

Statutory Auditor's Report on Financial Statements

To,
The Board of Directors,
Manas Polymers And Energies Limited
Plot No.03, Baraghata Industrial Area,
Jhansi Road, Gird, Gwalior,
Madhya Pradesh – 474001, India

We, M/s. **SSRV and Associates**, Chartered Accountants, ("we" or "us") have examined the attached summary statement of assets and liabilities of **Manas Polymers And Energies Limited**, March 31, 2024, the summary statement of profit and loss, the summary statement of cash flows Statement for the 73 days period ended on March 31, 2024, the Summary Statement of Significant Accounting Policies and other explanatory information (collectively referred to as the "**Summary Statements**" or "**Financial Statements**") annexed to this report and initialled by us for identification purposes.

1. These summary statements have been prepared in accordance with the requirements of:
 - (i) sub-clauses (i) and (iii) of clause (b) of sub-section (1) of section 26 of the Companies Act, 2013 ("the Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Guidance Note on Reports in Company Prospectus (Revised) issued by the Institute of Chartered Accountants of India ("**Guidance Note**").
2. The Financial Statements have been prepared by the management of the Company. The responsibility of the Board of Directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
3. We have examined such Financial Statements taking into consideration:
 - (i) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - (ii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Financial Statements;
 - (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note



4. The financial statements of the Company have been compiled by the management from the audited financial statements of the Company for the 73 days period ended on March 31, 2024, and which has been approved by the Board of Directors.
- a) The Audited financial statement of the Company as at and for the 73 days period ended 31st March, 2024, prepared by the company in accordance with Accounting Standard (Indian GAAP)
5. Based on our examination, we are of the opinion that the financial statements have been prepared:
- a) The Summary Statement have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
- b) The Summary Statements have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any.
- c) The Summary Statements have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate, if any and there are no qualifications which require adjustments.
- d) The extra-ordinary items that need to be disclosed separately in the accounts have been disclosed wherever required.
- e) Profits and Losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in Annexure IV to this report.
- f) Adjustments in Summary Statements have been made in accordance with the correct accounting policies, which includes the impact of provision of gratuity made on actuarial valuation basis in the Summary Statements.
- g) There was no change in accounting policies, which needs to be adjusted in the Summary Statements.
- h) The company has not proposed any dividend in past effective for the said period.
6. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “ **statement of asset and liabilities**” of the Company as at March 31, 2024 examined by us, with significant accounting policies, as in our opinion were appropriate and more fully described in notes to the summary statements to this report.
- (ii) The “ **statement of profit and loss**” of the Company for the financial year ended on March 31, 2024, examined by us, read with significant accounting policies, as in our



opinion were appropriate and more fully described in notes to the summary statements to this report.

- (iii) The “**statement of cash flows**” of the Company for the financial year ended on March 31, 2024, examined by us, read with significant accounting policies, as in our opinion were appropriate and more fully described in notes to the summary statements to this report.
7. The Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the special purpose interim financial statements and audited financial statements.
8. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

For M/s S S R V & Associates

Chartered Accountants

FRN.: 135901W

Vishnu



Vishnu Kant Kabra

Partner

Membership Number: 403437

Place: Mumbai

Date: 18-07-24

UDIN: 24403437BKAJYH4504

Manas Polymers And Energies Limited
CIN: U22203MP2024PLC069462
Balance Sheet As at 31st March, 2024


(Amount in Lakhs)

Particulars	Note No	As at 31 March 2024
I EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	2(a)	487.20
(b) Reserves and Surplus	2(b)	81.74
		568.94
2 Non-current liabilities		
(a) Long-term borrowings	3	291.18
(b) Long-term provisions	4	-
(c) Deferred Tax Liability	10	1.19
		292.37
3 Current liabilities		
(a) Short-term borrowings	5	896.56
(b) Trade payables		
(i) - Total outstanding dues of micro, small and medium enterprises	6	-
(ii) - Total outstanding dues of creditors other than micro, small and medium enterprises	6	201.73
(c) Other current liabilities	7	8.19
(d) Short-term provisions	8	74.01
		1,180.49
Total		2,041.80
II ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	9(a)	738.91
(ii) Intangible assets	9(b)	0.67
(iii) Capital work in progress		15.00
(b) Deferred Tax Assets (net)	10	-
(c) Non-current investments	11	-
(d) Long Term Loans and Advances	12	-
(e) Other non-current assets	13	-
		754.58
2 Current assets		
(a) Current Investments	14	-
(b) Inventories	15	485.62
(c) Trade receivables	16	585.15
(d) Cash and Cash Equivalents	17	105.77
(e) Short Term Loans and Advances	18	52.36
(f) Other current assets	19	58.33
		1,287.22
Total		2,041.80
Significant accounting policies	i	

The accompanying notes are an integral part of the Special Purpose Interim financial statements

As per our Report attached

FOR SSRV AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No.: 135901W


Vishnu Kant Kabra
PARTNER
M. No.: 403437
Mumbai, July 18, 2024
UDIN:24403437BKAJYH14504



Signatures to the Special Purpose
Interim Financial Statements and Notes

FOR AND ON BEHALF OF
MANAS POLYMERS AND ENERGIES LIMITED


Vineet Bhadauria
MANAGING DIRECTOR
DIN: 01145562


Anju Bhadauria
DIRECTOR
DIN: 01120317


Dhruv Bhadauria
CHIEF FINANCIAL OFFICER


Ankita Chopra
COMPANY SECRETARY
M.No.A66441



Manas Polymers And Energies Limited
CIN: U22203MP2024PLC069462
Statement of Profit and Loss Account for the Period 19-01-2024 to 31-03-2024

(Amount in Lakhs)

Particulars	Note No	For the period 19-01-2024 to 31-03-2024
I Revenue from operations	20	475.52
II Other Income	21	27.14
III Total Income (I+II)		502.65
IV Expenses:		
(a) Cost of Goods sold		
(i) Cost of Materials consumed	22(A)	357.04
(ii) Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	22(B)	(12.79)
(b) Employee benefits expense	23	12.07
(c) Finance costs	24	25.76
(d) Depreciation and amortization expense	25	20.70
(e) Other expenses	26	30.78
Total expenses		433.55
V Profit before Tax (III-IV)		69.10
VI Tax expense:		
(a) Current tax		17.97
(b) Prior year tax adjustments		-
(c) Deferred tax (benefit)		1.19
		19.16
VII Profit for the period ended from 25th January 2024 to 31st March 2024(V-VI)		49.94
EARNINGS PER EQUITY SHARE		
Nominal value per share Rs. 10		
Basic and Diluted (not annualized)	27	1.03

The accompanying notes are an integral part of the Special Purpose Interim financial statements

As per our Report attached

Signatures to the Special Purpose
Interim Financial Statements and Notes

FOR SSRV AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No.: 135901W

Vishnu Kant Kabra
PARTNER
M. No.: 403437
Mumbai, July 18, 2024
UDIN:24403437BKAJYH4504



FOR AND ON BEHALF OF
MANAS POLYMERS AND ENERGIES LIMITED

Vineet Bhaduria
MANAGING DIRECTOR
DIN: 01145562

Anju Bhaduria
DIRECTOR
DIN. 01120317

Dhruv Bhaduria
CHIEF FINANCIAL OFFICER

Ankita Chopra
COMPANY SECRETARY
M.No. A66441



Manas Polymers And Energies Limited
CASHFLOW STATEMENT AS ON 31-03-2024

PARTICULARS	31/03/24
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit Before Tax as per Profit & Loss A/c	69.10
Adjusted for :	
a. Depreciation	20.70
b. Interest Expenses & Finance Cost	25.76
c. Other Adjustments	-
Operating profit before working capital changes	
Adjusted for :	
a. Decrease /(Increase) in Inventories	(86.77)
b. Decrease / (Increase) in trade receivable	4.60
b. Decrease / (Increase) in Current Investments	
c. (Increase) / Decrease in short term loans and advances	(26.63)
d. Increase / (Decrease) in Trade Payables	6.03
e. Increase / (Decrease) in short term provisions	74.01
f. Increase / (Decrease) in other current liabilities	52.63
g. (Increase) / Decrease in Other Current Assets	(27.28)
Cash generated from operations	
Net Income Tax (Paid)/Refund	(17.97)
Net Cash Generated/(Used) From Operating Activities (A)	94.18
B. CASH FLOW FROM INVESTING ACTIVITIES	
a. (Purchase) Sale of Fixed Assets	(775.28)
b.(Purchase) / Sale of non-current investment	
c. (Increase) / Decrease in Long term loans and advances	
d. Increase / (Decrease) in Long Term Provisions	
e. (Increase) / Decrease in Other Non Current Assets	
f. (Increase) in Misc. Expenses	
Net Cash Generated/(Used) From Investing Activities (B)	(775.28)
C. CASH FLOW FROM FINANCING ACTIVITIES	
a. Interest & Finance Cost	(25.76)
b. Proceeds from share issued including Premium	519.00
c. (Repayments) / proceeds of long term borrowings	(229.22)
d. (Repayments) / proceeds of short term borrowings	522.04
Net Cash Generated/(Used) From Financing Activities (C)	786.06
Net Increase / (Decrease) in cash and cash equivalents	104.96
Cash and cash equivalents at the beginning of the year	0.81
Cash and cash equivalents at the end of the year	105.77

FOR SSRV AND ASSOCIATES
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF
MANAS POLYMERS AND ENERGIES LIMITED


Vishnu Kant Kabra
PARTNER



M. No.: 403437

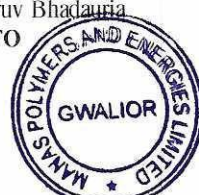
Mumbai, July 18, 2024

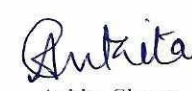
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Vineet Bhadauria
MANAGING DIRECTOR.
DIN: 01145562


Anju Bhadauria
DIRECTOR
DIN: 01120317


Dhruv Bhadauria
CFO




Ankita Chopra
COMPANY SECRETARY
M.No. A6644I

Manas Polymers And Energies Limited
 CTIN: U22203MP2024PLC069462
Statement of Profit and Loss Account for the Period 19-01-2024 to 31-03-2024

(Amount in Lakhs)


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Total expenses		433.55
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VII Profit for the period ended from 25th January 2024 to 31st March 2024(V-VI)		49.94
EARNINGS PER EQUITY SHARE		
Nominal value per share Rs. 10		
Basic and Diluted (not annualized)	27	1.03

The accompanying notes are an integral part of the Special Purpose Interim financial statements

As per our Report attached

Signatures to the Special Purpose
Interim Financial Statements and Notes

FOR SSRV AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No.: 135901W


Vishnu Kant Kabra
PARTNER
M. No.: 403437
Mumbai, July 18, 2024
UDIN: 24403437BKAJYH4504



FOR AND ON BEHALF OF
MANAS POLYMERS AND ENERGIES LIMITED


Vineet Bhaduria
MANAGING DIRECTOR
DIN: 01145562


Anju Bhaduria
DIRECTOR
DIN: 01120317


Dhruv Bhaduria
CHIEF FINANCIAL OFFICER


Ankita Chopra
COMPANY SECRETARY
M.No. A66441



Manas Polymers And Energies Limited

Notes to Financial Statements

3(a) Share Capital

(Amount in Lakhs)

	As at March 31, 2024
SHARE CAPITAL	
AUTHORISED SHARES:	
10000000 Equity shares of Rs. 10 each	100.00
ISSUED, SUBSCRIBED AND PAID UP SHARES:	
4872000 Equity shares of Rs. 10 each fully paid	487.20
Total Paid up shares	487.20

Notes:

a. Reconciliation of Shares:

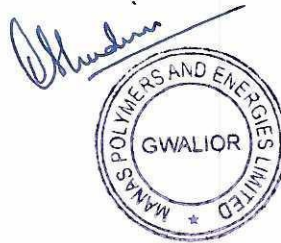
No. of shares:	
At the beginning of period	1,00,000
Add: Issued during the period	47,72,000
Outstanding at the end of the period	48,72,000
Amount of shareholding (in Lakhs):	
At the beginning of period (Rs. 10 per share)	10.00
Add: Issued during the period (Rs. 10 per share)	477.20
Outstanding at the end of the period (Rs. 10 per share)	487.20

b. Right/terms attached to Equity Shares:

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing general meeting, except in case of interim dividend. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shareholders holding 5% or more of Aggregate Shares of the Company:

Name of Shareholders	As at March 31, 2024	
	No. of shares held	(% Holding)
Ms.Kavya Bhadauria	800	0.02%
Mrs.Anju Bhadauria	48,67,200	99.90%
Mr.Vincent Bhadauria	800	0.02%
Mrs.Puja Bhadauria	800	0.02%
Mr.Kartik Singh	800	0.02%
Ms.Janvi Bhadauria	800	0.02%
Ms.Renu Bhadauria	800	0.02%
Total shareholdings	48,72,000	100%



Manas Polymers And Energies Limited

Notes to Financial Statements

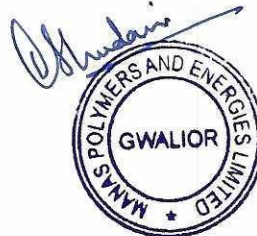
d. <u>Promoters Shareholding</u>	As at March 31, 2024	
	No. of shares held	% of Holding
Mrs. Aniu Bhadauria	48,67,200	100.00%
Total shareholdings	48,67,200	100.00%

- e. For the period immediately preceding the date as at March 31, 2024:
- (i) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash
- (ii) During the year ended March 31, 2024, the company has issued 47,72,000 bonus shares in the ratio of 1:7
- (iii) Aggregate number and class of shares bought back : Nil
- (iv) Calls unpaid : Nil
- (v) There are no forfeited shares.
- f. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date : Not Applicable

3(b) Reserves and Surplus

Surplus in Statement of Profit & Loss	(Amount in lakhs)
	As at March 31, 2024
Opening Balance of Surplus in Statement of Profit & Loss	-
Less : Converted to loans	-
Less : Bonus shares issued	-
Add : Net Profit	49.94
Revaluation Reserve	-
Security Premium Reserve	31.80
Total Reserves and Surplus	81.74

Note: Company has issued the bonus shares in the ratio of 1:7 out of security premium reserve



Notes to Financial Statements

		(Amount in Lakhs)
3 Long Term Borrowings		As at 31 March 2024
Secured		
(a)	Term loan from bank (refer note (ia and ib))	281.63
(b)	Vehicle Loan (refer note (iia))	9.54
Total Long Term Borrowings		291.18

Notes:

(ia) Term Loan from Axis Bank Ltd - (Takeover from HDFC Bank Ltd)

i) Term loan 1 of Rs.26,88,502/- at REPO + 2.50%p.a.(Presently 9.00%p.a.) for a tenure of 57 month

ii) Term loan 2 of Rs.4,52,051/- at REPO + 2.50%p.a.(Presently 9.00%p.a.) for a tenure of 5 month

iii) Term loan 3 of Rs.3,58,119/- at REPO + 2.50%p.a.(Presently 9.00%p.a.) for a tenure of 9 month

iv) Term loan 4 of Rs.2,26,813/- at REPO + 2.50%p.a.(Presently 9.00%p.a.) for a tenure of 3 month

v) Term loan 5 of Rs.16,84,514/- at REPO + 2.50%p.a.(Presently 9.00%p.a.) for a tenure of 18 month

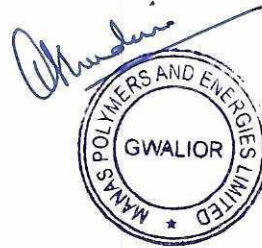
For the above mentioned term loan from Axis Bank Ltd a security of Equitable mortgage of Industrial property situated at part of Plot no.03, Jhansi Road, Industrial Area, Bharaghata, Gwalior, Madhya Pradesh-474011 owned by Director Mrs.Anju Bhadauria

(ib) Term loan from HDFC Ltd

Term loan from received from HDFC Ltd of Rs.400.00 Lakh at 9.5%p.a. fixed rate of Interest agaist Security of property located at Shop No.G-3 & F-3, Dindayal City Mall, M.L.B.Road, Gwalior, Madhya Pradesh-474001 owned by director Smt. Anju Bhadauria

(ib) Vehicle lan from HDFC Ltd

Vehicle Loan includes two loan total amounts of Rs. 27.80 Lakhs ar ROI of 7.65% p.a. & 7.10%p.a.fixed rate.. The same are repavable in 36 & 60 monthly installments. EMI amount is Rs. 0.41 lakhs & Rs.0.22 Lakh. All Vehicle loans are secured against Vehicle purchased.



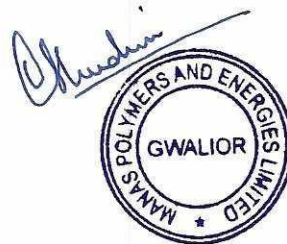
Notes to Financial Statements

(Amount in Lakhs)	
As at	
31 March 2024	
4 Long Term Provisions	
Provision for employee benefits	
Provision for gratuity	-
Total Long Term Provisions	-

As at	
31 March 2024	
5 Short Term Borrowings	
A Secured	
(a) Cash Credit (Refer Notes (i) below)	656.41
(b) Current Maturities of Term Loan	39.21
(c) Current maturities of Vehicle Loan	4.32
(d) Working Capital Demand Loan (Refer Notes (ii) below)	-
Total	699.94

As at	
31 March 2024	
B Unsecured	
(a) Director's Loan (Refer Notes (iii) below)	122.09
(b) Loan from Other Related Parties	74.52
(c) Promotor's Loan (Refer Notes (iii) below)	-
Total	196.61

- (i) Cash Credit from HDFC - The stocks and book debts are hypothecated with the bank along with mortgage of Plant & Machinery & Property at Plot no.01, Jhansi Road, Industrial Area, Bharaghata, Gwalior, Madhya Pradesh-474011 owned by Director Mrs.Anju Bhadauria & Personal guarantees of Directors has for the sanction limit of Rs.4.65 crores in Cash credit account for the tenure of one year with the annual renewal option.
- (ii) Cash Credit from Axis - Entire current assets of present & future are hypothecated with the bank along with equitable mortgage of Property at Plot no.01, Jhansi Road, Industrial Area, Bharaghata, Gwalior, Madhya Pradesh-474011 owned by Director Mrs.Anju Bhadauria & Personal guarantees of Directors has for the sanction limit of Rs.5.00 crores in Cash credit account for the tenure of one year with the annual renewal option.
- (iii) Loans from Directors and Promoters - Loans are repayable on call and carries Nil rate of interest.



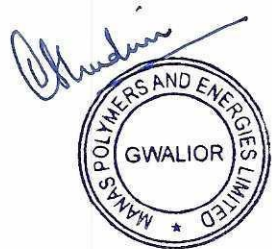
Notes to Financial Statements

(Amount in Lakhs)	
As at	
31 March 2024	
6 Trade payables	
(a) Total outstanding dues of micro, small and medium enterprises *	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	201.73
Total Trade Payables	201.73

* No informations is available with the Company regarding Vendors under micro, small and medium enterprises. In the Absence of information, no disclosures regarding micro, small and medium enterprises made in the accounts.

As at	
31 March 2024	
7 Other current liabilities	
(a) Creditors for Capital Goods	-
(b) Payables in respect of employees	-
(c) Liability for expenses	0.46
(d) Advance from Customer	4.66
(d) Statutory Dues Payables	3.07
(e) Other payables	-
Total Other Current Liabilities	8.19

As at	
31 March 2024	
8 Short Term Provisions	
(a) Provision for employee benefits	
Provision for gratuity	-
Provision for leave Encashment	-
Provision for Audit Fees	2.50
(b) Other provisions	
Provision for Income tax	71.51
Total Short Term Provisions	74.01



9 (a) - Property Plant & Equipment

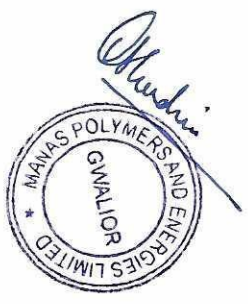
Particulars	Residual Value	Gross Block				Depreciation				Net Block
		As on Friday, 19 January 2024	Additions	Deductions	As on Sunday, 31 March 2024	Upto Friday, 19 January 2024	For the Year	On Deductions	Upto Sunday, 31 March 2024	
Buildings	3.28	65.62	-	-	65.62	1.40	-	-	1.40	64.22
Plant and Machinery	11.15	223.05	-	-	223.05	15.65	-	-	15.65	207.40
Solar Power Plant	20.69	413.73	-	-	413.73	-	-	-	-	413.73
Furniture, Fixtures and Fittings	0.73	14.67	-	-	14.67	0.85	-	-	0.85	13.82
Electrical Connections & Fittings	0.61	12.22	-	-	12.22	0.71	-	-	0.71	11.51
Computers	0.16	3.18	-	-	3.18	0.45	-	-	0.45	2.73
Vehicles	1.35	27.08	-	-	27.08	1.58	-	-	1.58	25.51
Total Tangible Assets	37.98	759.55	-	-	759.55	20.64	-	-	20.64	738.91

(Amount in Lakhs)

9 (b) Intangible Assets

Software	0.04	0.73	-	-	0.73	0.06	-	-	0.06	0.67
Total Intangible Assets	0.04	0.73	-	-	0.73	0.06	-	-	0.06	0.67

Note: Solar power plant was fully depreciated before business transfer from Manas Polymers & hence no depreciation is been charged



Manas Polymers And Energies Limited

Notes to Financial Statements

(Amount in Lakhs)	
10 Deferred tax Asset (Net)	As at 31 March 2024
WDV as Per Companies Act 2013	325.17
WDV as Per Income tax Act	320.40
Difference in WDV (DTA)/DTL-A	4.78 1.19
C/ld Losses	-
C/ld Unabsorbed Depreciation	-
Total (DTA)/DTL-B	1.19
(DTA)/DTL	1.19
Deferred Tax Assets Provision	-
Opening Balance of (DTA)/DTL	-
Add: Provision for the year	1.19
(DTA)/DTL Charged to P&L	1.19
Total Deferred tax Liability	1.19

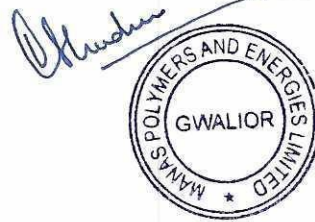
11 Investments - Non Current as Restated (valued at historical cost unless stated otherwise)		As at 31 March 2024		
		Face Value	Numbers/ Units/ Shares	Book Value
Other Investments				
Other non-current investments				
Total Investments - Unquoted				0.00
Aggregate market value as at the end of the year:				
Aggregate amount of quoted investments and market value thereof				-
Aggregate amount of Un-quoted investments				-
Aggregate Provision for diminution in value of investments				-



Manas Polymers And Energies Limited

Notes to Financial Statements

		(Amount in Lakhs)	
12 Long Term Loans and advances		As at 31 March 2024	
Unsecured, Considered Good, Unless Otherwise Stated			
(a)	Security Deposits		-
(b)	Advance tax and tax deducted at source		-
Total Long Term Loans and advances			-
13 Other non-current assets		As at 31 March 2024	
Unsecured, Considered Good, Unless Otherwise Stated			
(a)	Retention Money held with Customers		-
(b)	Bank deposits with more than 12 months maturity (Placed with bank against margins for Bank guarantees issued)		-
(c)	Margin Money Against Bank Guarantee - Long Term		-
Total Other non-current assets			-
14 Current Investments		Face Value	Numbers/ Units/ Shares
			As at 31 March 2024
Investments in Mutual Funds (Valued at lower of cost and fair value) (Unquoted, fully paid-up)			-
Total Current Investments			-
Aggregate market value as at the end of the year:			
Aggregate amount of quoted investments and market value thereof			-
Aggregate amount of Un-quoted investments			-
Aggregate Provision for diminution in value of investments			-
15 Inventories		As at 31 March 2024	
(a)	Raw materials		237.41
(b)	Work-in-progress		-
(c)	Finished goods		248.21
Total Inventories			485.62



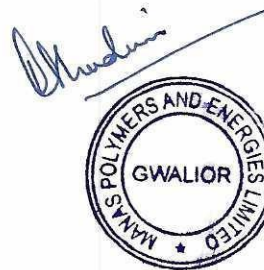
Manas Polymers And Energies Limited

Notes to Financial Statements

(Amount in Lakhs)

16 Trade receivables		As at 31 March 2024
A Outstanding for a period less than 6 months from the date they are due for receipt		
(a)	Secured Considered good	-
(b)	Unsecured Considered good	585.15
(c)	Doubtful	-
Total (A)		585.15
B Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-
(b)	Unsecured Considered good	-
(c)	Doubtful	-
Less: Provision for doubtful receivables		-
Total (B)		-
Total Trade receivables(A+B)		585.15

17 Cash and Bank Balances		As at 31 March 2024
A <u>Cash and cash equivalents</u>		
(a)	On current accounts	99.24
(b)	Cash on hand	6.28
Total (I)		105.52
B <u>Other bank balances</u>		
(a)	Security Deposit with Bank	0.25
Total (II)		0.25
Total Cash and Bank balances (I+II)		105.77



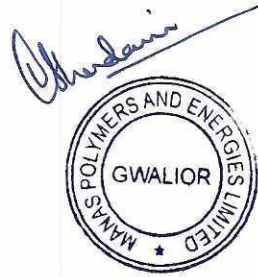
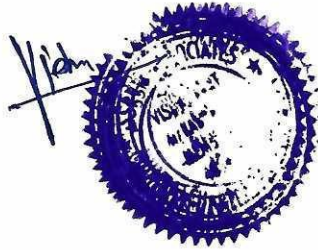
Manas Polymers And Energies Limited

Notes to Financial Statements

(Amount in Lakhs)

18 Short Term Loans and advances	As at 31 March 2024
Unsecured, Considered Good, Unless Otherwise Stated	
Staff Loans	7.96
Advances for Capital Goods	-
Balance with government authorities	0.39
Prepaid expenses	-
Advance with Paid to suppliers & for Expenses	44.01
Other Loans & Advances	-
Total Short Term Loans and advances	52.36

19 Other Current Assets	As at 31 March 2024
(a) Interest accrued but not due on deposits	-
(b) TDS Receivable	0.11
(c) Security Deposit with Furure Choice Franchisee	11.00
(d) Security Deposit with Green Energy Membership	0.62
(e) Security Deposit Electricity Department	19.18
(f) Security Deposit with Telecom Company	0.01
(g) Fixed Deposit with HDFC Bank	27.42
(h) Discount receivable	-
Total Other Current Assets	58.33

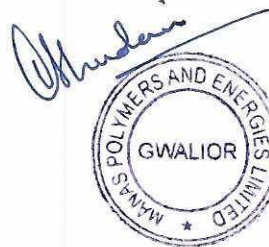


Manas Polymers And Energies Limited

Notes to Financial Statements

		(Amount in Lakhs)
20	Revenue from operations	For the period 19-01-2024 to 31-03-2024
(a)	Sale of products	475.52
(b)	Other operating revenue	
	i) Scrap Sales	
	ii) Export Incentives	
	Total Revenue from Operations	475.52
21	Other Income	For the period 19-01-2024 to 31-03-2024
(a)	Interest income	0.22
(b)	Provision for Doubtful debts Written Back	-
(c)	Net gain on sale of Property Plant and Equipment	-
(d)	Miscellaneous Income	-
(e)	VAT refund written back	-
(f)	Discount Received	26.92
(g)	Advance from Customers written back	-
(h)	Gain on foreign exchange transactions and translation (net)	-
	Total Other Income	27.14
	Cost of goods sold	For the period 19-01-2024 to 31-03-2024
22(A)	Cost of raw material consumed	
	Raw material consumed	
(i)	Raw material consumed-Inventory at the beginning of the year	163.43
(ii)	Add : Raw Material- Purchases during the year	431.02
		594.45
(iii)	Less: Inventory at the end of the year	-237.41
	Cost of raw material consumed (A)	357.04
22(B)	Changes in inventories of finished goods, work in progress and stock-in trade	For the period 19-01-2024 to 31-03-2024
	Inventories at the beginning of the year:	
(i)	- Finished goods	235.42
(ii)	- Work in progress	-
		(I) 235.42
	Inventories at the end of the year:	
(i)	- Finished goods	248.21
(ii)	- Work in progress	-
		(II) 248.21
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (I-II)	(12.79)

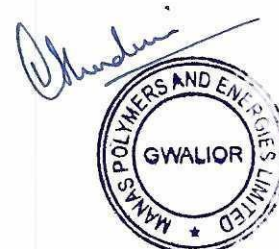
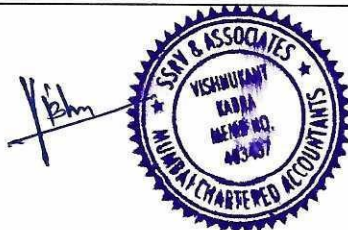
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Notes to Financial Statements

(Amount in Lakhs)

		For the period 19-01-2024 to 31-03-2024
23	Employee benefits expense	
(a)	Salaries, wages, bonus and other allowances	12.00
(b)	Contribution to provident and other funds	-
(c)	Gratuity expenses	-
(d)	Staff welfare expenses	0.06
	Total Employee benefits expense(Including contract labour)	12.07
24	Finance cost	
(a)	Interest expense	
(i)	On term loan	6.38
(ii)	On Vehicle Loan	-
(iii)	On Cash Credit Account	12.00
(iv)	On Working Capital Demand Loan	-
(b)	Bank Charges	3.13
(c)	Other Borrowing Cost	4.25
	Total Finance cost	25.76
25	Depreciation and amortization expense	
(a)	on Property, Plant and Equipment (Refer note 10.1)	
(b)	on intangible assets (Refer note 10.1)	
	Total Depreciation and amortization expense	-
26	Other Expenses	
(a)	Consumption of stores and spare parts	-
(b)	Legal Expense	0.12
(c)	Power and fuel	16.20
(d)	Advertisement Expense	0.05
(e)	General Expense	0.09
(f)	Rent	-
(g)	Repairs and maintenance - Buildings	-
(h)	Repairs and maintenance - Machinery	2.58
(i)	Repairs and maintenance - others	3.33
(j)	Security Charges	0.34
(k)	Insurance	0.19
(l)	Telephonic Expenses	0.03
(m)	Rates and taxes	0.31
(n)	Travelling expenses	0.93
(o)	Auditor's remuneration	
	- Audit	2.50
	- For Taxation Matters	-
	- For Certification	-
(p)	Professional fees	0.08
(q)	Commission	-
(r)	Interest on Delayed Payment of Income Tax	-
(s)	Late Delivery (LD)/Late payment Charges	-
(t)	Subscription Charges	0.64
(u)	Sundry Balances Written off	0.00
(v)	Provision for doubtful debts	-
(w)	Printing & Stationery	0.17
(x)	Freight Charges	3.23
(y)	Loss on asset discarded	-
(z)	Miscellaneous Expenses	-
	Total Other Expenses	30.78



Manas Polymers And Energies Limited

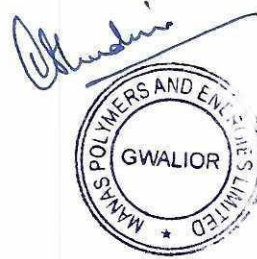
Notes to Financial Statements

27. Earnings Per Share

Disclosure as required by Accounting Standard – AS 20 "Earnings Per Share" notified under The Companies (Accounting Standards) Rules, 2006 (as amended).

The Company has not issued any potential diluted equity share and therefore the Basic and Diluted earnings per Share will be the same. The earnings per share is calculated by dividing the profit after tax by weighted average number of shares outstanding

Particulars	For the period 19-01-2024 to 31-03-2024
Profit after tax (₹ In Lakhs)	49.94
Number of Equity Shares:	
As at the commencement of the period	1,00,000
Issued during the period	47,72,000
As at the end of the period	48,72,000
Weighted average number of equity shares during the period:	
Basic and Diluted	2,10,650 48,72,000
Earning per Equity Share of Rs. 10/- each Basic and Diluted	1.03



Manas Polymers And Energies Limited

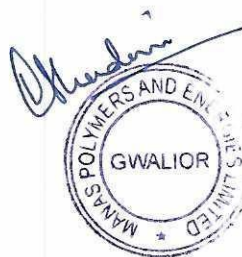
Notes to Financial Statements

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Particulars	For the period 19-01-2024 to 31-03-2024
Profit after tax (₹ In Lakhs)	49.94
Number of Equity Shares:	
As at the commencement of the period	1,00,000
Issued during the period	47,72,000
As at the end of the period	48,72,000
Weighted average number of equity shares during the period:	
Basic and Diluted	2,10,650 48,72,000
Earning per Equity Share of Rs. 10/- each Basic and Diluted	1.03



Notes to Financial Statements

28. Related Party Disclosures

As required under Accounting Standard 18 "Related Party Disclosure" (AS-18), following are the details of transactions during the year with the related parties of the Company as defined in AS 18

A) Related Parties and their Relationship

(a) Key Managerial Personnel

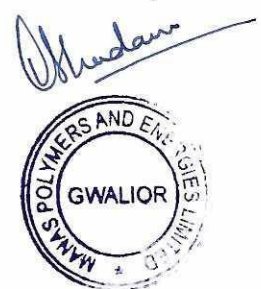
Sr. No	Name of the related parties	Relations
i)	Vineet Bhadauria	Managing Director
ii)	Anju Bhadauria	Director
iii)	Kavyaa Bhadauria	Director
iv)	Dhruv Bhadauria	CFO

B) Disclosure in respect of transactions with Related Parties:

Nature of Transaction	Amount in Lakh	
	For the period 19-01-2024 to 31-03-2024	
Purchase of Material Manas Polymers (Direct Purchases & Transfer of Purchases upon BTA)	38.67	
	38.67	
Sale of Material Manas Polymers (Direct Purchases & Transfer of Purchases upon BTA)	2.27	
	2.27	
Royalty and Technical Fees Received		
	-	
Processing Charges		
	-	
Investments in equity shares		
	-	
Guarantees Given / (Cancelled)		
	-	
Security Deposit Given / (Repaid)		
	-	
Commission on Sales		
	-	
Repayment of Loan		
	-	
Directors Remuneration Vineet Bhadauria Kavya Bhadauria	2.00 0.42	
	2.42	
KMP Remuneration Dhruv Bhadauria Nahn Bhadauria Renu Bhadauria Janvi Bhadauria	1.06 0.54 0.52 0.54	
	2.66	
Legal and Professional Charges		
	-	
Loan Taken from Directors Anju Bhadauria Vineet Bhadauria	22.50 99.59	
	122.09	
Loan Taken from Promoters		
	-	

C) Disclosure in respect of Outstanding Balances of Related Parties

Particulars			As at 31 March 2024
1	Anju Bhadauria	Loan Payable	22.50
2	Vineet Bhadauria	Loan Payable	99.59
3	Dhruv Bhadauria	Loan Payable	13.60
4	Vineet Bhadauria-HUF	Loan Payable	60.92
			196.61



Manas Polymers And Energies Limited

Notes to Financial Statements

29. CONSUMPTION OF RAW MATERIALS AND STORES

		(Amount in Lakhs)	
		For the period 19-01-2024 to 31-03-2024	
		Rupees	%
a)	Raw Materials		
	- Imported	-	-
	- Indigenous	357.04	100
		357.04	100
b)	Stores and Spare Parts		
	- Imported	-	-
	- Indigenous	-	-
	TOTAL	-	-

30. EARNINGS IN FOREIGN CURRENCY

		For the period 19-01-2024 to 31-03-2024
a)	Export of Goods	-
	TOTAL	-

31. CONTINGENT LIABILITIES

		As at 31 March 2024
a)	GUARANTEES	
1)	Guarantees given by the Company to the bankers against which fixed deposits have been placed with the bank under lien.	
2)	Bill discounting under letter of credit	

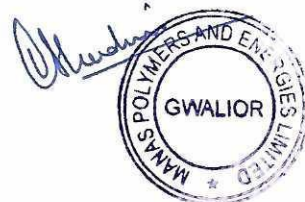
FOREIGN CURRENCY EXPOSURE

	Currency	As at 31 March 2024
Receivables (USD in lakhs)	USD	
Receivables (EURO in lakhs)	EURO	

32. COMMITMENTS

Estimated amount of contracts remaining to be executed on capital account to the extent not provided for Rs. Nil lakhs for the year ended March 31, 2025.

33 In the opinion of the Board the Current Assets, Loans & Advances are realizable in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.



Manas Polymers And Energies Limited

Notes to Financial Statements

34 SEGMENT REPORTING

a Primary segment reporting by business segment:

The Company is engaged in Manufacturing and sale Of Plastic Packaging Items- Preforms, Bottles Jars , Closures and Containers and Manufacture and Sale of Renewable energy- Solar and there are no separate reportable segments as per Accounting Standard (AS) 17 'Segment Reporting'.

b Secondary segment reporting by geographical segment:

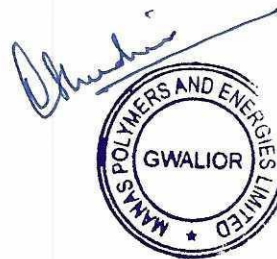
Segment-wise Revenue from Operations and Sales:

(Amount in Lakhs)

Particulars	For the period 19-01-2024 to 31-03-2024
Revenue from customers outside India	-
Revenue from customers within India	475.52

35 TRADE PAYABLE AGEING

Particulars	As at 31st March 2024						
	Outstanding for following periods from due date of payment						
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME							-
(ii) Others			201.73				-
(iii) Disputed dues – MSME							201.73
(iv) Disputed dues - Others							-



36 TRADE RECEIVABLE AGEING

Particulars	As at 31st March 2024						
	Outstanding for following periods from due date of payment#						
	Unbilled	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good		585.15					585.15
(ii) Undisputed Trade receivables – considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered doubtful	-	-	-	-	-	-	-



37 ADDITIONAL DISCLOSURES

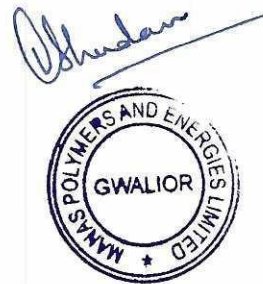
- (i) Title deeds of Immovable Property are under process as full payment for the same has not been done by the company
- (ii) The Company has not revalued its Property, Plant and Equipment, during the audited period.
- (iii) The Company does not have any Intangible assets under development.
- (iv) The Company has not granted any Loans or Advances in the nature of loans 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.
- (v) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (vi) The Company has borrowings from banks on the basis of hypothecation of stock and book debts.
- (vii) The Company has not declared willful defaulter by any bank or financial institution or other lender.
- (viii) Based on the information available with the Company, the Company does not have any transactions with companies struck off u/s 248 of the Companies Act, 2013.
- (ix) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- (x) The Company has not entered into any scheme of arrangement therefore approval of competent authority in terms of sections 230 to 237 of the Companies Act, 2013 is not required.
- (xi) The Company has not traded or invested in Crypto currency or Virtual Currency during the audited period.
- (xii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (xiii) 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:
- (a) 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
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (xiv) The Company has not entered into any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

38 MATERIAL REGROUPING

Appropriate adjustments have been made in the Restated Summary Statement of Assets and Liabilities, Profit and Loss and Cash Flows, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings/ disclosures as per the Audited Financial Statements of the Company.

39 RATIOS

Particulars	31/03/24
Current Ratio	1.09
Debt-Equity Ratio	0.51
Debt Service Coverage Ratio	1.94
Return on Equity Ratio	0.18
Inventory turnover ratio	-0.22
Trade Receivables turnover ratio	1.63
Trade payables turnover ratio	4.27
Net Working Capital Turnover ratio	4.46
Net profit ratio	0.11
Return on Capital employed	0.01



Statement of Significant Accounting Policies and Notes to Accounts

Note 1: Statement of Significant Accounting Policies

1 Company Overview

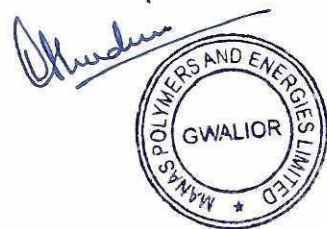
Manas Polymers And Energies Limited was incorporated on 19th January 2024 under provisions of Companies Act, 1956 bearing Corporate Identification Number U22203MP2024PLC069462 issued by Registrar of Companies, Gwalior. The company is engaged in the business of The Company is engaged in Manufacturing and sale Of Plastic Packaging Items- Preforms, Bottles Jars, Closures and Containers and Manufacture and Sale of Renewable energy- Solar having its registered office at Plot No.03, Baraghata Industrial Area, Jhansi Road, Gird, Gwalior, Madhya Pradesh - 474001, India.

A) 2 SIGNIFICANT ACCOUNTING POLICIES

- (a) The financial statement for the year ended 31st March, 2024 are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principals are going concern. GAAP Comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the companies (Accounting) Rules, 2014. The accounting policies are consistently applied by the company.
- (b) The financial statement are prepared for the year ended 31st March, 2024 to comply in all material respect with the Accounting standards specified under section 133 of the act, read with rule 7 of the companies (Account) Rules, 2014 and provisions of Companies Act, 2013.
- (c) The preparation of the financial statement requires estimates and assumptions to be made that affect the reported amount of asset and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Differences between the actual result and estimates are recognized in the period in which the result are known / materialize.

3 Use of estimates

The preparation of financial statement in conformity with GAAP requires judgements, estimates and assumptions to be made that affect the report amount of assets and liabilities, disclosure of contingent liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual results and estimated are recognized in the period in which the result are known / materialized.



4 Revenue Recognition

- (a) 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 measured.
- (b) Revenue from sale is normally recognized on dispatch of goods to customers. Sales are net of GST, and are net of sales returns and trade discounts. All expenses are charged to the statement of profit and loss as and when they are incurred. Provisions are made for all known losses and liabilities.
- (c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate Applicable.

5 Property, Plant & Equipment

- (i) **Tangible Assets:** Property, Plant and Equipment are stated at actual cost less accumulated depreciation. Cost comprises the purchase price and any Attributable cost of bringing the asset to its working condition for its intended use.

Further Assets in the course of construction are capitalised in the assets under capital work in progress account (CWIP). Capital work-in-progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date. In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective on completion of construction / erection of the capital project / fixed assets.

- (ii) **Intangible Assets:** Company do have Intangible asset

6 Depreciation and Amortisation

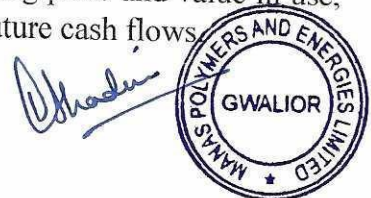
Depreciation on all property, plant & equipment is provided on WDV method as per the useful life prescribed under schedule II of Companies Act 2013.

Further, a depreciation charged on revaluation of fixed asset was transferred to other income in profit & loss statement by minimizing reserves as per Guidance note on treatment of reserve created on Revaluation of fixed asset, 1982 issued by ICAI

7 Impairment of Assets

The Carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount.

The recoverable amount is the higher of the asset's net selling price and value in use, is determined by the present value of the estimated future cash flows.



8 Inventories

Raw materials, packing materials, stores, spares and consumables are valued at lower of cost, calculated on 'First in First Out Basis' or net realizable value. Cost includes taxes and duties and other incidental expenses but excludes taxes and duties that are subsequently recoverable from taxing authorities.

Finished goods and work-in-progress are valued at lower of cost and net realizable value. Goods-in-transit at Cost. Cost includes materials, labor and a proportion of appropriate overheads. Cost of materials has determined on First in first out basis.

9 Employee Benefits

Employee benefits are all forms of consideration given by an enterprise in exchange of services rendered by employees. Short term Employee benefits include items such as wages, salaries, bonus, and etc

10 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the statement of profit and loss.

11 Taxes on income

(i) **Current Taxes:** Current income tax is measured at the amount expected to be paid to taxation authorities in accordance with the Income Tax Act, 1961 enacted in India by using tax laws that are enacted at the reporting date.

(ii) **Deferred Taxes:** Deferred Tax arising on account of "timing differences" and which are capable of reversal of reversal in one or more subsequent periods is recognizes, using the tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect of the same in future years as a matter of prudence.

12 Earning per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity



13 Prior Period Items

Prior Period and Extraordinary items and changes in Accounting Policies having material impact on the financial affairs of the company are disclosed in financial statements.

14 Related Party Disclosure

Related party disclosure as per AS-18 of Companies (Accounting Standard) Rules, 2006 is described in note no.28.

15 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized in the balance sheet when the Company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet date. Where the time value of money is material, provisions are measured on a discounted basis. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

Constructive obligation is an obligation that derives from an entity's actions where:

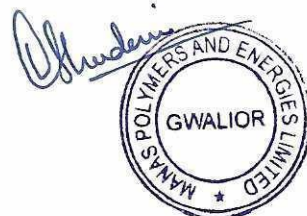
- by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities, and
- as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities

Contingent liabilities are recognized in the financial statements under note no.32.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

16 Segment Reporting

Based on the principles for determination of segments given in Accounting Standard 17 "Segment Reporting" issued by accounting standard notified by Companies (Accounting Standard) Rules, 2008, the company is mainly engaged in the activity surrounded with main business of the Company hence there is no reportable segment.



17 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated

18 Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Under the Micro, Small and Medium Enterprises Development Act, 2006 which came into force from 2nd October 2006, certain disclosures are required to be made relating to Micro and Small Enterprises. The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as Micro, Small or Medium enterprises. Consequently, the amount paid/payable to these parties could not be ascertainable. The balance of Sundry Creditors, Sundry Debtors, Loans Advances, Unsecured Loans, and Current Liabilities are subject to confirmation and reconciliation.

19 Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits
Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

20 Re-grouping/re-classification of amounts

The figures have been grouped and classified wherever they were necessary and have been rounded off to the nearest rupee.

21 Deferred Tax Asset / Liability: [AS-22]

The company has created Deferred Tax Asset / Liability as required by Accounting Standard (AS) - 22.

In terms of our report of even date

For S S R V and Associates

Chartered Accountants

FRN: 135901W



Vishnu Kant Kabra

Partner

Mem No: 403437

Place: Mumbai

Date: 18th July, 2024

UDIN: 24403437BKAJYH4504



For and on behalf of

Manas Polymers And Energies Limited



Vineet Bhadauria

Director

DIN: 01145562



Anju Bhadauria

Director

DIN: 01120317



Dhruv Bhadauria

(Chief Financial Officer)



Ankita Chopra

(Company Secretary)

M. No. A66441