

Urja Batteries Limited
Balance Sheet as at 31 March 2023
(All amounts are in Rs. Hundred, unless otherwise stated)

Particulars	Note No.	As at 31 March 2023	As at 31 March 2022
I. ASSETS			
A. Non-current assets			
Property, Plant and Equipment	3(a)	336,639	361,224
Right of use asset	3(b)	-	-
Non-current tax assets (Net)		-	-
Deferred tax assets (Net)	4	2,460	2,871
Other Financial Assets	5	29,860	-
Sub-total (A)		368,959	364,095
B. Current assets			
Inventories	6	909,788	853,387
Financial assets:			
(i) Trade receivables	7	209,957	638,398
(ii) Cash and cash equivalents	8	94	799
(iv) Other bank balances		-	-
(iii) Other financial assets		-	42,127
Current tax assets (Net)		-	-
Other current assets	9	18,824	7,720
Sub-total (B)		1,138,663	1,542,431
Total Assets (A+B)		1,507,622	1,906,526
II. EQUITY AND LIABILITIES			
C. Equity			
Equity share capital	10	594,500	594,500
Other equity	11	173	(18,516)
Sub-total (C)		594,673	575,984
Liabilities			
D. Non-current liabilities			
Financial liabilities			
(i) Borrowings	12	328,585	328,585
(iii) Other financial liabilities		-	-
Provisions	13	250	250
Other non-current liabilities		-	-
Sub-total (D)		328,835	328,835
E. Current liabilities			
Financial Liabilities			
(i) Borrowings	12	303,877	239,326
(iii) Trade payables		-	-
- Total outstanding dues of micro enterprises and		-	-
- Total outstanding dues of creditors other than micro	14	191,315	578,478
enterprises and small enterprises		-	-
Other current liabilities	15	88,921	183,904
Sub-total (E)		584,114	1,001,708
Total equity and liabilities (C+D+E)		1,507,622	1,906,526

See accompanying notes forming part of the standalone financial statements 1-28

In terms of our report attached

For U A A & Associates
Chartered Accountants
Registration No. 023287N
M. NO
529994
Udit Aggarwal
Partner
Membership No. 529994
UDIN: 23529994BGXSHM1198

For and on behalf of the Board of Directors of
Urja Batteries Limited

Yogesh Kumar Goyal
Director
DIN: 01644763

Mohan Jagdish Agarwal
Director
DIN: 07627568

Place: Delhi

Date: 2nd May, 2023

Urja Batteries Limited

Statement of Profit and Loss for the year ended 31 March 2023

(All amounts are in Rs. Hundred, unless otherwise stated)

Particulars	Note	For the year ended 31 March 2023	For the year ended 31 March 2022
I. Revenue from operations	16	828,635	2,534,069
II. Other income	17	63,046	16,035
III. Total Revenue		891,681	2,550,104
IV. Expenses			
Cost of materials consumed	18	703,523	2,430,386
Changes in inventories of finished goods and work-in-progress	19	(115,431)	(248,467)
Employee benefits expense	20	111,171	85,358
Finance costs	21	82,531	68,300
Depreciation and amortisation expense	3	28,355	31,646
Other expenses	22	62,430	165,435
Total expenses		872,580	2,532,658
V. Profit / Loss before tax (III-IV)		19,101	17,446
VI. Tax expense			
Current tax		-	-
Deferred tax charge/ (credit)	4	411	411
Minimum alternate tax credit utilized/(recognised)			
Total tax expense		411	411
VII. Profit / Loss for the year (V- VI)		18,690	17,036
IX. Total comprehensive income for the year (VII+VIII)		18,690	17,036
X. Earnings per equity share	23		
- Basic (in Rupees)		0.31	0.29
- Diluted (in Rupees)		0.31	0.29

See accompanying notes forming part of the standalone financial statements 1-28

In terms of our report attached

For U A A & Associates
Chartered Accountants
Registration No. 023287M. NO
529994
Partner
Membership No. 529994
UDIN 23529994BGXSHM1198

For and on behalf of the Board of Directors of
Urja Batteries Limited

Yogesh Kumar Goyal
Director
DIN: 01644763

Mohan Jagdish Agarwal
Director
DIN: 07627568

Place: Delhi

Date: 2nd May, 2023

Urja Batteries Limited
Statement of Cash Flows for the year ended 31 March 2023
 (All amounts are in Rs. Hundred, unless otherwise stated)

	For the year ended 31 March 2023	For the year ended 31 March 2022
A. Cash flow from operating activities:		
Profit before tax	19,101	17,446
Adjustment for :		
Depreciation and amortisation expense	28,355	31,646
Operating cash flow before working capital changes	<u>47,455</u>	<u>49,092</u>
Adjustments for working capital changes:		
(Increase)/ Decrease in current Assets	373,203	442,358
Increase/ (Decrease) in Current liabilities	(417,594)	(668,831)
Cash generated from/(used in) operations	<u>(44,391)</u>	<u>(226,473)</u>
Income-tax paid (net)	-	-
Net cash flow from/(used in) operating activities (A)	<u><u>3,064</u></u>	<u><u>(177,381)</u></u>
B. Cash flow from investing activities:		
Capital expenditure on Property, Plant and Equipment and right of use assets	(3,770)	(11,008)
Net cash flow from/(used in) from Investing activities (B)	<u><u>(3,770)</u></u>	<u><u>(11,008)</u></u>
C. Cash flow from financing activities:		
Proceeds from non-current borrowings	-	-
Repayment of non-current borrowings	-	(11,598)
Increase in share capital	-	200,000
Net cash generated from/(used in) financing activities (C)	<u><u>-</u></u>	<u><u>188,402</u></u>
Net increase/(decrease) in cash and cash equivalents (A+B+C)	<u>(705)</u>	<u>14</u>
Cash and cash equivalents at beginning of the year	799	785
Cash and cash equivalents at end of the year (refer note 8)	<u><u>94</u></u>	<u><u>799</u></u>

Notes to Statement of Cash Flows:

- The cash flow statement has been prepared under the indirect method as set out in Ind AS 7 on Statement of Cash Flows. See accompanying notes forming part of the standalone financial statements 1-28

In terms of our report attached

For U A A & Associates
 Chartered Accountants
 Registration No. 0232879

Udit Aggarwal
 Partner
 Membership No. 529994
 UDIN:23529994BGXSHM1198

For and on behalf of the Board of Directors of
 Urja Batteries Limited

Yogesh Kumar Goyal
 Director
 DIN: 01644763

Mohan Jagdish Aggarwal
 Director
 DIN: 07627568

Place: Delhi
 Date: 2nd May, 2023

Urja Batteries Limited
Statement of changes in Equity for the year ended 31 March 2023
(All amounts are in Rs. Hundred, unless otherwise stated)

A. Equity share capital

(1) Current reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
594,499	0	0	0	594,499

(2) Previous reporting period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
394300	0	0	200000	594300

B. Other equity

(1) Current reporting period

Particulars	Reserves and Surplus						Total
	Share application money pending allotment	Equity component of compound financial instruments	Capital Total Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings	
Balance at the beginning of the current reporting period	-	-	-	492,500	-	(511,016)	(18,516)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	18,690	18,690
Any other change (to be specified)	-	-	-	-	-	-	-
Balance at the end of the current reporting period	-	-	-	492,500	-	(492,327)	173

Previous reporting period

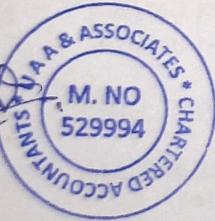
Particulars	Reserves and Surplus						Total
	Share application money pending allotment	Equity component of compound financial instruments	Capital Total Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings	
Balance at the beginning of the current reporting period	-	-	-	492,500	-	(528,052)	(35,552)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	17,036	17,036
Any other change (to be specified)	-	-	-	-	-	-	-
Balance at the end of the current reporting period	-	-	-	492,500	-	(511,016)	(18,516)

In terms of our report attached

For U A A & Associates
Chartered Accountants
Registration No. 0232878

Partner
Membership No. 529994
UDIN: 23529994B/GKS/HM/1196

Place: Delhi
Date: 2nd May, 2023



For and on behalf of the Board of Directors of
Urja Batteries Limited

Yogesh Kumar Goyal
Director
DIN: 01644763

Mrs Jagdish Agarwal
Mohan Jagdish Agarwal
Director
DIN: 07627568

1. BACKGROUND

M/s. URJA BATTERIES LIMITED ("The Company") was incorporated on **28th February 2009** under the company's act 1956. The company's registered office address is **487/63, 1 st Floor National Market, Peera Grahi Delhi -110087** and Factory office address is **Plot No.11, Sec.16, Hsiidc Industrial Complex, Bahadurgarh Distt. Jhajjar Haryana 124507**. The Company is undertaking the business of manufacturing/trading of Batteries.

2. Significant accounting policies

a. Basis of preparation of financial statements

The financial statements for the year ended 31.03.2023 have been prepared and presented in accordance with Indian Accounting Standards (Ind AS) as notified by MCA vide notification G.S.R. 365(E) Dated 30.03.2016 with comparative for previous year ending 31.03.2022 to facilitate the comparison of current year financials previous year.

Previous year figures have been regrouped/rearranged, wherever necessary to make them comparable with figures of current year.

b. Use of estimates

The preparation of financial statements in conformity with the Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Any change in the accounting estimates is adjusted prospectively in the current and future periods .

c. Expenditure

Expenses are recognized on accrual basis.

d. Revenue Recognition

Revenue is recognized on accrual basis

e. Fixed assets

Tangible Assets

Fixed Cost (if any) is stated at cost of acquisition less accumulated depreciation and impairment loss, if any. The cost of fixed assets comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Intangible Assets

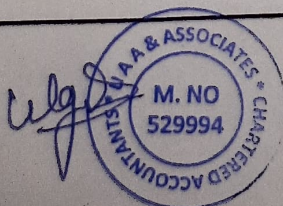
Company is not having any intangible assets during the year 2022-23

f. Depreciation

Depreciation is provided on written down value on the basis useful life specified in Schedule II to the companies act, 2013. Depreciation is charged on a pro rata basis for assets purchased/sold during the year. Depreciation is charged from the date of asset is ready to use or put to use, whichever is earlier. In respect of assets sold, depreciation is provided up to the date of disposal.

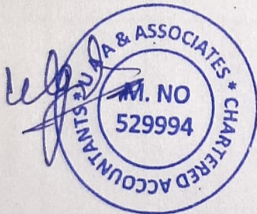
g. Investments

Non Current investments are stated at Net Realizable Value. No Current Investment are held by the company.



URJA BATTERIES LIMITED
Notes to the Financial Statements

- h. **Inventories**
Inventories are valued at the net realizable value. Cost of Inventory comprises all cost of purchases, and other costs incurred in acquiring the inventories. Further the inventories are valued on FIFO Basis.
- i. **Income Tax Expense**
Provision for income tax expenses is determined as the amount of tax payable in respect of taxable income for the year and in accordance with the income tax act, 1961
- j. **Deferred Tax**
The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the Balance sheet date
- k. **Employee Benefits:**
No Provision of gratuity and leave encashment benefits has been made by the company as the company does not have a policy of encasing leaves of employees and no gratuity is payable to the company during the previous year
- l. **Leases**
Lease rentals in respect of operating lease arrangements are recognized as an expense in the profit & loss account on accrual basis
- m. **Earnings per share:**
The earnings considered in ascertaining the company earnings per share comprise the net profit after tax. The number of shares used in computing basic and diluted EPS is the weighted average number of equity shares outstanding during the year
- n. **Provisions & Contingencies**
A provision is recognized when the company has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be require to settle the obligation and reliable estimate can be made of the amount of the obligation
- o. **Foreign Exchange Transaction**
There is no foreign exchange transaction during the year.



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Urja Batteries Limited
Notes to financial statements for the year ended 31 March 2023
(All amounts are in Rs. Hundred, unless otherwise stated)

Note No. 3(e) - Property, Plant and Equipment

Description of Assets	Factory Building	Plant and machinery	Freehold land	Furniture and Fixtures	Vehicles	Other Assets	Office Equipment	Total
I. Gross carrying amount								
Balance as at 1 April 2021	335,116	481,258	152,667	23,532	12,073	32	14,066	1,018,744
Additions	5,303	4,913	-	792	-	-	-	11,008
Deletions/Transfers	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	340,419	486,171	152,667	24,324	12,073	32	14,066	1,029,752
Additions	-	3,190	-	-	580	-	-	3,770
Deletions/Transfers	-	-	-	-	-	-	-	-
Balance as at 31 March 2023	340,419	489,361	152,667	24,324	12,653	32	14,066	1,033,522
II. Accumulated depreciation and amortisation								
Balance as at 1 April 2021	208,029	386,506	-	20,998	8,961	26	12,363	636,882
Depreciation expense for the year	12,261	17,462	-	767	806	1	349	31,646
Balance as at 31 March 2022	220,290	403,968	-	21,764	9,767	27	12,712	668,528
Depreciation expense for the year	11,412	15,307	-	663	698	1	275	28,355
Balance as at 31 March 2023	231,702	419,275	-	22,427	10,465	28	12,987	696,883
III. Net carrying amount (I-II)								
As at 31 March 2023	108,717	70,086	152,667	1,897	2,189	4	1,079	336,639
As at 31 March 2022	120,129	82,203	152,667	2,560	2,306	5	1,354	361,224

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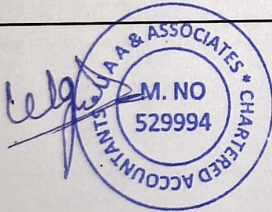
Urja Batteries Limited

Notes to financial statements for the year ended 31 March 2023

(All amounts are in Rs. Hundred, unless otherwise stated)

Note No. 3(b) - Right of use asset

Description of Assets	Buildings on lease	Total
I. Gross carrying amount		
Balance as at 1 April 2021	-	-
Additions	-	-
Deletions	-	-
Balance as at 31 March 2022	-	-
Additions	-	-
Deletions	-	-
Balance as at 31 March 2023	-	-
II. Accumulated amortization		
Balance as at 1 April 2021	-	-
Amortization expense for the year	-	-
Eliminated on disposal of assets	-	-
Balance as at 31 March 2022	-	-
Amortization expense for the year	-	-
Eliminated on disposal of assets	-	-
Balance as at 31 March 2023	-	-
III. Net carrying amount (I-II)		
As at 31 March 2023	-	-
As at 31 March 2022	-	-



S. A.

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Note No. 4 Deferred tax assets

	As at 31 March 2023	As at 31 March 2022
Opening Deferred Tax	2,871	
Tax effect of items constituting deferred tax liabilities		2,871
On the difference between dep as per book balance and tax balance of property, plant and equipment	(411)	
Business Loss		-
Unabsorbed depreciation	2,460	2,871
Deferred tax assets/(liabilities) (net)	2,460	2,871

Note No. 5 Other financial assets

	As at 31 March 2023		As at 31 March 2022	
	Current	Non Current	Current	Non Current
Unsecured, considered good				
Security Deposits		7,329	7,329	-
- Others	-	22,531	34,798	-
Advance to Suppliers				
Total	-	29,860	42,127	-

Note No. 6 Inventories

	As at 31 March 2023	As at 31 March 2022
Raw materials	268,797	327,828
Work-in-progress	186,513	152,023
Finished goods	454,478	373,537
Total Inventories (at lower of cost and net realisable value)	909,788	853,387

Note No. 7 Trade receivables

	As at 31 March 2023		As at 31 March 2022	
	Current	Non Current	Current	Non Current
Secured, considered good	209,957	-	638,398	-
Total	209,957	-	638,398	-

i) As at 31 March 2023

Particulars	Outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	-	-	-	1,201	-	52,318	156,438	209,957
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - Credit Impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - Credit Impaired	-	-	-	-	-	-	-	-
Less: Loss Allowance	-	-	-	1,201	-	52,318	156,438	209,957
Total	-	-	-	1,201	-	52,318	156,438	209,957

ii) As at 31 March 2022

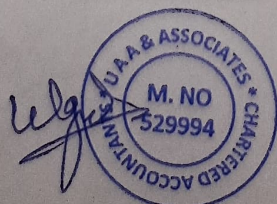
Particulars	Outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - Considered good	-	-	426,567	53,403	-	109,327	49,100	638,398
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - Credit Impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - Credit Impaired	-	-	-	-	-	-	-	-
Less: Loss Allowance	-	-	426,567	53,403	-	109,327	49,100	638,398
Total	-	-	426,567	53,403	-	109,327	49,100	638,398

Note No. 8 Cash and bank balances

	As at 31 March 2023	As at 31 March 2022
Cash and cash equivalents		
- In current accounts	-	-
- In deposit accounts (with original maturity of 3 months or less)	-	-
- Cash on hand	94	799
Total	94	799

Note No. 9 Other assets

	As at 31 March 2023		As at 31 March 2022	
	Current	Non Current	Current	Non Current
Goods and services tax	16,187	-	4,894	-
MAT Credit	609	-	609	-
Deposit with ECGC & EIA-New Delhi	-	-	83	-
Prepaid expenses	1,800	-	1,158	-
TDS receivable	42	-	116	-
TCS receivable	186	-	859	-
Total	18,824	-	7,720	-



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Note No. 10 Equity share capital

(a) Share capital

	As at 31 March 2023		As at 31 March 2022	
	No. of Shares	Amount	No. of Shares	Amount
Authorised				
Equity Shares of Rs. 10/- each	60,000	600,000	40,000	400,000
60,00,000 Equity Shares of Rs.10 each	-	-	-	-
	<u>60,000</u>	<u>600,000</u>	<u>40,000</u>	<u>400,000</u>
Issued, subscribed and fully paid-up equity shares				
59,45,000 Equity Shares of Rs.10 each	59,450	594,500	59,450	594,500
	<u>59,450</u>	<u>594,500</u>	<u>59,450</u>	<u>594,500</u>

(b) Reconciliation of shares outstanding at the beginning and at the end of the year

Equity Shares	As at 31 March 2023		As at 31 March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the year	39,450	394,500	39,450	394,500
Add: Shares issued during the year	-	-	20,000	200,000
At the end of the year	<u>59,450</u>	<u>594,500</u>	<u>59,450</u>	<u>594,500</u>

(c) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees, the dividend proposed by the Board of Directors, if any, is subject to the approval of the Share holders in the ensuing Annual General Meeting except in case of interim dividend. In the event of Liquidation of the company, the holders of the equity shares will be entitled to receive the remaining assets of the company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the share holders.

(d) Details of shares held by ultimate holding company / holding company and / or their subsidiaries

Holding Company	As at 31 March 2023		As at 31 March 2022	
	No. of Shares	Amount	No. of Shares	Amount
Ujja Global Limited	5,944,994	594,499	5,944,994	594,499

(e) Details of shareholders holding more than 5% shares in the Company

Ujja Global Limited	As at 31 March 2023		As at 31 March 2022	
	No. of shares	% holding	No. of shares	% holding
	5,944,994	99.99%	5,944,994	99.99%

(iii) Equity shares and equity component

	As at 31 March 2023		As at 31 March 2022	
	No. of shares	% holding	No. of shares	% holding
Ujja Global Limited	5,944,994.00	99.99%	5,944,994.00	99.99%
Yogesh Kumar Goyal	1.00		1.00	
Avinash Kumar Aggarwal	1.00		1.00	
Ritu Aggarwal	1.00	0.01%	1.00	0.01%
Shubham Kumar Aggarwal	1.00		1.00	
Ganesh Kumar Aggarwal	1.00		1.00	
Nandanvan Commercial Private Limited	1.00		1.00	
Total	<u>5,945,000</u>	<u>100.00%</u>	<u>5,945,000</u>	<u>100.00%</u>

Note No. 11 Other equity

	As at 31 March 2023		As at 31 March 2022	
(a) Securities Premium				
Opening Balance		492,500		492,500
Add: Securities premium on issue of equity shares		-		-
Closing Balance		<u>492,500</u>		<u>492,500</u>
(a) Surplus/(deficit) in Statement of Profit and Loss				
Opening balance		(527,881)		(528,052)
Add: Profit/(loss) for the year		187		170
Closing balance		<u>(527,695)</u>		<u>(527,881)</u>

Nature and purpose of reserves and surplus:

(a) Securities premium: Securities premium account is used to record the premium on issue of shares and is utilised in accordance with the provisions of the Companies' Act 2013.

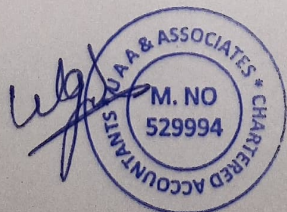
(a) Surplus/(Deficit) in Statement of Profit and Loss: Represents the amount of accumulated surplus/(deficit) earned till date and remeasurements on post employment defined benefits plans.

Note No. 12 Borrowings

	As at 31 March 2023		As at 31 March 2022	
	Current	Non Current	Current	Non Current
Secured				
OD limit	303,877	-	239,326	-
Term Loan from Indian Overseas Bank	-	328,585	-	328,585
Total Borrowings	<u>303,877</u>	<u>328,585</u>	<u>239,326</u>	<u>328,585</u>

Note No. 13 Provisions

	As at 31 March 2023		As at 31 March 2022	
Audit Fees Provision		250		250
Total		<u>250</u>		<u>250</u>



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Note No. 14 Trade payables

Total outstanding dues of micro enterprises and small enterprises
Total outstanding dues of creditors other than micro enterprises and small enterprises

As at 31 March 2023		As at 31 March 2022	
Current	Non Current	Current	Non Current
191,315	-	578,478	-
191,315		578,478	

Total

3) Trade payables ageing schedule:

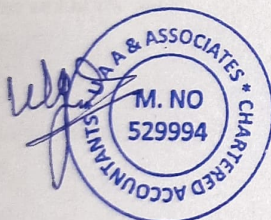
i) As at 31 March 2023	Particulars	Outstanding for following period from due date of payment					Total	
		Unbilled	Not Due	Less than 1 Year	1-2 years	2-3 years		More than 3 years
	(i) MSME	-	-	191,315	-	-	-	191,315
	(ii) Others	-	-	-	-	-	-	-
	(iii) Disputed dues - MSME	-	-	-	-	-	-	-
	(iv) Disputed dues -Others	-	-	191,315	-	-	-	191,315
	Total			191,315				191,315

ii) As at 31 March 2022	Particulars	Outstanding for following period from due date of payment					Total	
		Unbilled	Not Due	Less than 1 Year	1-2 years	2-3 years		More than 3 years
	(i) MSME	-	-	537,841	3,316	8,333	28,987	578,478
	(ii) Others	-	-	-	-	-	-	-
	(iii) Disputed dues - MSME	-	-	-	-	-	-	-
	(iv) Disputed dues -Others	-	-	537,841	3,316	8,333	28,987	578,478
	Total			537,841	3,316	8,333	28,987	578,478

Note No. 15 Other liabilities

Advance From customer
Tax Payable (Govt. Duties Payable)
Other Miscellaneous Payable

As at 31 March 2023		As at 31 March 2022	
Current	Non Current	Current	Non Current
58,237	-	137,147	-
1,285	-	3,786	-
29,399	-	42,971	-
88,921		183,904	



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Urja Batteries Limited
Notes to financial statements for the year ended 31 March 2023
 (All amounts are in Rs. Hundred, unless otherwise stated)

Note No. 16 Revenue from operations

	For the year ended 31 March 2023	For the year ended 31 March 2022
Revenue from sale of products	828,635	2,534,069
Total	828,635	2,534,069

Note No. 17 Other income

	For the year ended 31 March 2023	For the year ended 31 March 2022
Write Off	-	15,532
Discounts & Rebates	-	25
Other Incomes	63,046	-
Income Tax refunds	-	37
Interest Income	-	441
Total	63,046	16,035

Note No. 18 Cost of materials consumed

	For the year ended 31 March 2023	For the year ended 31 March 2022
Raw materials consumed		
Opening Stock	327,828	127,409
Add : Purchases	644,493	2,630,804
Less: Closing Stock	268,797	327,828
Total	703,523	2,430,386

Note No. 19 Changes in inventories of finished goods and work-in-progress

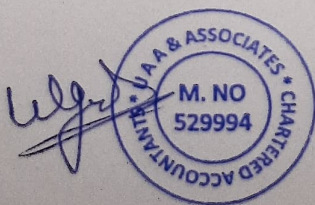
	For the year ended 31 March 2023	For the year ended 31 March 2022
Inventories at the end of the year:		
Work-in-progress	186,513	152,023
Finished goods	454,478	373,537
	640,991	525,560
Inventories at the beginning of the year:		
Work-in-progress	152,023	34,537
Finished goods	373,537	242,556
	525,560	277,093
Net decrease/(increase) for changes in inventories of finished goods and work in progress	(115,431)	(248,467)

Note No. 20 Employee benefits expense

	For the year ended 31 March 2023	For the year ended 31 March 2022
Salaries, Wages & Other Allowances	103,632	78,299
Contribution to Provident Fund, ESI & Others	5,637	4,226
Staff Welfare Expenses	1,902	2,833
Total	111,171	85,358

Note No. 21 Finance costs

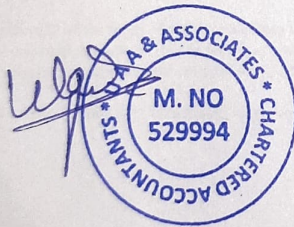
	For the year ended 31 March 2023	For the year ended 31 March 2022
Interest Expenses		
Interest - Banks	80,363	65,576
Interest - Others	-	2,562
Bank Commission & Charges	2,168	94
Interest on Late Deposited of Govt. Dues	-	67
Total	82,531	68,300



Urja Batteries Limited
Notes to financial statements for the year ended 31 March 2023
 (All amounts are in Rs. Hundred, unless otherwise stated)

Note No. 22 Other expenses

	For the year ended 31 March 2023	For the year ended 31 March 2022
<u>Other Expenses</u>		
Audit Fee	250	250
Business Promotion & Other Selling Expenses	-	184
Consumable Materials	1,143	11,677
Conveyance Exp.	405	406
Fees & Subscription	2,390	8,078
Festival Exp.	97	-
Freight Inward, Loading & Unloading Expenses	2,819	58,338
Insurance Exp.	1,349	2,242
Legal & Professional Charges	450	285
Power & Fuel	48,701	77,130
Printing & Stationery	142	92
Repair & Maintenance of Building	1,431	548
Repair & Maintenance of Plant & Machinery	1,694	3,707
Telephone & Communication Charges	194	166
Tour & Travel Expenses	95	1,039
Vehicle Exp.	811	1,265
Write Off	(1)	-
Water Exp	76	-
Miscellaneous Expenses	385	28
Total	62,430	165,435



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Note No. 23 Earnings Per Share (EPS)

Basic earnings per share

The calculation of basic earnings per share for the year ended 31 March 2023 was based on the earnings attributable to equity shareholders of Rs. 18689.61 lakhs (31 March 2021: Rs. 17035.58 lakhs) and weighted average number of equity shares outstanding of 59450 (31 March 2021: 59450).

Diluted earnings per share

The calculation of diluted earnings per share for the year ended 31 March 2023 was based on the earnings/(loss) attributable to equity shareholders of Rs. (-18689.61) lakhs (31 March 2021: Rs. 17035.58 lakhs) and weighted average number of equity shares outstanding after adjustment for the effects of all dilutive potential equity shares of 59450 (31 March 2021: 59450).

Particulars	31st March, 2023	31st March, 2022
Net profit attributable to equity shareholders (Rs. in lakhs)	18,690	17,036
Calculation of weighted average number of equity shares -		
Number of equity shares at the beginning of the year	59,450	39,450
Number of equity shares outstanding as at the end of the year	59,450	59,450
Weighted average number of equity shares outstanding during the year for calculation of basic EPS	59,450	59,450
Effect of dilutive potential equity shares - convertible instruments	-	-
Weighted average number of equity shares outstanding during the year for calculation of diluted earnings per share	59,450	59,450
Nominal value of equity shares (Rs.)	10	10
Basic earnings per equity shares (Rs.)	0.31	0.29
Diluted earnings per equity shares (Rs.)	0.31	0.29

Note No. 24 There are no contingent lease/license fees payments.

Note No. 25 (a) Names of related parties and related party

Holding Company

Urja Global Limited

(b) Transactions with related parties

Name of Related Party	Nature of Transaction	31st March, 2023	31st March, 2022
Urja Global Limited			
	Sale	8,16,460	1,441,365
	Receipt	14,78,032	1,300,041
	Payment	25,908	115,836

Note No 26 Prior Year Comparatives

The previous year's figures are regrouped, rearranged, or recast wherever necessary to conform to this year's classification

Note No. 27 Disclosure required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Based on the information available with the company, the balance due to micro and small enterprises as defined under the MSMED Act, 2006 is Rs. (Previous Year Rs. Nil) and no interest has been paid or payable under the terms of the MSMED Act, 2006

Note No. 28 Long term capital loss can be carried forward for 8 immediately succeeding the year in which the loss is incurred and setoff only from the "LONG TERM CAPITAL GAIN"

In terms of our report attached

For U A A & Associates & ASSOCIATES
Chartered Accountants
Registration No. 02287N

Udit Aggarwal
Partner
Membership No. 529994
UDIN: 2352199480XSHM1198

Place: Delhi
Date: 2nd May, 2023

For and on behalf of the Board of Directors of
Urja Batteries Limited

Yogesh Kumar Goyal
Director
DIN: 01644763

Mohan Jagdish Agarwal
Director
DIN: 07627568

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 Notes to financial statements for the year ended 31 March 2023
 (All amounts are in R. Rand, unless otherwise stated)

Financial Ratios

Particulars	Measure (In times & percentage)	As at 31 March 2023	As at 31 March 2022
Liquidity Ratio	Times	1.95	1.54
Solvency Ratio	Times	1.06	0.96
Debt-Equity Ratio	Times	1.57	1.72
Debt Service Coverage Ratio	Percentage	0.02	0.01
Return on Equity Ratio	Percentage	0.03	0.03
Return on Capital employed	Percentage	0.17	0.15
Return on Investment	Percentage	NA	NA
Utilisation Ratio	Times	1.95	0.05
Trade receivables turnover ratio	Times	0.67	0.03
Inventory turnover ratio	Times	1.67	0.03
Trade payables turnover ratio	Times	1.49	4.09

Statement of Ratios

Particulars	Numerator	As at 31 March 2023	
		Numerator	Denominator
Liquidity Ratio	Current assets	1,142,411	1,001,708
Solvency Ratio	Total debt including lease liabilities	594,500	594,500
Debt-Equity Ratio	Earning available for Debt Service (Profit for the year + Non-cash operating expenses like depreciation and amortisation + Finance cost)	117,892	68,100
Debt Service Coverage Ratio	Net Profit	62,852	594,500
Return on Equity Ratio	Net Profit after taxes	129,892	62,131
Return on Capital employed	Earning before interest and taxes	1,629	826,635
Return on Investment	Profit before tax + Finance cost (1 - tax rate)	1,629	17,016
Utilisation Ratio	Trade receivables turnover ratio	18,822	294,873
Trade receivables turnover ratio	Cost of goods sold	NA	NA
Inventory turnover ratio	Trade payables turnover ratio	826,635	424,177
Trade payables turnover ratio	Net credit sales	588,892	2,181,920
Net capital turnover ratio	Net credit purchases	644,493	681,288
	Net sales	826,635	2,640,804
	Net sales	554,249	2,838,069
	Working capital	53,611,826	53,611,826
	Average Accounts Receivable	62,894,490	62,894,490
	Average Inventory	99,540,156	99,540,156
	Average trade payables	NA	NA
	Working capital	NA	NA

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Urja Batteries Limited

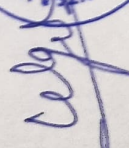

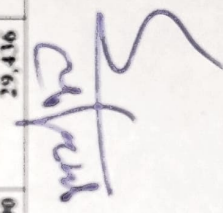
Registered Office :- 487/63, 1 st Floor, National Market, Peera Grahi, New Delhi-110087

Factory Address :- Plot No. - 11, Sector - 16, H.S.I.I.D.C. Industrial Estate, Bahadurgarh, Distt.-Jhajjar, Haryana

(All amounts are in Rs. Hundred, unless otherwise stated)

CALCULATION OF DEPRECIATION AS PER INCOME TAX ACT 1961

Particulars	Rate	WDV as on 01.04.2022 (A)	Addition > 180 During the Year (B)	Addition < 180 During the Year (C)	Depreciation on A	Depreciation on B	Depreciation on C	Total Depreciation for the year	WDV as on 31.03.2023
Plant & Machinery	15%	113,663	3,580	190	17,049	537	14	17,600	99,832
Factory Address Building	10%	113,662	-	-	11,366	-	-	11,366	102,296
Plant & Machinery	40%	242	-	-	97	-	-	97	145
Furniture & Fittings	10%	9,235	-	-	924	-	-	924	8,311
Total		236,802	3,580	190	29,436	537	14	29,987	210,585



INDEPENDENT AUDITOR'S REPORT

To
The Members
M/s URJA BATTERIES LIMITED
Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **URJA BATTERIES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023 and the Statement of Profit and Loss 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:

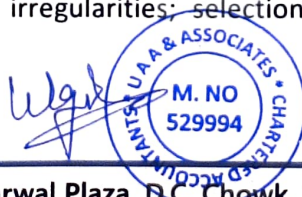
- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023;
- (b) In the case of the Statement of Profit and Loss, of the profits for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting



policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the order.
2. As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) 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;
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.



- f) With respect to the adequacy of internal control over financial reporting of the company and the operating effectiveness of such control refers to our separate report in “Annexure B”.
- g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
 - iv) The reporting on disclosures relating to Specified Bank Notes is not applicable to the Company for the year ended March 31, 2023.

**For U A A & Associates
Chartered Accountants**

FRN.: 023287N

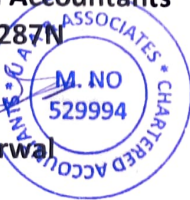

**Udit Aggarwal
Partner**

Membership No.529994

Udin: 23529994BGXSHM1198

Place: Delhi

Date: 02nd May 2023



Annexure –A to the Auditors Report

The Auditor's Report on the accounts of M/s URJA BATTERIES LIMITED the Company to which this Companies (Auditor's report) order, 2020 applies shall include a statement on the following matters, namely:

1. (a) (A) The company maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is not having any intangible assets; hence this clause is not applicable;

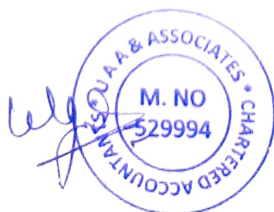
(b) All the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification;

(c) All the title deeds of immovable properties are held in the name of the company.

(d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible asset of both during the financial year;

(e) There is no any proceeding have been initiated or pending against company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) Company has not been sanctioned any working capital limits exceeding 5 crores rupees, from banks or financial institution on the basis of security of current assets during any point of time of the year.
3. In our opinion and according to the information provided to us the company has not made investments and has not provided guarantees or granted unsecured loans or advances in the nature of loans hence this clause is not applicable;
4. The company has not provided any corporate guarantees within the meaning of section 185 & 186 of the Companies Act, 2013 hence this clause doesn't apply.
5. The Company has not accepted any deposits or amount which is deemed to be deposits from the public.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
7. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, GST, value added tax, duty of customs, service tax, cess and other material statutory dues if applicable have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account duty of excise.



- (b) According to the information and explanations given to us, and the records of the companies examined by us, there are no disputed dues of GST, income tax, custom duty, service tax, wealth tax, Value added tax, excise duty and cess which have not been deposited
8. No transactions are recorded in the accounts have been disclosed or surrendered before the tax authorities as income during the year.
9. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable;
- (b) The company has not declared willful defaulter by any bank or financial institution or other lender, hence this clause is not applicable;
- (c) The company has not obtained any term loan; hence this clause is not applicable;
- (d) The company has not raised any short term fund; hence this clause is not applicable;
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures; hence this clause is not applicable;
- (f) The company has not raised company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies; hence this clause is not applicable.
10. (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments); hence this clause is not applicable;
- (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year; hence this clause is not applicable
11. (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.
12. (a) The Company is not a Nidhi Company hence compliance of Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability is not applicable to the company;
- (b) The Company is not a Nidhi Company hence maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability is not applicable to the company;
- (c) The Company is not a Nidhi Company hence this clause is not applicable to the company.
13. According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.



14. The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company; (b) This clause is not applicable to the company.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.
16. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable. (d) The Company does not have any CIC.
17. The company has not incurred cash losses in the financial year and in the immediately.
18. There is no resignation of statutory auditors during the year; hence this clause is not applicable.
19. According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.
20. The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company; (b) This clause is not applicable to the company.
21. There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

For U A A & Associates
Chartered Accountants

FRN.: 023287N

Udit Aggarwal
Partner

Membership No.529994

Udin: 23529994BGXSHM1198

Place: Delhi

Date: 02nd May 2023

Annexure "B" to the Independent Auditor's Report

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s URJA BATTERIES LIMITED ("the Company") as at March 31, 2023, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the standards on auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for



external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

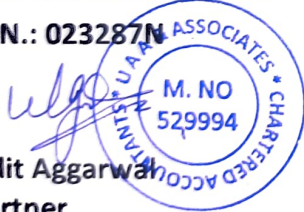
Opinion

The Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For U A A & Associates

Chartered Accountants

FRN.: 023287N



Udit Aggarwal

Partner

Membership No.529994

Udin: 23529994BGXSHM1198

Place: Delhi

Date: 02nd May 2023