BALANCE SHEET AS AT March 31, 2024

			(Amount in Rs)
Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	17	5,000,000.00	5,000,000.00
Reserves and Surplus	18	32,755,072.27	28,113,689.77
		37,755,072.27	33,113,689.77
		37,733,072.27	33,113,009.77
Share application money pending allotment		-	-
Non-current liabilities	19		
Long-term borrowings	19.1	32,390,365.00	34,790,323.00
Other Long Term Liabilities	19.2	2,050,363.00	
		34,440,728.00	34,790,323.00
Current liabilities	20		
Trade payables	20.1	2,812,260.06	960,459.29
Other current liabilities	20.2	2,909,386.97	2,369,756.59
Short-term borrowings	20.3	2,269,497.28	2,401,881.04
Short-term Provisions	20.4	1,618,895.00	1,026,808.00
SHORE-LETTI PROVISIONS	20.4	9,610,039.31	6,758,904.92
Total		81,805,839.58	74,662,917.69
ASSETS		02/003/00	
Non-current assets			
Property, Plant & Equipment	21		
Tangible assets			4
- Land at Kanchanmala		6,197,080.00	6,197,080.00
- CWIP (Building)		1,550,759.00	28,702,893.23
- Building		26,343,369.00	
Plant & Machinery		9,440,608.00	11,538,368.67
		74,640.00	100,710.00
Intangible assets Loans and Advances		-	•
		- 1	100
Investment	22	166,586.00	221,920.00
Defered Tax Assets		43,773,042.00	46,760,971.90
Current assets	23	2 205 470 00	2
Inventory	23.1	3,395,178.00	3,171,828.39
Trade receivables	23.2	5,659,151.98	5,584,772.89
Cash and Bank Balance	23.3	658,245.65	3,706,652.83
Loans and Advances	23.4	20,639,470.27	15,438,691.68
Other current assets	23.5	7,680,751.68	
Other current assets		38,032,797.58	27,901,945.79
Total		81,805,839.58	74,662,917.69

Significant Accounting Policies and Notes to the

1 to 62

Accounts

Auditor's Report

"As per our separate report of even date"
FOR Kapoor Goyal & Co. (FRN No. 001370N)
CHARTERED ACCOUNTANTS

FOR OVAL FRESH PRIVATE LIMITED

Tarun Kappor 25 8 F. C. A. Pattner (F) Atb. 095949) Signed at New DelBr on 24.08.2024 UDIN :24095949BKCLQR9529 NAGENDRA DEBNATH DIN: 06665782 (Director)

Xbgadra Intach

JIBANANDA BANIK DIN: 08693451 (Director)

# STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON March 31, 2024

(Amount in Rs)

		For the year ended on	For the year ended
Particulars	Note No.	For the year ended on March 31, 2024	on March 31, 2023
Incomes			
Revenue from operations	24.1	57,595,651.72	32,549,450.09
Other income	24.2	1,476,707.20	400,000.00
Total Revenue		59,072,358.92	32,949,450.09
Expenses			
Cost of materials consumed	25.4	24 567 744 71	15,798,286.50
Purchases of Raw Material	25.1	34,567,744.71	15,790,200.50
Changes in inventories of finished goods work-in-progress	25.2	-3,395,178.00	- 4
and Stock-in-Trade	25.2	-3,393,170.00	
Power & Fuel	25.2	3,354,000.00	2,280,740.00
Employee benefits expense	25.3		3,117,431.97
Finance costs	25.4	3,141,002.11	2,586,716.00
Depreciation and amortization expense	21	4,483,354.90	5,647,772.12
Other expenses	26	10,605,823.70	29,430,946.59
Total Expenses		52,756,747.42	25,130,510.35
Profit before exceptional and extraordinary items and tax		6,315,611.50	3,518,503.50
Exceptional items		-	2_4
Profit before extraordinary items and tax		6,315,611.50	3,518,503.50
			-
Extraordinary Items			
Profit before tax		6,315,611.50	3,518,503.50
Tax expense:		. 640 005 00	1,026,808.00
Current tax		1,618,895.00	-111,997.00
Deferred tax		55,334.00	
Profit (Loss) for the period from continuing operations		4,641,382.50	2,603,692.50
Profit/(loss) from discontinuing operations			-
Tax expense of discontinuing operations		_	
Profit/(loss) from Discontinuing operations (after tax)		-	•
Profit (Loss) for the period		4,641,382.50	2,603,692.50
Earnings per equity share:	(842)	0.30	5.21
	27	9.28	5.21
Basic Diluted	27	9.28	5.21

Significant Accounting Policies and Notes to the Accounts

1 to 62

Auditor's Report "As per our separate report of even date " FOR Kapoor Goyal & Co. CHARTERED ACCOUNTANTS FRN No. 001370N

FOR OVAL FRESH PRIVATE LIMITED

F. C. A. Partier

M. No. 095949

Signed at New Delhi on 24.08.2024 UDIN: 24095949BKCLQR9529

NAGENDRA DEBNATH DIN: 06665782

(Director)

Alagordra sitem JIBANANDA BANIK DIN: 08693451

(Director)

# CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31/03/2024

Amount in Rs

			Amount in I
No.	PARTICULARS	2024	2023
1	2	3	3
1	Cash flow from Operating activities		
	(a) Profit from operating activities after tax	4,641,383	2,603,69
	Adjustments:		
	Add / (Less) : Deferred Tax Adjustment	55,334	(111,99
	Add / (Less) : Provision for Current Tax	1,618,895	1,026,80
	Add / (Less): Depreciation and amortization	4,483,355	2,586,71
	Add / (Less) : Interest Paid	3,141,002	2,770,55
	Add / (Less) : Income Tax Paid (Previous Year)	(1,026,808)	(1,058,64
	(b) Working capital changes:		
	- Changes in Inventory	(3,395,178)	
	- Changes in Trade Receivables	(2,487,324)	(2,074,10
	- Changes in short-term loans and advances	(16,932,817)	(415,90
	- Changes in other current assets	7,757,940	(3,472,27
	- Changes in trade payables	1,851,801	(1,571,11
	- Changes in other current liabilities	539,630	2,353,13
	Total of (1) (Cash inflow from Operating activities)	247,213	2,636,86
2	Cash flow from Investing Activities		
	(a) Proceeds from sale of fixed assets		-
	(b) Realisation of long-term loans and advances	(2,399,958)	-
	(c) Payment towards Purchase of Fixed Assets	(1,550,759)	(5,560,72
	(d) Purchase of Intangible Assets		
	(e) Dividend received		-
	Total of (2) (Cash outflow from Investing Activities)	(3,950,717)	(5,560,72
3	Cash Inflow from Financing activities		
	(a) Proceeds from Issue of Capital (incl Share premium )		
	(b) Proceeds from short-term borrowings	(132,384)	(4,172,13
	(c) Proceeds from long-term borrowings		13,657,70
	(d) Interest Paid	(3,141,002)	(2,770,55
	(e) Capital Subsidies	2,050,363	
	Total of (3)(Cash outflow from Financing activities)	(1,223,023)	6,715,01
	TOTAL CASH INFLOWS (1+2+3) (I)	(4,926,527)	3,791,16
III	Net (decrease)/increase in cash and cash equivalents (I-II)	(4,926,527)	3,791,16
	Add: Cash and cash equivalents at the beginning of the period	5,584,773	1,793,61
IV	Cash and cash equivalents at the end of the period	658,246	5,584,77

Auditor's Report

"As per our separate report of even date" FOR KAPOOR GOYAL & CO. (FRN No. 001370N) CHARTERED ACCOUNTANTS

F. C. A. Pander (M. No. 095949) Signed at New Delhi on 24.08.2024 UDIN: 24095949BKCLQR9529

FOR OVAL FRESH PRIVATE LIMITED

NAGENDRA DEBNATH

DIN: 06665782

JIBANANDA BANIK DIN: 08693451

(Director)

(Director)

CIN - U01113TR2018PTC013542

Significant accounting policies and notes to the accounts for the year ended March 31, 2024

#### 1 Background

The OVAL FRESH PRIVATE LIMITED (formerly known as M/s OPEPL FRESH PRIVATE LIMITED) (here inafter "The Company") was incorporated on 10th January, 2018 wide CIN No. U01113TR2018PTC013542 name changed with effect from 24-11-2023. The company has been incorporated with an object To carry on the business of all kinds of farming, horticulture, sericulture, pisiculture, dairy, gardening and of raising, breeding, improving, developing, buying, selling, producing, preserving and dealing in all kinds of product of such business and in particular, food grains seeds pure bred and inbred game and other live and dead stock eggs, sausages, preserved meat, trees, plants, plants fruits, flowers, Vermi Compost, Rubber Production & Processing and vegetable milk and milk products and to establish experimental farms and research stations anywhere in India for conducting experiments test and research for developing better qualities of seeds, food-grains and agricultural products and for developing milch strain in cattles by cross breeding or otherwise and increasing egg laying capacity in poultry and also for finding other ways and means of improving other agricultural crops produce, seeds, fodder, crops and cattle feed of all kinds.

#### 2 Significant accounting policies

#### 3 Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). GAAP Comprises mandatory Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 ("the 2013 Act"), read with the rule 7 of the companies (Accounts) Rules 2014, the provision of the Act(to the extent notified). The financial statements have been prepared on accrual basis under the historical cost convention.

The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

# 4 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the period. 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 the estimates are recognised in the periods in which the results are known/ materialize.

## 5 Property, Plant & Equipment

- 5.1 Property, Plant & Equipment would be stated at cost, less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Financing costs relating to acquisition of fixed assets would also included to the extent they relate to the period till such assets are ready to be put to use.
- 5.2 Depreciation on Property, Plant & Equipment would provided on Written Down Value based at the rates specified in Schedule II to the Companies Act, 2013 or the rates determined as per the useful lives of the respective assets, whichever is higher.
- 5.3 Amortization of the Intangible assets would be over the useful lives of the respective assets.

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5.4 Holding Company (Oval Projects Engineering Private Limited) is the Legal Owner of Land and it has been decided by the management of the Holding Company to retain the Asset in the Holding Company and Lease the Land to the subsidiary for a period of 25 years. In agreement with the Holding companies' Management Decision, the land has been shown as transfer and reduced from the schedule 21.

#### 6 Investments

- 6.1 Long-term investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.
- 6.2 Current investments are carried at the lower of cost and fair value. The companison of cost and fair value is carried out separately in respect of each investment.
- 6.3 Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment.

#### 7 Inventories

Inventories would be stated at lower of cost or net realizable value.

8 Foreign Currency Transactions

Foreign Currency expenditure: - Nil during the year.

Foreign currency receipts: - Nil during the year.

9 Tax Expenses

Income tax expense comprises current tax as per Income Tax Act, 1961 including Minimum Alternate Tax & Credit thereon and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized.

10 AS-16: No interest or bank charges have been capitalized during the year.

11	AS-18:	Related	Party	Disc	osure
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Nature of Relationship	Transaction	Transaction	debt/ amt. W/f or written back
Director	Opening Loan balance	340,000	NIL
Director	Opening Loan balance	280,000	NIL
Director	Opening Loan balance	671,922	NIL
	Loan Received	3,196,000	NIL
	Loan Paid	-	NIL
	Closing Loan	3,867,922	NIL
	Remuneration	1,080,000	NIL
1101110101	Opening Loan	5,102,412	NIL
	Loan Received	3,094,035	NIL
	Director  Director  Director  Promoter &	Relationship Transaction  Director Opening Loan balance  Director Opening Loan balance  Director Opening Loan balance  Loan Received  Loan Paid  Closing Loan  Remuneration  Promoter & Opening Loan  Holding Company Loan Received	Relationship Transaction Transaction  Director Opening Loan balance 340,000  Director Opening Loan balance 280,000  Director Opening Loan balance 671,922  Loan Received 3,196,000  Loan Paid -  Closing Loan 3,867,922  Remuneration 1,080,000  Promoter & Opening Loan 5,102,412  Holding Company Loan Received 3,094,035

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Amount under reco - nciliation	-	NIL
Loan repaid & Other payments	25,003,000	NIL
Closing Loan	-16,806,553	NIL

#### 12 Cash and cash equivalents

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

#### 13 Cash Flow Statement

Cash\_Flows are reported using indirect method, whereby profit after tax is adjusted for the affect of transaction of non-cash nature, any deferrals or accrual of past or future operating cash receipts or payment and item of income or expenses associated with investing or financing cash flow. The cash flow from operating, financing and investing activities of the company are segregated.

## 14 Provisions and contingencies

The Company creates a provision when there is 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 possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and the related income are recognized in the year in which the change occurs.

#### 15 Work in Progress

Cost of products/ jobs are carried forward as Work-in-Progress for which:

The terms of remuneration receivable by the company have not been settled and/ or scope of work has not been clearly defined and therefore, it is not possible in the absence of settled terms to determine whether there is a profit or loss on such jobs. However, in cases where minimum undisputed terms have been agreed to by the clients, income has been accounted for on the basis of such undisputed terms though the final terms are still to be settled.

#### 16 Government Grants and Subsidies

The Company is following Account Standard 12, wherein, Grants Related to Specific Fixed Assets: Grants related to depreciable assets are treated as deferred income which is recognised in the profit and loss statement on a systematic and rational basis over the useful life of the asset. Such allocation to income is usually made over the periods and in the proportions in which depreciation on related assets is charged. Grants related to non-depreciable assets are credited to capital reserve under this method, as there is usually no charge to income in respect of such assets. However, if a grant related to a non-depreciable asset requires the fulfillment of certain obligations, the grant is credited to income over the same period over which the cost of meeting such obligations is charged to income. The deferred income is suitably disclosed in the balance sheet pending its apportionment to profit and loss account.

Grants Related to Revenue: presented as a credit in the profit and loss statement, separately under head 'Other Income'.

#### Notes to the financial statements

17 Shareholders funds

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are Capital	As at March 31,	As at March 31,
Particulars	2024	2023
Authorized Capital 500000 Equity Shares of Rs. 10/- each (Previous year - 500000 Equity Shares of Rs. 10/- each)	5,000,000.00	5,000,000.00
Issued, Subscribed and Paid up: 500000 Equity Shares of Rs. 10/- each fully paid up (Previous year - 500000 Equity Shares of Rs. 10/- each fully paid up)	5,000,000.00	5,000,000.00
Total	5,000,000.00	5,000,000.00

The company has one class of Equity Shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to revive the remaining assets of the company after distribution to all prefential amounts, in the proportion to their shareholding.

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period is as given b)

below	As at March 31,	As at March 31, 2023
Particulars	2024	2023
Shares outstanding at the beginning of the year Shares Issued during the year	500,000	500,000 - -
Shares bought back during the year Shares outstanding at the end of the year	500,000	500,000

Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares c) held is as given below:

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
Name of Shareholder	No. of Shares	% Holding	No. of Shares	% Holding
	No. of Shares	-	499,999	100
Oval Projects Engineering Pvt Ltd	300,000	60	1	0
Goutam Debnath	100,000	20		-
Jibananda Banik	100,000	20	-	•
Nagender Debnath	100/000			

The Company has not allotted any fully paid up equity shares without payment being received in cash and by way of bonus shares nor has bought back any class of equity shares during the period of five years immediately preceding the d)

balance sheet date. (Amount in Rs)

Reserves and Surplus Particulars	As at March 31, 2024	As at March 31, 2023
Surplus Account Opening Balance	28,113,689.77 4,641,382.50	25,509,997.2 2,603,692.5
(-) Written Back in Current Year - Income tax for AY 2020-21 Closing Balance	32,755,072.27	28,113,689.77
Total of Reserves & Surplus	32,755,072.27	28,113,689.77

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#### 19 Non Current Liabilities

19.1	Long	Term	Borrowings
------	------	------	------------

(Amount in Rs)

Particulars	As at March 31, 2024	As at March 31, 2023
Secured  Loan from Banks and Other FIs - Agriculture & Allied	27,902,443.00	28,454,170.00
Unsecured Loans and Advances from Related Parties	4,487,922.00	6,336,153.00
Other Borrowings Total	32,390,365.00	34,790,323.00

19.2 Other Long Term Liabilities

(Amount in Rs)

Other Long Term Liabilities		(Almount in Ks)
Particulars	As at March 31, 2024	As at March 31, 2023
Capital Subsidy to the extent not written off	2,050,363.00	
Total	2,050,363.00	

# 20 Current Liabilities

20.2 Other Current Liabilities

(Amount in Rs)

Outer Current Elabilities		(
Particulars	As at March 31, 2024	As at March 31, 2023
Other payables - Expenses	1,793,900.00	658,095.20
Other payables - TDS	111,858.39	11,661.39
Other payables - GST	3,628.58	
Other payables - Fixed Assets	1,000,000.00	1,700,000.00
	2,909,386.97	2,369,756.59

20.3 Short Term Borrowings

(Amount in Rs)

Particulars	As at March 31, 2024	As at March 31, 2023
Secured Current Maturity of Long Term Debt - Agriculture & Allied	551,727.00	499,529.00
Bank C/c	1,717,770.28	1,902,352.04
Unsecured  Loans and advances from related parties		
LUANS and advances from related parties	2,269,497.28	2,401,881.04

20.4 Short Term Provisions

(Amount in Rs)

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for Income Tax	1,618,895.00	1,026,808.00
	1,618,895.00	1,026,808.00

# 22 Deferred Tax Assets (NET)

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As per the requirement of the Accounting Standard 22 on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the net deferred tax Asset debited to Profit during the year is ₹ 55334/- [Previous Year - ₹ 111,997/-]. The year-end position of Deferred Tax Liability and Asset is given below:

(Amount in Rs)

Particulars	As at March 31, 2024	As at March 31, 2023
Deferred Tax Assests		
On Account of:		
Depreciation	115,030	
Other Expenses	51,556	51,556
Deferred Tax Liabilties		
On Account of:		
Depreciation	-	
Closing Deferred Tax Assets	166,586	221,920

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# 23 Current Assets

Inventories	(Amoun	
Particulars	As at March 31, As at Ma 2024 202	arch 31, 23
Work in Progress Stock in Hand - Feed	3,395,178 3,395,178.00	-

(Amount in Rs) Trade Receivables 23.2 As at March 31, As at March 31, **Particulars** 2023 2024 Unsecured Debts overdue for a period exceeding six months Considered Good Other debts 3,171,828.39 5,659,151.98 Considered Good 3,171,828.39 5,659,151.98 Less: Provision for doubtful debts 3,171,828.39 5,659,151.98 Total

(Amount in Rs) Cash and Bank Balance 23.3 As at March 31, As at March 31, 2023 **Particulars** 2024 Balances with banks: 21,097.76 411,293.65 ICICI 5,563,675.13 246,952.00 Cash in hand 658,245.65 5,584,772.89 Total

(Amount in Rs) Other Current Assets 23.5 As at March 31, As at March 31, 2024 2023 **Particulars** Income tax ,TDS & TCS 14,776,129.68 7,028,135.68 Live Stock - Consumables 336,906.00 326,960.00 GST Credit & cash ledger 325,656.00 325,656.00 Security Deposit 15,438,691.68 7,680,751.68 Total

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# 24.1 Revenue From Operation

(Amount in Rs)

As at March 31, 2024	As at March 31, 2023
12,223,443.00 45,062,443.00 309,765.72	4,180,008.50 28,360,261.59 9,180.00 32,549,450.09
	12,223,443.00 45,062,443.00

24.2

(Amount in Rs)

2 Other Income		(Amount in KS)
Particulars	As at March 31, 2024	As at March 31, 2023
Discount Received	5.20	
Grant from RKVY-Raftar Scheme	7	400,000.00
Subsidy (TIIPIS 2017) - Revenue Subsidy (TIIPIS 2017) - Capital	838,303.00 638,399.00	
Interest on Income tax Refund	-	-
	1,476,707.20	400,000.00

#### 25 Expenses

25.1

(Amount in Rs)

Purchases Particulars	As at March 31, As at March 31, 2024 2023
Raw Materials	34,567,744.71 16,415,684.5
	34,567,744.71 16,415,684.5

25.2

(Amount in Rs)

2 Changed in Inventories			(Amount mins)
Particulars		As at March 31, 2024	As at March 31, 2023
Opening Inventories (a)		_	2
Work in progress	*	-	
Closing Inventories (b)		_	_
Work in progress Stock of Feed		3,395,178.00	-
Changed in Inventories (a) - (b)		-3,395,178.00	-

25.3

(Amount in Rs)

Employee Benefits Expense	(Alloune III	1121
Particulars	As at March 31, As at March 3 2024 2023	1,
Director Remuneration Salaries and incentives Labour Charges	1,080,000.00 600,00 696,000.00 760,74 1,578,000.00 920,00	0.00
Total	3,354,000.00 2,280,740	0.00

25.4	Finance Co	ost

(Amount in Rs)

25.4	Finance Cost		(Alloune III N3)
23. 1	Particulars	As at March 31, 2024	As at March 31, 2023
	Interest Expenses	3,126,401.00	2,770,555.97

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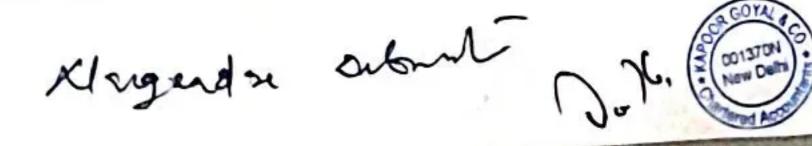
26 Other Expenses (Amount in Rs)

Other Expenses		(Amount in NS)
Particulars	As at March 31,	As at March 31,
	2024	2023
Bank Charges	2,541.23	43,546.4
Advertisement	-	•
Auditor remuneration	100,000.00	40,000.00
Consultancy Charges	2,500.00	17,000.00
Electricity & Water Exp	2,613,097.21	1,095,630.25
Freight & Cartage	653,989.40	660,535.19
Fooding expense	30,260.00	1,463,778.09
GST Expenses	330,202.78	204,690.03
Packing Material	577,990.00	
Legal Charges	29,761.90	33,000.00
Discount Exp	1,240,793.60	
Business Promotion	536,464.21	
Misc Expenses		26,123.00
Printing & Stationery		6,672.50
Repair & Maintanance	112,168.00	86,990.00
Round Off	-99.63	2,147.28
Tender Fee	242 402 20	1,500.00
Consumable Charges	210,400.00	486,927.99
Car Rent	4 042 020 00	34,800.00
Job Work Charges	4,042,028.00	442,138.00
Interest on late deposit of TAX	123,727.00	196,195.32
Subscription		188,700.00
Total	10,605,823.70	5,030,374.12

27 Earning Per Share (Amount in Rs)
The computation of earnings per share is set out below:

The computation of earnings per share is set out below.	As at March 31,	As at March 31,
Particulars	2024	2023
Profit after tax and extraordinary items as reported	4,641,382.50	2,603,692.50
Exceptional item: Profit before exceptional items	4,641,382.50	2,603,692.50
Shares: Weighted average number of equity shares	500,000.00	500,000.00
outstanding during the year	9.28	5.2
Earnings per share (before exceptional items (net of tax)) Earnings per share (after exceptional items (net of tax))	9.28	5.2
	No. of Shares 500,000.00	No. of Share 500,000.0
At the beginning of the year	x= co+c• 1 (1 at 1	-
Shares issued during the year	-	-
Bonus shares issued during the year	500,000.00	500,000.0

28 Amount Paid / Payable to Auditors Particulars	As at March 31, 2024	As at March 31, 2023
Audit Fees Company Law Matter	100,000.00	40,000.00
Auditors Boarding, Lodging & Travelling Total	100,000.00	40,000.00



- 29 Information pursuant to the provisions of Section 22 of Micro, Small and Medium Enterprises Development Act, 2006 During the year company has not paid any interest in terms of the section 18 of the above mentioned act. No principal amount or interest amount are due at the end of this accounting year which is payable to any Micro, Small or Medium enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006.
- 30 The accounts of certain Sundry Debtors and Creditors, Advances for supplies and are subject to confirmation / reconciliation and adjustment, if any. The Management does not expect any material difference affecting the current year's financial statements. In the opinion of the management, the current assets, loans and advances are expected to realize at least the amount at which they are stated, if realized in the ordinary course of business and provision for all known liabilities have been adequately made in the books of accounts.
- 31 The Company has prepared these financial statements as per the format prescribed by Schedule III to the Companies Act, 2013 ('the schedule') issued by Ministry of Corporate Affairs.
  The Previous year figures have been regrouped to aline with current year grouping.
- 32 Pending Litigations on the Company and effect on its financial position

The Company has following cases pending under litigation

SI No	Litigant	Amount involved	Authority at which case pleaded	Remarks	Amount accepted by company
1	Income Tax Department	428180	Order U/s 143(1a), Rectification U/s 154 filed before Jurisdictional Assessing Officer	A.Y. 2018-19	NIL
2	Income Tax Department	6785130	Order U/s 143(3), Appeal filed before Commissioner of Income Tax (Appeals)	A.Y. 2020-21	NIL
3	Income Tax Department	428180	Order U/s 143(1a), Rectification U/s 154 filed before Jurisdictional Assessing Officer	A.Y. 2021-22	NIL

FOR Kapoor Goyal & Co. CHARTERED ACCOUNTANTS FRN No. 001370N

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FOR OVAL FRESH PRIVATE LIMITED

F. C. A. Partner

M. No. 095949 (Account)
Signed at New Delhi on 24.08.2024
UDIN: 24095949BKCLQR9529

NAGENDRA DEBNATH DIN: 06665782

(Director)

JIBANANDA BANIK DIN: 08693451

(Director)

(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

_							( Amount in Rs
33	Contingent liabilities	and commitment	s (to the extent n	ot provided for	)	As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March, 202
3.1	Contingent liabilities						
	Claims against the co	mpany not acknow	vledged as debt			-	
	Guarantees					-	
	Corporate Gurantee	to Subsidary				-	
	Corporate Gurantee						
	Other money for whi	ch the company is	contingently liable	e			
3.2	Commitments						
	Estimated amount of provided for;	f contracts remaini	ng to be executed	on capital acco	unt and not	-	
	Uncalled liability on s	shares and other in	vestments partly	naid		-	
	Other commitments		resulted porting	pula			
34	Title deeds of Immo	vable Property no					
	Relevant line item	the second second	Gross carrying	Title deeds	Whether title deed		Reason for not
		item of property	value	held in the		since which date	being held in th
	sheet			name of	promoter, director		name of the
					or relative# of		company**
	- 4				promoter*/directo		
					r or employee of		
	PPE	Land Building			nromoter/		also indicate if
	.,,_	cond bonding					dispute
	Investment property	Land Building					
		Land Building	- 2				
	active use and held						
	for disposal				£		
	others		7.0				
35	As the Company has the revaluation is ba Valuation) Rules, 201 Relationship with St	sed on the valuation 17 does not have a	on by a registered on by a registered on the second of the	valuer as define	d under rule 2 of the	Companies (Regist	ered Valuers and
	Name of the struc		Nature of	Balance	PART STREET, S	Balance	Relationship wi
			transactions with			outstanding as at	
			struck off	as at current	company, if any, to	previous period	company, if an
			company	period	be disclosed		to be disclosed
			Investment in securities	NIL		NIL	
			Receivables	NIL		NIL	
	-		Payables	NIL		NIL	
						1	1
			Shares held by struck off	2.772		NIL	



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has be during the year.  Disclosure regarding undisclosed income  Assessment Year Section of the Amount disclosed in tax description  Act disclosed in tax description	etails of such roperty, including ear of acquisition	Amount	Details of Beneficiaries	If property is in the books, then reference to BS	If property is not in the books, then the fact shall be stated with reasons	If any proceeding against the company then disclose the details	Nature of proceeding: status of sa and compar view on san
Date of Declaration as a wilful defaulter   Defaults	Not Applicable	NIL					
Date of Declaration as a wilful defaulter   Defaults	etails where comp	any is Wilful defua	alter				·
Security of current assets against borrowings from banks or financial institutions on the basis of security of cu  Quarter  Name of bank Particulars Securities Provided In the quarterly returnly difference Provided In the quarterly returnly difference Provided In the quarterly Provided Prov			Date of Declarat		Amount		
Security of current assets against borrowings from banks or financial institutions on the basis of security of cu  Quarter  Name of bank Particulars Securities Provided In the quarterly returnly difference Provided In the quarterly returnly Amount of the location Provided In days or monthis by which such charge had to be registered Provided Pr				<b>5</b>	Applicable		
Security of current assets against borrowings from banks or financial institutions on the basis of security of cu  Quarter  Name of bank Particulars Securities Provided Securities				Hor			
March 2024   Punjab National Bank   First charge on Stock of Live, Fishery   Statement   NA				,			rrent assets:
Registration of charges or satisfaction with Registrar of Companies Name of Charge Holder Registration of charges or satisfaction with Registrar of Companies Name of Charge Holder Registration Registration of the charges or satisfaction Registration of the charges or satisfaction Registrar Registration Registrati	varter	Name of bank	Securities	per books of	reported in the quarterly return/	Amount of	Reason for material discrepancie
Name of Charge Holder H	March 2024		Stock of Live,	NA	requirment of submission of any statement with the		NIL
Name of Charge Holder	aistration of charge	es or satisfaction w	with Registrar of Co	ompanies			
Charge person not appointed by Charge holder  State Bank of India Satisfaction 13/07/2022 ROC- Shilong 30 Days Authorised person not appointed by Charge holder  Utilisation of Borrowed funds and share premium-Given or taken both The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has been during the year.  Disclosure regarding undisclosed income  Assessment Year Section of the Amount disclosed in tax description Assessment status Whether transaction	me of Charge Ider	description of the charges or		the location of the	months) by which such charge had to		
State Bank of India  Satisfaction  Satisfact	CI Bank Ltd	(T) (1)	17-6-2022	ROC- Shilong	30 Days	person not appointed by	
The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has be during the year.  Disclosure regarding undisclosed income  Assessment Year Section of the Amount disclosed in tax description  Act disclosed in tax description	te Bank of India	Satisfaction	13/07/2022	ROC- Shilong	30 Days	Authorised person not appointed by	
Assessment Year Section of the Amount Transaction Assessment status Whether transaction	Borrowed funds ing the year.	have been utilised	d for the purpose	or taken both the same was	s borrowed. No Sha		een paid or
	essment Year S	Section of the	Amount	200	Assessment status	C. C. STATE OF THE	FY in which
return along with recorded in books of			return	along with		recorded in	transaction recorded



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	
44	In case the company			books of accou	nts – reason for not i	recording / disclosi	ng.
	Disclosure regarding	details of crypto c	urrency or virtua	l currency:			
	Crypto Currency or \	/irtual Currency		Sale	Purchase	profit or loss on	amount of
						transactions	currency held a
						ii ansactions	
							at the reporting
				NIL	NIL	NIL	date
				NIL	NIL	NIL	NIL
	Deposits or advances	from any person fo	or the purpose of				
45	200 200 200 200 200 200 200 200 200 200						
	In the opinion of the equal to the amount	at which they are s	tated in the Dala	ets, ioan & adva	ances are realisable i	in ordinary course	of business at lea
46	The company has no	t received informa	tion from words	nce sneet.	anne to the second second second second	0.000 on 10 miles	
	The company has no Medium Enterprises	Development Act	2006 and hanne	r and service p	rovider regarding the	eir status under th	e Micro, Small ar
	Medium Enterprises interest paid/payable	under this Act have	2006 and nence,	disclosures rel	ating to amounts un	paid as at the year	end together wi
	microst paray payable	e dilder tills Act hav	e not been given				
48	Additional Informati	on					* 0
							( Amount in Rs
			Particulars			For the yea	( Amount in Rs er ended on
			Particulars				er ended on
18.1	Value of Imports on (	C.I.F basis	Particulars			For the year	er ended on
48.1	Value of Imports on (	C.I.F basis	Particulars				er ended on
48.1	Raw materials		Particulars				er ended on
48.1	Raw materials Components and sp		Particulars				er ended on
	Raw materials Components and sp Capital goods	pare parts	Particulars				er ended on
18.2	Raw materials Components and sp Capital goods Expenditure in Foreig	oare parts on Exchange	Particulars				er ended on
18.2	Raw materials Components and sp Capital goods Expenditure in Foreig Earnings in Foreign Co	oare parts gn Exchange urrency				31 <sup>st</sup> March, 2024	er ended on
18.2	Raw materials Components and sp Capital goods Expenditure in Foreig Earnings in Foreign Co Export of goods cald	oare parts on Exchange urrency culated on F.O.B. ba	ısis			31 <sup>st</sup> March, 2024	er ended on
48.1 48.2 48.3	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Co Export of goods calc Royalty, know-how,	oare parts on Exchange urrency culated on F.O.B. ba professional and co	ısis			31 <sup>st</sup> March, 2024	er ended on
48.2	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Co Export of goods calc Royalty, know-how, Interest and dividen	pare parts on Exchange urrency culated on F.O.B. ba professional and co	isis onsultation fees			31 <sup>st</sup> March, 2024	er ended on
48.2 48.3	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Co Export of goods calc Royalty, know-how, Interest and dividen Other income, indice	pare parts on Exchange ourrency culated on F.O.B. ba professional and cond	isis onsultation fees			31 <sup>st</sup> March, 2024	er ended on
18.2 18.3	Raw materials Components and sp Capital goods Expenditure in Foreign Components Earnings in Foreign Components Export of goods calcomed Royalty, know-how, Interest and divident Other income, indicated in Dividend Remitted in	pare parts on Exchange ourrency culated on F.O.B. bat professional and co d ating the nature the Foreign Currency	isis onsultation fees ereof	ade supplied		31 <sup>st</sup> March, 2024	er ended on
48.2 48.3 48.4 48.5	Raw materials Components and sp Capital goods Expenditure in Foreign Control goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry	oare parts on Exchange ourrency culated on F.O.B. bat of professional and co od ating the nature the Foreign Currency of Creditor in Foreign	isis onsultation fees ereof	ods supplied		31 <sup>st</sup> March, 2024	er ended on
48.2 48.3	Raw materials Components and sp Capital goods Expenditure in Foreign Components Earnings in Foreign Components Export of goods calcomed Royalty, know-how, Interest and divident Other income, indicated in Dividend Remitted in	oare parts on Exchange ourrency culated on F.O.B. bat of professional and co od ating the nature the Foreign Currency of Creditor in Foreign	isis onsultation fees ereof	ods supplied		31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 202
48.2 48.3 48.4 48.5	Raw materials Components and sp Capital goods Expenditure in Foreign Control goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	isis onsultation fees ereof		I Consumption	31 <sup>st</sup> March, 2024	er ended on
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Control goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry	oare parts on Exchange ourrency culated on F.O.B. bat of professional and co od ating the nature the Foreign Currency of Creditor in Foreign	isis onsultation fees ereof		l Consumption 2022-23	31 <sup>st</sup> March, 2024	( Amount in Rs.
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Control goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	isis onsultation fees ereof	% of Tota		31 <sup>st</sup> March, 2024	( Amount in Rs.
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Contexport of goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry  Details of consumptions  Raw Materials	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	isis onsultation fees ereof	% of Tota 2023-24	2022-23	31 <sup>st</sup> March, 2024	( Amount in Rs.
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Contexport of goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry  Details of consumptions  Raw Materials Imported	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	isis onsultation fees ereof	% of Tota 2023-24 0.00%	0.00%	For the yea	( Amount in Rs. r ended on
8.4 8.5 49	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Contexport of goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry  Details of consumptions  Raw Materials	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	onsultation fees ereof currency for Go	% of Tota 2023-24 0.00% 100.00%	0.00% 100.00%	31 <sup>st</sup> March, 2024  For the yea  31 <sup>st</sup> March, 2024	( Amount in Rs. r ended on 31st March, 2023
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Contexport of goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry  Details of consumptions  Raw Materials Imported	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	isis onsultation fees ereof	% of Tota 2023-24 0.00%	0.00%	For the yea	( Amount in Rs.
18.2 18.3 18.4 18.5	Raw materials Components and sp Capital goods Expenditure in Foreign Earnings in Foreign Contexport of goods calcon Royalty, know-how, Interest and divident Other income, indicated in Repayment to Sundry  Details of consumptions  Raw Materials Imported	oare parts on Exchange ourrency culated on F.O.B. bat on professional and co od ating the nature the Foreign Currency of Creditor in Foreign on of items	onsultation fees ereof currency for Go	% of Tota 2023-24 0.00% 100.00%	0.00% 100.00%	31 <sup>st</sup> March, 2024  For the yea  31 <sup>st</sup> March, 2024	( Amount in Rs. r ended on 31st March, 2023



	Indigenous		0.00%	0.00%		
		Total	0%	0%	-	7
9.3	Spares parts					
	Imported		0.00%	0.00%		
	Indigenous		0.00%	0.00%		
_		Total	0%	0%		*
50	No employee is in rec employed for a part of	the year.	gate of Rs. 1,02,00,	000/- if employed thro	ughout the year or Rs. (	8,50,000/- per month i
51	Net Profit after tax for earnings per shares	r the year has been used as the numerato	or and number of sh	ares has been used as	denominator for calculati	ng the basic and dilute
	currings per snares	Particulars			As at 31°t	As at 31°
	a.	Face Value Per Share ( In Rs. )			March, 2024	March, 2023
	b.	Net Profit/(Loss) after tax ( In Rs. )			4,641,383	2,603,69
	c.	Weighted average number of Equity Share	e		500,000	
	d,	Basic and Diluted Earnings per share			9.28	
52	The Directors have wa	ived off their right to claim the sitting fees	for the Board Meetin	g attended by them.		
53	There are no indication test of impairment is of	ins of impairment on any individual cash granned out.	enerating assets or i	on cash generating units	in the opinion of manag	gement and therefore r
54	Details of loans given,	investments made and security provided o	overed under section	186(4) of the Companie	es Act, 2013:-	
4.1	Loan Given - Year end	Balances				
						( Amount in Rs.
		Name of Party	Pu	rpose		As at 31
	a.	Oval Projects Engineering (P) Ltd	Business Purpose		March, 2024 16,806,553	March, 2023 (5,102,41
		ovar rojects engineering (r) etc	odsiness ruipose	Total		(5,102,41
4.2	Loan Given - Amount	given in current year			10,000,333	(3,102,41
		Name of Barby				( Amount in Rs.
			D.	IFRACA	Desire 2022 24	D
		Name of Party		ırpose	During 2023-24	During 2022-23
	a.	Oval Projects Engineering (P) Ltd	Business Purpose		21,908,965	5,630,12
		Oval Projects Engineering (P) Ltd	Business Purpose	Tota	21,908,965 <b>21,908,965</b>	5,630,12 <b>5,630,12</b>
55	All the known income		Business Purpose	Tota	21,908,965 <b>21,908,965</b>	5,630,12 <b>5,630,12</b>
	All the known income account have been ex	Oval Projects Engineering (P) Ltd  and expenditure and assets and liabilities	Business Purpose es have been taken mpany's business.	Into account and that a	21,908,965 21,908,965 all the expenditure debite	5,630,12 <b>5,630,12</b> ed to the profit and lo
56	All the known income account have been ex Balance in the accoun	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities clusively incurred for the purpose of the counts of debtors, creditors and advances are s	Business Purpose es have been taken mpany's business. ubject to confirmation	Into account and that a	21,908,965 21,908,965 all the expenditure debitement from the respective p	5,630,12 5,630,12 ed to the profit and lo
55 56 57	All the known income account have been ex Balance in the accoun	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities clusively incurred for the purpose of the co	Business Purpose es have been taken mpany's business. ubject to confirmation	Into account and that a	21,908,965 21,908,965 all the expenditure debitement from the respective p	5,630,12 5,630,12 ed to the profit and lo
56 57	All the known income account have been ex Balance in the account. The loans and advance.  Employee Benefits. Pursuant to the require has become effective. Provisions of the Provisions of the Provisions to pay any calculation is perform.	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities clusively incurred for the purpose of the counts of debtors, creditors and advances are sizes made by company are unsecured and tr	Business Purpose es have been taken impany's business.  ubject to confirmation eated as current assistance of employmentation plan, where in the actuariance employee is eligib	Total into account and that a on/ reconciliation/adjustment and not prejudicial to the enterprise pays a fix I and investment risk fal le for any gratuity in co	21,908,965  21,908,965  all the expenditure debited the from the respective partered Accountants of Inc.  I contribute towards the Fed contribution into a series upon the employer and	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which perate fund, and with la very detailed actuar
56	All the known income account have been ex Balance in the account. The loans and advance.  Employee Benefits. Pursuant to the require has become effective Provisions of the Provisions of the Provisions of the Provisional to pay any calculation is perform Gratuity Act, 1972. The statutory require	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities clusively incurred for the purpose of the counts of debtors, creditors and advances are sees made by company are unsecured and trees made by company are unsecured and trees made to determine the charge. As none of the	Business Purpose es have been taken impany's business.  ubject to confirmation eated as current assistance employee ion plan, where in the actuariance employee is eligible ent plan & is evaluate following tables set	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited from the respective partered Accountants of Include towards the Field contribute towards the Field contribution into a seguing upon the employer and impliance with the required	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which perate fund, and with la very detailed actuar ement of The payment of A/c of Gratuity and the lack of the payment of
56 57	All the known income account have been ex Balance in the account. The loans and advance.  Employee Benefits. Pursuant to the require has become effective Provisions of the Provisions of the Provisions of the Provisional to pay any calculation is perform Gratuity Act, 1972. The statutory require	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the control of debtors, creditors and advances are sees made by company are unsecured and traces made by company are unsecure	Business Purpose es have been taken impany's business.  ubject to confirmation eated as current assistance employee ion plan, where in the actuariance employee is eligible ent plan & is evaluate following tables set	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the interest of the composition into a segon appliance with the required interest of the composition into a segon interest of the composition into a segon interest of the required interest of the company of the	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which are remarked fund, and with a very detailed actuar ement of The payment of A/c of Gratuity and to (Amount in Rs As at 31 <sup>st</sup> March,
56	All the known income account have been ex Balance in the account. The loans and advance.  Employee Benefits. Pursuant to the require has become effective Provisions of the Provisions of the Provisions of the Provisional to pay any calculation is perform Gratuity Act, 1972. The statutory require	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities clusively incurred for the purpose of the control of debtors, creditors and advances are set that seements of AS 15 (revised 2005) on "Employeements of AS 15 (revised 2005) on "Employeements of AS 15 (revised 2005) on "Employeements are set to be a Defined Contribution and the Set of the Management has not taken any investment for disclosure of information in the set of the Particulars  Particulars	Business Purpose es have been taken impany's business.  ubject to confirmation eated as current assistance employee ion plan, where in the actuariance employee is eligible ent plan & is evaluate following tables set	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the from the respective process of the interest of the composite towards the Field contribute towards the Field contribution into a seglis upon the employer and impliance with the required filities of the company or distributes of the company of the compan	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which are perate fund, and with a very detailed actuar ement of The payment of A/c of Gratuity and to (Amount in Recognition 1).
56 57	All the known income account have been ex Balance in the account The loans and advance.  Employee Benefits Pursuant to the require has become effective Provisions of the Prov	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the control of debtors, creditors and advances are sees made by company are unsecured and traces are sees made by company are unsecured and traces are sees made by company are unsecured and traces are seen and the form April 1, 2007, The Oranisation as pervident Fund Act, being a Defined Contribut amount in future. Under the Defined benified to determine the charge. As none of the Management has not taken any investment for disclosure of information in the forecognized in the balance sheet and the state of Discount Rate.  Particulars  Ons	Business Purpose es have been taken impany's business.  Tubject to confirmation  The actuariant of employing the actuariant of employee is eligible ent plan & is evaluate following tables set tatement of profit &	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the interest of the composition into a segon appliance with the required interest of the composition into a segon interest of the composition into a segon interest of the required interest of the company of the	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which are the perate fund, and with a very detailed actual ement of The payment of The payment of A/c of Gratuity and the As at 31 <sup>st</sup> March,
56	All the known income account have been extended by the account. The loans and advance to the loans and advance to the requirement of the Provisions of the Provisions of the Provisions of the Provisions of the Provision to pay any calculation is perform Gratuity Act, 1972. The statutory requirement of the	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the control of debtors, creditors and advances are sees made by company are unsecured and traces are sees made by company are unsecured and traces are sees made by company are unsecured and traces are seen and the form April 1, 2007, The Oranisation as pervident Fund Act, being a Defined Contribution amount in future. Under the Defined benified to determine the charge. As none of the Management has not taken any investment for disclosure of information in the forecognized in the balance sheet and the state of Increase in compensation levels.  Particulars  Ons	Business Purpose es have been taken impany's business.  Tubject to confirmation  The actuariant of employing the actuariant of employee is eligible ent plan & is evaluate following tables set tatement of profit &	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the from the respective partered Accountants of Inc. I contribute towards the Fed contribution into a segles upon the employer and impliance with the required filtres of the company of the company of the As at 31° March, 2024  Not Applicable Not Applicable	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), who provident Fund as per toperate fund, and with a very detailed actual ement of The payment of The payment of A/c of Gratuity and to (Amount in Recognition A/c at 31" March 2023
56	All the known income account have been extended by the account. The loans and advance to the loans and advance to the requirement of the Provisions of the P	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the control of debtors, creditors and advances are sees made by company are unsecured and traces are sees made by company are unsecured and traces are sees made by company are unsecured and traces are seen and the form April 1, 2007, The Oranisation as pervident Fund Act, being a Defined Contribut amount in future. Under the Defined benified to determine the charge. As none of the Management has not taken any investment for disclosure of information in the forecognized in the balance sheet and the state of Discount Rate.  Particulars  Ons	Business Purpose es have been taken impany's business.  Tubject to confirmation  The actuariant of employing the actuariant of employee is eligible ent plan & is evaluate following tables set tatement of profit &	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the from the respective partered Accountants of Included Contribute towards the Fed contribution into a segon in the employer and impliance with the required milities of the company of the As at 31°t March, 2024  Not Applicable	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), who provident Fund as per toperate fund, and with a very detailed actual ement of The payment of The payment of A/c of Gratuity and (Amount in Reas at 31 March, 2023
56 57	All the known income account have been extended by the account. The loans and advance to the loans and advance to the requirement of the Provisions of the P	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the control of debtors, creditors and advances are sees made by company are unsecured and traces are sees made by company are unsecured and traces are sees made by company are unsecured and traces are seen and the form April 1, 2007, The Oranisation as pervident Fund Act, being a Defined Contribution amount in future. Under the Defined benified to determine the charge. As none of the Management has not taken any investment for disclosure of information in the forecognized in the balance sheet and the state of Increase in compensation levels.  Particulars  Ons	Business Purpose es have been taken impany's business.  Tubject to confirmation eated as current associated as current associated plan, where in the plan, the actuariance employee is eligible ent plan & is evaluated following tables set eatement of profit &	Into account and that a minor account and that a minor reconciliation/adjustment and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.	21,908,965 21,908,965 all the expenditure debited the from the respective partered Accountants of Inc. I contribute towards the Fed contribution into a segles upon the employer and impliance with the required filtres of the company of the company of the As at 31° March, 2024  Not Applicable Not Applicable	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which are perate fund, and with a very detailed actuar ement of The payment of The payment of A/c of Gratuity and to (Amount in Rs As at 31" March, 2023  Not Applicable Not Applicable
56 57	All the known income account have been extended by the account. The loans and advance to the loans and advance to the requirement of the Provisions of the P	Oval Projects Engineering (P) Ltd  e and expenditure and assets and liabilities dusively incurred for the purpose of the cours of debtors, creditors and advances are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes made by company are unsecured and traces are sizes are sizes and sizes are sizes are sizes are sizes and sizes are sizes are sizes are sizes and sizes are sizes are sizes and sizes are sizes ar	Business Purpose es have been taken impany's business.  Tubject to confirmation  The actuariant of employment plan, where in the actuariant elemployee is eligible ent plan & is evaluate the statement of profit & the actuariant element	Into account and that a sin/ reconciliation/adjustments and not prejudicial to the enterprise pays a fix and investment risk falle for any gratuity in coing a options available.  I forth the status of liables:	21,908,965 21,908,965 all the expenditure debited the from the respective partered Accountants of Inc. I contribute towards the Fed contribution into a segles upon the employer and impliance with the required filtres of the company of the company of the As at 31° March, 2024  Not Applicable Not Applicable	5,630,12  5,630,12  ed to the profit and locarties.  any.  dia (the standard), which are perate fund, and with a very detailed actuar ement of The payment of The payment of A/c of Gratuity and to (Amount in Rs As at 31" March, 2023  Not Applicable Not Applicable

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d. e.			
E.	Past Service Cost Current service cost	-	
	Curtailment Cost / (Credit)		
q.	Settlement Cost / (Credit)	-	
h.	Benefit Paid		
I,	Actuanal (gain)/ loss on obligations		
1.	Present Value of Obligation as at the end of the period		
	Particulars	As at 31st March,	As at 31st Mar
2		2024	2023
Changes in the	fair value of plan assets during the period		
a.	Fair Value of Plan Assets at the beginning of the period		
b.	Acquisition Adjustments		
C.	Expected Return on Plan Assets		
d.	Contributions	· ·	
e.	Benefits Paid		
f.	Actuarial Gain /( loss) on Plan Assets	•	
g.	Fair Value of Plan Assets at the end of the period		
Fair value of all			
Fair value of pla			
a.	Fair value of plan asset at the beginning of period		
b.	Acquisition adjustment		
С.	Actual return on plan assets		
d.	Contributions	-	
е.	Benefits Paid		
f.	Fair value of plan assets at the end of period		
	Funded Status		
g.			
h.	Excess of actual over expected return on plan assets	- 1	
Actuarial Gain	Loss recognised for the period		
a.	Actuarial gain/(loss) for the period – Obligation		
b.	Actuarial (gain)/loss for the period - Plan Assets	-	
c.	Total (gain) / loss for the period		
d.	Actuarial (gain) / loss recognized in the period		
e.	Unrecognized actuarial (gains) / losses at the end of period		
The amounts to	be recognised in balance sheet and the statement of profit & loss		
a.	Present Value of Obligation as at the end of the period	*	
b.	Fair Value of Plan Assets as at the end of the period		
c.	Funded Status	* 0	
d.	Unrecognized Actuarial (gains) / losses		
	Officeognized Actobriol (gamb) / Tobbes		
e.			
e. f.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet		
	Un recognised past service cost (non vested benefit)		( Amount in
	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet		
	Un recognised past service cost (non vested benefit)	As at 31st March, 2024	
f.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars	As at 31st March,	As at 31st Mare
f.  Recognition of	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise	As at 31st March,	As at 31st Mar
f.  Recognition of a.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost	As at 31st March, 2024	As at 31st Mare
f.  Recognition of a. b. c.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost	As at 31st March, 2024	As at 31st Mar
Recognition of a. b. c. d.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost Interest Cost Expected return on plan assets  Curtailment Cost / (Credit)	As at 31st March, 2024	As at 31st Mar
Recognition of a. b. c. d.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b. c. d. e.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e. f.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e. f. g. h.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuarial (gain)/ loss recognized in the period Expenses Recognized in the statement of Profit & Loss  current period	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e. f. g. h.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuarial (gain)/ loss recognized in the period Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuanal (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b. c. d.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain	As at 31st March, 2024	As at 31st Mar
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b. c. d. e.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuanal (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain	As at 31st March, 2024	As at 31st Mare
f.  Recognition of e. a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuanal (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain	As at 31st March, 2024	As at 31st Mare
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuanal (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain  Exterent of expenses in the statement of profit & loss  Present value of obligation as at end of period	As at 31st March, 2024	( Amount in As at 31st Marc 2023
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain	As at 31st March, 2024	As at 31st Mare
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain	As at 31st March, 2024	As at 31st Mare
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuarial (gain)/ loss recognized in the period Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period Plan Assets Surplus (Deficit) Experience adjustments on plan liabilities (Loss)/Gain Experience adjustments on plan assets (Loss)/Gain	As at 31st March, 2024	As at 31st Mare
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s a. b. c.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain  experience adjustments on plan assets (Loss)/Gain  externent of expenses in the statement of profit & loss  Present value of obligation as at end of period  Present value of obligation as at the beginning of the period  Benefit Paid:  (i) Directly paid by the enterprises  (ii) Payment made out of the fund	As at 31st March, 2024	As at 31st Mare
f.  Recognition of ea. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s a. b.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuanal (gain)/ loss recognized in the period Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period Plan Assets Surplus (Deficit) Expenence adjustments on plan liabilities (Loss)/Gain Experience adjustments on plan assets (Loss)/Gain Experience adjustments on plan assets (Loss)/Gain  statement of expenses in the statement of profit & loss Present value of obligation as at end of period Present value of obligation as at the beginning of the period Benefit Paid:  (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets	As at 31st March, 2024	As at 31st Mare
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s a. b. c.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period  Plan Assets  Surplus (Deficit)  Experience adjustments on plan liabilities (Loss)/Gain  Experience adjustments on plan assets (Loss)/Gain  experience adjustments on plan assets (Loss)/Gain  externent of expenses in the statement of profit & loss  Present value of obligation as at end of period  Present value of obligation as at the beginning of the period  Benefit Paid:  (i) Directly paid by the enterprises  (ii) Payment made out of the fund	As at 31st March, 2024	As at 31st Mar
f.  Recognition of e a. b. c. d. e. f. g. h. Amount for the a. b. c. d. e. Reconciliation s a. b. c. d.	Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  Expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuanal (gain)/ loss recognized in the period Expenses Recognized in the statement of Profit & Loss  current period  Present Value of Obligations at the end of the period Plan Assets Surplus (Deficit) Expenence adjustments on plan liabilities (Loss)/Gain Experience adjustments on plan assets (Loss)/Gain Experience adjustments on plan assets (Loss)/Gain  statement of expenses in the statement of profit & loss Present value of obligation as at end of period Present value of obligation as at the beginning of the period Benefit Paid:  (i) Directly paid by the enterprises (ii) Payment made out of the fund Actual return on plan assets	As at 31st March, 2024	As at 31st Mar

Klagades subm

(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2024

	b.	Expenses as above				
	c.	Benefits paid directly by the enterpr	ise		•	
	d.	Contributions paid into the fund			-	
	e.	Closing Net Liability				
		Particulars			As at 31st March, 2024	As at 31st Mar 2023
X.	Major Categorie	s of plan assets ( as percentage of total )	olan assets )			
	а.	Property, Government securities, deposits, Bank balance,	, Bonds, equ	ity shares, specia	-	
		Fixed deposits etc			100%	100%
	b.	Funds managed by Insurer			100%	100%
						o current ve
59	Previous's Year	Figures have been regrouped/reclass	sified wherev	er necessary to c	orrespond with ti	ie current ye
	classification/dis					
	average net prof	35 of the companies act,2013, a comparint for the immediately preceding three for the immediately preceding three for an area of burger and malnutries.	inancial years	education, art and o	culture, healthcare,	destitute care
	average net prof for CSR activities rehabilitation, en the company as fund were prima a) Gross amount	it for the immediately preceding three is are eradication of hunger and malnutrit nvironment sustainability, disaster relief per the act. The Company does not quarrily allocated to a corpus and utilized three required to be spent by the company due during the year on:	inancial years ion, promoting and rural devi lify under the sought the sough the sough the year	education, art and of elopment projects. A Act to manditorily allon these activities who Rs. NIL.	culture, healthcare, CSR committee had ocate funds for the	destitute care a s been formed Activity, Hence
	average net prof for CSR activities rehabilitation, en the company as fund were prima a) Gross amount b) Amount spent Particulars	fit for the immediately preceding three is are eradication of hunger and malnutrith invironment sustainability, disaster reliefuper the act. The Company does not quality allocated to a corpus and utilized three required to be spent by the company due during the year on:	inancial years ion, promoting and rural dev lify under the A ough the year is	education, art and of elopment projects. A let to manditorily allow these activities where Rs. NIL.	culture, healthcare, CSR committee had ocate funds for the nich are specified in	destitute care a s been formed Activity, Hence
	average net prof for CSR activities rehabilitation, er the company as fund were prima a) Gross amount b) Amount spent Particulars  Construction / ar	fit for the immediately preceding three is are eradication of hunger and malnutrith invironment sustainability, disaster relief per the act. The Company does not qualify allocated to a corpus and utilized three required to be spent by the company due during the year on:	inancial years ion, promoting and rural dev lify under the A ough the year is	education, art and of elopment projects. A Act to manditorily allon these activities who Rs. NIL.	culture, healthcare, CSR committee had ocate funds for the nich are specified in	destitute care a s been formed Activity, Hence
	for CSR activities rehabilitation, entitle company as fund were prima a) Gross amount b) Amount spent Particulars  Construction / action /	fit for the immediately preceding three is are eradication of hunger and malnutrith national number of sustainability, disaster reliefulation per the act. The Company does not qualify allocated to a corpus and utilized three required to be spent by the company due to during the year on:  cquisition of any asset per than (i) above	ion, promoting and rural devilify under the Allough the year is ring the year is	g education, art and of elopment projects. A let to manditorily allon these activities where Rs. NIL.  Yet to be paid in cash	CSR committee had been cate funds for the nich are specified in	destitute care is been formed Activity, Hence Schedule VII of
	average net prof for CSR activities rehabilitation, er the company as fund were prima a) Gross amount b) Amount spent Particulars  Construction / ar On purposes oth The amount of s The total of prev The reason for a The nature of CS	fit for the immediately preceding three is are eradication of hunger and malnutrit nvironment sustainability, disaster relief per the act. The Company does not quarily allocated to a corpus and utilized three required to be spent by the company due during the year on:  cquisition of any asset the than (i) above  hortfall at the end of the year out of the vious years' shortfall amounts: NIL bove shortfalls by way of a note: Not Apic R activities undertaken by the Company	ion, promoting and rural devilify under the vough the year is ring the year is amount required plicable.  Not Applicable.	education, art and of elopment projects. And to manditorily allon these activities who Rs. NIL.  Yet to be paid in cash  ed to be spent by the	CSR committee had been cate funds for the nich are specified in	destitute care is been formed Activity, Hence Schedule VII of
61	average net prof for CSR activities rehabilitation, er the company as fund were prima a) Gross amount b) Amount spent Particulars  Construction / ar On purposes oth The amount of s The total of prev The reason for a The nature of CS	fit for the immediately preceding three is are eradication of hunger and malnutrit nvironment sustainability, disaster relief per the act. The Company does not quarily allocated to a corpus and utilized three required to be spent by the company due during the year on:  cquisition of any asset the than (i) above  hortfall at the end of the year out of the vious years' shortfall amounts: NIL bove shortfalls by way of a note: Not Apic R activities undertaken by the Company	ion, promoting and rural devilify under the vough the year is ring the year is amount required plicable.  Not Applicable.	education, art and of elopment projects. And to manditorily allon these activities who Rs. NIL.  Yet to be paid in cash  ed to be spent by the	CSR committee had been cate funds for the nich are specified in	destitute care in section of the sec
61	average net professor CSR activities rehabilitation, entitle company as fund were prima a) Gross amount b) Amount spens Particulars  Construction / as On purposes other total of prevente total of prevente reason for a The nature of CS.	fit for the immediately preceding three is are eradication of hunger and malnutrit nvironment sustainability, disaster relief per the act. The Company does not quarily allocated to a corpus and utilized three required to be spent by the company dust during the year on:  cquisition of any asset the than (i) above  hortfall at the end of the year out of the vious years' shortfall amounts: NIL bove shortfalls by way of a note: Not April 18 activities undertaken by the Company as obtained the declaration from Directors of the company as obtained the declaration from Directors of the company as obtained the declaration from Directors of the company as obtained the declaration from Directors of the company as obtained the declaration from Directors of the company and the company of	rinancial years ion, promoting and rural dev lify under the A ough the year is ring the year is Paid in cash  Paid in cash  amount require plicable Rot Applicab ors stating there	education, art and of elopment projects. And to manditorily allon these activities who Rs. NIL.  Yet to be paid in cash  ed to be spent by the le	CSR committee had be cate funds for the nich are specified in the company during the so advanced to the so a	destitute care in section of the sec
61	average net professor CSR activities rehabilitation, entitle company as fund were prima a) Gross amount b) Amount spens Particulars  Construction / as On purposes other total of prevente total of prevente reason for a The nature of CS.	fit for the immediately preceding three is are eradication of hunger and malnutrit nvironment sustainability, disaster relief per the act. The Company does not quarily allocated to a corpus and utilized three required to be spent by the company due during the year on:  cquisition of any asset the than (i) above  hortfall at the end of the year out of the vious years' shortfall amounts: NIL bove shortfalls by way of a note: Not Apic R activities undertaken by the Company	rinancial years ion, promoting and rural dev lify under the A ough the year is ring the year is Paid in cash  Paid in cash  amount require plicable Rot Applicab ors stating there	education, art and of elopment projects. And to manditorily allon these activities who Rs. NIL.  Yet to be paid in cash  ed to be spent by the le	CSR committee had be cate funds for the nich are specified in the company during the so advanced to the so a	destitute care is been formed Activity, Hence Schedule VII of

Tarun Color Dean

**Chartered Accountants** 

Firm Registration No. 01370N

Signed at New Delhi on 24.08.2024 UDIN:- 24095949BKCLQR95 Director
NAGENDRA DEBNATH
DIn No. 06665782

Director JIBANANDA BANIK DIN NO. 08693451

Plant & Machinery Iotal 1/340301.07		6197080.00	0.00	9 10				Classification AS ON 1.4.23 Addition	Property, Plant & Cost	Note no 21 Property, Plant & Equipment
0 0 0	0 0		28702893.23 0.00	11		-	to Use/Transfe	on Sales / Put		
203400.00 1550759.00 53994433.90	17340301.67	6197080.00	28702893.23	12					Total	
102690.00 0.00 5904623.00	5801933.00	0.00	0.00	13				Upto 1.4.23		
0.00 4483354.90	2097760.67	0.00	2359524.23	14				For the Year	Depredation	
0.00	0	0.00	0.00	15			Asset	Accu.	Ď	
0.00	128760.00	0.00	2359524.23	10				Total		
0.00	0.00	0.00	0.00	,	17		Surpius	Reserve &	Through	-1
77538.00 2389870.00	10170.00	867017.00	0.00	00 3513671	8				Disage some	Salvane Value
1550759.00 43606456.00	74640.00	9440608.00	6197080 00	00 6922790	19			31/03/2024		WDV & on
46539051.90	100710.00	11538368.67	6197080.00	0.00	26			31/03/2023		W.D.V. as on

FOR OVAL FRESH PRIVATE LIMITED

Tangible Assets Intangible Assets Grand Total PY Previous Year Capital Work in Progress Intangiable Assets under 46882953.51 27241799.51 19437754.00 203400.00 5560721.39 4099627.67 1461093.72 0.00 0.00 0.00 0.00 0 23537381.67 203400.00 28702893.23 52443674.90 3250393.00 3317907.00 67514.00 2551540.00 35176.00 2586716.00 0.0 0.00 0.00 0 5801933.00 5904623.00 102690.00 0 0.00 0.00 0.00 0 2312332.00 867017.00 10170.00 1435145 17735448 67 46539051.90 28702893.23 100710.00 16137361 00 43565046.51 27241799.51

NAGENDRA DEBNATH (Director) DIN: 06665782

Signed at New Devil (1) Add (2007)
UDIN :24095949RV

2024

001370N

FOR Kapoor Goyal & Co. ( FRN No. 001370N) CHARTERED ACCOUNTANTS

"As per our separate report of even date"

JIBANANDA BANIK DIN: 08693451

(Director)

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				C(A))		
900	applicable	applicable	NOT applicable	[Weight(t) *	{MV(T1) - MV(T0) - Sum [Cash flow(t)]}	Return on investment
funds						
deployed by effective management of				Employed	interest and taxes	Return on capital employed
-	(1)		13.10%	Net Sales	Net Profit	Net profit ratio
Not applicable	1.44%	10.81%	10 97%			
Not applicable	3.92%	2.2	2.3	Average Working Capital	Net Sales	Net capital turnover ratio
helped by Bank finance						
with the increase in goods purchased				Payables		
_	102.53%	9.05	18.33	Average Trade	Net Credit Purchases	Trade navables turnover
				Receivable		turnover ratio
-14.45% NOT applicable	-14.45%	1524./3%	1304.40%	Average	Net Credit Sales	Trade receivables
Not applicable	4.450			Inventory	OR sales	,
Not applicable				Average	Cost of goods sold	Inventory turnover ratio
funds				Equity	Dividend (if any)	
increase the earning on inner				Shareholder's	taxes – Preference	
<u>a</u>	60.04%	8.18%	13.10%	Average	Net Profits after	Return on equity ratio
increase in earnings of the Company	l				vice	
The Ratio has	49.07%	2.96	4.41	Debt Service	Earnings available for	Debt service coverage
				Equity		
Not applicable	-18.27%	1.12	0.92	Shareholder's	Total Debt	Debt-equity ratio
				Liabilities		
Not applicable	-4.13%	4.13	3.96	Current	Current Assets	Current Ratio
Reason for variance	% Variance	Previous Period	Current	Denominator	Numerator	Financial Ratios

Further explanation shall be provided for any change in the ratio by more than 25% as compared to the ratio of preceding year.

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# 2 Trade receivable ageing schedule Outstanding for following periods from due date of payment (2023-24)

	Outstanding for following periods from due date of payment (2023-24)	eriods tro	m due date	of payment (202	3-24)				
S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade								
19.2	Receivables – considered								
	good Undisputed Trade	ć	,	5,659,152					5,659,152
	Receivables – considered doubtful		·	•		,	1	,	,
	Disputed Trade Receivables								
	<ul> <li>considered good</li> </ul>	r.	Ē					,	a.
	Disputed Trade Receivables	•							
	<ul> <li>considered doubtful</li> </ul>	1	,	,	r	í			
	Total	ı	,	5,659,152			,		5,659,152
	Outstanding for following periods from due date of payment (2022-23)	periods fro	ım due datı	e of payment (20:	22-23)				
S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade								

	Outstanding for following periods from due date of payment (2022-23)	erioas iro	m que gat	e or payment (202	(2-23)		7-2		
S.no	Particulars	Not due	amount	< 6 months	years	1-2 years	years	> 3 years	Total
	Undisputed Trade								
19.2	Receivables – considered								
	good	C		3,171,828.39			·	c	3,171,828.39
	Undisputed Trade								
	Receivables – considered								
	doubtful		,	ŋ	i	,	3		
	Disputed Trade Receivables								
	<ul> <li>considered good</li> </ul>	ř.	í	•	ī,		•	•	
	Disputed Trade Receivables								
	<ul> <li>considered doubtful</li> </ul>	,			ı		,	,	
	Total			3,171,828.39			,		



Note 20.1 Trade payable ageing schedule Outstanding for following periods from due date of payment (2023-24)

960,459	•			960,459		Total	
1						Disputed dues-Other	7.4
,	Ţ					Disputed dues-MSME	7.3
960,459	ı			960,459.29		Others	7.2
,						MSME	7.1
Total	> 3 years	2-3 years	1-2 years	< 1 year	Not due amount	Particulars	S.no
2,812,260				2,812,260		Total	
		1	1		1	Disputed dues-Other	7.4
,	ı	•			Œ.	Disputed dues-MSME	7.3
2,812,260	3	,		2,812,260.06	1	Others	7.2
		4	,			MSME	7.1
Total	years	2-3 years	1-2 years	< 1 year	Not due amount	Particulars	S.No
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	itstanding for following periods from due date of paymer
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	n due date of payment (2022-2
	n due date of payment (2022-23
	n due date of payment (2022-23)
	n due date of payment (2022-23)

960,459				960,459		Total	
,						Disputed dues-Other	7.4
	,					Disputed dues-MSME	7.3
960,459	,			960,459.29		Others	7.2
t						MSME	7.1
iotai	years	2-5 years	T-Z yedis	< 1 year	amount	Particulars	5.00
Total	>3	3-3 voors	1 7 10000	1 1000	Unbilled	Darticulare	
			22-23)	of payment (20)	g periods from due date	Outstanding for following periods from due date of payment (2022-23)	



# 47 Related Party Disclosure

(Amount in Rs)

Name of Related Parties	Nature of Relationship	Nature Of Transaction	Volume of Transaction	Prov. for Doubtful debt/ amt. W/f or written back
Nagendra Debnath	Director	Opening Loan balance	340,000	NIL
Goutam Debnath	Director	Opening Loan balance	280,000	NIL
Jibananda Banik	Director	Opening Loan balance	671,922	NIL
		Loan Received	3,196,000	NIL
		Loan Paid	-	NIL
		Closing Loan	3,867,922	NIL
		Remuneration	1,080,000	NIL
Oval Projects	Promoter & Holding	Opening Loan	5,102,412	NIL
Engineering Pvt Ltd	Company	Loan Received	3,094,035	NIL
		Amount under reconciliation	-	NIL
		Loan repaid & Other payments	25,003,000	NIL
		Closing Loan	-16,806,553	NIL



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

#### Balance Sheet as at 31st March 2024

			(Amou	nt in `Thousands)
	Particulars	Note	As at 31st	As at 31st
	r ai ticulai s	No.	March 2024	March 2023
ŀ	EQUITY AND LIABILITIES			-
1.	Shareholders' Funds			
	a. Share Capital	3	5,000.00	5,000.00
	b. Reserves and Surplus	4	32,755.07	28,113.69
	c. Money received against share warrants		-	-
2,	Share application money pending allotment		-	-
3.	Non-Current Liabilities			
	a. Long-term borrowings	5	32,390.36	34,790.32
	b. Deferred tax liabilities (Net)	6	-	
	c. Other Long term liabilities	7	2,050.36	-
	d. Long Term Provisions	8	_	-
4.	Current Liabilities			
••	a. Short-term borrowings	9	2,269.50	2,401.88
	b. Trade payables	10	_,	-,
	-total outstanding dues of micro and small enterprises		_	_
	-total outstanding dues of creditors other than micro and		2 012 20	000.40
	small enterprises		2,812.26	960.46
	c. Other current liabilities	11	2,909.39	2,369.76
	d. Short - term provisions	12	1,618.90	1,026.81
			81,805.84	74,662.92
B	ASSETS			
1.	Non-current assets			
	a. Property, Plant & Equipments and Intangible assets	13		
	(i) Property, Plant and Equipment		41,981.06	17,735.45
	(ii) Intangible Assets	*1	74.64	100,71
	(iii) Capital Work in Progress		1,550.76	28,702.89
	(iv) Intangible assets under development		_	-
	b. Non Current Investments	14.	_	_
	c. Deferred tax assets (net)	6	166.59	221.92
	d. Long term loans and advances	15	100:55	
	e. Other Non Current Assets	16		· -
2.	Current Assets			
۲.	a. Current Investments	17		_
	b. Inventories	18	3,395.18	_
	c. Trade Receivables	19	5,659.15	3,171.83
	d. Cash and Bank Balance	20	658.25	5,584.77
	e. Short Term Loans and Advances	21	20,639,47	3,706.65
	f. Other Current Assets	22	7,680.75	15,438.70
			81,805.84	74,662.92
See acc	companying notes forming part of the financial statements	1-62		
		1	I	

As per our report of even date attached.

For Kapoor Goyal & Co Chartered Accountants

Firm Registration of 01370N

Tarun Kapool

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 24.08.2024

24095949BKCLQR9529

For and on behalf of the Board of Directors

For OVAL FRESH PVT. LTD. For OVAL FRESH PVT. LTD.

Nagendra Debnath
Directory

DIN-0666
DIN-06665782

DIN-06665782

DIN-0666933451



(FORMELY OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Statement of Profit & Loss for the Year ended on 31st March, 2024

	Particulars	Note No.	As at 31st March 2024	in ₹ Thousands) As at 31st March 2023
	Countries of	23	57,595.65	32,549.45
	Revenue from Operations	24	1,476.71	400.00
ا ا	Other Income		59,072.36	32,949.45
i ·	Total Income	<u> </u>		<del></del>
<b>,</b>	EXPENSES	0.5	34,567,74	16,415.68
-	Cost of Materials Consumed	25	34,367.74	10,415100
	Purchases of Stock-in-Trade	26	-	
	Change in Inventories of FG, WIP and stock in trade	27	(3,395.18)	-
	Employee Benefits Expenses	28	3,354.00	2,280.74
	Finance Cost	29	3,141.00	3,117.44
	Depreciation and Amortization Expense	30	4,483.35	2,586.72
	Other Expenses	31	10,605.82	5,030.37
	Other Expenses		52,757	29,43
v	Profit before exceptional and extraordinary items and tax	1	6,316	3,51
٧ı	Exceptional items	-		
VII	Profit before extraordinary items and tax		6,316	3,51
/BI	Extraordinary items		_	-
	Loss on Sale of Fixed Assets	-	6.746	3,51
iΧ	Profit before tax	-	6,316	3,31
X	Tax Expense		4 640 50	1,026.8
	a. Current Tax (Net of Mat)	32	1,618.90	(112.0
	b. Deferred Tax		55,33	(112.0
	c. Tax related to Previous years		1,674	91
			4,641	2,60
ΧI	Profit (Loss) for the period from continuing operations		4,041	
XII	Profit/(loss) from discontinuing operations	- [	_	
XIII	Tax expense of discontinuing operations		_	
ΧIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		4,641	2,6
χV	Profit/ (Loss) after tax (XI + XIV)		,,512	
XVI	Earning per equity share of Rs. 10/- each	ł	9.28	5.
	a. Basic		9.28	
	b. Diluted		<del> </del>	

As per our report of even date attached.

For Kapoor Goyal & Co Chartered Accountants

Firm Registration No. 01370N

Tarun Kapoor

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 24.08.2024 24095949BKCLQR9529 UDIN No.:

For and on behalf of the Board of Directors

For OVAL FRESH PVT. LTD. For OVAL FRESH PVT. LTD.

Nogenda Dela Nagendra Debnath Director NAGENDRA DEB DIN-0666 (Director)

Ø₹\$€980@NIO

DIN-(08683451

(FORMELY OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

Cash Flow Statement for the year ended as on 31st March, 2024

			(Amoun	
	Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
(A)	Cash Flow from Operating Activities  Net profit as per The Statement of Profit & Loss before Tax  (a) Profit from operating activities		4,641.38	2,603.69
	Adjustments: Add / (Less): Deferred Tax Adjustment Add / (Less): Provision for Current Tax Add / (Less): Depreciation and amortization Add / (Less): Interest Paid Add / (Less): Income Tax Paid (Previous Year) (b) Working capital changes: - Changes in Inventory - Changes in Trade Receivables - Changes in short-term loans and advances - Changes in other current assets - Changes in trade payables - Changes in other current liabilities		55.33 1,618.90 4,483.35 3,141.00 (1,026.81) (3,395.18) (2,487.32) (16,932.82) 7,757.94 1,851.80 539.63	(112.00) 1,026.81 2,586.72 2,770.56 (1,058.64) (2,074.11) (415.91) (3,472.27) (1,571.12) 2,353.13
	Total of (1) (Cash inflow from Operating activities)		247.21	2,636.87
(B)	Cash Flow from Investing Activities  (a) Proceeds from sale of fixed assets (b) Realisation of long-term loans and advances (c) Payment towards Purchase of Fixed Assets (d) Purchase of Intangible Assets (e) Dividend received Total of (2) (Cash outflow from Investing Activities)		(2,399.96) (1,550.76) (3,950.72)	(5,560.72)
(c)	Cash Flow from Financing Activities			

As per our report of even date attached.

(a) Proceeds from Issue of Capital (incl Share premium )

Total of (3)(Cash outflow from Financing activities)

(b) Proceeds from short-term borrowings

(c) Proceeds from long-term borrowings

Net Increase (Decrease) in Cash and cash equivalents

For Kapoor Goyal & Co

Chartered Accountants Firm Registration No. 01370N

(d) Interest Paid

Tarun Kapoor

Signed at New Delhi on 24.08.2024 24095949BKCLQR9529 UDIN No.:

For and on behalf of the Board of Directors

(132.38)

(3,141.00)

(1,223.02)

(4,926.54)

5,584.77

658.25

(Amount in `Thousands)

FOR OVAL FRESH PVT. LTD.

(A+B+C)

Opening Cash & Cash Equivalents

Closing Cash & Cash Equivalents

Nagendra Debnath DITONAGENDRA DEBNATH

DIN-06/01/05/06/69782 (Director)

For OVAL FRESH PVT. LTD.

(4,172.14)

13,657.71

(2,770.56)

6,715.02

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1,793.61

5,584.77

Banik DINDIGES B451



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA - 799003,INDIA

	· ·	113 43 41 51 55 20-1		(Amoui	nt in `Thousands)
Note No.	Partic	culars		As at 31st March, 2024	As at 31st March, 2023
3	Share Capital				
3.1	Authorized Share Capital		ļ	-	1
!	500000 Equity Shares of Rs. 10/- each fully	paid up		5,000.00	5,000.00
	(Previous year - 500000 Equity Shares of R	S. 10/- each)	Ī	5,000.00	5,000.00
	Issued , Subscribed & Fully Paid up Capital	i	Ţ		ì
3.2	le on one Ferrity Charge of Rs. 10/- each full	ly paid up			F 000 00
ĺ	(Previous year - 500000 Equity Shares of R	ks. 10/- each fully paidu	p) ·	5,000.00	5,000.00 <b>5,000.00</b>
			}	5,000.00	3,000.00
3.3	Reconciliation Of Number of Shares	a company to the company	_	3,00,000.00	3,00,000.00
	Number of Equity Shares as at the beginn	ing of the Financial yea		3,00,000.00	-
	Add :- Number of Shares Issued during the	e period	ļ	3,00,000.00	3,00,000.00
Ì	Number Of Equity Shares as at the end of				
3.4	List of Shareholders holding more than 59	% of Equity Shares of th	<u>e company</u>		
		% of Sh	nares	Numbe	er of Shares
	Name	31,03.2024	31.03.2023	31.03.2024	31.03.2023
1	The state of the s	0.00%	100.00%		4,99,999
	Oval Projects Engineering Pvt Ltd	60.00%	0.00%	3,00,000	1
	Goutam debnath Jibananda Banik	20.00%	0.00%	1,00,000	
1	Nagendra Debnath	20.00%	0.00%	1,00,000	<u> </u>
3.5	Details of Shares held by promoters			2023-2024	al % Change during
	l				
	Promoter Name		No. of Shares**	snares*	* the year***
				shares*	* the year*** % 100
	Oval Projects Engineering Pvt Ltd Goutam Debnath		No. of Shares**	shares*	* the year*** % 100
3.6	Oval Projects Engineering Pvt Ltd	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited outsts. However, no s	shares* 0.005 60.005  Each holder of taid in INR. led to receive arouch preferential	the year***  100  60  he equity share is amounts exist
3.6	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Share: The company has only one class of equitientilted to one vote per share. Wheneve In the event of liquidation of the Company assets of the Company, after distributio curently. The distribution will be in prop	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited outsts. However, no s	shares* 0.005 60.005  Each holder of taid in INR. led to receive arouch preferential	the year***  100  60  he equity share is amounts exist
	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Share: The company has only one class of equitientilted to one vote per share. Wheneve In the event of liquidation of the Company assets of the Company, after distributio curently. The distribution will be in property.  Reserves & Surplus Securities Premium	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited outsts. However, no s	shares* 0.005 60.005  Each holder of taid in INR. led to receive arouch preferential	the year***  100  60  he equity share is amounts exist
4	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Share: The company has only one class of equitentilted to one vote per share. Wheneved in the event of liquidation of the Company assets of the Company, after distribution currently. The distribution will be in property.  Reserves & Surplus Securities Premium Opening balance	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares* 0.005 60.005  Each holder of taid in INR. led to receive arouch preferential	the year***  100  60  he equity share is amounts exist
4	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Shares The company has only one class of equit entilted to one vote per share. Wheneve In the event of liquidation of the Compa assets of the Company, after distributio curently. The distribution will be in prop  Reserves & Surplus Securities Premium Opening balance Add: Addition during the year	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares* 0.005 60.005  Each holder of taid in INR. led to receive arouch preferential	the year***  100  100  100  100  100  100  100
4	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Share: The company has only one class of equitentilted to one vote per share. Wheneved in the event of liquidation of the Company assets of the Company, after distribution currently. The distribution will be in property.  Reserves & Surplus Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	Each holder of taid in INR. led to receive aruch preferential by the Sharehold	the year***  100  100  100  100  100  100  100
4	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Shares The company has only one class of equit entilted to one vote per share. Wheneve In the event of liquidation of the Compa assets of the Company, after distributio curently. The distribution will be in prop  Reserves & Surplus Securities Premium Opening balance Add: Addition during the year	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	Each holder of taid in INR. led to receive aruch preferential by the Sharehold	the year***  100  100  100  100  100  100  100
4 4.1	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Shares The company has only one class of equit entilted to one vote per share. Wheneve In the event of liquidation of the Compa assets of the Company, after distributio curently. The distribution will be in prop  Reserves & Surplus Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year Closing balance	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares*  0.005 60.005  Each holder of t aid in INR. led to receive aruch preferential by the Sharehold	* the year***  100  100  100  100  100  100  100
4	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Shares. The company has only one class of equitentilted to one vote per share. Whenever in the event of liquidation of the Company assets of the Company, after distributio curently. The distribution will be in proposed in the Engineer Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year Closing balance  Surplus (Statement of Profit & Loss.) Opening balance	ty share having par valuer the company declars any, the holders of Equi	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares*  0.005 60.005  Each holder of t aid in INR. led to receive aruch preferential by the Sharehold	the year***  100  100  100  100  100  100  100
4 4.1	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Share: The company has only one class of equitentilted to one vote per share. Whenever the event of liquidation of the Company assets of the Company, after distribution curently. The distribution will be in proposed in the Engineering Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year Closing balance  Surplus (Statement of Profit & Loss.) Opening balance Add: Profit During the Year	ty share having par valuer the company declare any, the holders of Equience of all preferential amportion to the number of the n	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares*  0.005 60.005  Each holder of t aid in INR. led to receive aruch preferential by the Sharehold	the year***  100  100  100  100  100  100  100
4 4.1	Oval Projects Engineering Pvt Ltd Goutam Debnath  Terms / Rights attached to Equity Shares. The company has only one class of equitentilted to one vote per share. Whenever in the event of liquidation of the Company assets of the Company, after distributio curently. The distribution will be in proposed in the Engineer Securities Premium Opening balance Add: Addition during the year Less: Deduction during the year Closing balance  Surplus (Statement of Profit & Loss.) Opening balance	ty share having par valuer the company declare any, the holders of Equience of all preferential amportion to the number of the n	300000  Le of Rs.10 per share. Les dividend it will be puty Shares will be entited ounts. However, no s	shares*  0.005 60.005  Each holder of t aid in INR. led to receive aruch preferential by the Sharehold	the year***  100  100  100  100  100  100  100





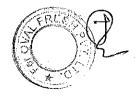
- 1			t I
, }ı	ong Term Borrowings	1	
	Secured)/(Unsecured)	1	]
	Term Loan	27,902.44	28,454.17
1	-From Banks -	27,902,44	20,50
- 1	Loan from Banks and Other Fls - P & M	4,407,03	6,336.15
.2	Unsecured - Loans and advances from related parties	4,487.92	0,330.23
.3	Uncoured Other Loans and advances	22 200 26	34,790.32
"	1000		
,4	Terms of repayment of term loans and other loans shall be stated. Period and amou Balance Sheet date in repayment of loans and interest, shall be specified separately Where loans have been guaranteed by directors or others, the aggregate amount o disclosed.	unt of continuing o in each case. If such loans unde	default as on the
		T	1
	and the letter of Block	ĺ	
6	Deferred Tax Liability ( Net )	•	
5.1	Deferred Tax Liability on Account of Depreciation & other exp	_	
	Opening balance	-	
	During the Year Closing balance (	A) -	T
6.2	Deferred Tax Asset on Account of Depreciation & Other Exp	221.9	2 1.09.92
	Opening balance	(55.3	3) 112.00
	During the Year Closing balance		
	Net ( A -	·-·/	1
	Other Long term Liabilities	1	,
7	Trade Payables	•	-   -
7.1	Capital Subsidy to the extent not written off	2,05	
7.2	To	otal 2,050.3	36
		ļ	
8	Long Term Provisions		_
8.1	Provision for Employee Benefits	1	
8,2	Others (specify nature)		
		otal	
9	Short Term Borrowings	ł	
9	(Secured/Unsecured)	ļ	
0.1	Loans repayable on demand		
9.1	-From Banks	1,717.	77 1,902.3
	-From other parties		" ]
	Current Maturity of Long Term Debt	551.	73 499.5
9.2	Loans and advances from related parties	1	l
9.3			-
9.4		L	-
9.5	Other loans and advances (specify flator of	otal 2,269	.50 2,401.8
		£	dor each head shall
9.6	Where loans have been guaranteed by directors or others, the aggregate amoun	nt of such loans ur	tues cauti ticau sitali
	) · · ·		
	disclosed.  Period and amount of default as on the Balance Sheet date in repayment of loar	is and interest, sn	an de apcomed
	separately in each case.		
	current maturities of Long term borrowings shall be disclosed separately.	<del></del> _	
		1	
10	1	<b>\</b>	-
10.	- · · · · · · · · · · · · · · · · · · ·	2,812	2.26 960.
	Due to Others (refer note no. 10.4)		2.26 960.
10.		1000	
	the halance due to Micro	. Small and Medi	um Enterprises as
10.	will be with the company the balance due to Micro	. Small and Medi	um Enterprises as





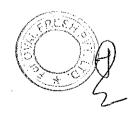
11 0	ther Current Lia	bilities			ļ	
1 1 CI	urrent maturitie	s of finance lease			- 1	-
1.2 in	nterest accrued b	out not due on borrowin	- }			
1.3 In	nterest accrued a	and due on borrowings	- ]	•		
1.4 In	ncome received	in advance				
	Other payables -				1,793.90	658.10
7.2	Other payables -	TDS	ļ	111.86	11.66	
1.6	Other payables -	GST		l	3.63	-
1.7 0	Other payables -	DE .		1	-	-
11.8	other payables -	Capital Commitments			]	-
1.9	otner payables -	Professional Tax			- {	-
1.10	otner payables -	Fined Accets		i	1,000.00	1,700.00
1.11 C	Other payables -	FIXEG Assets		-		
			·	Total	2,909.39	2,369.76
		<u> </u>			}	
12	Short Term Prov	isions		Ì		
12.1	Provision for Em	plovee Benefits		٠ ١		4 02
	Provision others				1,619	1,027
12.2	, , , , , , , , , , , , , , , , , , , ,			Total	1,618.90	1,026.81
						1
14	Non Current Inv	estments			•	
14.1	Investment prop	perty				Ì
14.2	investment in E	quity instruments				-
14.3	Other non-curre	ent investments -Investn	nents in Gold/Jewellery	1		
				Tatal		-
1				Total		<del> </del>
Ī	The basis of val	uation of individual inve	estments			
\	Aggregate amo	unt of quoted investme	nts and market value	,		
,	1	unt of Unquoted Invest				
į	Aggregate amo	arit of the state of			1	
	Aggregate amo					
15	Long Term Loar	ns & Advances			•	
15	Long Term Loar	ns & Advances		dered good) Refer	-	-
<b>15</b> 15.1 15.2	Long Term Loar Capital Advance Loans and adva	ns & Advances es ences to related parties (	Secured/Unsecured consi	dered good) Refer	-	-
15	Long Term Loar Capital Advance Loans and adva	ns & Advances			-	
<b>15</b> 15.1 15.2	Long Term Loan Capital Advance Loans and adva Other loans and	ns & Advances es inces to related parties ( d advances - Security	Secured/Unsecured consi	Total	-	
15 15.1 15.2	Long Term Loan Capital Advance Loans and adva Other loans and	ns & Advances es inces to related parties ( d advances - Security		Total	-	-
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period	<b>Total</b> of repayment		ous Period
15.1 15.2 15.3	Long Term Loan Capital Advance Loans and adva Other loans and	ns & Advances es inces to related parties ( d advances - Security	Secured/Unsecured consi ifying any terms or period Current I	Total of repayment	Previ	ous Period
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	Total of repayment Period % of Total loan &	Previo	% of Total loan
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period Current I	of repayment Period % of Total loan & Advances in the	Previo	% of Total loan Advances in the
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	Total of repayment Period % of Total loan &	Previous Amount outstanding in the nature of	% of Total loan
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	of repayment Period % of Total loan & Advances in the	Previo	% of Total loan Advances in the
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without spec	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	of repayment Period % of Total loan & Advances in the	Previous Amount outstanding in the nature of	% of Total loan Advances in the
15 15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c	ns & Advances es inces to related parties ( d advances - Security demand or without speci	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	of repayment Period % of Total loan & Advances in the	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security elemand or without speci  Type of Borrower  Promoters	Secured/Unsecured consi ifying any terms or period Current I Amount outstanding ir	of repayment  Period  % of Total loan & Advances in the nature of loan	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the
15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  lemand or without speci  Type of Borrower  Promoters Directors KMPs	Secured/Unsecured consisting any terms or period  Current I  Amount outstanding ir the nature of loan  -	of repayment  Period  % of Total loan & Advances in the nature of loan	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  lemand or without speci  Type of Borrower  Promoters Directors KMPs Related Parties	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	of repayment  Period  % of Total loan & Advances in the nature of loan  -	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  lemand or without speci  Type of Borrower  Promoters Directors KMPs	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	of repayment  Period  % of Total loan & Advances in the nature of loan  -	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  lemand or without speci  Type of Borrower  Promoters Directors KMPs Related Parties	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	of repayment  Period  % of Total loan & Advances in the nature of loan  -	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	rs & Advances es inces to related parties ( d advances - Security  demand or without specifications)  Type of Borrower  Promoters Directors KMPs Related Parties Total	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	of repayment  Period  % of Total loan & Advances in the nature of loan  -	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  demand or without specific advances - Security  Type of Borrower  Promoters Directors KMPs Related Parties Total	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  lemand or without specifications  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos	ns & Advances es inces to related parties ( d advances - Security  demand or without specifications of the security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan	Previous Amount outstanding in the nature of loan	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.	ns & Advances es inces to related parties ( d advances - Security  demand or without specifications of the security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos	ns & Advances es inces to related parties ( d advances - Security  demand or without specifications of the security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos	ns & Advances es inces to related parties ( d advances - Security  demand or without specifications of the security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos Other (Specify	ns & Advances es inces to related parties ( d advances - Security  demand or without specific demand o	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos Other (Specify	ns & Advances es inces to related parties ( d advances - Security  demand or without specific demand o	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos Other (Specify  Current invest investment in	ns & Advances es inces to related parties ( d advances - Security  demand or without specific demand o	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos Other (Specify  Current invest investment in Investments in	as & Advances es inces to related parties ( d advances - Security  demand or without specific and advances - Security  demand or without specific and advances - Security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including sits Nature)  cments Equity Instruments or partnership firms	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depos Other (Specify  Current invest investment in Investments in	ns & Advances es inces to related parties ( d advances - Security  demand or without specific demand o	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	Total of repayment  Period  % of Total loan & Advances in the nature of loan  ferred credit terms)	Previo	% of Total loan Advances in the nature of loan
15 15.1 15.2 15.3 Note:	Long Term Loar Capital Advance Loans and adva Other loans and Repayable on c S.no.  1 2 3 4  Other non curl Long Term Tra Security Depo: Other (Specify  Current invest investment in Investments ir Other current	rent assets de Receivables (including sits Nature)  ses Advances - Security  Type of Borrower  Promoters Directors KMPs Related Parties Total  rent assets de Receivables (including sits Nature)  coments Equity Instruments in partnership firms investments (specify na	Secured/Unsecured consi ifying any terms or period  Current I Amount outstanding ir the nature of loan	of repayment  Period  % of Total loan & Advances in the nature of loan	Previo	% of Total loan Advances in the nature of loan
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Mork-in-Progress	40			
Refer Note No. 2 b for method of valuation) Raw Material	40 100		ì	
34 w Material   3,395,395,40   3,395,40   3,495,40				
18.1   Raw Material     18.2   Work-in-Progress     18.3   Stock-in-Trade (in respect of goods acquired for trading)     18.5   Stores & Spares     18.6   Loose tools     19.1   Trade Recalvables     19.1   Secured_Considered good	1.		3.395.18	-
insished Goods Stores & Spares 18.6 18.7 18.6 18.7 18.7 18.7 18.7 18.8 18.7 18.8 18.7 18.8 18.8			-	-
Stock-in-trade (in respect of goods acquired for trading)  Stores & Spares  Loose tools  Others (specify nature  Trada Receivables  Secured, Considered good —with related parties —with others  Unsecured, Considered good —with related parties —with others  Debts due by directors or other officers of the company or any of them either severally or jointly with any other ested by director or a member account  20.1  Cash and cash equivalents Balances with Banks — In current account  Cheques, drafts on hand Cheques, drafts on hand Chers - Fixed Deposit Fixed deposit imore than 3 month but less than 12 months Fixed deposit more than 3 month but				-
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13.6   Loose tools   Chers (specify nature   Total   3,395   3,395   1.5   1	18.4 St	ock-in-trade (in respect of goods acquired for trading)	_	-
18.6 Loose tools 19.7 Others (specify nature Tradal 3,395) 19.1 Trade Receivables 26-ured, Considered Rood 20.4 with related parties 20.5 Others (specify nature Tradal 3,395) 20.5 Others (specify nature) 20.6 Others (specify nature) 20.7 Others (specify nature) 20.8 Short term Loan & Advances Unsecured/Secured/Doubtful, Considered Good) 20.9 Others (specify nature) 20.1 Short term Loan & Advances Unsecured/Secured/Doubtful, Considered Good) 20.2 Others (specify nature) 20.3 Chan and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or a member would be separately stated. 20.8 Others (specify nature) 20.9 Others (specify nature) 20.9 Others (specify nature) 20.1 Others (specify nature) 20.2 Others (specify nature) 20.3 Chan and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member shall be separately stated. 20.6 Others (specify nature) 20.7 Other Current Assets 20.8 Others (specify nature) 20.9 Other Current Assets 20.1 Other (specify nature) 20.2 Other Current Assets 20.2 Other Current Assets 20.3 Unbilled Revenue	18.5 St	ores & Spares		_
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19.1 Secured_Considered goodwith related partieswith others  19.2 Unsecured_considered goodwith related partieswith others  19.3 Doubtfulwith related partieswith others  19.4 Debts due by directors or other officers of the company or any of them either severally or jointly with any other perso or debts due by firms or private companies respectively in which any director is a partner or a director or a member would be separately stated.  20. Cash and cash equivalents  20.1 Baiances with Banks  - In current account 411.29 21  20.2 Cheques, drafts on hand  20.4 Others - Fixed Deposits  Others - Imprest  20.5 Details of Fixed deposit Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  3. Short term Loan & Advances  1. Loans & Advances (Unsecured/Secured/Doubtful, Considered Good)	18.7 0	thers (specify nature Total	3,395	
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-with related parties -with others  Total  5,659.15  3,171.  Debts due by directors or other officers of the company or any of them either severally or jointly with any other perso or debts due by firms or private companies respectively in which any director is a partner or a director or a member would be separately stated.  Cash and cash equivalents Baiances with Banks - in current account  Cheques, drafts on hand Cash on hand Cash on hand Cash on hand Cash on hand Cosh on hand Co	102			
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21.2 Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  22 Other Current Assets 22.1 Security Deposit Live Stock Unbilled Revenue  325.66 325 326 327 327 338	20.3 20.4 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit  Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances	246.95 - -	5,563.6
Advances to employees Advances to Vendors & Others Prepaid Expenses  Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  Cother Current Assets Security Deposit Live Stock Unbillied Revenue  Advances to vendors & Other officers of the company or any of them either severally or jointly with the other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  7.028.14 14,770.22.3	20.3 20.4 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit  Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances	246.95 - -	5,563.6
Advances to Vendors & Others Prepaid Expenses Total  Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  Other Current Assets Security Deposit Live Stock Unbilled Revenue  20,639.47 3,706 20,639.47 3,706 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 3,706 20,639.47 20,639.4	20.3 20.4 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit iess than 3 month Fixed deposit more than 3 month but iess than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) - to related parties	246.95 - -	5,563.6
Prepaid Expenses  Total  Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  Other Current Assets  Security Deposit  Live Stock  Unbilled Revenue  326 95 338	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit iess than 3 month Fixed deposit more than 3 month but iess than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) - to related parties	246.95 - -	5,563.6
Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  22 Other Current Assets  22.1 Security Deposit  22.2 Live Stock  Unbilled Revenue  326.66  325.66  327.7028.14  14,777.	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees	246.95 	5,563.6
Loans and advances due by directors or other officers of the company or any of them either severally or jointly with other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  22 Other Current Assets  22.1 Security Deposit  22.2 Live Stock  Unbilled Revenue  326.95	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees	246.95 	5,563.6
other person or amounts due by firms or private companies respectively in which any director is a partner or a direct or a member shall be separately stated.  22 Other Current Assets 22.1 Security Deposit 22.2 Live Stock 22.3 Unbilled Revenue 23.6 Security Deposit 24.7 Security Deposit 25.6 Security Deposit 26.7 Security Deposit 27.8 Security Deposit 27.9 Security Deposit Deposit Deposit Deposit Deposit Deposit Deposit Deposit Deposit D	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses	246.95 	5 5,563.6 5 5,584.7 7 3,706.
or a member shall be separately stated.           22         Other Current Assets         325.66         325.25           22.1         Security Deposit         7,028.14         14,776           22.2         Live Stock         7,028.14         14,776           22.3         Unbilled Revenue         326.05         338	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses	246.95 al 658.25 20,639.4	5 5,563.6 5 5,584.7 7 3,706.
22     Other Current Assets     325.66       22.1     Security Deposit     325.66       22.2     Live Stock     7,028.14       22.3     Unbilled Revenue     326.95	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot	246.95 al 658.25 20,639.4 al 20,639.4 am either several	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. ly or jointly with a
22.1     Security Deposit     325.66     325       22.2     Live Stock     7,028.14     14,776       22.3     Unbilled Revenue     326.05     336.05	20.3 20.4 20.5 20.5 20.5	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a	246.95 al 658.25 20,639.4 al 20,639.4 am either several	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. ly or jointly with a
22.1 Security Deposit 22.2 Live Stock 7,028.14 14,770 22.3 Unbilled Revenue	20.3 20.4 20.5 20.5 21.1	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a	246.95 al 658.25 20,639.4 al 20,639.4 am either several	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. ly or jointly with a
22.2 Live Stock 7,028.14 14,770 22.3 Unbilled Revenue 226.95 339	20.3 20.4 20.5 20.5 21.1 21.1 21.2	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a or a member shall be separately stated.	246.95 al 658.25 20,639.4 an either several any director is a p	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. Iy or jointly with an
22.3 Unbilled Revenue	20.3 20.4 20.5 20.5 20.5 21.1 21.1 21.2	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good)  -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a or a member shall be separately stated.  Other Current Assets	246.95 al 658.25 20,639.4 an 20,639.4 an either several any director is a p	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. 1y or jointly with an eartner or a director
1 1 276 05 1 336	20.3 20.4 20.5 20.5 20.5 21.1 21.1 21.2	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances  Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties  Others (specify nature)  Advances to employees  Advances to Vendors & Others  Prepaid Expenses  Tot  Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a or a member shall be separately stated.  Other Current Assets Security Deposit	246.95 al 658.25 20,639.4 an 20,639.4 an either several any director is a p	5 5,563.6 5 5,584.7 7 3,706. 17 3,706. 1y or jointly with an eartner or a director
22.4 Balance with Revenue Authorities 326.95 336  Total 7,680.75 15,43	20.3 20.4 20.5 20.5 20.5 21 21.1 21.2 22 22.1 22.2	Cheques, drafts on hand Cash on hand Others - Fixed Deposits Others - Imprest  Tota  Details of Fixed deposit Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)  Short term Loan & Advances Loans & Advances (Unsecured/Secured/Doubtful, Considered Good) -to related parties Others (specify nature) Advances to employees Advances to Vendors & Others Prepaid Expenses  Tot Loans and advances due by directors or other officers of the company or any of the other person or amounts due by firms or private companies respectively in which a or a member shall be separately stated.  Other Current Assets Security Deposit Live Stock Unbilled Revenue	246.95  al 658.25  20,639.4  20,639.4  an either several any director is a p	7 3,706. 7 3,706. 17 3,706. 19 or jointly with a partner or a director of a director o





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA -799003,INDIA

Notes Forming Part of the Financial Statements as at 31-03-2024

(Amount in ₹ Thousands)

			(Ailloui	it iii V Tilousanus/
Note No.	Particulars		Year ended 31 <sup>st</sup> March, 2024	Year ended 31 <sup>st</sup> March, 2023
	Revenue from Operations			
L	Sale of Products	ļ	57,595.65	32,549.45
	Sale of Services	:	-	-
	Other Operating Revenue			-
23.5	Other Operating Revenue	Total	57,595.65	32,549.45
Note:	Sale of Products Comprise of			
wote .	Manufactured Goods			
	i.) Sale of Agriculture Produce		12,223.44	4,180.01
İ	ii.) Sale of Fisheries, Chicks & Animal husbandry		45,062.44	28,360.26
	iii.) Sale of Rubber & Gunny bags		309.77	
	in.) Date of the same of the s	Total	57,595.65	32,549.45
Note:	Sale of Services Comprise of			
14000.	NIL			
		Tota	<u> </u>	<u> </u>
Note :	Other Operating Revenue comprise of i.) Duty Drawback & Other Incentives ii.) Scrap sale			-
	11.7 55.30	Tota	-	
24 24.1 24.2 24.3 24.4 24.5	Other Income Discount received Interest income Income from RKVY-Raftar Scheme Subsidy (TIIPIS 2017) - Revenue Subsidy (TIIPIS 2017) - Capital		0.01 - - 838.3 638.4	400.00
24.6	Foreign Exchange Gain		<u> </u>	
24.0	Toroign exertaings seem	Tota	al 1,476.7	1 400.00
25	Cost of Materials Consumed Opening Stock Add: Purchases Less: Closing	nclime	34,567.7	_
	Cost of Materials Co	nsume	34,307.7	10,-120100
26	Purchases of Stock-in-Trade Purchases			
1		Tot	tal	<u> </u>



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA -

4	
- - - -	-
	-
274.00	1,680.74
2,274.00 1,080.00	600.00
3,354.00	2,280.74
-	-
	-
14.60 - 3,126.40 - - - 3,141.00	346.88 - 2,770.56 - - - 3,117.44
4,457.28 26.07 <b>4,483.35</b>	2,551.54 35.18 <b>2,586.72</b>
2.54 100.00 2.50 2,613.10 653.99	43.55 - 40.00 17.00 1,095.63 660.54 1,463.78
	100.00 2.50 2,613.10





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

HOUSE NO.-451568, MILAN CHAKRA,BADHARGHAT, P.O. A.D.NAGAR, TRIPURA, AGARTALA -

Notes Forming Part of the Financial Statements as at 31-03-2024

	-Offiling Part of the Financial Pages	1	330.20	204.69
	GST Expenses		577.99	-
	Packing Material		29.76	33.00
Way was	Legal Charges		1,240.79	_
	Discount Exp	,	536.46	-
	Medicines for Animals		330.40	26.12
	Misc. Expenses		-	6,67
	Printing & Stationery		112.17	86.99
	Repair & Maintenance		1	2.15
	Round Off		(0.10)	1.50
	Tender Fee	1	- 1	486.93
1	Consumable Charges	]	210.40	34.80
1	Car Rent	1	-	1
1	Job Work Charges	]	4,042.03	442.14
	Interest on late deposit of TAX	. 1	123.73	196.20
1	Subscription	·		188.70
	Japanpaon	Total	10,605.82	5,030.37
Ь——				
32	Current tax			1,027
1 -	Current tax		1,619	1,027
ļ	Less: MAT credit entitlement			
	Net Current tax		1,618.90	1,026.81



Net Current tax



W.D.V. as on W.D.V. as on Salvage Value Adjusted Note no 13 Property, Plant & Equipment Depreciation Total Cost Through 31-03-2023 Property, Plant & 31-03-2024 Total For the Year Accu. Reserve & Equipment Major Head Upto 1.4.23 Sales / Put Addition AS ON 1.4.23 Surplus Depn on Classification to Asset Use/Transfe Sold r 20 19 18 17 16 15 0.00 14 13 26343.37 12 1435,15 10 11 0.00 2359.52 0.00 6197.08 2359.52 6197.08 0.00 0.00 28702.89 0.00 28702.89 0.00 0.00 0.00 **Building Total** 0.00 0.00 11538.37 0.00 6197.08 9440.61 0.00 0.00 867.02 6197.08 0.00 7899.69 **Land Total** 0.00 2097.76 5801.93 100.71 17340.30 74.64 0.00 0.00 10.17 Plant & Machinery Total 17340.30 0.00 128.76 0.00 26.07 28702.89 102.69 1550.76 203.40 77.54 0.00 0.00 Intangible Asset Total 203.40 0.00 0.00 0.00 0.00 46539.05 0.00 43606.46 1550.76 28702.89 2389.87 1550.76 0.00 28702.89 10387.98 0.00 Capital WIP Total 4483.35 5904.62 53994.43 28702.89 30253.65 52443.67

#### Previous Year

**Grand Total** 

Previous Year						- 00 F0	01.93 0.00	867.02	17735.45	16187.36
Tangible Assets	19437.75	4099.63 0.00	23537.38	3250.39 67.51	2551.54 35.18	0,001	02.69 0.00	10.17	100.71 28702.89	135.89 27241.80
Intangible Assets	203.40	0.00 0.00 1461.09 0.00	203.40 28702.89		0.00	0.00	0.00 0.00	1435.15	28/02.03	
Capital Work in Progress	27241.80	1401.09 0.00			0,00	0.00	0.00 0.00	0.00	0.00	0.00 43565.05
Intangiable Assets under development	0.00	0.00 0.00	0.00 52443.67	0.00 3317.91	2586.72		04.62 0.00	2312.33	46539.05	45505.05
Grand Total PY	46882.95	5560.72 0.00	32713.07			··········	1			

"As per our separate report of even date" FOR Kapoor Goyal & Co. ( FRN No. 001370N) CHARTERED ACCOUNTANTS

Tarun Kapoor

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 24.08.2024 UDIN: 24095949BKCLQR9529

FOR OVAL FRESH PRIVATE LIMITED

For OVAL FRESH PVT. LTD.

Negendu Delvog Nagendra Debnath DITO CHAGENDRA DEBNATH

DIN-06 (DIN-06665782 (Director)

For OVAL FRESH PVT. LTD:

Amount in Thousands

IN: 08693451 (Director) DIN-08693451



(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2024

#### Note No. 1: Corporate Information

The OPEPL FRESH PRIVATE LIMITED (here inafter "The Company") was incorporated on 10th January, 2018 wide CIN No. U01113TR2018PTC013542. The company has been incorporated with an object To carry on the business of all kinds of farming, horticulture, sericulture, pisiculture, dairy, gardening and of raising, breeding, improving, developing, buying, selling, producing, preserving and dealing in all kinds of product of such business and in particular, food grains seeds pure bred and inbred game and other live and dead stock eggs, sausages, preserved meat, trees, plants, plants fruits, flowers, Vermi Compost, Rubber Production & Processing and vegetable milk and milk products and to establish experimental farms and research stations anywhere in India for conducting experiments test and research for developing better qualities of seeds, food-grains and agricultural products and for developing milch strain in cattles by cross breeding or otherwise and increasing egg laying capacity in poultry and also for finding other ways and means of improving other agricultural crops produce, seeds, fodder, crops and cattle feed of all kinds.

#### Note No. 2 : Significant Accounting Policies

#### A. Basis of Accounting

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

#### B. Inventories

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows:-

- 1. Raw Materials: At lower of cost or net realisable value (FIFO Method), (if any)
- 2. Work in Progress & Finished goods: Cost of Raw Material Consumed plus appropriate share of overheads.
- 3. Finished goods: Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity. (if any)
- 4. <u>Stores, Spares & Packing Materials</u>: At Cost ( FIFO Method ) (if any)

#### C. Property, Plant & Equipment, Depreciation & Amortisation - Tangible Assets

Tangible assets are measured on cost basis .

Tangible Assets are recorded at cost (except Land) less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

# Notes Forming Part of the Financial Statements as at 31-03-2024

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31<sup>st</sup> March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

#### D. Intangible Assets

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairement loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding Five years.

#### E. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

#### Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & Services Tax/ sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown seperately under revenue.

#### Income from Services

Income from Execution of Works Contracts, Engineering, Precurment & Commissioning Contracts (EPC), Maintenance Contracts are recognised in the statement of profit and loss account by raise of running account bills as per the Tender Condition on achivement of ——and not when the project is completed. The Company collects Goods & service tax on on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue, However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown seperately under revenue.

#### interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

#### Other Income

Other income is recognized on accrual basis.





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2024

#### F. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

## G. Employees Retirement Benefits

### (i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Post-Employment Benefit

### **Defined Contribution Plans**

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related

#### Defined Benefit Plans

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employees benefit for measurement purpose. As per Management review none of the employees qualify for Gratuity

Leave encashment benefits are accounted for on due basis and the same are accounted for on actual calculation.

### h. Foreign Exchange Transactions

#### (i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

#### (ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

### (iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

### i. <u>Investments</u>

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

# Notes Forming Part of the Financial Statements as at 31-03-2024

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary , in the value of long term investments.

#### J. Taxation

- 1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act,
- Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
- 3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

#### k. Borrowing Costs

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

### L. Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in Execution of Works Contracts, EPC Contracts, Maintenance & other Ancillary services in Oil & Gas sector, which in the context of Accounting Standard 17 on Segment Reporting are considered the only one reportable segment.

## M. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

#### N. Earning Per Share

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

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Notes Forming Part of the Financial Statements as at 31-03-2024

## O. Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

### P. Operating Cycle

Based on the nature of products/activity of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

#### Q. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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3	Contingent liabilities ar	nd commitments (	to the ex	tent not )	rovide	d for)		As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March, 2023
1	Contingent liabilities							-	
_	Claims against the com	pany not acknowle	edged as	debt					-
	Guarantees						<u> </u>		-
	Corporate Gurantee to	Subsidary						<del> </del>	
	Corporate Gurantee to	Others							
	Other money for which	the company is co	ontingen	tly liable					
.2							and not provided	<del>                                     </del>	
	Commitments  Estimated amount of c for;	ontracts remaining	g to be ex	ecuted o	i capita	accoun	. and not provided	_	
	1 '	- 1 -th or inse	octment	nartly na	id				
	Uncalled liability on sh Other commitments (s	ares and other inv	estinent	s partly po				-	<u> </u>
34	Title deeds of Immova Relevant line item in the Balance sheet	able Property not Description of	neld in n Gross value	ame of th carrying	held	in the	Whether title dee holder is promoter, direct	a since which date	Reason for not being held in th name of the
					name (	or	or relative# promoter*/direct r or employee promoter/	of o	company**
	PPE	Land Building							dispute
	Investment property	Land Building							
	PPE retired from active use and held for disposal others						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
35	revaluation is based Valuation) Rules, 201	on the valuation b 17 does not have a	y a regist ny inforn	ered value nation.	er as de	iinea uri	ger ruse 2 of the ee	·	
36	Name of the stru	ick off company	Nature	(	f Balan	ce	Relationship v	vith Balance	Relationship
	Mattie of the Stru	tok on company	transar	rtions wit	houtst	anding a	s the struck	off outstanding as	
			struck compa	o	ff at perio	currer	t company, if any be disclosed	, to previous period	company, if to be disclose
			Invest		in	NIL		NIL	
			securit Receiv		_	NIL		NiL	
			Payab			NIL		NIL	
			Share: struck	s held l	off	NIL		NIL	
	Į·		compa				1		





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_	enami property etails of such	Amount 1	Details of		f property is not		Nature of
p	roperty, including ear of acquisition		Beneficiaries	reference to B5	in the books, then the fact shall be stated with reasons	company then	proceedings, status of same and company's view on same
+	Not Applicable	NIL					
+	NOT Applicable						
1							
	Details where compa	ny is Wilful defu	alter		Amount	Nature of	i
١	Name of Lender			ation as a wilful aulter	Amount	Defaults	
-	Sand.	<u></u>					
	Bank Inancial Institution			Not App	licap <sub>le</sub>		
	Other Lender			Mac			]
- 1					at - trade	and annumber of curr	ont accets:
l		ssets against bor	rowings from ban	ks or financial institu	Amount as	or security or curr	in dayers.
	Quarter / Annual	Name of bank	Particulars o Securities Provided	f Amount as per books of account	reported in the quarterly return	Amount of	Reason for material
					statement		discrepancies
		<u> </u>	El es els es es	NA NA	There is no	<del></del>	
	March 2024	Punjab National Bank	First charge on Stock of Live,	INO.	requirment of		
		National Bank	Fishery	,	submission of	NA	. NIL
	*		1 isiticity		any statement		1
					with the bank		<u> </u>
	Registration of char	ges or satisfaction	with Registrar of	Companies	T		7
	Name of Charge	description of	Statutory Date	the location of the		reason for delay in registration	
		the charges or	1	Registrar	or months) by which such	III LEBISTIATION	
	•	satisfaction			charge had to b	p	
					registered		
	ICICI Bank Ltd	Registration of	17-6-2022	ROC- Shilong	30 Days	Authorised	Ì
		Charge				person not	ļ
			•			appointed by	1
	<u>,</u>		- 4	000.01.1	20 Davis	Charge holder Authorised	⊢ .
	State Bank of India	Satisfaction	13/07/2022	ROC- Shilong	30 Days	person not	
	<u> </u>					appointed by	
	1					Charge holder	
							<del></del>
2	the year.	ds have been utili	sed for the purpos	ren or taken both se the same was born	rowed. No Share p	oremium has been	paid or taken d
,	Disclosure regardir Assessment Year	Section of the		ed Transaction	Assessment	Whether	FY in which
	Assessment real	Act	in tax return	description along		transaction	transaction i
		I Act		with value treate		recorded in boo	ks recorded
				as income		of accounts?	
						N . 2 P . 1-1-	Nat Amplia
	Not Applicable	Not Applicabl	e NIL	Not Applicable	Not Applicabl	e Not Applicable	Not Applica
		<del>-   </del>	- NIII	Net Applies 1-1-	Not Applicabl	e Not Applicable	Not Applic
	Not Applicable	Not Applicabl	e NIL	Not Applicable	Mot Abbiicabi	e Not Applicable	, included
		1	1	1 .		ecording / disclosin	

(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

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Notes Forming Part of the Financial Statements as at 31-03-2024

Disclosure regarding details of crypto currency Crypto Currency or Virtual Currency	Sale	Purchase	D. O	amount of currency held a at the reportin date
	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL

Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / Virtual Currency : NIL

45 In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

46 The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

Related Party Disclosure			market to the second and the second	nt in Rs Thousar	
Name of Related Parties	Nature of Relationship	Nature Of Transaction	Volume of Transaction	Prov. for Doubtful debt amt. W/f or written back	
Nagendra Debnath	Director	Opening Loan balance	340.00	NIL	
Goutam Debnath	Director	Opening Loan balance	280.00	NIL	
Jibananda Banik	Director	Opening Loan balance	671.92	NIL	
	AL-E-BRIDGE	Loan Received	3,196.00	NIL	
	y y y y y y y y y y y y y y y y y y y	Loan Paid	-	NIL	
		Closing Loan	3,867.92	NIL	
·		Remuneration	1,080.00	NIL	
Oval Projects Engineering Pvt Ltd	Promoter & Earlier Holding Company	Opening Loan	5,102.41	NIL	
Ovar 1 Tojecos Engineering 1 ve Ess		Loan Received	3,094.04	NIL	
	- ·	Amount under reconciliation	_	NIL	
	T	Loan repaid & Other payments	25,003.00	NIL	
		Closing Loan	-16,806.55	NIL	



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A	dditional Information			For the year	( Amount in Rs.)  For the year ended on			
-	Particulars			31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2023			
	C. I. F. basis				-			
, IV	alue of Imports on C.I.F basis				1			
	Raw materials Components and spare parts							
1	Capital goods			Ì	_			
.  -	xpenditure in Foreign Exchange			_	ļ . <u>.</u>			
2  E 3  E	arnings in Foreign Currency							
,  -	report of goods calculated on F.O.B. basis				İ			
	Royalty, know-how, professional and consultation rees			1	1			
	Interest and dividend							
	Other income, indicating the nature thereof							
4 1	Dividend Remitted in Foreign Currency	supplied			<u> </u>			
5	Dividend Remitted in Foreign currently  Repayment to Sundry Creditor in Foreign currency for Goods	зарриса						
,	Details of consumption of items				( Amount in Rs			
}		% of Total Consumption		For the ye	ear ended on			
	Particulars	2023-24	2022-23	31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2023			
.1	Raw Materials							
		0.00%	0.00%	-	, -			
	Imported	100.00%	100.00%	3,45,67,745	1,57,98,28			
	Indigenous		100%	3,45,67,74	1,57,98,28			
	Total	100%	100%	5,10,2,7				
9.2	Components							
	Imported	0.00%	0.00%	-				
	Indigenous	0.00%	0.00%					
	Total	0%	0%					
n 2	Spares parts		' 1					
9.3	Spares parts	0,00%	0.00%	-	·			
	Imported	0.00%	0,00%	} .	. ]			
	Indigenous Total	·	0%		-			
50	No employee is in receipt of remuneration exceeding in 8,50,000/- per month if employed for a part of the year.  Net Profit after tax for the year has been used as the num	<u> </u>						
	the basic and diluted earnings per shares							
	Particulars			As at 31 <sup>st</sup> March, 20	As at 24 31 <sup>st</sup> March, 20			
					10			
	a. Face Value Per Share (In Rs.)			46,41,				
	b. Net Profit/(Loss) after tax ( in Rs. )  C. Weighted average number of Equity		5,00,	000 5,00,				
	d. Basic and Diluted Earnings per share			9.28				
52	The Directors have waived off their right to claim the sitti	ng fees for the l	Board Meeting at	ended by them.				
	There are no indications of impairment on any individ	lual cash gener	ating assets or o	n cash generating (	units in the opinio			
53								





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J01113TR2018PT		<u>1-03-2024</u>	·	
			the Companies Act,	2013:-
				n₹Thousands)
	Name of Party	Purpose	As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March, 2023
a.	Oval Projects Engineering (P) Ltd	Business Purpose	16,807.00	(5,102.00)
		Total	16,807.00	(5,102.00)
Loan Given - Amou	unt given in current year		(Amount in ₹ T	nousands)
	Name of Party	Purpose	During 2023-24	During 2022-23
a.	Oval Projects Engineering (P) Ltd	Business Purpose	21,909.00	5,630.00
		Total	21,909.00	5,630.00
respective parties	s. '			
respective parties	s. '			
company.	ivances made by company are unse	cured and treated as current assets and	, not projection	
Pursuant to the I	requirements of AS 15 (revised 2005 rd), which has become effective from and the Provident Fund as per the Provident Fund As per the Provident Fund	n April 1, 2007, The Oranisation as per co rovisions of the Provident Fund Act, being	ontract of employm g a Defined Contribi ly amount in future	ent the Company is itìon plan, where in
benifit plan, the determine the ch	e actuarial and investment risk falls narge. As none of the employee qual	upon the employer and a very detailed ify for the Gratuity under The payment o ty or allocation or provisioning of the san	ł actuarial calculati f Gratuity Act, 1972	on is performed to
benifit plan, the determine the ch has not appointe The statutory re	e actuarial and investment risk falls harge. As none of the employee qual d any Acturial for evaluation of liabili quirement for disclosure of informal	upon the employer and a very detailed ify for the Gratuity under The payment o	a actuarial calculati of Gratuity Act, 1972 ne. status of liabilities nt of profit & loss:-	on is performed to 2. The Management of the company or
benifit plan, the determine the ch has not appointe The statutory re	e actuarial and investment risk falls harge. As none of the employee qual d any Acturial for evaluation of liabili quirement for disclosure of informal	upon the employer and a very detailed ify for the Gratuity under The payment of ty or allocation or provisioning of the san tion in the following tables set forth the	a actuarial calculati of Gratuity Act, 1972 ne. status of liabilities nt of profit & loss:-	on is performed to 2. The Management of the company or in ₹ Thousands)
	a.  Loan Given - Amount a.  Loan Given - Amount a.  All the known incurrence profit and loss Balance in the arespective parties. The loans and accompany.  Employee Benefit Pursuant to the India (the standard contributing tow	Details of loans given, investments made and security properties.  Name of Party  a. Oval Projects Engineering (P) Ltd  Loan Given - Amount given in current year  Name of Party  a. Oval Projects Engineering (P) Ltd  All the known income and expenditure and assets and the profit and loss account have been exclusively incurrent year expective parties.  The loans and advances made by company are unsecompany.  Employee Benefits:  Pursuant to the requirements of AS 15 (revised 2005 india (the standard), which has become effective from contributing towards the Provident Fund as per the Pro	Details of loans given, investments made and security provided covered under section 186(4) of Loan Given - Year end Balances    Name of Party	Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act,  Loan Given - Year end Balances  (Amount in  Name of Party  Purpose  16,807.00  Total  Loan Given - Amount given in current year  (Amount in ₹ TI  Name of Party  Purpose  16,807.00  Total  Coval Projects Engineering (P) Ltd  Business Purpose  (Amount in ₹ TI  Name of Party  Purpose  During 2023-24  a.  Coval Projects Engineering (P) Ltd  Business Purpose  21,909.00  Total  21,909.00  All the known income and expenditure and assets and liabilities have been taken into account and that all the expetthe profit and loss account have been exclusively incurred for the purpose of the company's business.  Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adj respective parties.  The loans and advances made by company are unsecured and treated as current assets and not prejudicial to company.

		(Amo <u>unt</u> i	n ₹ Thousands
	Particulars	As at 31 <sup>st</sup> March, 2024	As at 31 <sup>st</sup> March 2023
tuarial assum	ptions		
a.	Discount Rate	Not Applicable	Not Applicable
b.	Rate of Increase in compensation levels	Not Applicable	Not Applicable
C.	Rate of return on plan assets	Not Applicable	Not Applicable
a.	Present Value of Obligation as at the beginning of the period	NIL -	NIL -
b.	Acquisition adjustment	-	-
C.	Interest Cost	-	-
d.	Past Service Cost	-	
e.	Current service cost	-	
f.	Curtailment Cost / (Credit)		
g.	Settlement Cost / (Credit)		
h.	Benefit Paid	-	
i.	Actuarial (gain)/ loss on obligations	-	



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				( Amount in Rs.
ļ		Particulars	As at 31st March, 2024	As at 31st March 2023
.	Changes in the fa	sir value of plan assets during the period		
•	a.	Fair Value of Plan Assets at the beginning of the period	-	-
	b.	Acquisition Adjustments	-	-
	C.	Expected Return on Plan Assets	•	-
	<u>d.</u>	Contributions	-	
	e.	Benefits Paid		1
	f.	Actuarial Gain /( loss) on Plan Assets		<u> </u>
	g.	Fair Value of Plan Assets at the end of the period	<del>_</del>	
į.	Fair value of pla	n accets		
ş.	a.	Fair value of plan asset at the beginning of period	<u> </u>	
	b.	Acquisition adjustment		
	C.	Actual return on plan assets		
	d.	Contributions	<u> </u>	ļ <u></u> -
	e.	Benefits Paid		
	f.	Fair value of plan assets at the end of period		<del></del>
	g.	Funded Status		
	h.	Excess of actual over expected return on plan assets		<u></u>
V.	Actuarial Gain /	Loss recognised for the period		
•	a.	Actuarial gain/(loss) for the period – Obligation	-	
	b.	Actuarial (gain)/loss for the period - Plan Assets	-	
	C.	Total (gain) / loss for the period	-	<u> </u>
	d.	Actuarial (gain) / loss recognized in the period		
	е.	Unrecognized actuarial (gains) / losses at the end of period	-	
V.		be recognised in balance sheet and the statement of profit & loss  Present Value of Obligation as at the end of the period		
V.	The amounts to	be recognised in balance sheet and the statement of profit & loss	-	
v.	The amounts to a. b.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period	-	
v.	The amounts to a. b.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status	-	
v.	The amounts to a. b. c. d.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses	-	,
v.	the amounts to a. b. c. d. e.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognised past service cost (non vested benefit)	-	
v.	The amounts to a. b. c. d.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses	-	
v.	the amounts to a. b. c. d. e.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognised past service cost (non vested benefit)	As at 31st Marci	
v.	a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet	As at 31st Marck	n, As at 31st Mai
	a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars	As at 31st Marck	n, As at 31st Ma
	b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost	As at 31st Marci 2024	n, As at 31st Ma
	the amounts to a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Llability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost	As at 31st March 2024	1, As at 31st Mai 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets	As at 31st Marci 2024	1, As at 31st Mai 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b. c.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Llability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)	As at 31st Marck 2024	1, As at 31st Mar 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognised past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)	As at 31st March 2024	1, As at 31st Mar 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Llability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost Past Service Cost Interest Cost Expected return on plan assets Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuarial (gain)/ loss recognized in the period	As at 31st Marck 2024	n, As at 31st Mai 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss	As at 31st March 2024	1, As at 31st Ma 2023
	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized Actuarial (gains) / losses  Un recognized Plan Assets expice cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost Past Service Cost Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit) Settlement Cost / (Credit) Net actuarial (gain) / loss recognized in the period Expenses Recognized in the statement of Profit & Loss e current period	As at 31st March 2024	1, As at 31st Ma 2023
VI.	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f.	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Llability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  e current period  Present Value of Obligations at the end of the period	As at 31st March 2024	As at 31st Ma 2023
VI.	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f. Amount for the	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Liability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  e current period  Present Value of Obligations at the end of the period  Plan Assets	As at 31st March 2024	n, As at 31st Mar 2023
VI.	The amounts to a. b. c. d. e. f.  Recognition of a. b. c. d. e. f. Amount for the	Present Value of Obligation as at the end of the period  Fair Value of Plan Assets as at the end of the period  Funded Status  Unrecognized Actuarial (gains) / losses  Un recognized past service cost (non vested benefit)  Net Llability Recognized in Balance Sheet  Particulars  expenses of the enterprise  Current service cost  Past Service Cost  Interest Cost  Expected return on plan assets  Curtailment Cost / (Credit)  Settlement Cost / (Credit)  Net actuarial (gain)/ loss recognized in the period  Expenses Recognized in the statement of Profit & Loss  e current period  Present Value of Obligations at the end of the period	As at 31st March 2024	2023





(FORMELY KNOWN AS OPEPL FRESH PRIVATE LIMITED)

CIN - U01113TR2018PTC013542

Notes Forming Part of the Financial Statements as at 31-03-2024

-					
-	a	Present value of obligation as at end of period  Present value of obligation as at the beginning of the	e nectod		-
	<u>b.</u>		<u> </u>		-
Ļ	с	Benefit Paid :  (i) Directly paid by the enterprises			
_		(ii) Payment made out of the fund		-	-
F	<del></del>	Actual return on plan assets	·		-
-	d.	Expenses recognized in the statement of profit & lo	35	-	
,  -	e.				
( <u> </u>		liability recognized in the balance sheet	<del></del>	_	···
Ļ	a.	Opening Net liability			-
L	b	Expenses as above			
_	č.	Benefits paid directly by the enterprise	<del> </del>	-	
Ļ	d	Contributions paid into the fund			-
$\dashv$	e.	Closing Net Liability			
-		Particulars		As at 31st March, 2024	As at 31st March, 2023
x.	Major Categories	of plan assets ( as percentage of total plan assets )			
···	a.	Property, Government securities, Bonds, equity s	nares, special deposits,	İ	
	Ψ.	Bank balance,		-	-
İ		Fixed deposits etc			Ĭ
ŀ	b،	Funds managed by Insurer		100%	100%
	CSR activities ar rehabilitation, er company as per were primarily a	It for the immediately preceding three financial years e eradication of hunger and malnutrition, promoting vironment sustainability, disaster relief and rural deve the act. The Company does not qualify under the Act	education, art and co elopment projects. A CS to manditorily allocate	ulture, healthcare, SR committee has b funds for the Acti	destitute care and
ì		located to a corpus and utilized through the year on the	ese activities which are	specified in Schedui	/ity, Hence no fun
		required to be spent by the company during the year is	ese activities which are Rs. NIL.	specified in Schedu	/ity, Hence no fun
		located to a corpus and utilized through the year on the required to be spent by the company during the year is during the year on:  Pald in cash	Rs. NIL.	specified in Schedu	/ity, Hence no fun
	b) Amount speni Particulars	required to be spent by the company during the year is during the year on:	Yet to be paid in		/ity, Hence no fun
	b) Amount spent Particulars Construction / a	required to be spent by the company during the year is during the year on:  Pald in cash	Yet to be paid in		/ity, Hence no fun
	b) Amount spend Particulars  Construction / ac On purposes oth  The amount of s The total of prev. The reason for a	required to be spent by the company during the year is during the year on:  Pald in cash equisition of any asset	Rs. NIL.  Yet to be paid in cash	Total	ity, Hence no fun e VII of the
61	b) Amount spent Particulars Construction / a On purposes oth The amount of s The total of prev The reason for a The nature of CS The company ha	required to be spent by the company during the year is during the year on:  Pald in cash equisition of any asset  er than (i) above  Partial at the end of the year out of the amount require ious years' shortfall amounts: NIL cove shortfalls by way of a note: Not Applicable R activities undertaken by the Company: Not Applicable sobtained the declaration from Directors stating there	Rs. NIL.  Yet to be paid in cash  -  -  -  -  -  -  -  -  -  -  -  -  -	Total	year : <b>NIL</b>
61	b) Amount spent Particulars  Construction / ac  On purposes oth  The amount of s The total of prev The reason for a The nature of CS  The company has even out of the	required to be spent by the company during the year is during the year on:  Pald in cash quisition of any asset  er than (i) above  nortfall at the end of the year out of the amount requirious years' shortfall amounts: NiL pove shortfalls by way of a note: Not Applicable R activities undertaken by the Company: Not Applicable sobtained the declaration from Directors stating therefunds borrowed/acquired from others by them.	Rs. NIL.  Yet to be paid in cash  cash  country  ded to be spent by the Country  le	Total	year : <b>NIL</b>
61 62	b) Amount spent Particulars  Construction / ac  On purposes oth  The amount of s The total of prev The reason for a The nature of CS  The company ha siven out of the Due to complian	required to be spent by the company during the year is during the year on:  Pald in cash equisition of any asset  er than (i) above  nortfall at the end of the year out of the amount require ious years' shortfall amounts: NiL pove shortfalls by way of a note: Not Applicable R activities undertaken by the Company: Not Applicable sobtained the declaration from Directors stating there funds borrowed/acquired from others by them, ce with the section of rounding off there would be different.	Rs. NIL.  Yet to be paid in cash  cash  ded to be spent by the Colle  in that the amount so a	Total	year : <b>NIL</b>
61 62	b) Amount spent Particulars  Construction / ac  On purposes oth  The amount of s The total of prev The reason for a The nature of CS  The company has even out of the	required to be spent by the company during the year is during the year on:  Pald in cash equisition of any asset  er than (i) above  nortfall at the end of the year out of the amount require ious years' shortfall amounts: NIL sove shortfalls by way of a note: Not Applicable R activities undertaken by the Company: Not Applicable is obtained the declaration from Directors stating therefunds borrowed/acquired from others by them.  ce with the section of rounding off there would be differed attached.	Rs. NIL.  Yet to be paid in cash  cash  ded to be spent by the Colle  in that the amount so a	ompany during the advanced to the corand schedules.	year : NIL

Tarun Kapoor

F. C. A. Partner (M. No. 095949) Signed at New Delhi on 24.08.2024 UDIN:- 24095949BKCLQR95

Firm Registration No. 01370N

001370N New Delhi For OVAL FRESH PVT. LTD. For OVAL FRESH PVT. LTD.

Nogendu Duh Nagendra Dabnath Director

INAGENDRA DEBNATH Din No. 06665782

Director Jib**anan** 93451

DIN NO. 08693451



Trade payable ageing schedule Note 7 & 10 (Amount in Thousands) Outstanding for following periods from due date of payment (2023-24)

Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME			_	-	-	-	· -
Others		-	2,812.26	-	-	-	2,812.26
Disputed dues-MSME		-	-	<u></u>	-	-	-
-		-			-		
			2,812.26			-	2,812.26
	Particulars MSME	Particulars  MSME Others Disputed dues-MSME Disputed dues-Other	Particulars  Not due  Unbilled amount  MSME Others Oisputed dues-MSME Disputed dues-Other	MSME	Particulars  Not due  Unbilled amount  I year 1-2 years  MSME Others Others Disputed dues-MSME Disputed dues-Other	Particulars  Not due  Unbilled amount  1-2 years  years  NSME Others Others Disputed dues-MSME Disputed dues-Other  Not due  Unbilled amount  - 1-2 years  years  2-3  years	Particulars  Not due  Unbilled amount  I year  1-2 years  years  years  years  years  Disputed dues-MSME  Disputed dues-Other

Outstanding for following periods from due date of payment (2022-23)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
7.1	MSME						-	-
	Others			960.46	-	-	• -	960.46
	Disputed dues-MSME							- ·
7.4	Disputed dues-Other						<u> </u>	
	Total			960.46			-	960.46

19 Trade receivable ageing schedule

(Amount in `Thousands) Outstanding for following periods from due date of payment (2023-24) 2-3 6month-1 1-2 Unbilled Total > 3 years < 6 months Not due S.no Particulars years years years amount **Undisputed Trade** 5,659.15 5,659.15 19.2 Receivables - considered good **Undisputed Trade** Receivables - considered doubtful





# Disputed Trade Receivables

- considered good

## Disputed Trade Receivables

- considered doubtful

- COUSIGELEG Gognand				······································				r ceo
			5,6 <b>5</b> 9	-	_	-	<del>-</del>	5,659
Total	-	-	3,033					
I Otal								

Outstanding for following periods from due date of payment (2022-23)

.no Particulars	Not due	Unhilled	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade  9.2 Receivables – considered			3,171.83	<del>-</del> .	-	-	· ·	3,171.83
good Undisputed Trade	-	<del>-</del>						·
Receivables – considered doubtful	-	-		-	-	_	• • • • • • • • • • • • • • • • • • •	· <del>-</del>
Disputed Trade Receivable – considered good	es -	-	-	-	-		* <u>-</u>	<u>.</u>
Disputed Trade Receivable  considered doubtful	es -	_	-		_	<del>-</del>	_	2 474 0
Total	_	<del>-</del>	3,171.83	-	-		-	3,171.83



