

7th Annual Report

TRIPOZONE PRIVATE LIMITED

CIN: U72501GJ2016PTC092177

Prepared By

Bhaumik Shah & Co

Chartered Accountants

D-1107, Titanium City Centre, Besides Sachin Tower,

100 Ft Anandnagar Road, Ahmedabad - 380015



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, 2023, 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

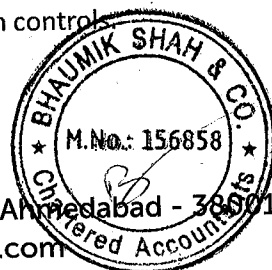
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to under section 133 of the Act, read with Rule 7 of the Companies (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 control.





- 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.

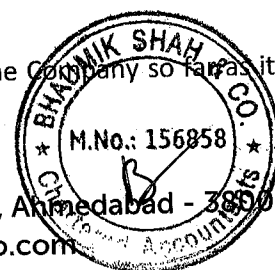
Opinion

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, 2023;
- 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 so far as it appears from our examination of those books



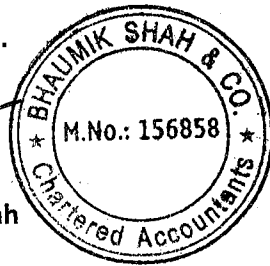


- c. The Balance Sheet, the Statement of Profit and Loss and the Statements of Cash Flows dealt with by this report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164 (2) of the Act3
- 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:
- The company does not have any pending litigations which would impact its financial position in its financial statements.
 - The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
 - 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 Saurabhshah Shah
Proprietor

M. No.: 156858

FRN: 137162W

UDIN: 23156858BGRHFD7378S

Date: 28/09/2023

Place: Ahmedabad

TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

(Address: 2, ADIRAJ BUNGLOWS PART 2, NR HIRA RUPA HALL, AMBLI BOPAL ROAD AHMEDABAD - 380058)

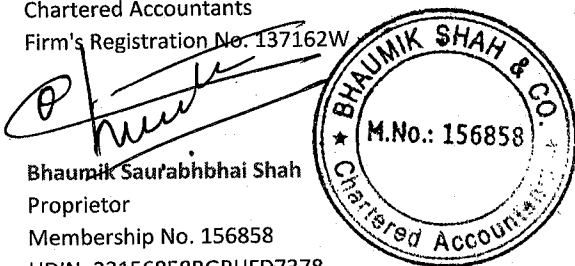
Balance Sheet as at 31 March 2023

(Rs in lakhs)

Particulars	Note	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1.00	1.00
(b) Reserves and Surplus	4	2.96	18.62
Total		3.96	19.62
(2) Non-current liabilities			
(a) Long-term Borrowings	5	129.30	113.04
Total		129.30	113.04
(3) Current liabilities			
(a) Trade Payables	6	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		2.06	8.69
(b) Other Current Liabilities	7	3.35	1.26
(c) Short-term Provisions		1.09	(0.04)
Total		6.50	9.91
Total Equity and Liabilities		139.76	142.57
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	1.47	0.60
(b) Non-current Investments		105.32	88.37
(c) Deferred Tax Assets (net)	9	0.03	-
Total		106.82	88.97
(2) Current assets			
(a) Trade Receivables	10	15.77	-
(b) Cash and cash equivalents	11	9.72	45.71
(c) Short-term Loans and Advances	12	7.45	7.89
Total		32.94	53.60
Total Assets		139.76	142.57

See accompanying notes to the financial statements

As per our report of even date
For BHAUMIK SHAH & CO.
Chartered Accountants
Firm's Registration No. 137162W



Bhaumik Saurabh Shah
Proprietor
Membership No. 156858
UDIN: 23156858BGRHFD7378
Place: Ahmedabad
Date: 28 September 2023

For and on behalf of the Board of
TRIPOZONE PRIVATE LIMITED
For, Tripozone Private Limited
Ashish M. Benani
Director

Ashish M. Benani
Director
DIN : 07507846

For, Tripozone Private Limited
Shivani A. Benani
Director

Shivani A. Benani
Director
DIN : 07507896

Place: Ahmedabad
Date: 28 September 2023

TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

(Address: 2, ADIRAJ BUNGLOWS PART 2, NR HIRA RUPA HALL, AMBLI BOPAL ROAD AHMEDABAD - 380058)

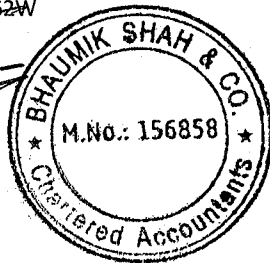
Statement of Profit and loss for the year ended 31 March 2023

(Rs in lakhs)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	13	12.61	-
Other Income	14	(0.22)	64.91
Total Income		12.39	64.91
Expenses			
Employee Benefit Expenses	15	12.10	6.41
Finance Costs	16	7.72	10.13
Depreciation and Amortization Expenses	17	0.38	0.09
Other Expenses	18	7.88	14.84
Total expenses		28.08	31.47
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(15.69)	33.44
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(15.69)	33.44
Extraordinary Item		-	-
Profit/(Loss) before Tax		(15.69)	33.44
Tax Expenses	19		
- Deferred Tax		(0.03)	-
Profit/(Loss) after Tax		(15.66)	33.44
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	20	(156.56)	334.43
-Diluted (In Rs)	20	(156.56)	334.43

See accompanying notes to the financial statements

As per our report of even date
For **BHAUMIK SHAH & CO.**
Chartered Accountants
Firm's Registration No. 137162W



Bhaumik Saurabhshah
Proprietor
Membership No. 156858
UDIN: 23156858BGRHFD7378
Place: Ahmedabad
Date: 28 September 2023

For and on behalf of the Board of
TRIPOZONE PRIVATE LIMITED

For, Tripozone Private Limited For, Tripozone Private Limited

Ashish M. Benani
Director

Ashish M. Benani
Director
DIN : 07507846

Shivani A. Benani
Director

Shivani A. Benani
Director
DIN : 07507896

Place: Ahmedabad
Date: 28 September 2023

TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

TRIPOZONE PRIVATE LIMITED ("hereinafter referred to the Company") was incorporated on 25 May, 2016, is engaged in Engaged in Investment Activities. The registered office of the Company is located at 2, ADIRAJ BUNGLOWS PART 2, NR HIRA RUPA HALL, AMBLI BOPAL ROAD AHMEDABAD - 380058

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a written down value.

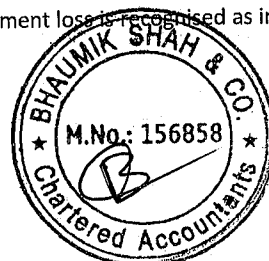
e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

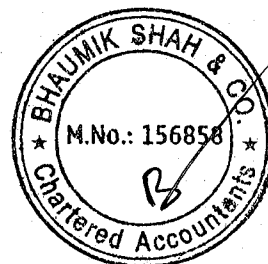
The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

I Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

m Cash and cash equivalents

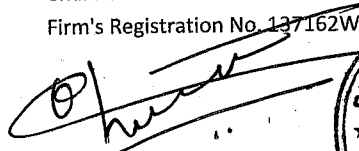
The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date

For BHAUMIK SHAH & CO.

Chartered Accountants

Firm's Registration No. 137162W



Bhaumik Saurabh Shah

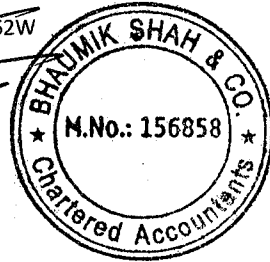
Proprietor

Membership No. 156858

UDIN: 23156858BGRHFD7378

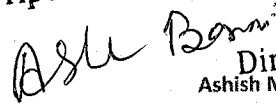
Place: Ahmedabad

Date: 28 September 2023



For and on behalf of the Board of
TRIPOZONE PRIVATE LIMITED

For, Tripozone Private Limited


Director

Ashish M. Benani

Director

DIN : 07507846

For, Tripozone Private Limited


Director

Shivani A. Benani

Director

DIN : 07507896

Place: Ahmedabad

Date: 28 September 2023

TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

3 Share Capital

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 10000 (Previous Year -10000) Equity Shares	1.00	1.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 10000 (Previous Year -10000) Equity Shares paid up	1.00	1.00
Total	1.00	1.00

(i) Reconciliation of number of shares

Particulars	31 March 2023		31 March 2022	
	No. of shares	(Rs in lakhs)	No. of shares	(Rs in lakhs)
Equity Shares				
Opening Balance	10,000	1.00	10,000	1.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1.00	10,000	1.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2023		31 March 2022	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
ASHISH BENANI	6,500	65.00%	6,500	65.00%
NIRUBEN BENANI	3,500	35.00%	3,500	35.00%

4 Reserves and Surplus

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Statement of Profit and loss		
Balance at the beginning of the year	18.62	(14.82)
Add: Profit/(loss) during the year	(15.66)	33.44
Balance at the end of the year	2.96	18.62
Total	2.96	18.62

5 Long term borrowings

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Unsecured Loans and advances from related parties	129.30	113.04
Total	129.30	113.04



TRIPOZONE PRIVATE LIMITED
(CIN: U72501GJ2016PTC092177)
Notes forming part of the Financial Statements

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Due to Micro and Small Enterprises		-
Due to others	2.06	8.69
Total	2.06	8.69

6.1 Trade Payable ageing schedule as at 31 March 2023 (Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	0.50	1.56	-	-	2.06
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					2.06
MSME - Undue					-
Others - Undue					-
MSME - Unbilled					-
Others - Unbilled					-
Total					2.06

6.2 Trade Payable ageing schedule as at 31 March 2022 (Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	8.69	-	-	-	8.69
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					8.69
MSME - Undue					-
Others - Undue					-
MSME - Unbilled					-
Others - Unbilled					-
Total					8.69

7 Other current liabilities (Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Statutory dues		
-GST PAYABLE	2.59	-
-Others	0.76	1.26
Total	3.35	1.26



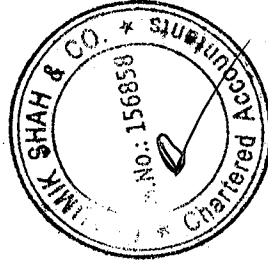
TRIPZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

(Rs in lakhs)

8. Property, Plant and Equipment Name of Assets	Gross Block		Depreciation and Amortization		Net Block		
	As on 01-Apr-22	Addition	Deduction	As on 31-Mar-23	As on 01-Apr-22	As on 31-Mar-23	As on 31-Mar-22
(i) Property, Plant and Equipment							
Air Conditioner	0	-		0	0	0	0
Mobile	0	-		0	0	0	0
CCTV CAMERA	-	0		0	0	0	-
PROJECTOR	-	1		1	0	0	-
SPEAKER	-	0		0	0	0	-
Total	1	1	-	2	0	1	1
Previous Year							



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

9 Deferred tax assets net

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
DEFERRED TAX ASSET	0.03	-
Total	0.03	-

10 Trade receivables

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Unsecured considered good	15.77	-
Total	15.77	-

10.1 Trade Receivables ageing schedule as at 31 March 2023

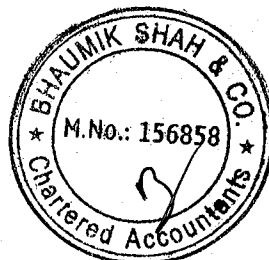
(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	-	15.77	-	-	-	15.77
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						15.77
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						15.77

10.2 Trade Receivables ageing schedule as at 31 March 2022

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good						-
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						-
Total						-



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

11 Cash and cash equivalents

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Cash on hand	5.03	3.47
Balances with banks in current accounts	4.69	42.24
Total	9.72	45.71

12 Short term loans and advances

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Loans and advances to related parties	7.45	-
Loans and advances to employees	-	7.45
Balances with Government Authorities	-	0.44
Total	7.45	7.89

13 Revenue from operations

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Sale of services	12.61	-
Total	12.61	-

14 Other Income

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Dividend Income	1.71	0.42
Others		
-DISCOUNT	0.04	-
-Long term Capital Gain Profit	-	29.74
-Other Income	-	22.07
-Short term Capital Gain Profit	(1.97)	18.54
-Speculative loss & Profit	-	(5.86)
Total	(0.22)	64.91

15 Employee benefit expenses

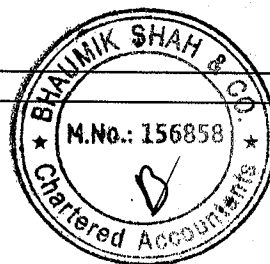
(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Salaries and wages	12.10	6.40
Staff welfare expenses	-	0.01
Total	12.10	6.41

16 Finance costs

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Interest expense	7.72	10.13
Total	7.72	10.13



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

17 Depreciation and amortization expenses

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Depreciation and amortization expenses	0.38	0.09
Total	0.38	0.09

18 Other expenses

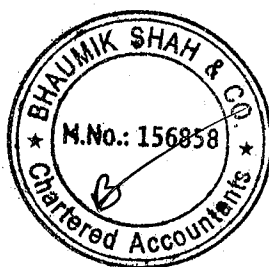
(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Auditors' Remuneration	-	0.15
Commission	-	5.00
Consultancy fees	-	2.86
Rates and taxes	-	0.71
Travelling Expenses	7.54	4.18
Miscellaneous expenses	0.21	-
-office exp	-	0.48
Other Expenses	-	-
-Bank Charge	-	0.01
-Brokerage Expense	-	1.04
-Demat Charges	-	0.41
-Office Expense	0.11	-
Demat Charges	0.02	-
Total	7.88	14.84

19 Tax Expenses

(Rs in lakhs)

Particulars	31 March 2023	31 March 2022
Deferred Tax	(0.03)	-
Total	(0.03)	-



TRIPOZONE PRIVATE LIMITED

(CIN: U72501GJ2016PTC092177)

Notes forming part of the Financial Statements

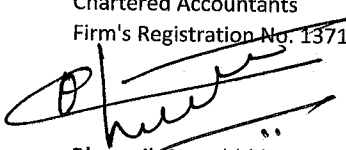
20 Earning per share

Particulars	31 March 2023	31 March 2022
Profit attributable to equity shareholders (Rs in lakhs)	(15.66)	33.44
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	(156.56)	334.43
Earnings per share diluted (Rs)	(156.56)	334.43
Face value per equity share (Rs)	10	10

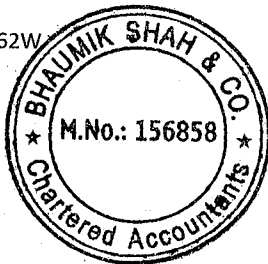
21 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2023	31 March 2022	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	5.07	5.41	-6.17%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	32.63	5.76	466.37%
(c) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-132.79%	0.00%	
(d) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	1.60	-	
(e) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	0.48	-	
(f) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-124.18%	0.00%	
(g) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-5.98%	32.85%	-118.20%

As per our report of even date
For BHAUMIK SHAH & CO.
Chartered Accountants
Firm's Registration No. 137162W



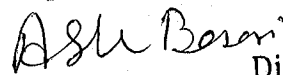
Bhaumik Saurabh Shah
Proprietor
Membership No. 156858



UDIN: 23156858BGRHFD7378
Place: Ahmedabad
Date: 28 September 2023

For and on behalf of the Board of
TRIPOZONE PRIVATE LIMITED

For, Tripozone Private Limited



Director

Ashish M.
Director
DIN : 07507846

For, Tripozone Private Limited



Director

Shivani A.
Director
DIN : 07507896

Place: Ahmedabad
Date: 28 September 2023