

**INDEPENDENT AUDITORS' REPORT**

The Members of
TRIPOZONE PRIVATE LIMITED
Ahmedabad

Report on the Financial Statements

We have audited the accompanying financial statements of **TRIPOZONE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2022, and the Statement of Profit and Loss for the year then ended (herein after referred to as financial statements), and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

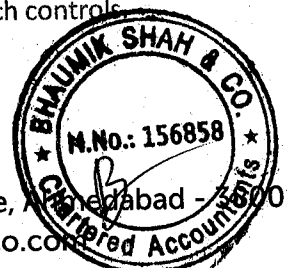
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' Responsibility-

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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013 we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

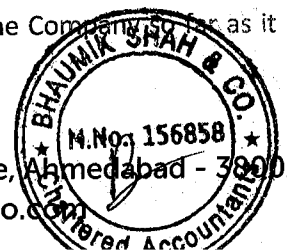
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- In the case of the Profit and Loss Account, of the profit for the year ended on that date; and
- In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 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 state that Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- As required by section 143(3) of the Act, we report that:
 - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - In our opinion proper books of account as required by law have been kept by the Company insofar as it appears from our examination of those books





- c. The Balance Sheet, the Statement of Profit and Loss and the Statements of Cash Flows 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 the written representations received from the directors as on March 31, 2022 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of section 164 (2) of the Act;
- f. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the provisions for managerial remunerations of Section 197 read with Schedule V to the Act is not applicable on the company.

- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The company does not have any pending litigations which would impact its financial position in its financial statements.
 - ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For, BHAUMIK SHAH & CO.
Chartered Accountants



Bhaumik Saurabhbhai Shah
Proprietor
M. No.: 156858
FRN: 137162W
UDIN: 22156858BEDECD4454

Date: 30/09/2022
Place: Ahmedabad

Tripozone Private Limited

Balance Sheet As at 31.03.2022

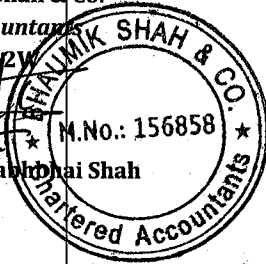
Particulars	Note No.	As at	As at
		31/03/2022 Rs.(Amt in lacs)	31/03/2021 Rs.(Amt in lacs)
<u>EQUITY AND LIABILITIES</u>			
<u>[1] Shareholders' Funds :</u>			
[a] Share Capital	2	1.00	1.00
[b] Reserves & Surplus	3	18.62	-23.70
		19.62	-22.70
[2] Share Application Money Pending Allotment		-	-
[3] Non-Current Liabilities :			
[a] Long Term Borrowings	4	113.04	110.99
[b] Deferred Tax Liability	5	0.00	-
		113.04	110.99
[4] Current Liabilities			
[a] Short Term Borrowings	6	-	-
[b] Trade Payables	7	8.69	1.01
[c] Other Current Liabilities	8	1.26	0.76
		9.95	1.77
Total		142.61	90.06
ASSETS :			
[1] Non-Current Assets			
[a] Property, Plant & Equipments			
(i) Property, Plant & Equipments	9	0.60	-
(ii) Intangible assets		-	-
[b] Non Current Investment	10	-	-
[c] Long Term Loans and Advances	11	-	-
[d] Others Non Current Assets	12	-	-
		0.60	-
[2] Current Assets			
[a] Inventories	13	-	-
[b] Trade Receivables	14	-	-
[c] Cash & Bank Balance	15	45.71	7.75
[d] Short Term Loans and Advances	11	7.94	7.45
[e] Other Current Assets	16	88.37	74.86
Total		142.02	90.06
		142.61	90.06
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 25		

As per our report of even date attached herewith

For, Bhaumik Shah & Co.

Chartered Accountants

FRN No.-137162W



Bhaumik Saurabh Shah

Proprietor

M.No. 156858

Date: 30-09-2022

Place : Ahmedabad

For, Tripozone Private Limited

For, Tripozone Private Limited For, Tripozone Private Limited

Ashish Benani
Director

Niruben Benani

Director

Mr. Ashish M. Benani

Director

DIN: 07507846

Mrs. Niruben Benani

Proprietor

DIN: 07688000

Tripozone Private Limited

Statement of Profit & Loss Statement for the year ended 31.03.2022

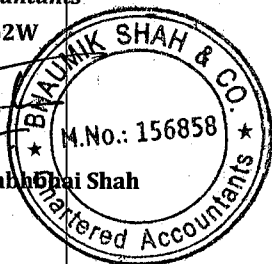
	Particulars	Note No.	Current Year 31/03/2022 Rs. (Amt in Lacs)	Current Year 31/03/2021 Rs. (Amt in Lacs)
INCOME				
	Revenue from Operations	17	-	5.00
	Other Income	18	70.77	10.09
	Total Revenue		70.77	15.09
EXPENDITURE				
	Direct Expense		-	-
	Cost of Raw Materials Consumed	19	-	-
	Purchase of Stock in Trade	20	-	-
	Change in Inventories of Finished Goods, Work in Process and Stock in Trade	21	-	-
	Employee Benefits Expense	22	6.40	1.20
	Finance Costs	23	10.14	0.00
	Depreciation and Amortisation expense	9	0.09	-
	Other Expenses	24	20.70	10.26
	Total Expenses		37.33	11.46
	Profit before Tax		33.45	3.63
	Less : Tax expense:			
	- Current Tax		-	-
	- Short or Excess Provision for Taxation		-	-
	- Deferred Tax		0.00	-
	Profit after Tax		33.44	3.63
	Basic & Diluted earnings per share of Rs. 10 each		334.43	36.29
	Significant Accounting Policies	1		
	Notes on Financial Statements	2 to 25		

As per our report of even date attached herewith

For, Bhaumik Shah & Co.

Chartered Accountants

FRN No.-137162W



Bhaumik Saurabh Shah

Proprietor

M.No. 156858

Date: 30-09-2022

Place : Ahmedabad

For, Tripozone Private Limited

For, Tripozone Private Limited For, Tripozone Private Limited

Ashish Benani
Director

Nirub M. Benani
Director

Mr. Ashish M. Benani

Director

DIN: 07507846

Mrs. Niruben Benani

Proprietor

DIN: 07688000

TRIPOZONE PRIVATE LIMITED

CIN: U72501GJ2016PTC092177

Address: 2, ADIRAJ BUNGALOWS PART-2, NR. HIRA RUPA HALL, BOPAL,
AHMEDABAD - 380058

Email Id: ashish_benani@yahoo.com | Contact No.:8511101185

1. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED ON 31-03-2022.

A. Basis of preparation

The financial statements are prepared to comply with the Accounting Standards referred to in the Companies (Accounts) Rules, 2014. The financial statements are prepared under the historical cost convention on the accrual basis. The accounting policies are consistently applied by the Company and are consistent with those used in the previous year.

B. Use of estimates

The preparation of Financial Statements required estimates and assumption to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

C. Revenue Recognition:

Revenue is recognized on accrual basis.

D. Tangible fixed assets:

Fixed assets are accounted at historical cost. Additions are recorded at cost of acquisitions including directly attributable cost.

E. Inventories:

As is it is a Company providing Services, there is no inventory on books.

F. Employee's Benefits:

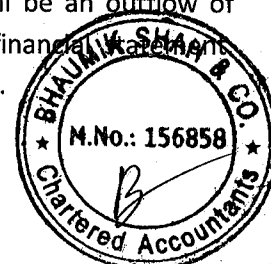
- i. All employee benefits are accounted on accrual basis.
- ii. Short Term benefits are recognized as an expense at the undiscounted amounts in the Statement of Profit and Loss of the year in which the related service is rendered

G. Earnings per Share

No Dividend is declared and hence Earnings per Share Calculation is not given.

H. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are neither recognized nor disclosed in the financial statements. Contingent Assets are neither recognized nor disclosed in the financial statement.



TRIPOZONE PRIVATE LIMITED

CIN: U72501GJ2016PTC092177

**Address: 2, ADIRAJ BUNGALOWS PART-2, NR. HIRA RUPA HALL, BOPAL,
AHMEDABAD - 380058**

Email Id: ashish_benani@yahoo.com | Contact No.:8511101185

- I. Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles.

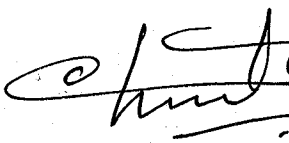
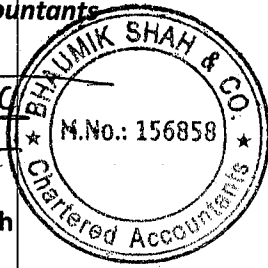
Signature to Notes,

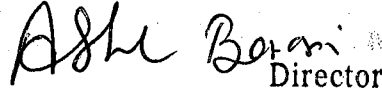
For, Bhaumik Shah & Co
Chartered Accountants

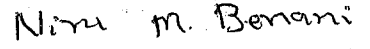
FOR, TRIPOZONE PRIVATE LIMITED

For, Tripozone Private Limited

For, Tripozone Private Limited


Director


Director

Bhaumik S. Shah
Proprietor
M.No. 156858
FRN NO. 137162W
Place: Ahmedabad
Date: 30/09/2022

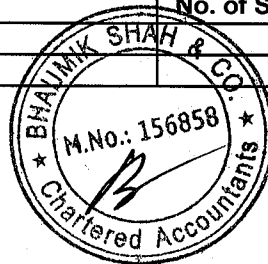
Mr. Ashish Benani
Director
DIN: 07507846

Mrs. Niruben Benani
Director
DIN: 07688000

TRIPOZONE PRIVATE LIMITED

Notes on Financial Statements for the year ended on 31st March' 2022

2	Share Capital	As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)		
	[a] Authorised : Equity Share Capital 10000 Equity shares of par value of Rs 10/- each	1.00	1.00		
		1.00	1.00		
	[b] Issued, Subscribed & Paid-up Capital : 10000 Equity shares of par value of Rs10/- each fully paid	1.00	1.00		
	Total	1.00	1.00		
2.1	The company has one class of shares referred to as 1 Equity shares having face value of Rs.10/-. Each Holder of equity share is entitled to 1 vote per share.				
2.2	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the 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 shareholder.				
2.3	The details of shareholders holding more than 5% shares as at 31/03/2022 is set out below.				
	Name of Shareholder	As at 31/03/2022		As at 31/03/2021	
		No. of Shares	% held	No. of Shares	% held
	ASHISH BENANI	6,500	65.00%	6,500	65.00%
	NIRUBEN BENANI	3,500	35.00%	3,500	35.00%
	Total	10,000	100.00%	10,000	100.00%
2.4	The Reconciliation of the number of shares outstanding and the amount of share capital is set out below.				
	Particulars	As at 31/03/2022		As at 31/03/2021	
		No. of Shares	Amt. Rs.	No. of Shares	Amt. Rs.
	Shares at the beginning	10,000	1.00	10,000	1.00
	Add: Shares Issue during the year	-	-	-	-
	Deletion	-	-	-	-
	Shares at the end	10,000	1.00	10,000	1.00
2.5	Shares held by promoters at the end of the year				
	Promotor Name	No. of Shares	% of Total Shares	% Change during the year	
	ASHISH BENANI	6,500	65.00%	0.00	
	NIRUBEN BENANI	3,500	35.00%	0.00	

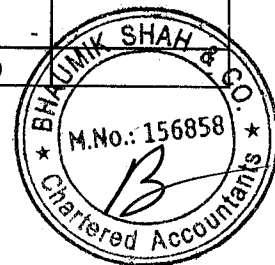


TRIPOZONE PRIVATE LIMITED

3	Reserves & Surplus	As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)
	Securities Premium account:		
	Opening Balance	-	-
	Add: Premium on Shares issued during the year	-	-
		-	-
	Surplus/(Deficit) in the Statement of Profit and Loss		
	Balance as per last financial Statement	-23.70	-27.33
	Less: Prior Period Adjustment	8.87	-
	Add : Profit\ (Loss) for the year	33.44	3.63
		18.62	-23.70
	Capital Reserve		
	Opening Balance	-	-
	Less : Transfer to Fixed Assets (Note No 9)	-	-
		-	-
	Net Surplus	18.62	-23.70

(Amt in Lacs)

4	Long Term Borrowings	As at 31/03/2022		As at 31/03/2021	
		Non Current	Current	Non Current	Current
	Other Long Term Loans and Advances (Unsecured)				
	Unsecured Loan:				
	From Related Parties	113.04	-	110.99	-
	From Bank	-	-	-	-
	Total	113.04	-	110.99	-
	Less: Amount disclosed under Other Current Liability (Note 8)	-	-	-	-
	Total	113.04	-	110.99	-

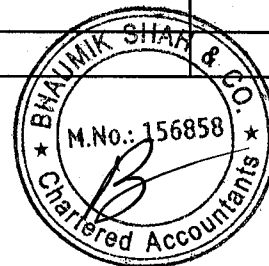


TRIPOZONE PRIVATE LIMITED

5	Deferred Tax Liabilities	As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)
	<u>Tax effect of items constituting deferred tax liability:</u>		
	Amount allowable under Income Tax Act in subsequent Years		
	On difference between book balance and tax balance of fixed assets	-	-
	Total	-	-
	<u>Tax effect of items constituting deferred tax assets</u>		
	Unabsorbed Depreciation c/f		
	Amount allowable under Income Tax Act in subsequent Years	0.00	-
	Total	0.00	-
	Total	0.00	-

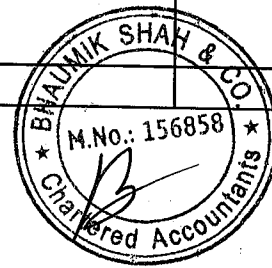
6	Short Term Borrowing	Current 31/03/2022 Rs.(Amt in lacs)	Current 31/03/2021 Rs.(Amt in lacs)
	Loans repayable on demand from Banks (Secured)	-	-
	Total	-	-

7	Trade Payables	Current 31/03/2022 Rs.(Amt in lacs)	Current 31/03/2021 Rs.(Amt in lacs)
	Micro, Small and Medium Enterprises @ Trade Payables @ The Company has not received the required information from Suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/ payable as required under the said Act have not been made.	8.69	1.01
	Total	8.69	1.01



TRIPOZONE PRIVATE LIMITED

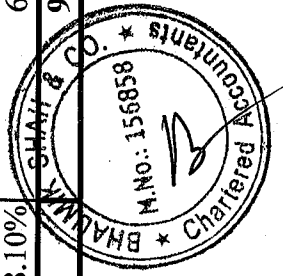
8	Other Current Liabilities	Current	Current
		31/03/2022 Rs.(Amt in lacs)	31/03/2021 Rs.(Amt in lacs)
	Current maturity of long term borrowings (Note 4)	-	-
	Salary & Wages Payable	-	-
	Bonus Payable	-	-
	Statutory Dues(Vat Payable)	-	-
	Interest payable	-	-
	Advance from Customers	-	-
	Other Current Liabilities	1.26	0.76
	Unpaid Expenses	-	-
	Total	1.26	0.76



TANGIBLE FIXED ASSET

AMT IN LACS

SR. NO.	NAME OF THE ASSETS	ADDITION			NO. OF DAYS	TOTAL	RATE OF DEPRE. DEPRE.	DEPRECIATION FOR THE YEAR	W.D.V. AS 31-03-22
		W.D.V. AS ON 01-04-2021	PURCHASE	PURCHASE DATE					
1	Air Conditioner	-	0.27	02-10-2021	180	0.27	25.89%	3,391	0.23
2	Mobile	-	0.42	18-06-2021	286	0.42	18.10%	6,009	0.36
	TOTAL...	-	0.69			0.69		9,400	0.60



TRIPOZONE PRIVATE LIMITED

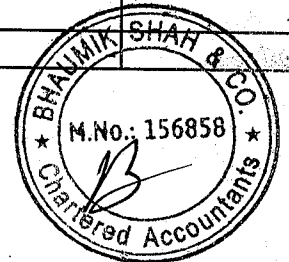
10	Non-Current Investment	Non-Current	Non-Current
		As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)
		-	-
	Total	-	-

(Amt in Lacs)

11	Loans and Advances	As at 31/03/2022		As at 31/03/2021	
		Non Current	Current	Non Current	Current
	Balance with government authorities	-	0.49	-	-
	Advance to Related Party	-	-	-	-
	Other Loans & Advances	-	7.45	-	7.45
	Security Deposit	-	-	-	-
	Interest Receivable	-	-	-	-
	Advance to Suppliers	-	-	-	-
	Advance payment of Tax/ TDS	-	-	-	-
	Less : Provision of Income Tax	-	-	-	-
		-	7.94	-	-
	Total	-	7.94	-	7.45

12	Other Non-Current Assets	Non-Current	Non-Current
		As at 31/03/2022 Rs.(Amt in	As at 31/03/2021 Rs.(Amt in
	Deferred Tax Asset	-	-
	Total	-	-

13	Inventories	Current	Current
		As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)
	Raw Material	-	-
	Finished Goods	-	-
	Total	-	-



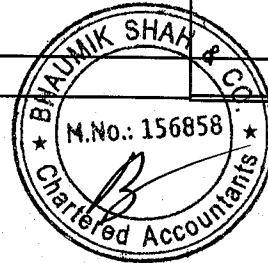
TRIPOZONE PRIVATE LIMITED

14	Trade Receivables	Current	Current
		As at 31/03/2022 Rs.(Amt in lacs)	As at 31/03/2021 Rs.(Amt in lacs)
	<u>Outstanding for a period exceeding Six Months from the date they are due for payments</u> Unsecured, considered good	-	-
	<u>Other Trade receivables</u> Unsecured, considered good	-	-
	Total	-	-

(Amt in Lacs)

15	Cash and Bank Balance	As at 31/03/2022		As at 31/03/2021	
		Non Current	Current	Non Current	Current
A	Cash and cash equivalents				
	Cash on hand		3.47		2.58
			3.47		2.58
	Other Bank balance				
	Bank Balance		42.24		5.18
	Less : Amount Transfer to Non Current Assets (Refer note no 12)		-		-
			42.24		5.18
	Total		45.71		7.75

16	Other Current Assets	Current	Current
		31/03/2022 Rs.(Amt in lacs)	31/03/2021 Rs.(Amt in lacs)
	Investments	88.37	74.78
	GST Receivable	-	-
	TDS Receivable	-	0.07
	Total	88.37	74.86



TRIPOZONE PRIVATE LIMITED

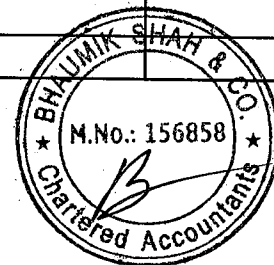
17	Revenue from Operation	For the Year Ended 31/03/2022 Rs.(Amt in lacs)	For the Year Ended 31/03/2021 Rs.(Amt in lacs)
	Sale of Services	-	5.00
	Sale of Services	-	5.00
	Total	-	5.00

(Amt. in Lacs)

18	Other Income	For the Year Ended 31/03/2022 Rs.	For the Year Ended 31/03/2021 Rs.
	Discount Income	0.00	-
	Dividend Income	0.43	0.34
	Interest on IT Refund	-	-
	Long Term Capital Gain on Sale of Shares	29.74	-
	Short Term Capital Gain on Sale of Shares	18.54	0.40
	F & O Profit/(Loss)	22.07	9.35
	Total	70.77	10.09

19	Cost of Raw Materials Consumed	Ended 31/03/2022 Rs.(Amt in lacs)	Ended 31/03/2021 Rs.(Amt in lacs)
	Opening Stock	-	-
	Add :Purchase	-	-
	Less : Closing Stock	-	-
	Total	-	-

20	Purchase of Stock in Trade	For the Year Ended 31/03/2022 Rs.(Amt in lacs)	For the Year Ended 31/03/2021 Rs.(Amt in lacs)
	Purchase	-	-
	Total	-	-



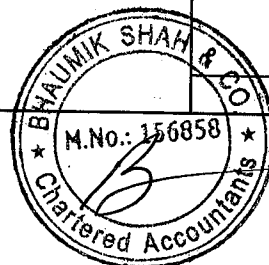
TRIPOZONE PRIVATE LIMITED

21	Change in Inventories of Finished Goods Work in Progress and Stock in Trade	Ended 31/03/2022 Rs.(Amt in lacs)	Ended 31/03/2021 Rs.(Amt in lacs)
	Inventory at the beginning of the year		
	Finished Goods	-	-
	WIP	-	-
	Inventory at the end of the year		
	Finished Goods	-	-
	WIP	-	-
	Decretion / (Accretion) to Stock	-	-

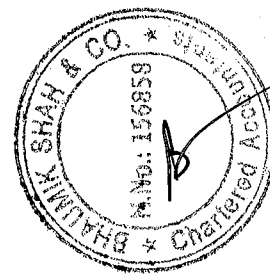
22	Employee Benefit Expense	Ended 31/03/2022 Rs.(Amt in lacs)	Ended 31/03/2021 Rs.(Amt in lacs)
	Salary, Wages & Bonus	6.40	1.20
	Total	6.40	1.20

23	Finance Cost	Ended 31/03/2022 Rs.(Amt in lacs)	Ended 31/03/2021 Rs.(Amt in lacs)
	Interest Expense	10.13	
	Bank Charges & Bank Interest	0.01	0.00
	TOTAL	10.14	0.00

(Amt. in Lacs)			
24	Other Cost	For the Year Ended 31/03/2022 Rs.	For the Year Ended 31/03/2021 Rs.
	Other Expense	0	-
	Sub Total	-	-
	General Charges	20.70	10.26
	TOTAL	20.70	10.26
	TOTAL	20.70	10.26

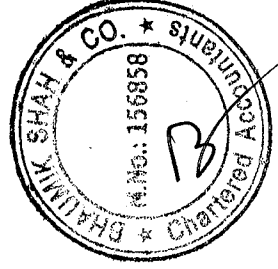


NOTE-25 RATIOS							
Sr. No.	Ratios	Numerator	Denominator	AS ON 31/03/2022	AS ON 31/03/2021	Variance	Reasons for Variance of more than 25%
1	Current Ratio	Current Asset	Current Liabilities	14.27	50.76	-71.89%	This Variance is due to Increase in Current Liability during current year
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.00	0.00%	Not Applicable
3	Debt Service coverage Ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses + Interest	Debt service = Interest and lease payments + Principal repayments	0.00	0.00	0.00%	Not Applicable
4	Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	(21.71)	(0.15)	14563.60%	This Variance is due to Increase in Profits during current year
5	Inventory Turnover Ratio	Cost of goods sold	Average Inventory	0.00	0.00	0.00%	Not Applicable
6	Trade Receivables turnover ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	0.00	0.00	0.00%	Not Applicable
7	Trades Payable Turnover ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	0.00	0.00	0.00%	Not Applicable
8	Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	0.00	0.00	0.00%	Not Applicable
9	Net Profit Ratio	Net Profit before Tax	Net sales = Total sales - sales return	0.47	0.24	96.49%	This Variance is due to Increase in Profits during current year
10	Return of Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	1.70	(0.16)	-1166.09%	This Variance is due to Increase in Profits during current year
11	Return on Investment	Interest (Finance income)	Investment	0.00	0.00	0.00%	Not Applicable



NOTE-25 RATIOS

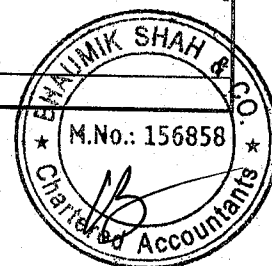
Sr. No.	Ratios	Numerator (A)	Denominator (B)	Amt. in Lacs			
				AS ON 31/03/2022 (A)	AS ON 31/03/2021 (A)	AS ON 31/03/2022 (B)	AS ON 31/03/2021 (B)
1	Current Ratio	Current Asset	Current Liabilities	142.02	90.06	9.95	1.77
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.00	19.62	-22.70
3	Debt Service coverage Ratio	Earnings for debt services - Net profit after taxes + Non-cash operating expenses + Interest	Debt service = Interest and lease payments + Principal repayments	0.00	0.00	0.00	0.00
4	Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	33.44	3.63	-1.54	-24.51
5	Inventory Turnover Ratio	Cost of goods sold	Average Inventory	0.00	0.00	0.00	0.00
6	Trade Receivables turnover ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	0.00	0.00	0.00	0.00
7	Trades Payable Turnover ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	0.00	0.00	0.00	0.00
8	Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	0.00	0.00	0.00	0.00
9	Net Profit Ratio	Net Profit before Tax	Net sales = Total sales - sales return	33.45	3.63	70.77	15.09
10	Return of Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	33.45	3.63	19.62	-22.70
11	Return on Investment	Interest (Finance income)	Investment	0.00	0.00	0.00	0.00



TRIPOZONE PRIVATE LIMITED

Grouping of Balance Sheet for the year 31.03.2022

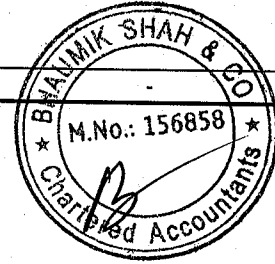
PARTICULARS	As At 31.03.2022		As At 31.03.2021	
	AMOUNT(IN LACS)	AMOUNT(IN LACS)	AMOUNT(IN LACS)	AMOUNT(IN LACS)
	Rs. Non Current	Rs. Current	Rs. Non Current	Rs. Current
Loans & Advances from related parties (Secured / Unsecured)				
UNSECURED LOAN FROM RELATED PARTIES				
Ashish Benani	-	10.00	-	-
JKV Solutions Private Limited	-	88.29	-	105.74
Niruben Benani	-	14.75	-	5.25
Group Total	-	113.04	-	110.99
Salary & Wages Payable				
Salary Payable	-	-	-	-
Group Total	-	-	-	-
Other Loans & Advances				
COE Infosystems Private Limited	-	7.45	-	7.45
Group Total	-	7.45	-	7.45
Cash On Hand				
Cash on Hand	-	3.47	-	2.58
Group Total	-	3.47	-	2.58
Balance With Bank				
HDFC BANK LTD.	-	42.24	-	5.18
Group Total	-	42.24	-	5.18
Balance with Government Authorities:				
GST Receivable	-	0.45	-	-
TDS Receivable	-	0.04	-	0.07
Total	-	0.49	-	0.07
Investments:				
Investments in Shares	-	88.37	-	74.78
Total	-	88.37	-	74.78
Group Total	-	88.86	-	74.86
Trade Receivable:				
Exceeding Six Months				
Others				
Group Total	-	-	-	-



TRIPOZONE PRIVATE LIMITED

Grouping of Balance Sheet for the year 31.03.2022

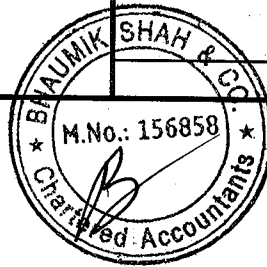
PARTICULARS	As At 31.03.2022		As At 31.03.2021	
	AMOUNT(IN LACS)	AMOUNT(IN LACS)	AMOUNT(IN LACS)	AMOUNT(IN LACS)
	Rs. Non Current	Rs. Current	Rs. Non Current	Rs. Current
Trade Payables :				
Creditors for Exp:				
Aanan.Nikhilbhai Chokshi	-	4.75	-	-
American Airlines Inc	-	2.38	-	-
Director Remuneration Payable	-	0.00	-	0.00
Bhaumik Shah & Co	-	1.06	-	0.80
Mehta & Associates	-	-	-	0.22
Luminary Lifestyle Private Limited	-	0.50	-	-
Group Total:	-	8.69	-	1.01
Trade Payables total	-	8.69	-	1.01
Other Current Liability				
Duties and Taxes :				
GST Payable	-	-	-	0.73
TDS Payable	-	1.26	-	0.03
Group Total:	-	1.26	-	0.76



TRIPOZONE PRIVATE LIMITED

Grouping of Profit & Loss Account for the period 01/04/2021 to 31/03/2022

Particulars		As At 31/03/2022 Rs.(Amt in lacs)	As At 31/03/2021 Rs.(Amt in lacs)
Sales			
Marketing Survey Income		-	5.00
Total		-	5.00
Purchases			
Purchase		-	-
Total		-	-
Direct Expense			
-		-	-
Total		-	-
Direct Income			
-		-	-
Total		-	-
Salary, Wages & Bonus			
Remuneration & Perq to Directors			
Remuneration to Directors		-	-
Staff Salary		6.40	1.20
Total		6.40	1.20
Financial Charges			
Bank Charges		0.01	-
Total		0.01	1.20



TRIPOZONE PRIVATE LIMITED

Grouping of Profit & Loss Account for the period 01/04/2021 to 31/03/2022

Particulars	As At 31/03/2022 Rs.(Amt in lacs)	As At 31/03/2021 Rs.(Amt in lacs)
General Charges		
Audit Fees	0.15	-
Bonus Expense	-	0.10
Brokerage Expenses	1.04	2.66
Cleaning Expense	-	0.42
Commission Expense	5.00	-
Consultancy Fees	2.08	2.40
Conveyance Expense	0.78	0.80
Demat Charges	0.41	0.03
GST Return Filing Fees	0.08	0.00
Income Tax Expense	0.64	-
Long Term Capital Gain on Sale of Shares	-	1.60
Speculative Profit & Loss	5.86	1.56
Staff Welfare Expense	0.01	0.30
Tea & Coffee Expense	0.48	0.40
Travelling Exps.	4.18	-
Total	20.70	10.26
Indirect Incomes		
Discount Income	0.00	-
Dividend Income	0.43	-
Future / Option Profit /Loss	22.07	-
Long Term Capital Gain On Sales Of Shares	29.74	-
Short Term Capital Gain On Sales Of Shares	18.54	-
Total	70.77	-

