



SANTOSH SETH & CO
Chartered Accountant

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/s PRASH SOCIAL WELFARE FOUNDATION

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **PRASH SOCIAL WELFARE FOUNDATION**, ("the Company"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of income and expenditure for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and income and expenditure for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

other Information

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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 control 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 controls 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 Company's ability 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, while the order is not applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) 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.
 - (b) 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 and the Statement of income and expenditure 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 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.
 - 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.
 - iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other

v. persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and iv(b) contain any material mis-statement.

vi. The company has not declared or paid dividend during the year.

FOR SANTOSH SETH & CO.
Chartered Accountants
FRN.: 032642N



CA Santosh Kumar
Proprietor
M.No.: 533944
Udin - 23533944BGXNWA4049
Place : Delhi
Date: 26.08.2023

PRASH SOCIAL WELFARE FOUNDATION
B6-207, 2nd Floor, GH-01, Supertech Eco Village II
Greater Noida West Greater Noida Gautam Buddha Nagar UP 201306
CIN:-U85300UP2021NPL153994
BALANCE SHEET AS AT 31.03.2023

(All Amounts in INR '00 unless otherwise stated)

PARTICULARS	NOTE NO.	AS AT 31.03.2023	AS AT 31.03.2022
I. EQUITY AND LIABILITIES			
1 Shareholder's Funds			
a. Share Capital	2	1,000.00	1,000.00
b. Reserves & Surplus	3	6,276.23	(150.00)
2 Share Application Money Pending Allotment			
3 Non-current liabilities			
a. Long-term borrowings		-	-
b. Deferred tax liabilities (Net)	4		
4 Current Liabilities			
a. Short-term borrowings	5	-	-
b. Trade payables	6	-	-
c. Other Current Liabilities	7	6,156.71	150.00
d. Short-term provisions			
Total		13,432.94	1,000.00
II. ASSETS			
1 Non-current assets			
a. Fixed assets	8		
Tangible assets			
b. Other non-current assets			
c. Deferred tax assets (net)			
2 Current Assets			
a. Inventories			
b. Trade receivables	9	-	-
c. Cash and cash equivalents	10	12,164.44	1,000.00
d. Short term loans and advances			
e. Other current assets	11	1,268.50	
Total		13,432.94	1,000.00
Significant Accounting Policies Notes on Financial Statements	1-17		

For SANTOSH SETH & CO

Chartered Accountant
Firm Reg. No. 032642N



CA. Santosh Kumar

Proprietor
M. No.533944
UDIN:23533944BGXNWA4049
PLACE : NEW DELHI
DATE :26.08.2023

For and on behalf of the Board

For PRASH SOCIAL WELFARE FOUNDATION

Shweta Kumari

SHWETA KUMARI
Director
DIN:08010728

Sanjay Vishwakarma

SANJAY VISHWAKARMA
Director
DIN:08908896

PRASH SOCIAL WELFARE FOUNDATION
B6-207, 2nd Floor, GH-01, Supertech Eco Village II
Greater Noida West Greater Noida Gautam Buddha Nagar UP 201306
CIN:-U85300UP2021NPL153994

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

(All Amounts in INR '00 unless otherwise stated)

PARTICULARS		NOTE NO.	FOR THE YEAR ENDED 31.03.2023	FOR THE YEAR ENDED 31.03.2022
I.	Donation Received	12.00	10,388.00	1,458.62
II.	Other Income	13.00	10,990.00	-
III.	Total Revenue (I+II)		21,378.00	1,458.62
IV.	Expenses:			
	Utilisation of Project expense	14.00	10,446.42	1,458.62
	Depreciation and amortization expenses	8.00	-	-
	Other Expenses	15.00	4,505.35	150.00
	Total Expenses		14,951.77	1,608.62
	Surplus/(Deficit) for the period		6,426.23	(150.00)
	Surplus/(Deficit) Carried Forward		6,426.23	(150.00)

For SANTOSH SETH & CO

Chartered Accountants
Firm Reg. No. 032642N



CA. Santosh Kumar

M. No. 533944
UDIN:23533944BGXNWA4049
PLACE : NEW DELHI
DATE :26.08.2023

For and on behalf of the Board

For PRASH SOCIAL WELFARE FOUNDATION

Shweta Kumari

SHWETA KUMARI
Director
DIN:08010728

SANJAY VISHWAKARMA
Director
DIN:08908896

Note-1 Significant Accounting Policies forming part of the Financial Statement for the year ended 31st March 2023

Note-1 Significant Accounting Policies forming part of the Financial Statement for the year ended 31st March 2023

Sl.No. Particulars

Corporate Information

PRASH SOCIAL WELFARE FOUNDATION is domiciled in India & incorporated under the provisions of the Companies Act, 2013.

1 Significant Accounting Policies

The Financial Statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013, besides the pronouncements/guidelines of the Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention.

1.1 Basis of accounting and preparation of financial statements.

With effect from 1st April 2014 the schedule III notified under the Companies Act, 2013 has become applicable to the company for preparation and presentation of its Financial Statements.

1.2 Use of estimates

The preparation of Financial Statements is in conformity with GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and reported income and expenses during the year. The Management believes that the estimates used in preparation of financial statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognized in the periods in which the results are known/ materialized.

1.3 Cash and Cash Equivalents

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

1.4 Revenue recognition

Revenue as has been recognized is in conformity with GAAP.

1.5 Employee benefits

During the year company has commenced its commercial operations and has recruited/designated the employees for the execution of business operations. The records are in conformity rules and laws to the extent applicable.

1.6 Taxes on Income

Provision for current Tax is made on the basis of estimated taxable income for the current accounting period in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax resulting from timing difference between book and taxable profit for the year is accounted for using the Tax rates and laws that are applicable as on the Balance sheet Date. The deferred Tax asset is recognized and carried forward only to the extent there is a reasonable certainty of its realization in future.

Minimum Alternative Tax (MAT) is calculated in accordance with the provisions of Income Tax Act 1961, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as asset in the balance sheet.

Since the Company has incurred Loss during the year, no provision for current tax and deferred tax has been made.



Shweta Kumari

A handwritten signature in black ink.

1.7 Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the 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 and Contingent assets are neither recognized nor disclosed in financial statement.

1.8 Classification of Assets and Liabilities as Current and Non-Current

All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in schedule III to the Companies Act, 2013. Based on the nature of products and time between acquisition of assets for processing and their realization in cash and cash equivalents, 12 months has been considered by the Company for the purpose of current or non-current classification of assets and Liabilities.

1.9 Tangible Fixed Assets

There are no Tangible Fixed Assets held by the company during the period under audit.

1.1 Depreciation / Amortization

Since there are no Tangible Fixed Assets held by the company during the period under audit, no depreciation has been charged during the current financial year.

2 EXPLANATORY/ CLARIFICATION NOTES

Company is having Authorized Share Capital of Rs. 1,00,000/- (10,000 equity shares at the rate Rs. 10/- each). Subscribed and fully paid up share capital is Rs. 1,00,000/- (10,000 equity shares of Rs. 10/- each).

2.2 Auditor's Remuneration: -

Particulars	FY 2022-23	FY 2021-22
Audit Fees	Rs. 10,000/-	5,000/-

2.3 Previous Year figures have been regrouped and reclassified wherever necessary.

2.4 Debit and Credit balances are subject to confirmation by the management.

2.5 Balance in sundry debtors, sundry creditors and loans & advances are subject to confirmation and reconciliations.

2.6 Foreign Exchange Earning & Outflow: -

Particulars	FY 2022-23	FY 2021-22
Foreign Exchange Earning	NIL	NIL
Foreign Exchange Outflow	NIL	NIL



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PRASH SOCIAL WELFARE FOUNDATION

NOTE : 2 SHARE CAPITAL

(All Amounts in INR '00 unless otherwise stated)

Particulars	As at 31.03.2023	As at 31.03.2022
Authorised Share Capital	1,000.00	1,000.00
(10000 Equity Share of Rs. 10/- each)		
Issued & Subscribed Share Capital	1,000.00	1,000.00
(10000 Equity Share of Rs. 10/- each)		
Paid up Share Capital	1,000.00	1,000.00
(10000 Equity Share of Rs. 10/- each)		
(Fully Paid up)		

Reconciliation of number of Equity shares outstanding at the beginning and at the end of the year.

Particulars	As at 31.03.2023	As at 31.03.2022
Number of shares outstanding as at the beginning of the year	10,000	-
Add:		
Number of shares allotted as fully paid-up shares during the year.		10,000
Number of shares outstanding as at the end of the year	10,000	10,000

Terms/Rights attached to Equity Shares

The Company has only one class of equity share having a par value of Rs. 10/- per share. All these Shares have same rights & preferences with respect to payment of dividend, repayment of capital and voting.

Details of Shareholding : more than 5% Shares in the company

Name of the Shareholder	As at 31.03.2023		As at 31.03.2022	
	Number of shares held	% Holding	Number of shares held	% Holding
Shweta Kumari	7000	70	7000	70
Sanjay Vishwakarma	3000	30	3000	30
TOTAL	10000	100	10000	100

NOTE : 3 RESERVES AND SURPLUS

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Surplus /(Deficit) in the Statement of Profit & Loss		
Opening Balance of Profit (Loss)	(150.00)	
Add: Profit/(Loss) for the year	6,426.23	(150.00)
Less: Adjustment for interest paid on earlier year tax		-
TOTAL	6,276.23	(150.00)

NOTE : 5 LONG TERM BORROWINGS

PARTICULARS	As at 31.03.2023	As at 31.03.2022
TOTAL	-	-



Shweta Kumari

NOTE : 6 TRADE PAYABLE

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Outstanding for more than one year		
Others		
TOTAL	-	-

NOTE :7 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Audit Fees Payable	150.00	50.00
Incorporation Exp	100.00	100.00
Loan from Director	1,000.00	-
TDS Payable	80.31	-
GST Payable	63.44	-
Expense Payable	2,799.96	-
Kolvin Management	300.00	-
Imprest Payable	1,663.00	-
TOTAL	6,156.71	150.00

NOTE : 9 TRADE RECEIVABLES

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Trade Receivables Ageing Schedule		
<i>Undisputed Trade receivables – considered good</i>		
Outstanding less than six months		
Outstanding more than six to twelve months		
Outstanding more than 1 to 2 years		
Outstanding more than 2 to 3 years		
Outstanding more than 3 years		
Undisputed Trade receivables – considered doubtful		
Disputed Trade receivables – considered good		
Disputed Trade receivables – considered doubtful		
TOTAL	-	-

NOTE : 10 CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Cash in hand	827.98	1,000.00
Axis Bank	11,149.56	
State Bank of India	186.90	
TOTAL	12,164.44	1,000.00

NOTE : 11 OTHER CURRENT ASSETS

PARTICULARS	As at 31.03.2023	As at 31.03.2022
Security Deposite	1,000.00	
TDS Receivable	268.50	
TOTAL	1,268.50	-



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PRASH SOCIAL WELFARE FOUNDATION

NOTE : 12 DONATION RECEIVED

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
Donation Received from Genral public	3,700.00	1,458.62
Donation From central silk board	6,688.00	
TOTAL	10,388.00	1,458.62

NOTE : 13 OTHER INCOMES

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
Mobilisation and Training Fees	8,300.00	
Reimbursment and Examination fees	1,665.00	
Training and Development fees	1,025.00	
TOTAL	10,990.00	-



Shweta Kumari

NOTE : 14 OPERATING AND DIRECT EXPENSES

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
Bhagalpur CSB Exp	2,615.10	
NISM Exp.	7,331.20	
ARN Fee NISM	500.12	
Utilisation of project		1458.62
TOTAL	10,446.42	1,458.62

NOTE : 15 EMPLOYEE BENEFITS EXPENSES

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
Salaries & Incentive	-	
TOTAL	-	-

NOTE : 16 FINANCE COSTS

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
TOTAL	-	-

NOTE : 17 OTHER EXPENSES

PARTICULARS	Year ended 31.03.2023	Year ended 31.03.2022
Audit Fees	100.00	50.00
Incorporation Exp	-	100.00
Consultancy fees	1,000.00	-
Data Senter	1.98	-
Bank Chargcs	1.57	-
Electricity Expenses	520.74	-
Food for Poor	350.00	-
Google (G Suit Mail)	3.10	-
Interest On TDS	4.29	-
legal expenses	45.00	-
MOBILIZATION Exp	500.00	-
Office Rent	1,500.00	-
Office Expenses	174.00	-
Printing & Stationary	6.60	-
Repair & Mentenance	39.00	-
ROUND OFF	0.02	-
SALARY A/C NISM	50.00	-
Staff Welfare Exp	89.05	-
Swiper Exp	120.00	-
TOTAL	4,505.35	150.00



Shweta Kumari

Note: 11 Related Party Disclosures

As per Accounting standard 18 on Related Party disclosures

(i) List of related parties

Enterprise in which Key Management Personnel and their relatives and company are able to exercise significant influence in the Enterprises.	Key Management Personnel	

(ii) The nature and volume of transactions of the Company during the year with the above-mentioned related

(In Rupees)

Nature of Transaction	2,023	2,022
<u>Loan Taken</u>		
<u>Repayment of loan</u>		
<u>Directors Remuneration</u>		

Note: Related party relationship is as identified by the Company and relied upon by the auditors.



Shweta Kumari

Note on Financial Statement as at 31st March, 2023
Note-8

FRASH SOCIAL WELFARE FOUNDATION

(All Amounts in INR '00 unless otherwise stated)

Ratio	2022-23		2021-22		2022-23 Ratios	2022-23 % of Variance
	Numerator	Denominator	Numerator	Denominator		
Current Ratio	13,433	6,157	1,000	150	2.18	-
Debt-Equity Ratio (D/E)	Total Debt	Shareholder's Equity	-	-	-	-
Debt Service Coverage Ratio (DSCR)	Earnings available for Debt Service	Debt Service	-	-	-	-
Return on Equity Ratio	Net Profit after Taxes	Average Shareholder's Equity	6,426	(150)	83%	-
Inventory turnover ratio	Net Sales	Average Inventory	21,378	1,459	-	-
Trade Receivables turnover ratio	Net Sales	Average accounts receivable	21,378	1,459	-	-
Trade Payables turnover ratio	Net Purchases	Average accounts Payable	10,446	1,459	-	-
Net capital turnover ratio	Net Sales	Average Working Capital	21,378	1,459	5.26	-
Net profit ratio	Net Profit after Taxes	Net Sales	6,426	(150)	1.459	-
Return on Capital employed	Earning before interest and taxes	Capital Employed	6,426	(150)	850	0.88
Return on investment	Increase in Investment	Initial Value of capital	-	-	-	-

Note: This is first year operation that's why variance is not provided



Shweta Kumari