



**P R AND CO LLP**  
**Chartered Accountants**

Address: 408, Swapna Siddhi, Akurli Road,  
Kandivali (E). Mumbai- 400101

Tel: 022 - 28874084 | 022 - 2887 4085  
Mobile No.: +91 - 93269 50003 | 93269 50005  
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NATURAL ENVIRONMENT SOLUTIONS PRIVATE  
LIMITED

Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying Financial Statements of NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, 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 Companies Act, 2013 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, 2024 and its loss, for the year ended on that date.

### Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.





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### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report 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 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.

### **Responsibilities of Management and Those Charged with Governance 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 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 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.





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In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

**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.

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, but not for the purpose of expressing an opinion on whether the Company has adequate internal financial controls with reference to financial statements 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.





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- 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.

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.

#### **Report on Other Legal and Regulatory Requirements**

1. In view of Para 1(2)(v) of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the said Order is not applicable to the Company
2. As required by Section 143(3) of the Act, based on our audit 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





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Company so far as it appears from our examination of those books.

- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated June 13, 2017
- g) with respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, as amended: the same is not applicable to the company, it being a private company.
- h) 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, as amended 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 litigation, which would impact its financial position.
  - ii. The Company did not have any long-term contract including derivative contracts for which there were any material foreseeable losses.





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- iii. There were no amounts, which were required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other 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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
- (c) Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared/proposed nor paid any dividend during the year.
- vi. Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but feature of audit trail has not operated throughout the year. We have considered the fact of non-operation of audit trail reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the Company, and it does not affect our opinion on the financial statements of the Company.





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SAs proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

**For P R AND CO LLP**

Chartered Accountants

Firm Registration No: 138301W/W100347

**Rahul Shah**

Partner

Membership No. 139362

UDIN: ~~241393628~~KFRMI2156

Place: Mumbai

Date: ~~11<sup>th</sup> September, 2024~~



**NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED**

**CIN: U63119UP2017PTC089633**

**BALANCE SHEET AS AT MARCH 31, 2024**

Particulars	Note	As at	As at
		March 31, 2024 (Rs. in '00)	March 31, 2023 (Rs. in '00)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	1,000.00	1,000.00
Reserves and surplus	4	(750.00)	(550.00)
Money received against share warrants		-	-
		250.00	450.00
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long-term liabilities		-	-
Long-term provisions		-	-
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities		-	-
Short-term provisions	5	200.00	-
		200.00	-
<b>TOTAL</b>		<b>450.00</b>	<b>450.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
Property, plant and equipment		-	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (Net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
<b>Current assets</b>			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and bank balances	6	450.00	450.00
Short-term loans and advances		-	-
Other current assets		-	-
		450.00	450.00
<b>TOTAL</b>		<b>450.00</b>	<b>450.00</b>

Significant Accounting Policies and Notes on accounts form an integral part of the financial statements

As Per Our Attached Report of Even Date

For P R AND CO LLP  
Chartered Accountants  
Firm Registration No. 138301W/W100347

CA Rahul Shah  
Partner  
Membership No. : 139362  
Place : Pune  
Date : 11/09/2024



For and on Behalf of Board of Directors

Abhishek Narbaria  
Director  
DIN : 01873087  
Place : Pune  
Date : 11/09/2024

Umesh Kumar Sahay  
Director  
DIN : 01733060



**NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED**  
**CIN: U63119UP2017PTC089633**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024**

Particulars	Note	Year Ended 31-Mar-24 (Rs. in '00 )	Year Ended 31-Mar-23 (Rs. in '00 )
<b>Income</b>		-	-
Revenue from operations		-	-
Other income		-	-
<b>Total Income</b>		-	-
<b>Expenses</b>		-	-
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-process and Stock-in-Trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense	7	200.00	50.00
Other expenses		200.00	50.00
<b>Total Expenses</b>		(200.00)	(50.00)
<b>Profit before exceptional and extraordinary items and tax</b>		-	-
Exceptional items		(200.00)	(50.00)
<b>Profit before extraordinary items and tax</b>		-	-
Extraordinary Items		(200.00)	(50.00)
<b>Profit before tax</b>		-	-
Tax expense		-	-
Current tax		-	-
Deferred tax		-	-
Tax of earlier years		-	-
<b>Profit / (Loss) after tax from continuing operations</b>		(200.00)	(50.00)
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit / (Loss) after tax from discontinuing operations</b>		-	-
<b>Profit / (Loss) after tax</b>		(200.00)	(50.00)
<b>Earnings per share</b>	9		
Basic		(2.00)	(0.50)
Diluted		(2.00)	(0.50)

Significant Accounting Policies and Notes on accounts form an integral part of the financial statements

As Per Our Attached Report of Even Date

For P R AND CO LLP  
Chartered Accountants  
Firm Registration No. 138301W/W100347

CA Rahul Shah  
Partner  
Membership No. : 139362  
Place : Pune  
Date : 11/09/2024



For and on Behalf of Board of Directors

Abhishek Narbaria  
Director  
DIN : 01873087  
Place : Pune  
Date : 11/09/2024

Umesh Kumar Sahay  
Director  
DIN : 01733060

## NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED MARCH 31, 2024

#### 1 Nature of Business

NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED (the company) is a Private Limited company domiciled in India and incorporated under provision of Companies Act, 2013 as on 02/02/2017. The company is engaged to undertake environmental business practices, green biz, climate change, corporate environmental practices, business, business and environment including of plantation activities for improving or enhancing the quality of environment. With effect from 08/04/2024, the company has change it's nature of business as, to spearhead the development and management of cutting-edge, multi-tenanted data center buildings, offering comprehensive rack space and utility infrastructure services tailored for hosting servers, storage, software applications, and websites. The Registered Office of the Company is situated at Unit No. 930, Graphix-2, A-13, 9th Floor, Sector-62, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301.

#### 2.A Basis of Preparation

- i. The financial statements are prepared under historical cost convention, on going concern concept and in compliance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014. The Company follows mercantile system of accounting and recognises income and expenditure on accrual basis to the extent measurable and where there is certainty of ultimate realisation in respect of incomes. Accounting policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting policies. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle as 12 months and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013.

#### 2.B Significant Accounting policies

##### a REVENUE RECOGNITION:

Revenue is recognized to the extent that terms of performance or service delivery have been completed and it is probable that the economic benefits will follow to the company and revenue can be reliably measured.

##### b USE OF ESTIMATES:

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

##### c PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS

Property, Plant & Equipment & Intangible Assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipment & Intangible Assets includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipment & Intangible Assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable Property, Plant & Equipment & Intangible Assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

##### d DEPRECIATION:

- i Depreciation on Property, Plant & Equipment & Intangible Assets has been provided on written down value method in the manner prescribed in schedule II of the Companies Act, 2013.
- ii Depreciation on additions /deletions is calculated on pro-rata from /to the date of such additions / deletions.
- iii Leasehold improvements is amortised over the period of lease.



## NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED MARCH 31, 2024

**e INVESTMENTS:**

Non-Current investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investment includes acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Property, Plant & Equipments. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

**f TAXATION:**

i Tax on current income for the current period is determined on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

ii Deferred tax for timing differences between tax profits and book profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as at the Balance Sheet date. Deferred tax assets are recognized to the extent there is virtual certainty that these assets can be realized in future.

**g ACCOUNTING FOR PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:**

Provision is made when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognised nor disclosed in the financial statements.

**h EARNINGS PER SHARE:**

Basic earnings per share are calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting attributable taxes) by average number of equity shares outstanding during the year. The average number of equity shares outstanding during the year is adjusted for event of fresh issue of shares to the public.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**i FOREIGN CURRENCY TRANSACTIONS:**

i Transactions in Foreign Currencies are normally recorded at the exchange rate prevailing on the date of the transactions.

ii Monetary items denominated in Foreign Currency at the Balance Sheet date are restated at the exchange rates prevailing at the Balance Sheet date.

iii Non monetary assets and liabilities are stated at the rates prevailing on the date of transaction.

iv Any gain or loss on account of exchange difference either on settlement or on restatement is recognized in the Statement of Profit and Loss.

**j IMPAIRMENT OF ASSETS:**

At each balance sheet date, the Company reviews the carrying amounts of its Property, Plant & Equipment & Intangible Assets to determine whether there is any indication that those assets suffered impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss.

**k Prior Period**

Prior Period items are income or expenses which arise in the current period as a result of errors or omissions in the presentation of the financial statements of one or more prior periods. The nature and amount of prior period items should be separately disclosed in the statement of profit and loss in a manner that their impact on the current profit or loss can be perceived. There are no prior period items in the company for the period.



## NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED

### NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

#### 3 Share Capital

Particulars	As at	As at
	March 31, 2024	March 31, 2023
	(Rs. in '00)	(Rs. in '00)
<b>Authorised</b> 10,000 (31st March,2023: 10,000) Equity Shares of Rs. 10/- each	1,000.00	1,000.00
<b>Issued, Subscribed and Paid-up</b> 10,000 (31st March,2023: 10,000) Equity Shares of Rs. 10/- each fully paid up	1,000.00	1,000.00
<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>

#### Reconciliation of equity shares outstanding

Particulars	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	Amount (Rs. in '00)	No. of Shares	Amount (Rs. in '00)
As at the beginning of the year	10,000	1,000.00	10,000	1,000.00
Add:				
Issued during the year	-	-	-	-
Issued as bonus shares during the year	-	-	-	-
Less:				
Bought back during the year	-	-	-	-
<b>As at the end of the year</b>	<b>10,000</b>	<b>1,000.00</b>	<b>10,000</b>	<b>1,000.00</b>

#### Details of Shareholders holding more than 5% shares of the Company

Name of Shareholder	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	%	No. of Shares	%
Ashish Verma	5,000	50%	5,000	50%
Prasoon Mishra	5,000	50%	5,000	50%

#### Details of Shares held by Promoters

Name of Promoter	As at March 31, 2024		As at March 31, 2023		% change during the year
	No. of Shares	%	No. of Shares	%	
Ashish Verma	5,000	50%	5,000	50%	0.00%
Prasoon Mishra	5,000	50%	5,000	50%	0.00%
<b>Total</b>	<b>10,000</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>	<b>0.00%</b>

#### Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 Per share. Each holder of equity shares is entitled to one vote per share and dividend in Indian rupees, if proposed by the Board of Directors, which is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



## NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED

### NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

#### 9 Earnings Per Share

<u>Particulars</u>	<u>Year ended</u>	<u>Year ended</u>
	<u>March 31, 2024</u>	<u>March 31, 2023</u>
	<u>(Rs. in '00 )</u>	<u>(Rs. in '00 )</u>
Profit after Tax	(200.00)	(50.00)
Weighted Average Number of Equity Shares outstanding during the year	10,000	10,000
Nominal Value per Share (Rs.)	10	10
Basic and Diluted Earnings Per Share (Rs.)	(2.00)	(0.50)

10 The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standard) Rule, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

11 There are no contingent liabilities or outstanding capital commitments as on March 31, 2024

12 The company has not entered into any foreign currency transactions during the year ended March 31, 2024.

#### 13 Related Party Disclosures

##### List of Related Parties as identified by management

<u>Name of Party</u>	<u>Relationship</u>
Ashish Verma	Director
Prasoon Mishra	Director

##### Related Party Transactions

There are no related party transactions done in FY 23-24.

#### 14 Title deeds of Immovable Property

The company does not have any immovable properties

#### 15 Details of Benami Property held

The Company does not hold any Benami property and there is no proceedings initiated on pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

#### 16 Borrowing based on security of current assets

The Company has not taken any borrowings from banks and / or financial institutions on the basis of security of its current assets.

#### 17 Wilful defaulter

The Company has not been declared as wilful defaulter by any bank or financial institutions or other lender.

#### 18 Relationship with struck off companies

The Company has not entered into any transactions with or have any closing balances of the companies struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

#### 19 Registration of charges or satisfaction with ROC

The Company does not have any charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

#### 20 Compliance with number of layers of companies

The Company does not have any downstream investment in any other company.

#### 21 Compliance with approved scheme(s) of arrangements

During the year, The company has not entered in a scheme of arrangements viz. amalgamation / merger / demerger

#### 22 Utilisation of borrowed fund and share premium

The company has not entered into any indirect funding transactions as lender for channelling the funds from Company for the ultimate benefit of the company itself or as borrower for channelling the funds from other person / entity for the ultimate benefit of that person / entity.


#### 23 Undisclosed income

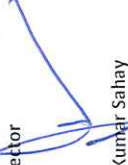
The Company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act, 1961 which was not



Sr. No.	Ratio	Formula	Items included in Numerator	As at March 31, 2024 (Rs. in '00)	As at March 31, 2023 (Rs. in '00)	Items included in Denominator	As at March 31, 2024 (Rs. in '00)	As at March 31, 2023 (Rs. in '00)	Ratio as at March 31, 2024 (Rs. in '00)	Ratio as at March 31, 2023 (Rs. in '00)	% Change	Reason for variation
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	450.00	450.00	Current Liability = Short term borrowings + Trade Payables + Other financial Liabilities + Current tax (Liabilities) + Contract Provisions + Other Current Liability	200.00	-	2.25	-	-	NA
(b)	Debt Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	-	-	Equity= Share capital + Reserve and Surplus	250	450	-	-	-	NA
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income= Net profit after taxes + Non-cash operating expenses + finance cost	(200.00)	(50.00)	Debt Service = Interest & Lease Payments + Principal Repayments	-	-	-	-	-	NA
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income= Net Profits after taxes - Preference Dividend	(200.00)	(50.00)	Shareholder's Equity	250	450	(0.80)	(0.11)	620%	Due to increase in loss in the current year
(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	-	-	(Opening Inventory + Closing Inventory) / 2	-	-	-	-	-	NA
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	-	-	(Opening Trade Receivables + Closing Trade Receivables) / 2	-	-	-	-	-	NA
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	-	-	(Opening Trade Payables + Closing Trade Payables) / 2	-	-	-	-	-	NA
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	-	-	Average Working Capital= Average of Current assets - Current liabilities	350	475	-	-	-	NA
(i)	Net Profit Ratio	Net Profit / Net Sales	Net Profit	(200.00)	(50.00)	Net Sales	-	-	-	-	-	NA
(j)	Return on Capital employed	EBIT / Capital Employed	EBIT= Earnings before interest and taxes	(200.00)	(50.00)	Capital Employed= Total Assets - Current Liability	250	450	(0.80)	(0.11)	620%	Due to increase in loss in the current year
(k)	Return on Investment	Net Profit / Net Investment	Net Profit	(200.00)	(50.00)	Net Investment= Net Equity	250	450	(0.80)	(0.11)	620%	Due to increase in loss in the current year



For and on Behalf of Board of Director  
  
 Abhishek Narbaria  
 Director

  
 Umesh Kumar Sahay  
 Director

**NATURAL ENVIRONMENT SOLUTIONS PRIVATE LIMITED**

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024**

**4 Reserves and Surplus**

<u>Particulars</u>	<u>As at</u> <u>March 31, 2024</u> <u>(Rs. in '00)</u>	<u>As at</u> <u>March 31, 2023</u> <u>(Rs. in '00)</u>
<b>Statement of Profit &amp; Loss</b>		
Balance as at the beginning of the year	(550.00)	(500.00)
Add : Loss during the year as per Statement of Profit and Loss	(200.00)	(50.00)
	(750.00)	(550.00)
Balance as at the end of the year	(750.00)	(550.00)
<b>Total</b>	<b>(750.00)</b>	<b>(550.00)</b>

**5 Short-term provisions**

<u>Particulars</u>	<u>As at</u> <u>March 31, 2024</u> <u>(Rs. in '00)</u>	<u>As at</u> <u>March 31, 2023</u> <u>(Rs. in '00)</u>
Provision for Audit Fees	200.00	-
<b>Total</b>	<b>200.00</b>	<b>-</b>

**6 Cash and Bank balances**

<u>Particulars</u>	<u>As at</u> <u>March 31, 2024</u> <u>(Rs. in '00)</u>	<u>As at</u> <u>March 31, 2023</u> <u>(Rs. in '00)</u>
<b>Cash and Cash Equivalents</b>		
Balances with banks	-	-
In current accounts	450.00	450.00
Cash on hand	-	-
<b>Total</b>	<b>450.00</b>	<b>450.00</b>

**7 Other expenses**

<u>Particulars</u>	<u>Year ended</u> <u>March 31, 2024</u> <u>(Rs. in '00)</u>	<u>Year ended</u> <u>March 31, 2023</u> <u>(Rs. in '00)</u>
Audit fees	200.00	50.00
<b>Total</b>	<b>200.00</b>	<b>50.00</b>

**8 Payments to Auditors**

<u>Particulars</u>	<u>Year ended</u> <u>March 31, 2024</u> <u>(Rs. in '00)</u>	<u>Year ended</u> <u>March 31, 2023</u> <u>(Rs. in '00)</u>
Statutory Audit Fees	200.00	50.00
<b>Total</b>	<b>200.00</b>	<b>50.00</b>

