Property Plant and Equipment		As at March 31, 2023	in USD As at March 31, 2022
Non-Current Asserts     Section of the progress of the pro	ASSETS	115 41 1141 (11 01, 2020	113 44 1141 (11 01, 2022
Capital work in progress     . <td></td> <td></td> <td></td>			
Goodwill and other Intangible Assets under development     -	Property, Plant and Equipment	_	-
Intangible Assets under development	Capital work in progress	_	-
Deferred ta assets (net)     -     -       Financial Assets     107,183,398     183,246,707       Loans     20,000,000     -       Other Financial Assets     20,000,000     -       Non-Current Tax Assets     12,183,398     183,246,707       Total Non-Current Assets     127,183,398     183,246,707       Current Assets     127,183,398     183,246,707       Financial Assets     -     -       Cash and Cash Equivalents     -     -     2,080,037       Loans     -     -     2,080,037       Other Financial Assets     6,548,770     3,752,931       Other Current Assets     304,696     5,145,800       Total Current Assets     6,853,465     19,978,828       Total Current Assets     6,853,465     19,978,828       Total Assets     73,265     73,265       Share application money received     3,407,372     -       Other Equity     54,636,619     2,73,818,81       Total Equity     58,117,256     (27,308,816)       Liabilities     10,641,076     16,708,537 <	Goodwill and other Intangible Assets	_	-
Pinacial Assets	Intangible Assets under development	-	-
Investments	Deferred tax assets (net)	_	-
Loans     20,000,000     -       Other Financial Assets     20,000,000     -       Other Non-Current Assets     -     -       Other Non-Current Assets     127,183,398     183,246,076       Total Non-Current Assets     127,183,398     183,246,076       Current Assets     -     -       Trade Receivables     -     -       Cash and Cash Equivalents     -     -       Loans     -     -     -       Other Financial Assets     304,696     3,752,931       Other Current Assets     304,696     5,145,860       Total Current Assets     304,696     5,145,860       Total Current Assets     304,696     5,145,860       Total Assets     73,265     10,788,80       Total Assets     73,265     73,265       Share application money received     3,407,372     7       Other Equity     54,636,619     (27,381,751)       Total Equity     54,636,619     (27,381,751)       Financial Liabilities     10     10,222,910       Other Financial Liabilities	Financial Assets		
Other Financial Assets     20,000,000     -       Non-Current Rassets     -     -       Other Non-Current Assets     127,183,398     183,246,707       Total Non-Current Assets     127,183,398     183,246,707       Current Current Assets     -     -       Trade Receivables     -     -     -       Cash and Cash Equivalents     - <td>Investments</td> <td>107,183,398</td> <td>183,246,707</td>	Investments	107,183,398	183,246,707
Non-Current Tax Assets     -	Loans	-	-
Other Non-Current Assets     -     -       Total Non-Current Assets     127,183,398     183,246,707       Current Assets     -     -       Financial Assets     -     -       Cash and Cash Equivalents     -     -     2,080,037       Loans     -	Other Financial Assets	20,000,000	-
Total Non-Current Assets     127,183,398     183,246,707       Current Assets     Financial Assets     Financial Cash Equivalents     ————————————————————————————————————	Non-Current Tax Assets	-	-
Current Assets       Financial Assets     -	Other Non-Current Assets	-	-
Financial Assets     -	Total Non-Current Assets	127,183,398	183,246,707
Trade Receivables     -     2,080,037       Cash and Cash Equivalents     - <td< td=""><td>Current Assets</td><td></td><td></td></td<>	Current Assets		
Cash and Cash Equivalents     -     2,080,037       Loans     -	Financial Assets		
Loans     6,548,770     3,752,931       Other Urrent Assets     304,696     5,148,860       Total Current Assets     6,853,465     10,978,288       Total Assets     134,036,863     194,225,535       EQUITY AND LIABILITIES       Equity     Fequity       Equity Share Capital     73,265     73,265       Share application money received     3,407,372     -       Other Equity     54,636,619     (27,381,751)       Total Equity     54,636,619     (27,381,751)       Bornowings     -     101,222,910       Other Financial Liabilities     -     -       Provisions     -     -     -       Total Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities     1,066,350     44,447,925       Total Current Liabilities     3,415,845	Trade Receivables	-	-
Other Financial Assets     6,548,770     3,752,931       Other Current Assets     304,696     5,145,860       Total Current Assets     6,883,465     10,978,828       Total Assets     134,036,863     194,225,355       EQUITY AND LIABILITIES       Equity     Total Capital     73,265     73,265       Share application money received     3,407,372     7-2,58     7-3,265       Other Equity     54,636,619     (27,381,751)     7-3,265	Cash and Cash Equivalents	-	2,080,037
Other Current Assets     304,696     5,145,806       Tota Current Assets     6,853,465     10,788,288       Total Assets     134,036,863     194,225,355       EQUITY AND LIABILITIES       Equity     73,265     73,265       Share application money received     3,407,372     2-3       Other Equity     54,636,619     (27,381,751)       Total Equity     58,117,256     (27,308,486)       Liabilities     8     10,122,910       Other Current Liabilities     16,641,076     16,708,537       Provisions     16,641,076     16,708,537       Other Non-Current Liabilities     16,641,076     11,7931,477       Other Non-Current Liabilities     16,641,076     11,7931,477       Current Liabilities     16,641,076     11,7931,477       Total Non-Current Liabilities     16,641,076     11,7931,477       Current Liabilities     1,066,350     44,447,925       Trade Payables     3,15,845     8,100,455       Other Current Liabilities     4,447,925     3,15,845     8,100,455       Other Current Liabilities     4,27,	Loans	-	-
Total Current Assets     6,853,465     10,978,828       Total Assets     134,036,863     194,225,535       EQUITY AND LIABILITIES     Equity     T3,265     73,265       Equity     73,265	Other Financial Assets	6,548,770	3,752,931
Total Assets     134,036,863     194,225,535       EQUITY AND LIABILITIES       Equity     Total Current Liabilities       Equity Share Capital     73,265     73,265       Share application money received     3,407,372     -       Other Equity     54,636,619     (27,381,751)       Total Equity     58,117,256     (27,308,486)       Liabilities     8     101,222,910       Non-Current Liabilities     16,641,076     16,708,537       Provisions     16,641,076     16,708,537       Provisions     16,641,076     17,931,447       Other Non-Current Liabilities     16,641,076     17,931,447       Current Liabilities     16,641,076     17,931,447       Financial Liabilities     1,066,350     44,447,925       Frade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     54,796,335     51,054,194       Other Current Liabilities     54,796,335     51,054,194       Other Current Liabilities     54,796,3	Other Current Assets	304,696	5,145,860
EQUITY AND LIABILITIES       Equity     73,265     6     73,265     73,265     73,265     73,265     6     73,265     6     73,265     72,291     72,291     72,291 <th< td=""><td>Total Current Assets</td><td>6,853,465</td><td>10,978,828</td></th<>	Total Current Assets	6,853,465	10,978,828
Equity     T3,265     73,265       Share application money received     3,407,372     7-3,265       Other Equity     54,636,619     (27,381,751)       Total Equity     58,117,256     (27,308,486)       Liabilities     8     (27,308,486)       Non-Current Liabilities       Financial Liabilities     101,222,910       Other Financial Liabilities     16,641,076     16,708,537       Provisions     1     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities       Financial Liabilities     10,663,50     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Other Current Tax Liabilities (Net)     -     -       Other Current Liabilities     -     -       Other Current Liabilities     -     -       Other Current Liabilities     -     -	Total Assets	134,036,863	194,225,535
Share application money received     3,407,372     -       Other Equity     54,636,619     (27,381,751)       Total Equity     58,117,256     (27,308,486)       Non-Current Liabilities       Financial Liabilities       Borrowings     -     101,222,910       Other Financial Liabilities     16,641,076     16,708,537       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities       Financial Liabilities     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Other Current Tax Liabilities (Net)     -     -       Other Current Tax Liabilities (Net)     -     -       Other Current Liabilities (Net)     -     -       Other Current Liabilities (Net)     -     -       Other Current Tax Liabilities (Net)     -     - <th></th> <th></th> <th></th>			
Other Equity     54,636,619     (27,381,751)       Total Equity     58,117,256     (27,308,486)       Liabilities     Non-Current Liabilities       Financial Liabilities     Financial Liabilities       Borrowings     -     101,222,910       Other Financial Liabilities     -     -       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     -     -       Total Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities     1,066,350     44,447,925       Financial Liabilities     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Other Current Liabilities (Net)     -     -       Other Current Liabilities (Net)     -     -       Other Current Liabilities (Net)     -     -       Current Tax Liabilities (Net)     -     -       Current Tax Liabilities     -     -       Current Liabilities <td>Equity Share Capital</td> <td>73,265</td> <td>73,265</td>	Equity Share Capital	73,265	73,265
Total Equity     58,117,256     (27,308,486)       Liabilities     Non-Current Liabilities       Financial Liabilities     - 101,222,910       Other Financial Liabilities     16,641,076     16,708,537       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     -     -       Total Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities     10,6641,076     117,931,447       Financial Liabilities     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Other Current Liabilities (Net)     -     -       Total Current Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Share application money received	3,407,372	-
Liabilities     Non-Current Liabilities     Financial Liabilities   - 101,222,910     Other Financial Liabilities   16,641,076   16,708,537     Provisions    -     Deferred Tax Liabilities (Net)    -     Other Non-Current Liabilities    -     Total Non-Current Liabilities   16,641,076   117,931,447     Current Liabilities   1,066,350   44,447,925     Financial Liabilities   3,415,845   8,100,455     Other Financial Liabilities   54,796,335   51,054,194     Other Current Liabilities    -     Provisions    -     Current Tax Liabilities (Net)    -     Total Current Liabilities   59,278,530   103,602,574	Other Equity	54,636,619	(27,381,751)
Non-Current Liabilities       Financial Liabilities     101,222,910       Other Financial Liabilities     16,641,076     16,708,537       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     -     -       Total Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities     -     -       Financial Liabilities     -     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     -     -	Total Equity	58,117,256	(27,308,486)
Financial Liabilities     Incompany     Incompany <td>Liabilities</td> <td></td> <td></td>	Liabilities		
Borrowings     -     101,222,910       Other Financial Liabilities     16,641,076     16,708,537       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities       Financial Liabilities     -     -       Borrowings     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Non-Current Liabilities		
Other Financial Liabilities     16,641,076     16,708,537       Provisions     -     -       Deferred Tax Liabilities (Net)     -     -       Other Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities       Financial Liabilities     8     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Financial Liabilities		
Provisions     -	Borrowings	-	101,222,910
Deferred Tax Liabilities (Net)     - <th< td=""><td>Other Financial Liabilities</td><td>16,641,076</td><td>16,708,537</td></th<>	Other Financial Liabilities	16,641,076	16,708,537
Other Non-Current Liabilities     -	Provisions	-	-
Total Non-Current Liabilities     16,641,076     117,931,447       Current Liabilities     Financial Liabilities       Borrowings     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Deferred Tax Liabilities (Net)	-	-
Current Liabilities     Financial Liabilities   1,066,350   44,447,925     Borrowings   3,415,845   8,100,455     Other Pinancial Liabilities   54,796,335   51,054,194     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   59,278,530   103,602,574	Other Non-Current Liabilities		<u>-</u>
Financial Liabilities   44,447,925     Borrowings   1,066,350   44,447,925     Trade Payables   3,415,845   8,100,455     Other Financial Liabilities   54,796,335   51,054,194     Other Current Liabilities   -   -     Provisions   -   -     Current Tax Liabilities (Net)   -   -     Total Current Liabilities   59,278,530   103,602,574	Total Non-Current Liabilities	16,641,076	117,931,447
Borrowings     1,066,350     44,447,925       Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Current Liabilities		
Trade Payables     3,415,845     8,100,455       Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Financial Liabilities		
Other Financial Liabilities     54,796,335     51,054,194       Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Borrowings	1,066,350	44,447,925
Other Current Liabilities     -     -       Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Trade Payables	3,415,845	8,100,455
Provisions     -     -       Current Tax Liabilities (Net)     -     -       Total Current Liabilities     59,278,530     103,602,574	Other Financial Liabilities	54,796,335	51,054,194
Current Tax Liabilities (Net)     -     -     -       Total Current Liabilities     59,278,530     103,602,574	Other Current Liabilities	-	-
Total Current Liabilities 59,278,530 103,602,574	Provisions	-	-
	Current Tax Liabilities (Net)	-	-
Total Liabilities 75,919,607 221,534,021	Total Current Liabilities	59,278,530	103,602,574
	Total Liabilities	75,919,607	221,534,021
Total Equity and Liabilities     134,036,863     194,225,535	Total Equity and Liabilities	134,036,863	194,225,535

In terms of our report attached

For V. Shivkumar & Associates

Chartered Accountants (Firm's Registration No. 112781W)

For and on behalf of the Board of Directors

## V. Shivkumar

Proprietor (Membership No. 042673) Place: Mumbai Date:

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

78,668,867 <b>78,668,867</b> -	16,103,828 16,103,828
	16,103,828
	16,103,828
78,668,867	, ,
-	0
-	0
-	-
3,152,148	8,814,358
-	-
6,812,887	37,843,850
9,965,036	46,658,209
68,703,831	(30,554,381)
-	-
-	-
68,703,831	(30,554,381)
	6,812,887 9,965,036 68,703,831

In terms of our report attached

## For V. Shivkumar & Associates

Chartered Accountants (Firm's Registration No. 112781W)

## V. Shivkumar

Proprietor (Membership No. 042673) Place: Mumbai Date: For and on behalf of the Board of Directors