



## AMAR PAREKH

CHARTERED ACCOUNTANT

5/A, Indu Smruti CHS, C.P. Road, Kandivali East, Mumbai - 400101.  
Ph. 9769831903 Email: ca.amarparekh@gmail.com

### INDEPENDENT AUDITOR'S REPORT

To the Members of **M/S INFUSE HRS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements.

#### Opinion

I have audited the accompanying standalone financial statements of **M/S INFUSE HRS PRIVATE LIMITED** ("the Company"), which comprises of the balance sheet as at 31st March 2023, and the statement of Profit and Loss (including other Comprehensive Income), the cash flow statement and the Statement of Changes in Equity for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act"), in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the act read with the Companies (Accounting Standards) Rules, 2021 and other 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 Profit of the Company including other comprehensive income, for the year ended on that date, and
- c) In the case of Cash Flow Statement, of the cash flows and changes in equity for the year ended on that date.

#### Basis of Opinion

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



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financial statements.

### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

**My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.**

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work I have performed, **I conclude that there is a material misstatement of this other information, I am required to report that fact.** I have nothing to report in this regard.

### Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) the Act with respect to 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 principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. **This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company** and for preventing and detecting 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 controls, 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.





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### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the standalone 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 my 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 standalone financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I have 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal 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 Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am 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.



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• 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.

I have communicated 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.

I have also provided 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.

### Report on Other Legal and Regulatory Requirements

As per the information and explanations given to us together with our examination of books of account, we report that Companies (Auditor's Report) Order, 2016 ("the Order"), as issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is applicable.

As required by Section 143 (3) of the Act, we report, to the extent applicable that: We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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; The Balance Sheet, the Statement of Profit & Loss dealt with by this report are in agreement with the books of accounts; 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. On the basis of written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, we report that none of the director is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) the Act; According to information and explanations given to us together with our audit examination, reporting with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable on the company.

With respect to the other matters to be included in the Auditor's Report under section 197(16) of the Act In our opinion and to the best of our information and according to the explanations given to us, provisions of section 197 are not applicable on the company 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) Rule, 2014, in our opinion and to the best of our information and according to the explanations to us: the Company does not have any pending litigations which would impact its financial positions the Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses There were no amounts that were required to be transferred to the Investor Education and Protection Fund





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by the Company.

### Annexure A

To the Independent Auditor's Report of even date to the members of **M/S INFUSE HRS PRIVATE LIMITED** on the financial statements for the year ended 31 March 2023

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i)
  - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.
  - (b) The Company has a regular program of physical verification of its Property, plant and equipment under which Property, plant and equipment are verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain Property, Plant and Equipment were verified during the year and no material discrepancies were noticed on such verification.
  - (c) The Company does not hold any immovable property (in the nature of 'Property, Plant and Equipment'). Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.
  - (d) No Revaluation of Property Plant and Equipment has taken place
  - (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii)
  - (a) The inventory has been physically verified at reasonable intervals during the year by the Management except stocks with third parties for which confirmations are obtained. The discrepancies noticed on physical verification, between physical stocks and books records, were not material in relation to the operation of the company and have been properly dealt with in the books of accounts.



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- (iii) The Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.
- (iv) In our opinion, the Company has not entered into any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.
- (v) In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, goods and service tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited to the appropriate authorities, though there has been a slight delay in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of income-tax, sales-tax, service tax, goods and service tax, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute. Further the dues outstanding in respect of duty of customs on account of dispute, is as follows:

Name of the statute	Nature of due	Amount (₹)	Amount paid under Protest (₹)	Period to which the amount relates	Forum where dispute is pending
Nil					

- (viii) There was no undisclosed income found during the year





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- (viii) (a) The Company has loans or borrowings payable to a financial institution and no dues payable to debenture-holders during the year. But the company has not defaulted in any loan repayment. Accordingly, the provisions of clause 3(viii) of the Order are not applicable.
- (b) Also, the term loans are used for the purpose for which they were obtained
- (c) The company has not used funds raised for a short term basis for long term purposes.
- (d) The company has not raised any money from any person or entity for the account of or to pay the obligations of its associates, subsidiaries or joint ventures.
- (e) The company has not raised any loans during the year by pledging securities held in their subsidiaries, joint ventures or associate companies.
- (ix) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) and did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- (x) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.
- (xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3 of the Order are not applicable.
- (xiii) In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable accounting standards. Further, in our opinion, the Company is not required to constitute audit committee under Section 177 of the Act.
- (xiv) The Company does not have any Internal audit system in place. Hence the Clause is not applicable.
- (xv) In our opinion, the Company has not entered into any non-cash transactions with the



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directors or persons connected with them covered under Section 192 of the Act.

- (xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
- (xvii) The company has not incurred any cash losses in the financial year and the immediately preceding financial year.
- (xviii) No resignation of statutory auditors has taken place during the year, hence the clause is not applicable.
- (xix) There is no material uncertainty on the date of the audit report on an evaluation of: -  
The ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, any other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans.  
- Opinion whether the company can meet its the liabilities which exist as at the balance sheet date when such liabilities are due in the future.
- (xx) Obligations under Corporate Social Responsibilities are not applicable to the company
- (xxi) There have been no qualifications or adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statements, to indicate the details of the companies and the paragraph numbers of the respective CARO reports containing the qualifications or adverse remarks.

  
**AMAR PAREKH**

Chartered Accountant  
Proprietor

Membership No.:160526

Mumbai

Date:05/09/2023

**UDIN: 23160526BGVMED7728**





**INFUSE HRS PRIVATE LIMITED**  
Statement of Profit and Loss for the period ended 31 March, 2023

(Rs. In Thousand)

Particulars	Notes No.	As at 31 March, 2023	As at 31 March, 2022
<b>1 Revenue from operations</b>	12	26,053.21	4,154.05
<b>2 Other income</b>		52.00	-
<b>3 Total revenue (1+2)</b>		<b>26,105.21</b>	<b>4,154.05</b>
<b>4 Expenses</b>			
(a) Purchases	13	11,108.30	2,641.56
(a) Operational cost	14	777.55	226.06
(b) Employee benefits expense	15	6,871.26	2,219.38
(c) Finance Expense	16	72.17	71.13
(c) Change in inventory	8	86.19	-1,039.10
(d) Depreciation and amortisation expense	7	746.99	260.32
(e) Other expenses	17	1,887.12	904.44
<b>Total expenses</b>		<b>21,549.57</b>	<b>5,283.80</b>
<b>5 Profit / (Loss) before exceptional and extraordinary items and</b>		<b>4,555.64</b>	<b>-1,129.74</b>
<b>6 Exceptional items (Prior Period Item)</b>			
<b>7 Profit / (Loss) before extraordinary items and tax (5 + 6)</b>		<b>4,555.64</b>	<b>-1,129.74</b>
<b>8 Extraordinary items:</b>			
<b>9 Profit / (Loss) before tax (7 + 8)</b>		<b>4,555.64</b>	<b>-1,129.74</b>
<b>10 Tax expense:</b>			
(a) Current tax expense for current year		1,138.91	
(b) (Less): MAT credit (where applicable)			
(c) Current tax expense relating to prior years			
(d) Excess/(Short) Provision of Income Tax Written Back			
(e) Deferred tax		-71.09	41.57
<b>Total(10)</b>		<b>1,067.82</b>	<b>41.57</b>
<b>11 Profit / (Loss) for the year(9 +10)</b>		<b>3,487.82</b>	<b>-1,171.31</b>
<b>Brought Forward Profit</b>		-	-
<b>Surplus Carried to Balance Sheet</b>		<b>3,487.82</b>	<b>-1,171.31</b>
<b>13 Earnings per share (of ' Rs.10- each)</b>			
(a) Basic			
(i) Continuing operations		69.76	-23.43
(b) Diluted			
(i) Continuing operations		69.76	-23.43
<b>Significant Accounting Policies and Notes to Account</b>			

In terms of our report attached.

For AMAR PAREKH

  
Amar Jugalkishor Parekh

Chartered Accountant  
M.No 160526  
Place : Mumbai  
Date : 05/09/2023  
UDIN NO : 23160526BGVME07728



For and on behalf of the Board of Directors

  
Opindersingh  
Bachattarsingh  
Baddhan

Director  
DIN:02258211

  
Namakumar  
Puthya Veetil

Director  
DIN:08488681

**INFUSE HRS PRIVATE LIMITED**  
Balance Sheet as at 31 March, 2023

(Rs. in Thousand)

Particulars	Notes No.	As at 31st March 2023	As at 31st March 2022
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	500	500
(b) Reserves and surplus	2	3,488	1,171
(c) Money received against share warrants			
<b>2 Share application money pending allotment</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	5,300	5,300
(b) Deferred tax liabilities (net)	4	-	42
(c) Other long-term liabilities			
(d) Long-term provisions			
<b>4 Current liabilities</b>			
(a) Short-term borrowings			
(b) Trade payables	5	2,997	1,066
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	6	508	513
(d) Short-term provisions			
<b>TOTAL</b>		<b>12,794</b>	<b>6,250</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
<b>(i) Property, Plant and Equipment</b>	7	1,746	2,375
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(v) Placed assets held for sale			
(b) Non-current investments			
(c) Deferred tax assets (net)		30	
(d) Long-term loans and advances			
(e) Other non-current assets			
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories	8	953	1,039
(c) Trade Receivables	9	8,854	2,228
(d) Cash and cash equivalents	10	227	323
(e) Short-term loans and advances	11	984	283
(f) Other Current Assets			
<b>TOTAL</b>		<b>12,794</b>	<b>6,249</b>

In terms of our report attached.

For AMAR PAREKH

  
Amar Jagadishor Parekh

Chartered Accountant  
M.No 160526  
Place : Mumbai  
Date : 05/07/2023  
UDIN NO : 23160526BGMED37728



For and on behalf of the Board of Directors

  
Optandersingh  
Bachattarsingh  
Baddhan

Director  
DIN:02258211

  
Nandakumar  
Pathya Veetil

Director  
DIN:08488681



**INFUSE HRS PRIVATE LIMITED**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 March, 2023**  
**Notes No. "1":- SHARE CAPITAL**

Particulars	As at 31 March, 2022		As at 31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
<b>(a) Authorised</b>				
Equity shares of Rs.10 each with voting rights	50,000	5,00,000	50,000	5,00,000
<b>(b) Issued</b>				
(i) Equity shares of 'Rs.10 each with voting rights	50,000	5,00,000	50,000	5,00,000
<b>(c) Subscribed and fully paid up</b>				
(i) Equity shares of 'Rs.10 each with voting rights	50,000	5,00,000	50,000	5,00,000
<b>Total</b>		<b>5,00,000</b>		<b>5,00,000</b>

<i>Details of Shareholders holding more than 5% of Total Shares :-</i>			
Particulars	Current Year		Current Year
	No. of Shares	%	No. of Shares
<i>Equity Share Holders holding more than 5% of Total Shares</i>			
	25,000	50.00	25,000
	11,500	23.00	11,500
	11,500	23.00	11,500
OM GALAXY PRECISION MOULD CRAFTS PRIVATE LIMITED			50.00
RAJA NOOR MOHAMMED			23.00
JAWAHARLAL LALTAPRASAD MAURYA			23.00
	<b>48,000</b>	<b>96.00</b>	<b>48,000</b>
			<b>96.00</b>

INFUSE HRS PRIVATE LIMITED  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 March, 2022

Notes No. "2" :- Reserves & Surplus

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
a) Securities premium (Opening & Closing Balance)		
b) Surplus in Statement of Profit & Loss		
Opening Balance		
Profit and Loss	3,488	(1,171)
<b>Total</b>	<b>3,488</b>	<b>(1,171)</b>

Notes No. "3" :- Long Term Borrowings

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
OM Galaxy Precision Mould Crafts Pvt Ltd	4,750	4,750
Director Loan	550	550
<b>Total</b>	<b>5,300</b>	<b>5,300</b>

Notes No. "4" :- Deferred tax liabilities

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
Deferred tax	-30	42
<b>Total</b>	<b>-30</b>	<b>42</b>

Notes No. "5" :- Trade Payables

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
Sundry Creditors	2,997	1,066
<b>Total</b>	<b>2,997</b>	<b>1,066</b>

Notes No. "6" :- Other Current Liability

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
Duties & Taxes	-	-
Provisions	-	413
Advance From Customer	508	100
<b>Total</b>	<b>508</b>	<b>513</b>

Notes No. "8" :- Inventories

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
Opening stock		1039
Closing Inventory	953	1039
Change in inventory	86	-1039

Notes No. "9" :- Trade Receivables

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
Debtors	8,854	2,228.36
<b>Total</b>	<b>8,854</b>	<b>2,228</b>

Notes No. "10" :- Cash & Cash Equivalents

(Rs.In Thousand)		
PARTICULAR	AS AT 31.3.2023	AS AT 31.3.2022
(a) Cash on hand	1	(106)
(b) Balances with banks	227	509
(i) In current accounts		
<b>Total</b>	<b>227</b>	<b>323</b>



INFUSE HRS PRIVATE LIMITED  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 March, 2022

Notes No. "11":- Loans and Advances

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Other Current Asset		983	283
Total		983	283

Notes No. "12":- Revenue from operations

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Sales		26,053	4,154
Total		26,053	4,154

Notes No. "13":- Purchases

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Purchases		11,108	2,642
Total		11,108	2,642

Notes No. "14":- Operational Cost

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Electricity Charges		690	104
Loading Unloading		-	1
Labour Charges		-	103
Factory Expenses		88	17
Total		778	226

Notes No. "15":- Employee Benefit Expense

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Salary		6,222	942
Director Remaneration		135	1,259
Staff Welfare		165	18
Bonus		348	-
Total		6,871	2,219

Notes No. "16":- Finance Expenses

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Interest on Loan		70,875	70,875
Bank Charges		1,298	0,259
Total		72	71

Notes No. "17":- Other Expenses

		(Rs.In Thousand)	
PARTICULAR		AS AT 31.3.2023	AS AT 31.3.2022
Audit Fees		75	40
Office Expenses		114	147,791
Printing & Stationery		69	41,755
Legal fees		109.7	34.5
Transport Charges		37.01	37.01
Telephone Expenses		20	4,052
Rent		1,059.71	595
Travelling Charges		196.83	0
Other Expenses		119	4
Advertising Expense		86	0
Total		1887	904

**INFUSE HRS PRIVATE LIMITED**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31th March, 2023**

**Notes No. "07":- TANGIBLE ASSETS & CAPITAL WORK IN PROGRESS**

PARTICULARS	RATE	GROSS BLOCK		DEDUCTION	DEPRECIATION		W.D.V. AS 31/03/2023	W.D.V. AS 01/04/2022
		01/04/2022	ADDITION More than 180 days	ADDITION Less than 180 days	01/04/2022	YEAR		
Computer	63.16%	636	25	-	97	348	446	216
Plant and Machinery	18.10%	1,504		-	102	254	356	1,148
Equipments	45.07%	201		93	34	77	110	184
Furniture	25.88%	294			27	68	95	199
<b>TOTAL</b>		<b>2,635</b>	<b>25</b>	<b>93</b>	<b>260</b>	<b>747</b>	<b>1,007</b>	<b>2,371</b>

In terms of our report attached.

For AMAR PAREKH

For and on behalf of the Board of Directors

Amar Jaga Satish Parekh

Chartered Accountant

M.No 160526

Place: Mumbai

Date: 05/09/2023

UDIN NO : 23160526BGVMED7728

Opindersingh Bachatursingh Baddhan

Nandakumar Puthiya Veetil

Director

DIN:02258211

Director

DIN:08488681

