NOTICE OF AGM

Shorter Notice is hereby given that 11th Annual General Meeting of the Members of Sotefin Parking Private Limited upon approval of the Members of the Company under Section 101 of the Companies Act, 2013 to conduct the Meeting at shorter notice, will be held at the Registered Office of the Company at 72/B, Barakhola, Kalikapur, Kolkata – 700 099 on Sunday, the 30th day of June, 2023 At 3.00 P.M. to transact the following business:

Ordinary Business:

- To receive, consider, approve and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March 2023 together with the Reports of the Board of Directors and the Auditors thereon.
- 2. To approve, confirm and ratify the appointment of M/s Amit Ganguly & Co. Chartered Accountants (ICAI Firm Registration No. 324272E) as Statutory Auditors of the Company who shall hold office from the conclusion of this Annual General Meeting till the conclusion of the nest Annual General Meeting of the Members of the Company.

Date : 02.06.2023

Place : Kolkata

By Order of the Board

Arup Choudhuri Director DIN: 03491600

Notes:

- A Member is entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on a poll, to vote thereat instead of himself and such proxy need not be a Member of the Company.
- 2. An instrument appointing a proxy to be effective must be lodged at the Registered Office of the Company at least 48 hours before the commencement of the meeting.

Note: Please refer route map to the AGM Venue



Sotefin Parking Private Limited

CIN - U29221WB2012PTC175825

72/B, Barakhola Kalikapur , Kolkata, West Bengal, India - 700099

FORM OF PROXY

11th Annual General Meeting to be held on 30/06/2023 at 3:00 p.m.

I/We
Of
being a member/members of the above-named Company, hereby appoint:
of
or failing him/her, the Chairman of the Meeting as my/our proxy to vote for me/us on my/our behalf at the Annual General Meeting of the Company to be held on 30/06/2023 and at any adjournment thereof.
Number of Shares held:
Please indicate with an "X" in the appropriate box how you wish your votes to be cast:

Resolution No.	Resolution	For	Against
1	To receive and adopt the Financial Statements	1	
2	To approve, confirm and ratify the appointment of Statutory Auditors		

Signature of Member(s) Date

Notes:

- 1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of him/her.
- 2. A proxy need not be a member of the Company.
- 3. This form must be deposited at the Registered Office of the Company not less than 48 hours before the time appointed for holding the meeting.
- 4. In the case of joint holders, the signature of any one holder will be sufficient, but the names of all joint holders should be stated.
- 5. If the appointer is a corporation, this form must be under its common seal or under the hand of an officer or attorney duly authorized.

ATTENDANCE SLIP ANNUAL GENERAL MEETING

Sotefin Parking Private Limited	
72/B, Barakhola Kalikapur , Kolkata, West Bengal, India – 700099	
Date of Meeting:	
Time:	The state of the s
Venue:	
MEMBER/PROXY DETAILS	a walkan spanishor war manana, ha si maka dan a kecimban pamanayan sa ta susan a kasa a ha kasa ana ana ana ana
Name of Member/Proxy:	the state of the s
Membership No./DP ID:	The state of the s
Folio No./Client ID:	
No. of Shares Held:	
Email Address:	
Phone Number:	
ATTENDANCE CONFIRMATION	
A CONTRACTOR OF THE PROPERTY O	
☐ I hereby confirm my attendance at the Annual General Meeting	
☐ I will be attending through proxy	
Signature of Member/Proxy:	
Date:	Proposition and American St. 12
NSTRUCTIONS FOR MEMBERS:	
his attendance slip must be filled in completely and handed over at the	ne entrance of the meeting hall.
Members are requested to bring their copy of the Annual Report to the	e meeting.
Members attending the meeting in person or through electronic mode	need not appoint a proxy.
lease carry a valid photo identification proof for verification at the en	trance.
Members are requested to occupy their seats in the meeting hall at lea	ast 15 minutes before the
cheduled time of the meeting.	as as minutes before the
Nobile phones must be kept on silent mode during the meeting.	Francis Lot hat Copper L.
or Office Use Only:	
ntry Time: Verified By:	
lote: This slip is valid only for the specified date and cannot be used fol	r any other meeting.

Sotefin Parking Private Limited

Directors' Report

Dear Members

The Directors have pleasure in submitting the Annual Report of your Company together with the Audited Financial Statements covering the financial and operating performance for the year ended 31st March 2023.

1. Financial Results

Particulars	The state of the s	Rs. In Lacs
Particulars	For the year ended	For the year ended
m opjobletike bleve in menetyske stelste var it. I var var en skript i stelstered i het har hæret stelste in overskripte stelstered i s	31.03.2023	31.03.2022
Revenue from Operations	3,819.00	4,766.41
Other Income	11.27	18.97
Work In Progress	0.00	210.50
Total Revenue	3,830.27	4,995.88
Profit before depreciation & tax	319.70	476.62
Depreciation	58.09	33.01
Profit before tax	377.79	443.60
Tax Expenses	105.43	122.14
Profit after tax	272.36	321.46

2. Operation

Revenue from Operations was about 20% lower than that in the previous year. This was due to decrease in Domestic Sale of Parking System.

Profit before Tax at Rs. 377.79 Lacs was lower by Rs. 65.81 Lacs working out to PBT / Revenue from operation at around 9.89%.

Future Outlook:

The Company is on the right track with orders in hand, which will help the Company to propel its growth to the next level. This achievement will take the Company in its steady growth path. The Company has ambitious plans but wants to grow at a steady rate, so that the quality of the product is maintained, and the Company achieves the desired niche segment.

3. Change in the nature of business

There is no change in the nature of business of the company done during the year.

4. Events subsequent to the date of financial statements

No significant events have taken place which could have an impact over the financial position of the company.

5. Meetings

Four meetings of the Board of Directors were held during the Financial Year.

6. Directors & Key Managerial Personnel

The following are the Directors & Key Managerial Personnel

- a) Arup Choudhuri Director & KMP;
- b) Jignesh Pravinchandra Sanghavi Director & KMP.

7. Company's policy relating to Directors Appointment, Payment of Remuneration discharge of their duties

The provisions of section 178 (1) relating to constitution of Nomination and remuneration committee are not applicable to the company.

8. Details of policy developed and implemented by the company on its Corporate Social Responsibility initiatives (CSR)

The provisions of CSR are not applicable to the company.

9. Changes in Share Capital

During the FY 2,49,735 Equity Shares, which were held by Rakesh P Shah were transferred to Nipa Jainendra Shah (62,433 Shares), Heena Rakesh Shah (62,433 Shares), Sejal Dipan Shah (62,433 Shares) and Ami Tejas Shah (62,433 Shares). Apart from such transfers, no fresh Equity Shares were issued during the FY.

10. Significant and Material Orders Passed by the Regulators

Pursuant to Section 134 (3) (q) of the Company's (Accounts) Rules 2014, it is stated that no material order has been passed by any regulator, court or tribunal impacting the company's operations and its going concern status during the Financial Year 2022-23.

11. Statutory Auditors

M/s Amit Ganguly & Co., Chartered Accountants, the statutory auditors of the company retire at the conclusion of the ensuing Annual General Meeting and are eligible for reappointment. The members are requested to consider their appointment as the statutory auditors of the company from the conclusion of this Annual General Meeting till the conclusion of the next AGM.

The company has received a letter from M/S Amit Ganguly & Co. to the effect that they are not disqualified for such appointment within the meaning of section 141 of the Companies Act, 2013.

12. Auditors' Report

The Auditors' Report does not contain any qualification and accordingly no response in the Director's Report is called for.

13. Extract of Annual Return

As required, pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report is enclosed as - ANNEXURE 'A'.

14. Particulars of Loans, Guarantees or Investments Under Section 186

The company does not have any loan, guarantee or investments under section 186.

15. Deposit

The company has neither accepted nor renewed any deposits during the year under review.

16. Disclosure under the Sexual Harassment of women at work place (Prevention, Prohibition and Redressal) Act, 2013

The company has in place a policy for the above. Internal complaints committee has been setup to redress related complaints. The company did not receive any complaint during the year.

17. Conservation of energy, technology absorption

Industries required to furnish specific particulars as per Form A and B pursuant to (Disclosure of particulars in the Report of the Board of Directors) Rules, 1988 is not applicable to your Company.

18. Particulars of Employees

None of the employees are covered by the related provisions of the Act and hence, not applicable.

19. Directors' Responsibility Statement

Your Directors wish to inform that the Audited Accounts containing Financial Statements for the year ended 31st March 2023 are in full conformity with the requirements of the Act. They believe that the Financial Statements reflect fairly, the form and substance of transactions carried out during the year and reasonably present your company's financial condition and results of operations.

Your Directors further confirm that in preparation of the Annual Accounts:

- (i) The applicable Accounting Standards have been followed along with proper explanations relating to material departures.
- (ii) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period.
- (iii) Proper and sufficient care has been taken for the 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 fraud and other irregularities.
- (iv) The Accounts have been prepared on a going concern basis.
- (v) The Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate effectively.
- (vi) The Directors have devised proper systems to ensure proper compliance with all the provisions of applicable laws and that such systems were adequate and operating effectively.

20. Acknowledgement

The Directors place on record their sincere appreciation for the assistance and cooperation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

Date : 08th June 2023

Place : Kolkata

Olivella il or the Board

Arup Kumar Choudhuri Director

DIN: 03491600

FormNo.MGT-9

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2023

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS

i.	CIN	U29221WB2012PTC175825
ii.	$\mathbf{RegistrationDate}$	16/03/2012
iii.	NameoftheCompany	SOTEFIN PARKING PRIVATE LIMITED
iv.	Category/Sub-CategoryoftheCompany	Company limited by shares
v.	${\bf Address of the Registered of fice and contact details}$	72/B, Barakhola Kalikapur Kolkata Kolkata – 700 099
vi.	Whetherlistedcompany	No
vii.	Name, Address and Contact details of Registrar and TransferAgent,ifany	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr.N o.	Nameand Description of mainproducts/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Other civil engineering works, n.e.c.	99532909	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	FCRN	Holding/ Subsidiary /Associate	%of shares held	Applicable Section
1.	Pisa International Private Limited	-т настиневали в арабировен изпексов населением под годинева. NA	Associate	25%	Section 2(6) of Companies Act, 2013
2.	Proviron Technology S.A.		Associate	25%	Section 2(6) of Companies Act, 2013

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Categoryof Shareholders		Shares held ing of the y			No. of the ye	% Change during theye ar			
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Share s	ga ka madan kaman sa waki Panan A fa
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B. Public Shareholding				nante e communication de la communicación de l	AMERICAN PARTIES AND			And a first of the second section of the section of the second section of the section o	h jagus Robertuka essik kitara essik kara-

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b) Individuals	and the same of th	and the same of th				4		
(i) Individual shareholders holding nominal share capital upto Rs.1 lakh							egyanetienn y elektronient anderstade en en elektronient anderstade en elektronient en elektronient elektroni	
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	And Commission and Annual Property and Annual	4,99,470	4,99,470	50.00	4,99,470	4,99,470	50.00	on a single consistence of the single consis
c) Others(Specif								
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Shareholding	-		autopinens.					
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C. Shares held by Custodian for GDRs & ADRs	COCCUMENTS OF THE AMERICAN AND AND AND AND AND AND AND AND AND A	0	0	0	0	O	0.00	
Grand Total	*	9,98,940	9,98,940	100.00	9,98,940	9,98,940	100.00	
(A+B+C)								

ii. Shareholding of Promoters

Sr. No	Shareholder's Name			g at the the year	Shareh	olding at the yea	the end of	
Mangapan Abros	na processor and a figure parent and an extensive processor and a figure processor and a figure processor and a figure parent	10.01	% of total Shares of the compa ny	%of Shares Pledged / encumbe red to total shares	No. of Shares	% of total Shares of the compan y	%of Shares Pledged / encumbe red to total shares	% change in share holding during the year
1.	PISA INTERNATIONA L PRIVATE LIMITED	2,49,735	25.00	Salaman and Salaman Salaman and Salaman Andrews in a second	2,49,735	25.00	er (0
2.	PROVIRON TECHNOLOGY S.A.	2,49,735	25.00		2,49,735	25.00		0

iii. Change in Promoters' Shareholding (please specify, if there is no change)

Sr. No.		Sharehold beginning		Cumulative Shareholding during the year		
ZS129-STROMETRIES	At the beginning of the year Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g.	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
espessionnin (nos	At the beginning of the year	4,99,470	50.00	4,99,470	50.00	
	Decrease in Promoters Share holding during the year specifying the reasons	NIL	NIL	NIL	NIL	
	At the end of the year	4,99,470	50.00	4,99,470	50.00	

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding / accrued but not due for payment:

-97%	700	-	
Re	In	Lac	0
ALO.	1110	LIUC	o

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	539.98	357.82	0.00	897.80
i) Principal Amount	539,98	357.82	0.00	897.80
ii) Interest due but not	0.00	0.00	0.00	0.00
paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not				
Total (i+ii+iii)	539.98	357.82	0.00	897.80
Change in Indebtedness during the financial year - Addition - Reduction	6,121.09 (5,813.44)	1,186.57 (684.74)	0.00	7,307.66 (6,498.18)
Net Change	307.65	499.83	0.00	809.48
Indebtedness at the end of the financial year	847.63	857.67	0,00	1,705.30
i) Principal Amount	847.63	857.67	0.00	1,705.30
ii) Interest due but not	0.00	0.00	0.00	0.00
paid iii) Interest accrued but not due	0.00	0.00	0.00	0.00
Total (i+ii+iii)	847.63	857.67	0.00	1,705.30

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and / or Manager

(Rs. In Lacs)

Sl. No.	Particulars of Remuneration	Name of MD / Manage	Total Amount	
Nacional Responsibility of the Company		Arup Chaudhuri	Jignesh Pravinchandra Sanghavi	
1.	Gross salary	30.00	24.00	
	(a)Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	30.00	24.00	
	(b)Valueofperquisitesu/s 17(2)Income-taxAct,1961	0.00	0.00	
	(c)Profitsinlieuofsalary undersection17(3)Income-taxAct,1961	0.00	0.00	
1.	StockOption	0.00	0.00	in Champion (America Colored C
2.	SweatEquity		0.00	именирактировия виклозоннуя изопастический видинена т
3.	Commission - as%ofprofit - others,specify	0.00	0.00 0.00	
4.	Others, please specify		O.00	oorgani varuumuseessa kee kuuseest instructiva Hillestiviitis ee
5.	na) и съставления по точно поставления по подавления по подавления по подавления по подавления под	30.00	24.00	Contact and Assessment (Contact and Assessment Assessment Assessment (Contact Assessment Assessment Assessment

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	than	Name of director other than MD/WTD/ Manager		
	Independent Directors Fee for attending board committee meetings Commission Others, pleasespecify	NIL	NIL		
denne jel esterotne jery.	Total(1)	en transier (der gewone der der gewone der gen gewone der gewone der gewone der gewone der gewone der gewone d			
	Other Non-ExecutiveDirectors Fee for attending board committee meetings -Commission -Others, pleasespecify				
mberimbersenhovervahumis	Total(2)			and the second s	
	Total(B)=(1+2)			anggi sa ngan agun gung gang ang an ang an ang ang ang ang an	
	Total Managerial Remuneration	emissist follower (Sair Pussea haris Leis, scripture stander herror r. et Sair an course d'Apresident des ressents		gregung pang gang berganan mendikanangkanangan kepangananan melanahan bergangan pang	

C. Remuneration to Key Managerial Personnel Other Than MD / Manager / WTD

NIL

• There was no any requirement w.r.t. appointment of any KMP in the Company as per the provisions of Companies Act, 2013 and rules made thereon.

S1. No.	Particularsof Remuneration	KeyManagerialPersonnel				
Manusconstatis de 2000 et	ELIP ANTI-LO SYMMETERATUTE MAINTENEMENTER MENTER (INDIANA) ANTI-LO SERVICE SER	CEO	Company Secretary	CFO	Total	
1.	Gross salary (a)Salary as per provisions contained in section17(1)of theIncome-taxAct,1961			operation control cont		
	(b)Value of perquisites u/s 17(2) Income taxAct,1961					
	(c)Profits in lieu of salary under section 17(3) Income-tax					

	Act,1961		
2.	StockOption		en van de Deutsche voorde die zogene en opgesche de deutsche deuts
3.	SweatEquity		
4.	Commission - as%of profit -others,specify		
5.	Others, please specify	and the section of th	ор жиринда билинда от на корумурун тэхэн автамаада ав и хон тэм фаунич аргийнийн сүй ай билинд эмг
6.	Total		ndywanyawahaya ahilada di Magyan gaalaanaah 2000 ku daarayu ilian ahuu ilian ahii ahii ahayaa ahaa aa ahiinaad

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NIL.

 The Company has not received any such notices for penalties/punishment related to any non compliance/compounding of offences under Companies Act, 2013/1956 and rules made there under during the period under review.

Туре	Section of the compani es Act	Brief descriptio n	Details of Penalty/ Punishment/Compound ing fees imposed	Authority[R D /NCLT/Cour t]	Appeal made. If any(give details)
A.Company	и ^в овления инсиния кольнуст и ресецийствой на			and granders constants of the America Statistical Davis and Statistical American Statistics and America Statistics	en de santamente de servicio mentre construcción de servicio de se
Penalty	and the state of t	TO CONTRACT OF THE CONTRACT OF	and of designates with a final resolution and a single energy before the designation of t	MACA ANT THE RESIDENCE OF PRESENTATION AND ANTI-COMPANY OF THE STREET AND PROPERTY OF THE PROP	A CONTRACTOR OF STREET
Punishment		Store (Instrumental princial introductions in representations and residential		BTTE MARKETERINA (MET 1. J. F. FRENCH) FRENCH STORE AND STORE OF STREET STORE STREET, STREET, STREET, STREET,	Sent the section of t
Compoundi ng	PROBLEM BOTH BOTH TO THE TOTAL TO THE APPROXIMATE A PROBLEM TO THE TOTAL THE TOTAL TO THE TOTAL	The state of the s	The state of the s		
B.Directors	NACIONAL SOCIAL DE SECURIO DE SEC	ar sengulum in horestillionen i i princip in hypothypothysionni keski sahti supervice ini gron	n ageran Sannar en gamera d'une protes s'entrepassen administrativa e à l'absolute avez en explorativa de l'absolute avez en en en en entreps pur un activité parquis de décènda de telé	THE PROPERTY OF THE PARTY OF TH	ndyn kool waa sa noo wasi seamoo sasi maara
Penalty		and the Control of th		ARTHUR STATE OF THE STATE OF TH	ma (manasas portunas tronsvisionos) totas usos
Punishment				AND ENGINEERS AND ENGINEERS AND ENGINEERS AND	AND THE PROPERTY OF THE PROPER
Compoundi ng		NORMA CARACTERISTICA (CO. F. M. ACCENTACIO POR CARACTERISTICA POR CARACTERISTICA (CO. F. M. ACCENTACION ACCESSARIA (CO. F. M. ACCESS		Productive Manifolds in an estimation of the service of the servic	The state of the s
C.Other Office	ers In Defau	alt		inn all year and the contract of the contract	nate Short ship is a single with a single entertring of a fine of
Penalty		endicus (publici start propules p : : in transité léasonné systemiconal rathy franch (the Princissent)		TO A CONTROL OF THE C	The Second Section Separation Section
Punishment	AND THE PROPERTY OF A RESIDENCE AND A RESIDENC		THE PROPERTY OF THE PROPERTY O	CARTILL STATEMENT OF THE STATEMENT OF ALTERNATION OF RELEVANCE OF A PROPERTY OF A STATEMENT OF A STATEMENT OF A	SANDAMENTO DA PRINTANTIZADA MARTINA
Compoundi ng				The control of the control pulsar - 15 SA CONTROL WHICH AND A REAL AND A REAL THREE CONTROL TO THE CONTROL TO THE CONTROL THREE CONTROL TO THE CONTROL THREE	use a financia sus hacinos de la comprohensimina co

FOR THE BOARD OF DIRECTORS

Place: Kolkata

Date: 30th June, 2023

ARUP CHOUDHURI Director DIN: 03491600

Amit Ganguly & Co.

Chartered Accountants



9/2, Citizens, 103, Maniktala Main Road, Kolkata - 700 054

Phone: 033 2355 7199 (Mobile): 098360 68276 / 94330 80837 e-mail: amit_gang@rediffmail.com. amitgang1963@gmail.com.

INDEPENDENT AUDITORS' REPORT

To the Members of Sotefin Parking Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sotefin Parking Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and Notes to the Financial Statements, including a summary of Significant Accounting Policies and Other Explanatory Information (hereinafter referred to as the "financial statements").

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 Statement of Profit & Loss and its Cash Flows 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 Auditors' 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.



Responsibility of Management 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, 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement 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 is also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility 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 auditors' 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.

Report on Other Legal and Regulatory Requirements

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, the Statement of Profit and Loss, and the Cash Flow Statement 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
- (g) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Amit Ganguly & Co.

Chartered Accountants

Firm's Registration Number: 324272E

Anirban Seth

Partner

Membership Number: 305393

Anirban Sen

Place: Kolkata

Date: 08th June, 2023

UDIN - 23305393BGUSIL1834

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31" MARCH 2023.

[Referred to point (g) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

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, 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 maintained proper records showing full particulars of intangible assets.
- b. The PPE have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the PPE has been physically verified by the management during the year and no material discrepancies between the books records and the physical PPE have been noticed.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of the Immovable Properties (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lease) as disclosed in the financial statements are held in the name of the company.
- d. According to the information and explanations given to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and its intangible assets during the year. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
- e. According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding Benami Property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.

a. The Inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage and procedure of such verification is reasonable and appropriate. No material discrepancies were noticed during such verification.

Anisban Set (KOLKATA)

- b. According to the information and explanations provided to us, the Company has not been sanctioned any working capital limits in excess of Rs. 5 erore in aggregate during the year. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.
- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 73, 74, 75 and 76 of the Act, the rules framed there under and the Circulars, notifications issued from time to time with regard to the deposits accepted. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal in this respect.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- a. According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales Tax, Cess have been regularly deposited by the company with appropriate authorities in all cases during the year.
 - b. According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Income Tax, Goods and Service Tax, Customs Duty, Cess and any other statutory dues which have not been deposited on account of any dispute.
- According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

Anisban Sen

ix.

- a. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c. In our opinion and according to the information explanation provided to us, money raised by way of Business loans during the year have been applied for the purpose for which they were raised.
- d. In our opinion, according to the information explanation provided to us, there are no funds raised on short term basis. Accordingly, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company.
- e. According to the information explanation given to us, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its securities, joint ventures or associate companies.

X.

- a. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- b. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi.

- a. During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.
- b. We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended March 31, 2023, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.
- c. As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

Anorthan Sol

xii.

XVi.

- a. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- a. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions regarding Internal Audit as stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- a. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.
 - b. In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company
 - e. The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(e) of the Order are not applicable to the Company.
 - d. The Company does not have any CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company.

Based on the overall review of Financial Statements, the company has not incurred cash losses in the current FY and in the immediately preceding FY. Hence the provisions stated in patagraph clause 3(xvii) of the Order are not applicable to the Company.

Anistona Sen

- xviii. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.
- On the basis of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the Audit Report indicating that Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts upto the date of the Audit Report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet, will get discharged by the Company as and when they fall due.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a)to(b) of the Order are not applicable to the Company.

For Amit Ganguly & Co. Chartered Accountants

Aniorban Sen

Firm's Registration Number: 324272E

Anirban Seth

Partner

Membership Number: 305393

Place: Kolkata Date: 08th June 2023

UDIN - 23305393BGUSIL1834

SOTEFIN PARKING PRIVATE LIMITED BALANGE SHEET AS AT \$1ST MARCH : 2023

Particulars	Note No.	31.03.2	003	31.03.20	jures in INR '00
EQUITY AND LIABILITIES	0.000000000000000000000000000000000000	HA-COLOR CONTRACTOR CO	A STATE OF THE STA	31.03.21	And the second s
(1) Shareholders' Funds					
(a) Share Capital	3	9,989.40		9,989.40	
(b) Reserves and Surplus	4	2,13,639.74	2,23,629,14	1,96,403,92	1,96,393,32
(2) Share Application Money Pending Allotment		The state of the s	.	ASSESSMENT CONTRACTOR OF THE PROPERTY OF THE P	To construct principle spirit, spirits
(3) Non-current Liabilities					
(a) Long-term Borrowings	5	10.953 22			
(b) Deferred Tax Liabilities (Net)		10,855.22		20,815.69	
(c) Long-term Provisions		. 1		•	
		** \$ of \$200,000 decides and make the color (COLOR) is a self-relative to the stage.	10,953.22		20,815,69
4) Current Liabilities			33,000,500,70		
(a) Short-lerm Borrowings					
(b) Trade Payables	6 7	1,59,576.38		63,865.01	
(c) Other Current Liabilities	8	46,602.27 53,727,74	1	61,138.17	
(d) Short-term Provisions		33.121.14		38,917.76	
	100	e i el pro un la un funcionality que que que que son en sant de la compansa de la	2,59,905.39	And the contract of the party and the contract of the contract	1,66,920,94
TOTAL			4,94,488.74	ME RIT A	3,84,129.96
ASSETS			The state of the s	Research	water and the second second in the second se
1) Non-current Assets					
(a) Properly, Plant & Equipment					
(i) Tangible Assets :					
Gross Carrying Amount	9	1,11,462.51		1,08,951,46	
Less Depreciation		(12,971.18)		(7,787.76)	
Net Carrying Amount			98,491.33		1,01,163.70
(ii) Capital Work in Progress (iii) Intangible Assets	10		6,304.08		6,304.08
int in ingole Assets	11		419.82		968.90
(b) Non-current Investment					
(c) Deferred Tax Assets (Net)	12		709.70		238,59
(d) Long-term Loans and Advances					4,01,1,00
Current Assets	-				
(a) Closing Stock			80,482,79		21,635,13
(b) Work in Progress					21,093.00
(c) Unbilled Revenue			90,550.82		
(d) Trade Receivables	13		75,443.49		1,10,930.56
Zah Charle and Danie Dalaman	14		21.879.02		6,762.30
(e) Cash and Bank Balances	0500000 110000	3			
(e) Cash and Bank Balances (f) Other Current Assets	16	- Contract of Cont	1,20,407,70		1,15,076.70

For Amit Ganguly & Co. Chartered Accountants FRN - 324272E

Anirban Seth Partner

Membership No. - 305393 9'2 Citizens, 103, Manicktela Main Road

Kolkata - 700 054 Date : 08th June 2023

KOLKATA ED AL

(SEGUE)

COTERNIAL COTERN

Arup Choudhari (Director) DIN - 03491600

On behalf of the Board

Agnesh Pravinchandra Sanghavi (Director) DIN • 02232988

SOTEFIN PARKING PRIVATE LIMITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

	Particulars	Note No.	31-03-	My Party 19		kmount in INR '000
	INCOME	The state of the s	A CASA	4043	31-03	-2022
1.	Revenue from Operations	16		3,81,900.01		4,76,541,43
11.	Other Income	17		1,126.60		1,898.70
m.	Work in Progress					21,050,00
	Total Revenue		-	3,83,026.61	muos	4,98,588,13
IV.	EXPENSES: Material Consumed Employee Sonefit Expenses Operation & Other Expenses Finance Costs Depreciation Income Tax Demand Paid Total Expenses	18 19 20 21 9, 10 8 11	pass	2,07,889.52 44,707.76 71,260.09 14,969.55 5,805.96 511.85 3,45,247.73	Panel	3,15,885,48 30,600,53 97,702,86 7,737,56 3,301,44 4,56,227,88
V. VI.	Profit Before Tax Tax Expense:			37,778.88		44,350.25
	Current Tax Deferred Tax Credit / (Charge)	_	(11.014.18) 471.11		(12.275.29) 61.43	
M.	Profit After Tax			(10,543.07)		(12,213.86)
			bee	27,235.82	STATE OF THE PARTY	32,146.39
	Basic & Diluted Earnings per Equity Share of Rs. 10/- each			27.26		32.18

Summary of Significant Accounting Policies

SAXINGUKATA

2

For Amit Ganguly & Co. Chartered Accountants FRN - 324272E

Anuban

Anirban Seth Partner Membership No. - 305393 9/2 Chizons, 103, Manicktata Mein Road Kolkata - 700 054 Date: 08th June 2023 SOTETIM PARKING

ENVATE LIMITED

Arup Choughuri (Director) DIN - 03491600

of the Board

J.P. Sanlay

Jignesh Pravinchandra Sanghavi (Director) DIN - 02232988

SOTEFIN PARKING PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

1. GENERAL INFORMATION

The Company was incorporated on 16th March, 2012 as a Private Limited Company.

2. Summary of Significant Accounting Policies

A) Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention based on assumptions of going concern, consistency, with the generally accepted accounting principles (GAAP) in India on an accrual basis with the Accounting Standards notified under Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The Company expects its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation. Cost include all expenses incurred to bring the asset to its' present location and condition.

Purchase of any PPE of Rs. 5,000/- or below is depreciated at 100 % in the year of purchase.

C) Inventories

Stock of material is valued at the lower of cost or net realizable value after providing any other losses, where considered necessary. Cost is determined on first-in-first-out basis.

D) Cash and Cash Equivalent

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

E) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/(loss) before extra-ordinary items and tax is adjusted for the effects of transactions of non-cash nature. The cash flow from operating, investing and financing activities of the Company are segregated based on the available information.

F) Earning per share (EPS)

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the period. For the purpose of calculating diluted earning per share, the net profit for the year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

G) Depreciation

Depreciation on PPE is provided on written down value method based upon the useful life of the respective PPE in accordance with Schedule II, Part C of the Companies Act, 2013 in such a manner that after the lapse of prescribed useful life the residual value is 5% of the original cost. However, residual value of all existing fixed assets as on 01.04.2014 shall be taken on actual basis, in case their respective residual value is less than 5% of their original cost.

Fixed assets whose revised useful life has already expired on or before 31.03.2014, carrying costs of such PPE over and above residual value will be adjusted with Reserves & Surplus.

In case of impairment, if any, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

H) Accounting for Taxes on Income

Income Tax expense comprises current tax and deferred tax charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year based on applicable tax rates and laws. Deferred tax is recognized on timing difference; being the difference between taxable incomes and accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates applicable at the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future.

I) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; 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 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.

J) General

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

SOTEFIN PARKING PRIVATE LIMITED NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023

an partie of the distribution of the distribut	A.	mount in INR '000
and distributes between 19th and recommend to the contract of	31.03.2023	31.03.2022
3 SHARE CAPITAL Author/ised 10,00,000 Equity Shares of Rs. 10/- each	10,000,00	10,000,00
Issued, Subscribed and Paid-up 9,98,940 Equity Shares of Rs. 10/- each fully Paid up	9,589.40	9,989.40
AND THE PROPERTY OF THE PROPER	9,989,40	9,989.40

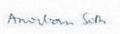
a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

		ded 31/03/2023	for the year ended 31/03/2022		
Charles Relie	No. of Shares held	Amount paid up	No. of Shares held	Amount paid up	
Opening Balance Add : Shares issued during the period Closing Balance	998 940	9.989,400.00	998 940	9.989.400.00	
	0	ALL CONTRACTOR OF THE PROPERTY	O	Contraction of the property of	
	998,940	9,989,400.00	998,940	9,989,400,00	
THE PROPERTY OF THE PROPERTY O	TO CANADA TO THE REAL TO A STATE OF THE STAT		The second secon	TSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS	

b) Details of shareholders holding more than 5% shares in the Company

	As at 31	03/2023	As at 31/03/2022	
Equity share of Rs. 10/- each fully paid	Nos.	% holding	Nos,	% holding
Pisa International Private Limited Provinch Technology S.A. Jignesh Pravinchandra Sanghavi Rakesh P Shah Nipa Jainendra Shah Heena Rakesh Shah Sejid Dipan Shah Ami Tejas Shah	249,735 249,735 249,735 62,433 62,434 62,434 62,434	25.00 25.00 26.00 ** 6.25 6.25 6.25 6.25	249.735 249.735 249.735 249.735	25.01 25.00 25.00

RESERVES AND SURPLUS	As at 31/0	3/2023	As at 31/03/2	int in INIR '000
Capital Reserves Opening Balance		The second secon	And the second distriction of the second of the second distriction of	ACCOUNTY OF THE PROPERTY OF A SAME AND PROPERTY OF THE PROPERT
Less: Appreciation in value of Assets charged to Capital			13,650.00	
Reserva earlier, now transferred to Revaluation Reserve				
TOWN TO SERVICE TO REVENUE OF RESERVE	A the said according to the said and the sai	-1-1-1-1-1-1-1	(13.850,00)	
Revaluation Reserves				
Opening Balance	59,456.19			
Add: Appreciation in value of Assets charged to Capital Reserve				
earlier, now transferred to Revaluation Reserve			13,650,00	
Add: Appreciation in Value of Assets during Current Year	en company de la proposition de la company d		45,806.19	
		59,456,19		59,456,19
Securities Premium Reserves				
Opening Balance	25,005,30		25 305,30	
Add: Addition during the year				
		25,005.30	hadan en	25,005,30
General Reserves				
		~		
Statement of Profit and Loss Account				
Opening Balance	101.842.43		69 796 04	
Surplus / (Deficit) for the period	27,235,82		32,146.39	
Adjustments for Income Tax Assessments completed			, 140.00	
Less Appropriations				
Proposed Equity Dividend	ENG.		1.	
		129,178.25	The second secon	101,942.43
Total Reserves and Surplus	A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-	213,639,74	Particular participant	186,403,92





TO THE RESIDENCE OF THE AND CONTINUES AND ADDRESS OF THE AND CONTINUES AND ADDRESS OF THE ADDRES	31,03,2023	31.03.2022
LONG-TERM BORROWINGS	The second secon	01.00.2022
Secured Loan		
From Banks - Payable beyond 1 year		
HDFC Bank - Loan for New Office		
Axis Bank Ltd - Loan for New Office		7.291
PNB - Car Loan	4,660.00	1.401
HDFC Bank - Term Loan	1.188,69	1,561
- Control of the cont		2 030
	5,846,69	10,883
Unsecured Loan		
From Banks - Payable beyond 1 wear		
HDFC Bank Limited		
IDEC Bank	2,842.09	5,327
Yes Bank	1,124,70	2.465
	1,139,74	2,139
	Sept. Chalumana and the Confession of the Confes	m, r.50.
	10,953.22	20,815
SHORT-TERM BORROWINGS		
Secured Loans		
From Banks		
Overdraft		
HOFC Bank Limited		
HDFC Bank Limited	(802.53)	38,135,
A STATE OF THE STA		2 414.
Cash Credit		
Axis Bank Ltd		
	76,918.71	
From Banks - Payable within 1 year		
HDFC Bank - Loan for New Office		
Axis Bank Ltd Loan for New Office		2,112.9
PNS + Car Loan for New Office	2,424,00	Aug 1 1 AL I
HDFC Bank - Term Loan	375.88	353.2
wer a recent result rosul	SOCIAL AND ANY THE CONTRACTOR WAS ARRESTED TO THE CONTRACTOR AND A STATE OF THE CONTRACTOR AND A	_
	78,916.06	43,015.6
Unsecured Loans		
forn Banks		
Overdraft		
Sajaj Finance	The state of the s	
Tata Capital	1,903,38	2,452,9
	4,078.32	4,911,0
Emergency Credit Line Guarantee Scheme (ECLGS)		
Axis Bank Ltd ECLGS	The second secon	
100 100 100 100 100 100 100 100 100 100	14,000,00	
com Banks - Payable within 1 year		
HDFC Bank Limited		
IDEC Bank	2,485.05	2,172.8
Yes Bank	1,531.33	2,443.9
t many water (Its	999.71	873.6
gan from Others		
Rakesh F. Shah	-	11,000.00
uyer's Credit for Party Payment		,000.01
	20,997.33	•
der Componité Loan		
Krisha Infrasol Private Limited	3,600,00	1,500.00
Reicon Initia Projects Limited	11,000,00	1.500.00
Oxyzo Financial Services Private Limited	19.570.37	
PISA International Private Limited	494.84	494.84
	159,576,38	68,865.01
	Accommendation of the Control of the	DO, 565.01
RADES PAYABLE	Parameter	
or Business Purchases	Ac one no	44.120
	46,602.27	61,138,17
	At the first the	Constitute of the State of the
	46,602.27	51,138.17





SOTEFUN PARKING PRIVATE LIMITED

Note Forming Part of the Provisional Balance Sheet as at 21,03, 2023

Proporty, Plant and Equipment Note - 9

	Charles of the Commonweal and Common	5015	Gross Carrying Amount		The same of the sa	TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN 1	Detrectation	Detectation / Amonda wine	Resemble (see)	The second second second second	Pursount in Shir 500
Description	ane	Edditions Person	Barnshuffen	Osposal/	TOTAL COMPANY OF THE PERSON OF	-	Ballet Committee	DISTRICT OF STREET	Constitution of the last of th	Net Carry	Net Carrying Amount
	As at 01/04/2022	the Year	during the year	Adjustments	As at 31/03/2023	01/04/2022	For the	Adjustment for	upto 31/03/2023	As at 31/03/2023	As at 31/03/7022
Tangables	Activity of presentation of the first in the continue of the first include of the first inclu	The state of the s	A CONTRACTOR OF THE PERSON NAMED OF THE PERSON	ummig tire read	Notice and the second s	The state of the s	The second second	2700			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO I
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Land Development	A 2000 20	10000			E. 200,00	,	r		er liet	55 WO 39 I	25 000 93
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Course Course of	25,000,00	3	,	•	W. China	0.00000	100 1 100 to)	4,647.58	\$300 PK
Compared Accessories	10.00				20.000	Chicaco,	CA 100 A	*	4,142,51	21,857 49	24 555 93
Compain Hardway	2,002,0	1 300 42			3 3		à à	*	# E E	3.30	, 25 26
Furthers and Section	and the same	51 755			3,459.54	1,759.55	853.66		357334	22 200	0.00
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THE PROPERTY AND	200	*			111 AG	23.62	2 44		3	313 10	1,000,665
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Indiaban Cooke	100	S. C.			1. 金融的 电点	1 335.45 j	衛田的"	,	3,545 11	3,801.34	A 25/20 COS
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	331.67	3	,	,	337.87	(Mar 4.4)	527.555		1000	77 657	でありつ
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Uport Serial Congress	d C	No.			3	23/	0.14		2.22	641	0.55
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SCHOOL STREET	0,0	1			100	MIC.	2 2		40.84	一名歌	79.20
	in the second		,	,	20	88	9000	3	101	0.0	020
TOTAL	1.08.951.46	254166	This constitution of the C	THE CONTRACTOR STREET	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1	-	The Party of the P			
	The state of the s		AND DESCRIPTION OF THE PROPERTY OF THE PERSON OF THE PERSO		1,51,466,01	1,181,16	5,163.41	-	12,971.18	\$8,491,33	1,91,163,59
Previous Year	57,037,4%	6,107.32	45,806,19	,	1 02 054 88 8	A 488 12	4 1004 42		(Marcon		

Capital Work in Progress Note - 10

		Grozs Ca	s Carrying Arreun		The state of the s	The second secon	Paneractive	n I American whose	Commende of the contract of th	The state of the s	Amount in INR 1009
Description,	As at 01/04/2022	Additions During	Revaluation during the year	Disposal /	As at 31163/2023	opon	For the	Adjustment for	COCCEPANT ANNO	Met Carry and C	and Amount
	22	The state of the s		during the Year		22071Kana	Liked	Sales	-	THE STREET	TOWN THE WORLD
Factory Busining	6,394.05	4	,	٠	8 3/4 (8	,	,			B 95% CB	0.504400
TOTAL	5 304 66	The state of the s	SECTION AND ADDRESS OF THE PERSON NAMED IN COLUMN 2 IN	The second secon					1000	and John	00 MW 00
	A CONTRACTOR OF THE PARTY OF TH		The Control of the Co	The state of the s	6,304,08				The state of the s	6 374 74	C TON AND
hevious Year	6,304,08		•		20.000						90.400
		Account to the same of the sam	TO COMMENSATION OF THE PARTY OF	The second secon	0,,004,00	The second secon	*	,	*	6.304.05	6 354 68

Interrupble Assets Note - 11

		2010	S Carryling Amegani			Desi	De reto e bation	A American	Managara Committee Company of the Committee Co	Same of the same same same same same same same sam	MINKSHIN IN SINK LINE
Personalism	As at 01/04/2022	Additions During the Year	Revaluation directs the pear	Disposal / Adjustments	As at 31463/2023	<u>wata</u>	Forthe	Adjustment for	upto 31/03/2021	As at 31793,2023	As at 31/0 trops
langibles	200	The second second second second second	Andreas of the Party of the Par	त्यक्षण व्यक्त ११ वर्ष	Property of the Contract of th	200	A STATE OF THE PARTY OF THE PAR	1000	100		- Company of the Comp
Computer Software ISO Certification	758	76.46	b A	* *	1,832.41	45.36	20178 20178	1 1	3,417 45	414.96	87 0V6
TO FAL	1,827,35	76.46	The state of the s	Contraction (C.C.) Contractions	4 656 54	450.00	THE PARTY NAMED IN	and definition of a factor parameter and a factor of			
			And the second s	- California - Cal	1000	00'650	\$5°C24	*	1,484,59 2	41962	365 305
Yevhous Year	1,678,90	349.05	i .	,	1827.95	25 9 D.S.	toname.	***************************************	empps:	-	



Anistran Sell

OTHER CURRENT LIABILITIES Advance received from Customer Security Deposit Received Remuneration Payable to Director Safary Payable Profession Tax TDS Payable TCS Payable Provision for Gratuity Liability for Expenses ESI Payable PF Payable Tax Payable Tax Payable Tax Payable Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) IRADE RECEIVABLES Receivable for More than 6 months Other Receivables Cash and Cash Equivalents Cash in Hand Balances with Banks; In Current Account With Axis Bank Ltd Current Acc 77310 With Axis Bank Ltd Current Acc 42047	31.03.2023 2,277.54 10.654.58 11/20.00 3040.24 9.74 1.774.92 1.943.12 458.39 15.61 261.67 32.771.93 53,727.74	31,03,2022 7,745 2,145, 2,384, 9 905, 1,943, 371, 12, 236, 21,157. 36,917.
Advance received from Customer Security Daposit Received Remuneration Payable to Director Salary Payable Profession Tax TDS Payable TCS Payable Provision for Gratuity Liability for Expenses ESI Payable PF Payable Tax Payable Tax Payable DEFERRED TAX ASSET (NET) Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) IRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Ascount With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 773741 With Axis Bank Ltd Current A/c - 773741 With Axis Bank Ltd Current A/c - 37541	10.654.58 1120.00 30.40.24 9.74 1.774.92 1.943.12 458.39 15.61 261.67 32.171.93 53,727.74	2,145, 2,384, 905, 5, 1,943, 371, 12, 236, 21,157, 36,917.
Security Deposit Received Remuneration Payable to Director Salary Payable Profession Tax TOS Payable Provision for Gratuity Liability for Expenses ESI Payable Tax Payable Tax Payable Tax Payable Tax Payable Dispersed Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) INADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Lash and Cash Equivalents Lash in Hand Lalances with Banks: In Current Account Vith Axis Bank Ltd Current A/c - 7731D Vith Axis Bank Ltd Current A/c - 74877 Vith Axis Bank Ltd Current A/c - 42047 Vith Axis Bank Ltd Current A/c - 47841	10.654.58 1120.00 30.40.24 9.74 1.774.92 1.943.12 458.39 15.61 261.67 32.171.93 53,727.74	2,145, 2,384, 905, 5, 1,943, 371, 12, 236, 21,157, 36,917.
Remuneration Payable to Director Salary Payable Profession Tax TDS Payable Provision for Gratuity Liability for Expenses ESI Payable Tax Payable Tax Payable Tax Payable Tax Payable Dispersed Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Market Survey Expenses Deferred Tax Assets (Net) IRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Lish in Hand Relances with Banks: In Current Accounty Vith Axis Bank Ltd Current A/c - 77310 Vith Axis Bank Ltd Current A/c - 74877 Vith Axis Bank Ltd Current A/c - 37541 Vith Axis Bank Ltd Current A/c - 37541	1120.00 3040.24 9.74 1.774.92 1943.12 458.39 15.61 261.67 32.771.93 53.727.74	2,384, 9,905, 6,1,943, 371, 12,236, 21,157, 36,917,
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TCS Payable Provision for Gratuity Liability for Expenses ESI Payable PF Payable Tax Payable Tax Payable Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Market Survey Expenses Deferred Tax Assets (Net) IRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Belances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 37541	1,943.12 458.39 15.61 261.67 32.171.93 53,727.74	5. 1.943. 371. 12. 236. 21.157. 36.917.
Provision for Gratuity Liability for Expenses ESI Payable Tax Payable Tax Payable Tax Payable Tax Payable DEFERRED TAX ASSET (NET) Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 37541	458.39 15.61 261.67 32:71.93 53,727.74 709.70	1,943, 371, 12, 236, 21,157, 36,917,
Liability for Expenses ESI Payable PF Payable Tax Payable Tax Payable Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 37541	458.39 15.61 261.67 32:71.93 53,727.74 709.70	371. 12. 236. 21.157. 36.917.
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DEFERRED TAX ASSET (NET) Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	261.67 32,171.93 53,727.74 709.70	236, 21, 157. 36,917.
DEFERRED TAX ASSET (NET) Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	32,171,93 53,727,74 709,70	21,157. 36,917.
Dieferred Tax Asset (NET) Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	53,727,74 709,70	36,917
Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 4877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	709.70	238.
Deferred Tax Liability Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	789.70	
Timing Difference for Depreciation Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	789.70	*
Deferred Tax Assets Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Belances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 37541 With Axis Bank Ltd Current A/c - 37541	789.70	*
Depreciation Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 37541 With Axis Bank Ltd Current A/c - 37541	789.70	*
Preliminary Expenses Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 37541 With Axis Bank Ltd Current A/c - 37541	789.70	*
Market Survey Expenses Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Belances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 4877 With Axis Bank Ltd Current A/c - 37541	709.70	238.
Deferred Tax Assets (Net) TRADE RECEIVABLES Receivable for More than 6 menths Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Belances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	709.70	238.
TRADE RECEIVABLES Receivable for More than 6 months Other Receivables CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	709.70	238.0
CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 37541 With Axis Bank Ltd Current A/c - 37541		
CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hand Belances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541		
CASH AND BANK BALANCES Cash and Cash Equivalents Cash in Hanks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541		22,804.9
Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	75,443.49	88,125,6
Cash and Cash Equivalents Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	75,443,49	1,10,930.5
Cash in Hand Balances with Banks: In Current Account With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541		
With Axis Bank Ltd Current A/c - 77310 With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	40.08	26.4
With Axis Bank Ltd Current A/c - 74877 With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541		
With Axis Bank Ltd Current A/c - 42047 With Axis Bank Ltd Current A/c - 37541	126.02	
With Axis Bank Ltd Current A/c - 37541	4,093.27	
	19.88	•
in tived Departs	20.43	*
IN TAKEN DEPOSITS	17,379.34	6,735.9
	21,679,02	6,762.3
DIHER CURRENT ASSETS	ence management de create de pales de la management (n. 1. p.	RRA Brigin singercont product hambitant compositions the
TDS Credit	702 222 42	01.000.0
TCS Credit	26,238.46	21,255.2
Prepaid Insurance	39.54	39.5
Accrued Interest on FD	1.162.57	980.3
Income Tax Paid	365,41	300.0
GST Inout (Net)	5,447.81	3,447.8
Security Deposit Paid		7,989.9
Advance to Staff	16,863.36	57,005.9
Advance Paid (to be recovered in Cash or Kind)	44.962.60	
GANGO		24,047.91

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SOTEFIN PARKING PRIVATE LIMITED
NOTES FORMING PART OF THE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

The state of the s	31/03/2	023	31/03/	mount in INR '000 2022
REVENUE FROM OPERATIONS Export Soles (Parking System)	29,361.43	Andrew State (Control of the Control	14,989,10	
Service (Parking Consultancy)	egeleinjantenen (järnetjalei jaka jaka jaka jaka jaka jaka jaka jak	29,361.43	The state of the s	14,989,10
Domestic Sales (Parking System) Service (Parking Consultancy)	3,26,452.21 24,086.38	3,52,538.59	4,48,741.05 12,911.26	4.61,652.33
	was	3,81,900.01		4,76,641.43
OTHER INCOME Discount Received Income from Scrap Sales Interest on Fixed Deposit Insurance Claim Received Customs Duty Drawback Other Income		4.74 755.52 13.04 273.42 79.89	-ri-	296.41 538 11 938 57 35 92 87 70
MATERIALS CONSUMED Opening Stock Add: Expenses relating to Import of Goods Purchase of Materials for Parking System	21.635.13 83,333,77 1,83,403.41 80,482,79		1,41,243.19 1,96,277.42 21,635.13	
Less: Closing Stock	C.7.402.13	2,07,889.52	Calculation of the contract of	3,15,885.48 3,15,885.48
EMPLOYEE BENEFIT EXPENSES Salary, Borrus & Albawannes Staff Welfare Expenses Gratury Insurance for Staff Staff Training & Development Cost Outstation Allowance Employer's Contribution to Provident Fund Employer's Contribution to Pension Scheme Employer's Contribution to ESI		39,049,45 1,028,77 53,19 1,458,26 75,00 1,254,93 932,59 708,66 146,91	period of the second of the se	26,885,10 1,212,36 46,73 334,15 17,55 878,44 549,00 580,62 96,41
OPERATIONAL & OTHER EXPENSES Opening Work in Progress Installation Expenses Side Expenses Contract Procurement Expense Testing Expenses Auditors' Remuneration Statutory Audit Fees Tax Audit Fees	\$0.00 20.00 20.00	21,050.00 15,770.95 292.80 6,819.61 197.00	50,00 20,00 20,00	23,500.0 43,780.9 236.9 4,474.8
Legal & Professional Fees Labour Hire Charges at Site Machinery Hire Charges Remuneration to Director Printing and Stationery Property Tax Occupancy Cost Office Maintenance Travelling & Conveyance Donation Poid Telephone and Internet Charges Electricity Charges Profession Tax Stamp Duty Insurance Charges Legal Exponses IT Related Expenses Car Maintenance Car Reming Expenses Discount Allowed Round off Courier Charges Expenses for Branch Offices Trade License Fees Interest and Late Fine on Government dues Loss on Exchange Fluctuations	CLKATA A	36.00 5.913.12 9.13.41 463.30 5,400.00 280.81 33.21 3,396.83 8.9.53 4,337.00 29.17 61.71 656.96 2.50 1,422.30 292.63 278.82 1,171.99 153.34 454.80 5.00 (0.01) 315.95 7.76 15.90 67.91 475.81		90.0 3,854; 3,002.0 5,400.0 119.8 14.0 5,271.3 2,898.3 1,965.4 77.0 97.4 322.5 12.9 56. 1503.3 3.3 535.5 170. 379.7 721. (9). 77.7 70. 349.

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The second of the property of the second of the property of the second of the property of the	31-03-2023	Amount in INR '000 31-03-2022
FINANCE COST Interest Expenses Charges for LC Charges for BG Loan Processing Fees Bank Commission Maintenance Charges for OD Bank Charges	11,926,20 96,98 1,417,84 765,60 120,26 49,89 592,90 14,985,55	5,979.33 909.68 51.56 311.93 219.00 266.06

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22. Other Notes

i) Gratuity & Leave Encashment

The Company does not have any Gratuity Policy, it is paid by the company at the time of retirement of an employee, who is eligible to Gratuity.

Leave Encashment is applicable to the employees of the company. It is paid at the year-end upon application submitted by an employee.

ii) Dues to Micro, Small and Medium Industries

There is no amount due to micro, small and medium industries as on 31/03/2023.

iii) The assets and liabilities which are expected to be realized and payable in the ordinary course of business not later than 12 months from the reporting date have been classified as current assets and current liabilities in the Balance Sheet. All other assets and liabilities have been classified as non-current.

iv) Trade Payables

Particulars	Outstandin	g for following payn		due date of	Total
	Less than 1 year	1 - 2 years	2 – 3 years	More than	
Trade Payables	and the state of the second state of the second state of the state of the second state	Biochina di manden y terretini pi di Silvini pintini di Silvini di Silvini di Silvini di Silvini di Silvini di	a kunin maranan mananga da da kalandaran kanan da mananga manangangan	Commence of the control of the contr	Andrew existence of the Party of the angle and the same of the sam
MSME	0.00 (0.00)	0.00 (0.00)	0.00	0.00	0.00
Others	22,999.55 (46,480.93)	9,633.62 (541.32)	86.00 (14,115.92)	13,883.11	46,602.27 (61,138.17)
Disputed dues – MSME	0.00	0.00 (0.00)	0.00	0.00	0.00
Disputed dues - Others	0.00 (0.00)	0.00 (0.00)	0.00	0.00	0.00

Note - Figures in Bracket corresponds to Previous Year

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v) Trade Receivables

Particulars	Outstandin payment	g for follow	ing periods	from due da	te of	(*000) Total
THE OTHER STATE OF THE OTHER STATE OTHER STA	Less than 6 months	6 months - 1 year	1-2 years	2 – 3 years	More than 3 years	
Trade Receivable	s - Billed		and the second s	all to the state of the state o	Selection format, printed to have also recovered to the personal	Carried and the passenger property of the passenger
Undisputed Trade Receivables Considered Good	61,408.65 (88,125.60)	1,354.88 (7.00)	1,625.48 (2,545.40)	19.10 (20,252.56)	11,035.39 (0,00)	75,443.49 (1,10,930.56)
Undisputed Trade Receivables - which have significant increase in credit	(0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
Undisputed Trade Receivables – Credit impaired	(0.00)	0.00 (0.00)	0.00 (0.00)	0.00	0.00 (0.00)	0.00 (0.00)
Disputed Trade Receivables – Considered Good	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)
Disputed Trade Receivables which have significant increase in credit risk	(0.00)	0.00 (0.00)	0.00 (0.00)	(0.00)	0.00 (C.00)	0.00 (0.00)
Disputed Trade Receivables - Credit impaired	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	(0.00)	0.00	0.00 (0.00)

Note - Figures in Bracket corresponds to Previous Year

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SI.	Name	disclosure and transactions Relationship	and integrations and integrated the same and interest their	For British Community Stranger Stranger Million Assessment Print	a Lakhs)
No.	Tydenc	Relationship	Nature of transaction	Amount	Outstanding due from / (to)
ī	Arup Choudhuri	Director	Remuneration	30.00	(11,20)
2	Jignesh P Sanghavi	Director	Remuneration	24.00	0.00
3	Rakesh P. Shah	Sharcholder (Since Shares Transferred)	Repayment of Loan	110.00	0,00
The state of the s	And the second s		Shares transferred to others	24,97	(1.()()
4	Nipa Jainendra Shah	Shareholder	Shares Transferred from Rakesh P. Shah	6.24	(6.24)
5	Heena Rakesh Shah	Shareholder	Shares Transferred from Rakesh P. Shah	6 24	(6.24)
6	Sejal Dipan Shah	Shareholder	Shares Transferred from Rakesh P. Shah	5.24	(6.24)
7	Ami Tejus Shah	Shareholder	Shares Transferred from Rakesh P. Shah	6.24	(6.24)
8	Pisa International Private Limited	Shareholder & Inter-corporate Borrowing	Loan	O (60	(4.95)

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vii) Additional Regulatory Information Ratios

Ratios	Numerator	Denominator	Current Year	Previous Year
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	1.50	1.61
Debt-Equity Ratio (in times)	Debt consists of borrowings and Lease Liabilities	Total Equity	0.76	0.46
Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit After Taxes + Non Cash Operating Expenses + Interest + Other Non-cash Adjustments	Debt Service = Interests and Lease Payments + Principal Repayments	1.60	1.88
Return on Equity Ratio (in %)	Profit for the year Less Preference Dividend (if any)	Average Total Equity	12.97	20.42
Trade Receivables Turnover Ratio (in times)	Revenue from Operation	Average Trade Receivable	4.10	5.39
Trade Payables Turnover Ratio (in times)	Cost of Equipment + Other Expenses	Average Trade Payable	5.23	8.29
Net Capital Turnover Ratio (in times)	Revenue from Operations	Average Working Capital (i.e. Total Current Assets less Total Current Liabilities	3.22	4.68
Net Profit Ratio (in %)	Profit for the year	Revenue from Operations	7.13	6.74
Return on Capital Employed (in %)	Profit Before Tax and Finance Costs	Capital Employed = Net worth + Deferred Tax Liabilities	26.86	22.59

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viii) The Financial Statements for the year ended 31st March, 2023 have been prepared as per Revised Schedule III under the Companies Act, 2013. Previous Years figures have been reclassified / regrouped / rearranged to conform to the current year's classification wherever necessary.

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