excise Duty		-	-				
	Revenue from operations (net)		10,115.80	783.95				
II	Other Income	16	-	-				
III	Total Income (I+II)		10,115.80	783.95				
IV	Expenses							
	(a) Cost of materials consumed	17	9,577.41	1,244.64				
	(b) Purchase of Stock in Trade							
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	18	(2,295.67)	(1,295.40				
	(d) Employee benefits expenses	19	2,210.42	625.22				
	(e) Finance costs	20	34.50	0.38				
	(f) Depreciation and amortisation expenses		36.33	35.62				
	(g) Other expenses	21	516.37	153.32				
	Total Expenses		10,079.35	763.77				
v	Profit before exceptional and extraordinary item and tax		36.45	20.18				
VI	Exceptional Iteams			-				
VII	Profit before extraordinary iteam and tax		36.45	20.18				
VIII	Extraordinary Iteams			-				
IX	Profit before Tax		36.45	20.18				
х	Tax Expense:							
	(a) Current tax		13.74	10.84				
	(b) Deferred tax		(3.65)	(5.76				
XI	Profit / (Loss) for the period from continuing operations		26.36	15.10				
XII	Profit / (Loss) from discontinuing operations		-	-				
XIII	Tax from discontinuing operations		-	-				
XIV	Profit/ (Loss) from discontinuing operations		-	-				
xv	Profit/(Loss) for the Period		26.36	15.10				
xvi	Earning per equity share:							
	(1) Basic		2.64	1.51				
	(2) Diluted		2.64	1.51				
	rms of our report attached.							
	B & Company	FORH	TECH TECHNOID PRIVA					
	rtered Accountants							
-ırm	Reg No. 135783W							
~ ^ /	Anand Bedmutha	Arun V	ushwaha	Aditya Bachawad				
	o. 140717	Direct		Director				
W1. IN	ווזעדו יע	Dieci	<i></i>	DIECIOI				

Director DIN - 09231280

Place: Aurangabad

UDIN : 23140717BGSJCL2151

Date: 03/08/2023

Director DIN: 09231281

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518 PN 94, SOUTH ZONE,N-5, CIDCO,AURANGABAD MAHARASHTRA, IN 431003

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Particulars	As on 31-03	3-2023	As on 31-03-2022		
	Number of shares	Rs.	Number of shares	Rs.	
(a) Authorised					
1,00,000 Equity shares of Rs.10 each with voting rights	100,000.00	1,000,000.00	100,000.00	1,000,000.00	
(b) Issued, Subscribed and Paid up	100,000.00	1,000,000.00	100,000.00	1,000,000.00	
10,000 Equity shares of Rs.10 each with voting rights	10,000.00	100,000.00	10,000.00	100,000.00	
Total	10,000.00	100,000.00	10,000.00	100,000.00	
List of 2	Shareholders holding mo	re than 5% share co	apital		
Name of Shareholders	No. of Shares	%	Value/Share	Total Value	
Mr.Aditya Bachawad	5,000	50.00	10	50,000.00	
Mr.Arun Kushwaha	5,000	50.00	10	50,000.00	
TOTAL	10,000.00	100.00		100,000.00	
NOTE 1A. SHARES HELD BY PROMOTOR	-				
	As on 31-03				
Sr No.	Promotor's Name	No of shares	% of total shares % Change		

Sr No.	Promotor's Name	No of shares	% of total shares	% Change	
1	Mr.Aditya Bachawad	5,000	50	100	
2	Mr.Arun Kushwaha	5,000	50	100	

As on 31-03-2022									
Sr No.	Promotor's Name	No of shares	% of total shares	% Change					
1	Mr.Aditya Bachawad	5,000	50	0					
2	Mr.Arun Kushwaha	5,000	50	0					

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

	As on 31-0	3-2023		
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting perivod	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
100,000.00	-	100,000.00	-	100,000.00
In terms of our report attached.				
For L B & Company		FOR HI TECH TECH	NOID PRIVATE LIMI	IED
Chartered Accountants				
Firm Reg No. 135783W				
CA Anand Bedmutha		Arun Kushwaha	Aditya Bachawa	d
M. No. 140717		Director	Director	
Place: Aurangabad		DIN - 09231280	DIN: 09231281	
Date: 03/08/2023				
UDIN : 23140717BGSJCL2151				

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518

PN 94, SOUTH ZONE, N-5, CIDCO, AURANGABAD MAHARASHTRA, IN 431003

	(Amount	in '000)
Note 2 RESERVES AND SURPLUS		
Particulars	As on 31-03-2023	As on 31-03-2022
	Rs.	Rs.
(A) Securities premium account		
Opening balance		-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	15.10	-
Add: Profit / (Loss) for the year	26.36	15.10
Less:- Loss Due to Change in Rate of Depriciation as per	-	-
Company Act 2013		
Closing balance	41.46	15.10
Total	41.46	15.10
Note 3 LONG TERM BORROWINGS	As on 31-03-2023	As on 31-03-2022
Particulars	Rs.	Rs.
SECURED LOANS	кз. 	K3.
Jai Balaji Urban LAP	500.00	_
	000.00	_
UNSECURED LOANS		
Loan from Director & Relatives	-	-
Aditya Bachawad	1,912.00	656.7
Arun Kushwaha	835.21	625.0
TOTAL	3,247.21	1,281.70
Note 4 SHORT TERM BORROWINGS		
Note 4 SHORT TERM BORROWINGS Particulars	As on 31-03-2023	As on 31-03-2022
	As on 31-03-2023 Rs.	As on 31-03-2022 Rs.
Particulars SECURED LOANS		
Particulars SECURED LOANS OD A/C		
Particulars		
Particulars SECURED LOANS OD A/C (Secured against Stock and Debtors		

I

Particulars		As on 31-03-2023	As on 31-03-2022
		Rs.	Rs.
GST Payable		9.86	(86.14
	Total	9.86	(86.14
Note 7 SHORT TERM PROVISIONS			
Particulars		As on 31-03-2023	As on 31-03-2022
		Rs.	Rs.
(a) Provision for employee benefits			
Provident Fund Payable		-	-
Salary Payable		112.00	-
(b) Provision - for tax			
Provision for Income Tax		13.74	10.84
(c) Provision - Others			
Rent Payable		44.00	
Power Payable		-	-
Professional Tax Payable		21.20	
Professional fees Payables		15.50	15.00
Audit Fees Payable		25.00	20.00
	Total	231.44	45.84
In terms of our report attached.			
For L B & Company		FOR HI TECH TECHNOID F	PRIVATE LIMITED
Chartered Accountants			
Firm Reg No. 135783W			
CA Anand Bedmutha		Arun Kushwaha	Aditya Bachawad
M. No. 140717		Director	Director
Place: Aurangabad		DIN - 09231280	DIN: 09231281
Date: 03/08/2023			
UDIN : 23140717BGSJCL2151			

Note - 8

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518 PN 94, SOUTH ZONE, N-5, CIDCO, AURANGABAD MAHARASHTRA, IN 431003

STATEMENT OF FIXED ASSETS AS ON 31 ST MARCH 2023

									(Amouni	t in '000)
			GROSS BL	OCK		Γ	DEPRECIATION	NET BLOCK		
PARTICULARS	RATE OF	AS ON		SALE	AS ON	UP TO	FOR THE	AS ON	AS ON	AS ON
TAKICOLAKJ	DEPRE- CIATION	01/04/2022	ADDITIONS	during the	31.3.2023	01.04.2022	YEAR	31.03.2023	31.03.2023	31.03.2022
	CIATION			me						
FURNITURE & FIXTURES	25.89%	95.00	-	-	95.00	24.06	18.37	42.42	52.58	70.94
COMPUTER	63.16%	40.00	-	-	40.00	11.56	17.96	29.52	10.48	28.44
TOTAL		135.00	-	-	135.00	35.62	36.33	71.95	63.05	99.39
PREVIOUS YEAR		-	-	-	-	-	-	-	-	-

As per our report of even date attached

For L B & Company

Chartered Accountants Firm Reg No. 135783W

FOR HI TECH TECHNOID PRIVATE LIMITED

CA Anand Bedmutha M. No. 140717 Place: Aurangabad Date: 03/08/2023 UDIN : 23140717BGSJCL2151 Arun Kushwaha Aditya Bachawad Director Director DIN - 09231280

DIN: 09231281

ANNEXURE - A

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518 PN 94, SOUTH ZONE,N-5, CIDCO,AURANGABAD MAHARASHTRA, IN 431003

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be. (Amount in '000)

SR		RATE		Addition du	ring the year	Deductions			
NO. PAF	RTICULARS	OF	WDV as on	More than	Less than	during the	TOTAL	Depreciation	WDV as on
		DEP.	01.04.2022	180 days	180 days	year	AMOUNT	allowable	31.03.2023
1 FURNITURE &	FITTINGS	10%	90.25	-	-	-	90.25	9.03	81.23
2 COMPUTER a	& PERIPHERALS	40%	32.00	-	-	-	32.00	12.80	19.20
Curre	ent Year Total :-		122.25	-	-	-	122.25	21.83	100.43

As per our report of even date attached For L B & Company Chartered Accountants Firm Reg No. 135783W

FOR HI TECH TECHNOID PRIVATE LIMITED

CA Anand Bedmutha M. No. 140717 Place: Aurangabad Date: 03/08/2023 UDIN : 23140717BGSJCL2151

Arun Kushwaha Director DIN - 09231280 Aditya Bachawad Director DIN: 09231281

Note 5 TRADE PAYABLES Figures As on 31-03-2023

	Outstanding due				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	1,868.20	-	-	-	1,868.20
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-
Total	1,868.20	-	-	-	1,868.20

Figures As on 31-03-2022

	Outstanding due				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	374.57	-	-	-	374.57
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-
Total	374.57	-	-	-	374.57

Note 11 TRADE RECEIVABLES Figures As on 31-03-2023

	Outstandin	Outstanding for following periods from due date of payment				
Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	1,192.23	-	-	-	-	1,192.23
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	_	-
Total	1,192.23	-	-	-	-	1,192.23

Figures As on 31-03-2022

	Outstandin	Outstanding for following periods from due date of payment				
Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	130.60	-	-	-	-	130.60
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	130.60	-	-	-	-	130.60

HI TECH TECHNOID PRIVATE LIMITED CIN: U72900MH2021PTC363518 PN 94, SOUTH ZONE,N-5, CIDCO,AURANGABAD MAHARASHTRA, IN 431003

Note 9 NON CURRENT INVESTMENTS	I		
Particulars	_	As on 31-03-2023	As on 31-03-2022
Tived Depend		Rs.	Rs.
Fixed Deposit		-	-
	Total	-	-
Note 10 INVENTORIES			
(At lower of cost and net realisable value)			
Particulars		As on 31-03-2023	As on 31-03-2022
		Rs.	Rs.
Finished Goods		-	-
Raw Material (including Packing Material)		-	-
WIP		-	-
Finished Goods	Total	3,591.07 3,591.07	1,295.40 1,295.40
	Iolui	3,371.07	1,275.40
Note 12 CASH AND CASH EQUIVALENTS Particulars	I	As on 31-03-2023	As on 31-03-2022
raniculars		As on 31-03-2023 Rs.	As on 31-03-2022 Rs.
A) Cash In Hand		154.23	120.54
B) Bank Balance		402.53	76.22
-,			
	Total	556.76	196.76
Note 13 SHORT TERM LOANS AND ADVANCES			
Particulars		As on 31-03-2023	As on 31-03-2022
		Rs.	Rs.
Advances for Purchases		-	-
Advances to Suppliers		-	-
	Total	-	
Note 14 OTHER CURRENT ASSETS			
Particulars		As on 31-03-2023	As on 31-03-2022
		Rs.	Rs.
IDS Receivable A.Y 2022-23		-	3.23
IDS Receivable A.Y 2023-24	Total	85.65 85.65	- 3.23
		00.00	0.20
In terms of our report attached.			
For L B & Company		FOR HI TECH TECHNOID	PRIVATE LIMITED
Chartered Accountants			
Firm Reg No. 135783W			
CA Anand Bedmutha		Arun Kushwaha	Aditya Bachawad
M. No. 140717		Director	Director
Place: Aurangabad		DIN - 09231280	DIN: 09231281
Date: 03/08/2023			
Dule. 03/08/2023			

Particulars	For the year ended 31- 03-2023	For the year ended 31-03-2022
	Rs.	Rs.
Sale of Goods	10,115.80	783.95
Total - Sales	10,115.80	783.95
Note 16 OTHER INCOME		
Particulars	For the year ended 31- 03-2023	For the year ended 31-03-2022
	Rs.	Rs.
Other Income	-	-
Total	-	-
Note 17 COST OF MATERIALS CONSUMED		
	For the year ended 31-	For the year ended
Particulars	03-2023 Rs.	31-03-2022 Rs.
Opening stock	-	-
Add: Purchases		
Import		
Domestic	9,577.41	1,244.64
Less: Closing stock		-
Cost of material consumed	9,577.41	1,244.64
Note 18 CHANGE IN INVETORIES		
	For the year ended 31-	For the year ended
Particulars	03-2023	31-03-2022
Inventories at the end of the year:	Rs.	Rs.
Finished goods	3,591.07	1,295.40
Work-in-progress	-	-
	3,591.07	1,295.40
Inventories at the beginning of the year:		
Finished goods	1,295.40	-
Work-in-progress	- 1,295.40	-
Net (increase) / decrease	2,295.67	1,295.40
Note 19 EMPLOYEE BENEFIT EXPENSES	2,273.07	1,273.40
	For the year ended 31-	For the year ended
Particulars	03-2023	31-03-2022
	Rs.	Rs.
Salaries and wages Remuneration to Director	1,730.42 480.00	625.22
Total	2,210.42	625.22

	03-2023	For the year ended 31-03-2022
	Rs.	Rs.
Bank Charges & Commission	34.50	0.38
Total	34.50	0.38
Note 21 OTHER EXPENSES		
Particulars	For the year ended 31- 03-2023	For the year ended 31-03-2022
	Rs.	Rs.
A) DIRECT EXPENSES		
abour Charges	43.40	-
ite Visit Expenses	146.90	-
Total (A	A) 190.30	-
B) INDIRECT EXPENSES		
Professional Fees	15.00	31.81
Advertisement Expenses	-	11.68
Audit Fees	25.00	20.00
Company Incorporation Expenses	-	8.50
Office Expenses	6.27	7.57
nternet Expenses	2.47	2.60
elephone Expenses	8.99	7.46
GST Late Fees	2.15	2.05
ravelling Expenses	13.50	12.40
abour Charges	-	38.00
Design Charges	1.40	-
Hotel Expenses	13.62	-
nterest on Late Payment of GST	2.20	-
Postage and Courier Expenses	1.38	-
Printing & Stationery Exp	2.14	-
Rent Pune Office	190.00	-
Repairs & Maintenance	41.94	11.25
		153.32
Total (E Total (A+B) n terms of our report attached. For L B & Company Chartered Accountants Firm Reg No. 135783W	3) 326.07 516.37 HI TECH TECHNOID PRIV	153.

Note 22: Related party disclosures (a) Related party where control exists

Name of Realated Party	Relationship
Mr. Aditya Bachawad	Director & Shareholder
Mr. Arun Kushwaha	Director & Shareholder

(b) Related party with whom transactions have taken place

Name of Party	Relationship	Nature of Transaction	Amount
Nume of Farry			('000)
Mr. Aditya Bachawad	Director	Unsecured loan	1,912.00
Mr. Arun Kushwaha	Director	Unsecured loan	835.21

The company has not written off any amount in respect of transaction carried out with related parties.

			I TECHNOID PRIVATE L U72900MH2021PTC363	3518)3	
I	Title deeds of immovable Prope					
		Descriptions of Iteam of property	Gross carrying Value	Title deeds of immovable Property not held in name of the	Wheather title deed holder is a promotor, director or relative of Promotor' director or employee of promotors/ director	Reason for not being held in the name of company
			NOT APPLICABLE			
		•		•		

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the II valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 NOT APPLICABLE

III where Loans or 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, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans		
Promotors				
Directors	NOT APPLICABLE	NOT APPLICABLE		
KMPs	NOT AFF LICABLE			
Related Parties				

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				
CWI	Less than 1 year	1-2 years	2-3 Years	More than 3 years	Total
Projects in progress					
Projects temporarily suspended		N	OT APPLICABLE		

Total
ears
s ye

V Intangible assets under development:

Project 2

(a) For Intangible assets under development

Instangible Assets under	Amount in CWIP for a period of				Total
Development	Less than 1 year	1-2 years	2-3 Years	More than 3 years	Ioidi
Project 1	NOT APPLICABLE				
Project 2					

(b) Intangible assets under development completion schedule

Instangible Assets under	To be Completed in				Total
Development	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	NOT APPLICABLE				
Project 2					

VI Details of Benami Property held NOT APPLICABLE

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books
 (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed
 NOT APPLICABLE

VIII Wilful Defaulter

a. Date of declaration as wilful defaulter,b. Details of defaults (amount and nature of defaults),NOT APPLICABLE

IX Relationship with Struck off Companies

1956, the Company shall disclose the

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NOT APPLICABLE	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified		

x Registration of charges or satisfaction with Registrar of Companies disclosed. NOT APPLICABLE

XI Compliance with number of layers of companies

(Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding NOT APPLICABLE

XI Ratios

Ratios	Numerator	Denominator	As on 31-03-2023	As on 31-03-2022	% of Change
Current Ratio	Current Assets	Current Liabilities	2.57	4.86	47.12
Debt Equity Ratio	Debt Capital	Shareholder's Equity	22.96	11.14	-106.14
Debt Service coverage ratio	EBITDA / Net Operating Profit	Debt Service (Int+Principal)	NA	NA	NA
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.21	0.26	21.70
Inventory Turnover Ratio	COGS	Average Inventory	NA	NA	NA
Trade Receivables turnover ratio	Net Sales	Average trade receivables	15.29	12.01	-27.40
Trade payables turnover ratio	Total Purchases	Average trade payable	8.54	6.65	-28.52
Net capital turnover ratio	Sales	Workimg capital (CA- CL)	0.24	0.61	61.05
Net profit ratio	Net Profit	Sales	0.26%	1.93%	86.47
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.02	0.01	-42.22
Return on investment	Net Profit	Investment	NA	NA	NA

XII Compliance with approved Scheme(s) of Arrangements Company shall disclose that the effect of such Scheme NOT APPLICABLE

XIII Utilisation of Borrowed funds and share premium: NOT APPLICABLE

In terms of our report attached. For L B & Company Chartered Accountants Firm Reg No. 135783W

FOR HI TECH TECHNOID PRIVATE LIMITED

Arun Kushwaha Director DIN - 09231280 Aditya Bachawad Director DIN: 09231281