

CIN: U72500DL2019PLC344907 PAN: AAGCN3768D

Company Audit Report UDIN: 23300142BGXOXH9965

Financial Year : 2022-2023 Assessment Year : 2023-2024 Date of Audit Report : 31/08/2023



NAND KISHORE GUPTA & CO Nand Kishore Gupta

Chartered Accountants
ADD: Kalambagh Chowk , Muzaffarpur Bihar-842003 M.no 9711521633
email:cankgupta@hotmail.com

Nand Kishore Gupta & Co.

Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS of NDGC EGOV TECHNOVENTURES LIMITED Report on the audit of the Financial Statements

We have audited the accompanying standalone financial statements of **NDGC EGOV TECHNOVENTURES Limited** ('the Company'), which comprise the Balance Sheet as at 31 March, 2023, the statement of Profit and Loss and statement of cash flow for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

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

Our opinion on the financial statements does not cover the other information and we do not express any form of Assitation (M.No: 9711521633

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

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, design and perform audit procedures responsive to those risks, and
 obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
 The risk of not detecting a material misstatement resulting from fraud is higher than for one
 resulting from error, as fraud may involve collusion, forgery, intentional omissions,
 misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under section 143(3)(i) of the
 Companies Act, 2013, we are also responsible for expressing our opinion on whether the

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company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

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(d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For NAND KISHORE GUPTA & CO

Chartered Accountants

Firm Registration No.0327326E

Nand Kishore Gupta Membership No. 300142

UDIN:23300142BGXOXO5698

Place: Delhi

Date: 29/09/2023

NDGC EGOV TECHNOVENTURES LIMITED Balance Sheet as at 31.03.2023

(Amount in Rs.)

	Note	31 March 2023	31 March 2022
EQUITY AND LIABILITIES			
Shareholders' funds		F 00 000	r no ooo
Share capital	4 5	5,00,000	5,00,000
Reserves and surplus	3	-5,99,924	-5,68,784
Money received against share warrants		-99,924	-68,784
		77,721	
Share application money pending allotment	6		
Non-current liabilities			
Long-term borrowings	7	4,83,900	4,58,900
Deferred tax liabilities (Net)	8	-	-
Other long term liabilities	9	-	-
Long-term provisions	10		
Common Richitles		4,83,900	4,58,900
Current liabilities Short-term borrowings	11	_	-
Trade payables	12		_
Total outstanding dues of micro enterprises and small enterprises	12	-	<u>-</u>
Total outstanding dues of creditors other than micro enterprises and			
small enterprises		-	_
Other current liabilities	13	26,900.00	51,900.00
Short-term provisions	10	18	
F. 1		26,900.00	51,900.00
Total		4,10,876.50	4,42,016.00
ASSETS			
Non-current assets			
Property, Plant and Equipment Property and Intangible assets			
Property, Plant and Equipment	14	, =	-
Intangible assets	15	-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	16	-	-
Deferred tax assets (Net)	8	-	<u>.</u>
Long term Loans and advances	17	-	-
Other non-current assets	18		
Current assets			-
Current investments	19		-
Inventories	20	-	-
Trade receivables	21	-	-
Cash and bank balances	22	4,10,876.50	4,42,016.00
Short term Loans and advances	23	-	-
Other current assets	24	-	
		4,10,876.50	4,42,016.00
Total		4,10,876.50	4,42,016.00
Summary of significant accounting policies	2		-
Junimary of significant accounting ponetes	2		

The accompanying notes are an integral part of the financial statements

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As per our report of even date

For NAND KISHORE GUPTA & CO

Chartered Accountants

Firm Registration No.: 032/326E

(NAND KISHORE GUPTA)

Membership No: 300142

Place: DELHI Date: 29/09/2023 For and on behalf of the Board of Directors of For NDGC EGOV TECHNOVENTURES LIMITED

CIN:U72500DL2019PLC344907

(PRADEEP NAMDEO)

Director DIN: 05272209 (SAHASHA NAMDEO)

Sahashaa Hamaleo

Director

DIN: 06746773

Statement of Profit and Loss for the year ended 31.03.2023

Income:	Note	(Amount in Rs.) 31 March 2023	31 March 2022
Revenue from operations	25	-	-
Other Income	26	-	
Total Income			
Expenses:			
Cost of materials consumed	27	•	-
Purchase of stock -in-trade/ Traded Goods	28	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29		-
Employee benefits expense	30	-	-
Finance costs Corporate Social Responsibility expenditures	31 70	-	•
Depreciation and amortization expense	32		
Other expenses	33	21 140	27.004
other expenses	33	31,140	27,906
Total expenses		31,140	27,906
Profit/(loss) before exceptional and extraordinary items and tax		-31,140	-27,906
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		-31,140	-27,906
Extraordinary Items (specify nature & provide note/delete if none)		-	
Profit before tax		-31,140	-27,906
Tax expense:			
Current tax		•	~
For current year profits			
Adjustments for earlier years			
Deferred tax charge/ (benefit)	8		-
		-	-
Profit/(Loss) for the period from continuing operations		-31,140	-27,906
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)			
Profit/(Loss) for the year		-31,140	-27,906
Earnings per equity share [Nominal value per share Rs			
(previous year Rs)]:	38		
Basic earnings per share			
Diluted earnings per share			

The accompanying notes are an integral part of the financial statements

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As per our report of even date

For NAND KISHORE GUPTA & CO

Chartered Accountants

Firm Registration No.0327326E

(Nand Kishore Gupta)

Membership No: 300142

Place: Delhi Date: 29/09/2023 For and on behalf of the Board of Directors of FOR NDGC EGOV TECHNOVENTURES LIMITED CIN:U72500DL2019PLC344907

(PRADEEP NAMDEO)

Director DIN: 05272209 (SAHASHA NAMDEO)

Sahashaa Hameleo

Director

DIN: 06746773

Cash Flow Statement for the year ended 31.03.2023

(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.) $\,$

		31 March 2023	31 March 2022
Cash Flow from Operating activities		-31,139.50	-27,906.00
Profit before tax		-	
Adjustments for:			-
Depreciation and amortization expenses		-	-
Interest expenses		*	-
Interest (income)			-
Dividend (income)			
Provision for doubtful debts			•
(Gain)/ Loss on sale of Property, Plant and Equipment			-
Share of (profit)/ loss from investment in partnership Unrealized foreign exchange loss	nrm		÷
Realized foreign exchange (on items relating to invest	ting or financing activities)		
Employee stock compensation expense	y	•	÷
Premium on forward exchange contract amortized		=	-
Amortization of ancillary cost		727	-
Provision for retirement benefits		193	-
Provision for warranty/sales returns			-
Net (gain) / loss on sale of current investments			•
Operating Profit before working capital changes		-31,139.50	-27,906.00
Changes in working capital			
Increase / (decrease) in trade payables			21,892.00
Increase / (decrease) in other current liabilities		-25,000.00	-
Increase / (decrease) in non - current liabilities		-	•
Decrease / (increase) in trade receivables		-	
Decrease / (increase) in inventories		3+3	-
Decrease / (increase) in loans and advances			•
Decrease / (increase) in other current assets			-
Decrease / (increase) in non - current assets		-	-
Cash generated from /(used in) operations		-56,139.50	-6,014.00
Income tax paid		-	-
Income tax refund(s) received		-	-
Extraordinary items			
Net cash flows from /(used in) operating activities (A)		(56,139.50)	(6,014.00)
Cash flow from Investing activities			
Purchase of Property, Plant and Equipment, including mo	overnent in CWIP and capital advances	-	-
Proceeds from sale of Property, Plant and Equipment		-	_
Purchase of non-current investments		_	
Proceeds from sale of non-current investments		-	(*)
Proceeds from sale of current investments		-	
Proceeds from sale/maturity of current investments		-	(6)
Investments in bank deposits (having original maturity of	more than three months)	-	
		-	
Redemption/ maturity of bank deposits (having original r	naturity of more than three months)		
Dividend received from subsidiary company		-	161
Dividend received (others)		-	
Net cash flow from /(used in) investing activities (B)			
Cash flow from Financing activities			
Proceeds from issuance of equity share capital		-	1.97
Proceeds from issuance of preference share capital		-	
Proceeds from long-term borrowings		25,000.00	
Repayment of long-term borrowings		-	
Proceeds from short-term borrowings		-	3.0
Repayment of short-term borrowings		-	1.0
(Repayment)/proceeds from cast credit/overdraft facilit	y (net)		
Interest paid		-	(4)
Dividend paid on equity shares		-	
Dividend paid on preference shares		-	
Tax on equity dividend paid	SHORE GUO	-	*
Tax on preference dividend paid	10 11 Tol	-	
Net cash flow from /(used in) financing activities (C)	No 00142 0	25,000.00	
	ZIM.RO. AUTHA		

Net increase / (decrease) in cash and cash equivalents (A+B+C)	(31,139.50)	(6,014.00)
Effect of exchange differences on cash & cash equivalents held in		
foreign currency	86	
Cash and cash equivalents at the beginning of the year	4,42,015.50	4,48,029,50
Cash and cash equivalents at the end of the year	4,10,876.00	4,42,015.50
Cash and cash equivalents comprise (Refer note 21)		
Balances with banks		
On current accounts		-
Deposits with original maturity of less than three months		
On unpaid dividend accounts		-
Cheques, drafts on hand	•	_
Matured deposits due but not received	-	-
Unpaid matured debentures	-	-
Cash on hand	-	
Total cash and bank balances at end of the year		-

Notes:

- 1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.
- 2. Cash comprises cash on hand, Current Accounts and 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 change in value.

As per our report of even date

For NAND KISHORE GUPTA & CO

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Chartered Accountants

Firm Registration No. 0327326E

(Nand Kishore Gupta)

Membership No: 300142

Place:Delhi Date: 28/09/2022 For and on behalf of the Board of Directors of

For NDGC EGOV TECHNOVENTURES LIMITED

CIN:U72500DL2019PLC344907

(PRADEEP NAMDEO)

Director

(SAHASHA NAMDEO)

Director

DIN: 05272209 DIN: 06746773

Notes forming part of the Financial Statements for the year ended 31st March, 2023 (Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

Share capital

The Company has only one class of share capital having a par value of ₹ 10 per share, referred to herein as equity shares.

			31 March 2023	31 March 2022
<u>Authorized</u> 50000 Equity Shares of Rs. 107- each			5,00,000	5,00,000
Issued, subscribed and paid up 50000 equity shares of Rs. 10/- each fully paid			5,00,000	5,00,000
Total			5,00,000	5,00,000
Reconciliation of shares outstanding at the beginning and at the	he end			
of the year	31 Marc	ch 2023	31 March	2022
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	50.000	5.00.000	50,000	5.00.000

(a)

Reconciliation of shares outstanding at the beginning and at the end			
of the year	31 March 2022		
Number of shares Amount Number of shares Am	ount		
Outstanding at the beginning of the year 50,000 5,00,000	5,00,000		
Add: Issued during the year	-		
Outstanding at the end of the year 50,000 50,000 50,000	5,00,000		

(b) Rights, preferences and restrictions attached to shares

Equity shares bought back by the company

The company has only one class of equity shares having par value of Rs. 10 per share. Each shareholder is entitled to one vote per share held. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the year ended 31st March 2022, the amount of per share dividend recognized as distributions to equity shareholders was Rs. 0 (31st March 2022; Rs. 0).

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

(c)	Shares held by holding company/ultimate holding company and/ or their subsidiaries/ associates	31 March 2023	31 March 2022
	Name of the Holding Limited, the holding company		
	Name of the ultimate holding company, the ultimate holding company	-	·
	Name of other Subsidiaries/Associate Company, subsidiary/associate company		
(d)	Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date: Equity shares allotted as fully paid bonus shares by capitalization of securities premium	31 March 2023	31 March 2022

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Equity shares allotted as fully paid-up pursuant to contracts for consideration other than cash

Name of the shareholder		31 /	31 March 2023		31 March 2022		
		Number of shares	% of holding in the class	Number of shares	% of holding in the class		
Mrs.	SAHASHA NAMDEO	33,500	67	33,500	67		
Mr.	PRADEEP NAMDEO	2,000	4	2,000	4		
Mr.	VIJENDER KUMAR TIRPATHI	3,000	6	3,000	6		
Mr.	KULDEEP KUMAR KHANNA	3,000	6	3,000	6		
Mr.	DEO KUMAR	2,500	5	2,500	5		
Mr.	ARVIND KUMAR	3,000	6	3,000	6		
Mr.	SWETA PRAKASH	3,000	6	3,000	6		
	TOTAL	50,000	100	50,000	100		

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

Details of Shares held by Promoters at the end of the year		31 March 2023		3	31 March 2022	
NAME	No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change durin the year*
Mrs. SAHASHA NAMDEO	33500	67	0	33500	67	#DIV/0!
Mr. PRADEEP NAMDEO	2000	4	0	2000	4	#DIV/0!
Mr. VIJENDER KUMAR TIRPATHI	3000	6	0	3000	6	#DIV/0!
Mr. KULDEEP KUMAR KHANNA	3000	6	0	3000	6	#DIV/0!
Mr. DEO KUMAR	2500	5	0	2500	5	#D1V/0!
Mr. ARVIND KUMAR	3000	6	0	3000	6	#DIV/0!
Mr. SWETA PRAKASH	3000	6	0	3000	6	#DIV/0!
Total	50000	100	0	50000	100	#DIV/0!

5	Reserves and surplus	31 March 2023	31 March 2022
(a)	Capital Reserve		

Opening balance Add: Current year transfer from Less: Utilization on account of / Transfer to Closing balance



(b)	Capital Redemption Reserve		
	Opening balance Add: Current year transfer from		
	Less: Utilization on account of / Transfer to		
	Closing balance	S	
	Closing delance		
(c)	Securities Premium Account		
	Opening balance		
	Add: Securities premium credited on share issue		
	Less : Premium utilized for various reasons		14
	Premium on redemption of debentures	· ·	
	For issuing bonus shares		
	Closing balance		
(d)	Debenture Redemption Reserve		
	Opening balance		
	Add: Transfer from		-
	Less: Utilization on account of / Transfer to		
	Closing balance		
(e)	Revaluation Reserve		
1-7	Opening balance	2	-
	Add: Transferred during the year		
	Less: Utilization on account of / Transfer to	_	
	Closing balance	-	
(f)	Share Options Outstanding Account		
(.,	Opening balance		
	Add: Transferred during the year	-	
	Less: Transfer to	-	. 9
	Closing balance		
(g)	Other Reserves (Specify the nature and purpose of each reserve)		
(5)	Opening balance	_	
	Add: Transfer from		
	Less: Transfer to	S	
	Closing balance		
(h)	Surplus/(deficit) in the Statement of Profit and Loss		2
(11)	Opening balance	-5,68,784	-5,40,878
	Add: Net Profit/(Net Loss) for the current year	· · ·	-27,906
	Transfer from reserves	-31,140	
	Less: Proposed dividends		
	Interim dividends	-	-
	Transfer to reserves	-	
	Closing balance	-5,99,924	-5,68,784
	Total Reserves and surplus	-5,99,924	-5,68,784

- Share application money pending allotment
 - i. Terms and conditions
 - ii. Number of shares proposed to be issued
 - iii. The amount of premium, if any
 - iv. The period before which shares are to be allotted
 - v. Whether the company has sufficient authorized share capital to cover the share capital amount on allotment of shares out of share application money
 - vi. The period for which the share application money has been pending beyond the period for allotment as mentioned in the share application form along with the reasons for such share application money being pending.



7 Long-term borrowings

		Current maturities		Non current maturities		
		31 March 2023	31 March 2022	31 March 2023	31 March 2022	
	Secured					
(a)	Bonds/debentures		-	-		
(b)	Term loans*					
	from banks		-		•	
	from other parties		-		-	
(€)	Deferred payment liabilities*	0	•	3	-	
(d)	Deposits *	147	-	-	-	
(e)	Loans and advances from related parties *		-	-	-	
(f)	Long term maturities of finance lease obligations *	160	•		-	
(g)	Other loans and advances (Specify nature below)*				-	
	Deposits					
	Deposits from shareholders	. 10	-		-	
	Deposits from public				=	
	Total	191		-		
(a)	Unsecured Bonds/debentures "(state in descending order of maturity or conversion, starting from the farthest redemption or conversion date) (secured)	(4)			-	
	(Previous Year:) % Debentures of Rs each redeemable at on					
(b)	Term toans*					
	from banks		-	-	•	
	from other parties		-	-	-	
(c)	Deferred payment liabilities*	240	-	-	•	
(d)	Deposits *		-	-	•	
(e)	Loans and advances from related parties(PRAKHAR SOFTWARE)	(2)	-	4,83,900	4,58,900	
(f)	Long term maturities of finance lease obligations *	12		•	-	



NDGC EGOV TECHNOVENTURES LIMITED Notes forming part of the Financial Statements for the year ended 31st March, 2023 Other loans and advances (Specify nature below)* (g) Deposits Deposits from shareholders Deposits from public Total long term borrowings including its current maturities 4,58,900 4,83,900 Less: Amount disclosed under the hear "Other current liabilities" (note XX) Total non current maturities of long term borrowings 4,83,900 4,58,900 In case of continuing default as on the balance sheet date in repayment of current loans and interest with respect to (b) (e) & (g) 1. Period of default 2. Amount Deferred tax fiabilities/(asset) (Net) 31 March 2023 Charge/(benefit) 31 March 2022 for the year Deferred tax asset Expenses provided but allowable in Income Tax on payment basis Provision for doubtful debts Difference between book depreciation & tax depreciation Gross deferred tax asset (A) Deferred tax liability Difference between book depreciation & tax depreciation Gross deferred tax liability (B) Net deferred tax liability/(asset) (B-A) Other long term liabilities 31 March 2023 31 March 2022 Trade Payables Others Advance from customers Total Other long term liabilities 10 31 March 2023 31 March 2022 31 March 2023 31 March 2022 Provision for employee benefits (Refer note XX) Provision for gratuity (unfunded) (a) Provision for leave Encashment (unfunded)

Other provisions (Specify nature)

Provision for Goods and Service tax Provision for warranties Provision for sales return Decommissioning liability Total Provisions

Provision for Income tax [net of advance tax of Rs.___ (previous year

(b)



	OV TECHNOVENTURES LIMITED ming part of the Financial Statements for the year ended 31st March, 2023		
11	Short -term borrowings	31 March 2023	31 March 2022
	<u>Secured</u>		
(a)	Loans repayable on demand		
	from banks from other parties	÷ .	•
(b)	Loans and advances from related parties		
(c)	Deposits		-
(d)	Other loans and advances (specify nature)		
(e)	Current Maturity of Long Term Borrowings		
(a)	Unsecured Loans repayable on demand		
	from banks	•	-
	from other parties	-	•
(p)	Loans and advances from related parties	-	-
(c)	Deposits	*	-
(d)	Other loans and advances (specify nature)		-
(e)	Current Maturity of Long Term Borrowings		
	Total Short -term borrowings	*	-
12	Trade payables	31 March 2023	31 March 2022
(a) (b)	Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises	-	
	Total Trade payables		

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.



Trade Payables ageing schedule

As at March 2022		Current*								
Particulars	Unbilled Payables			ot Outstanding for following periods from due date of payment						
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total			
(i) MSME										
(ii) Disputed dues - MSME	-									
(iii) Others	-	-			*					
(iv)Disputed dues - Others	*	-	-	-	3					
Total			-							

As at March 2021		Current								
Particulars	Unbiiled	Payables Not	Outstanding for following							
	Payables	Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total			
(i) MSME		- 3	-	-						
(ii) Disputed dues - MSME		-		-		100				
(iii) Others		-	-		-					
(iv)Disputed dues - Others		¥	-	-		1 1				
Total	- 2	- 2	-			17				

13	Other current liabilities	31 March 2023	31 March 2022
(a)	Audit fee Payable	25,000	50,000
(b)	Expenses Payable	1,900	1,900
(C)	Statutory Dues Payable		2
		Đ	*
	Total Other current liabilities	26,900	51,900



NDGC EGOV TECHNOVENTURES LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2023
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

16 Non-current investments		March 2022	As at 31 March 2021		
valued at historical cost unless stated otherwise	Numbers/ Face Value Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value	
Trade Investments -Quoted					
(a) Investment property (Valued at cost less accumulated depreciation)					
Cost of land and building given on operating lease				*	
Less: Accumulated depreciation		(4)			
b) Investments in subsidiaries		-			
b) Trivestifierts in subsidiaries					
Less: Provision for diminution in value of investments		2.0		8	
(c) Investments in associates					
(d) Investments in joint ventures					
-				-	
(e) Investments in partnership firm (Refer footnote 1)				0	
Other Investments					
(f) Investments in preference shares (g) Investments in government or trust securities				- 3	
h) Investments in government or class securices				-	
(i) Investments in mutual funds				-	
h) Other long term investments (specify nature)					
Total Non- current investments (gross)					
Less: Current maturities of long term investments (Refer note XX)					
Net non current investments				·	
Trade Investments - Unquoted					
(a) Investment property (Valued at cost less accumulated depreciation)					
Cost of land and building given on operating lease		12		-	
Less: Accumulated depreciation					
b) Investments in subsidiaries				-	
Less: Provision for diminution in value of investments		•			
(c) Investments in associates		-		-	
(d) Investments in joint ventures		ś			
(e) Investments in partnership firm (Refer footnote 1)				-	
Other Investments					
(f) Investments in preference shares (g) Investments in government or trust securities					
(h) Investments in debentures or bonds		9			
(i) Investments in mutual funds				-	
(h) Other long term investments (specify nature)		<u> </u>			
Total Non- current investments (gross)					
Less: Current maturities of long term investments (Refer note XX)					
Net non current investments					
Aggregate market value as at the end of the year:					
Market value of quoted investments		•		-	
Market value of Un-quoted investments					
Provision for diminution in value of investments		^		-	
17 Long term loans and advances		31 March 2023		31 March 2022	
17 Long term loans and advances	,				
(Unsecured, considered good, unless stated otherwise)					
(a) Capital advances					
Secured, considered good		-			
Unsecured, considered good				-	
Unsecured, considered good Doubtful					



(c) Loans and advances to related parties (Refer footnote 1)		· ·	
(d) Other loans and advances (specify nature)		-	
Prepaid expenses			-
Advance tax and tax deducted at source [Net of provision for income tax of Rs.			
(previous year Rs)]		*	-
CENVAT credit receivable			-
VAT credit receivable		-	-
Service tax credit receivable		•	
Goods and service tax credit receivables (IGST, CGST, SGST)		-	
	(b)		· ·
Total (a)+(b)		-	-
Directors •			
Other officers of the Company *			-
Firm in which director is a partner *		-	-
Private Company in which director is a member		v	
* Either severally or jointly			
18 Other non-current assets		Book Value	Book Value
(Unsecured, considered good, unless stated otherwise)			
Long-term trade receivables (including trade receivables on deferred credit terms)		-	-
Security Deposits Others (Specify nature)			-
Non-current bank balances (Refer note XX)			
Total other non-current other assets		(4)	141



Firm in which director is a partner * Private Company in which director is a member * Either severally or jointly

Notes forming part of the Financial Statements for the year ended 31st March, 2023

As at As at 31 March 2023 31 March 2022 Numbers/ Units/ Numbers/ Book Value Book Value Face Value Units/ Shares Shares Short term trade (valued at lower of cost or market value) - Quoted (a) Current maturities of long term investments (Refer note XX) (b) Investments in subsidiaries (c) Investments in joint ventures (d) Investments in associates
 (e) Investments in special purpose entities (f) Investments in equity instruments (g) Investments in preference shares (h) Investments in government or trust securities
 (i) Investments in debentures or bonds (j) Investments in mutual funds
 (k) Investments in partnership funds (I) Other Short term investments (specify nature) Net current investments Short term trade (valued at lower of cost or market value) - Unquoted (a) Current maturities of long term investments (Refer note XX) (b) Investments in subsidiaries (c) Investments in joint ventures (d) Investments in associates (e) Investments in special purpose entities (f) Investments in equity instruments (g) Investments in preference shares (h) Investments in government or trust securities (i) Investments in debentures or bonds (j) Investments in mutual funds (k) investments in partnership funds (i) Other Short term investments (specify nature) Net current investments Grand Total Aggregate market value as at the end of the year: Market value of quoted investments Market value of unquoted investments Aggregate provision made for diminution in value of investments. 20 Inventories 31 March 2023 31 March 2022 (Valued at lower of cost and net realizable value, unless stated other wise) (a) Raw materials and components [Includes Goods-in transit Rs. ___ (previous year Rs._ (b) Work-in-progress (Valued at ____ cost) (c) Finished goods [Include Goods-in transit of Rs. ___ (previous year Rs.___)] (d) Stock-in-trade [include Goods-in transit of Rs. ___ (previous year Rs. __)] (e) Stores and spares [include Goods-in transit of Rs. ____ (previous year Rs. ___)] (Valued at cost) (f) Loose Tools [include Goods-in transit of Rs. ____ (previous year Rs.____)] (Valued at cost) (g) Others (Specify nature) Total Inventories 21 Trade receivables 31 March 2023 31 March 2022 Unsecured, considered good Unsecured, considered doubtful Less: Provision for doubtful receivables Total Trade receivables Trade receivables include debts due by: Directors * Other officers of the Company *

31 March 2023					Current				
Particulars	Unbilled	Not Due	ot Due Outstanding for following periods from due date of Receipts						
	Dues		Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade receivables - considered good				9			- 2		
(ii) Undisputed Trade Receivables - considered doubtful			(+)	7		+			
(iii) Disputed Trade Receivables-considered good		161	19.1			14	(4)		
(iv) Disputed Trade Receivables - considered doubtful	- 1		(4)			3.1	10		
Less: Provision for doubtful receivable (Disputed + Undisputed)			111		7	1	3.77		
			- 10	- 3					



31 March 2022	Current									
Particulars	Unbilled Not D		ot Due Outstanding for following periods from due date of Receipts							
	Dues		Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total		
(i) Undisputed Trade receivables - considered good			-			-				
(ii) Undisputed Trade Receivables - considered doubtful	- 1									
(iii) Disputed Trade Receivables-considered good					141	-				
(iv) Disputed Trade Receivables - considered doubtful					7.5					
Less: Provision for doubtful receivable (Disputed + Undisputed)	-				-	~				
	74			-	343		-			



22 Cash and Bank Balances		31 March 2023	31 March 2022
Cash and cash equivalents			
ICICI BANK		20,298	51,437
SBI BANK		3,90,579	3,90,579
Deposits with original maturity of less than three months		-	-
On unpaid dividend accounts		-	-
Deposits with original maturity of less than three months under lie	n		
Cheques, drafts on hand			-
Cash on hand			
Total	(1)	4.10,877	4,42,016
			-, -, -, -, -
Other bank balances			
-Current maturities			
Deposits with original maturity for more than 12 months b	ut less than		
12 months from reporting date	4. 1000 1.001	,	
Margin money or deposits under lien			3
Others (specify nature)	90	-	
Total current maturities of other bank balances	(H)		
-Non-current maturities			
Deposits with maturity date after 12 months from reporting		-	
Deposits with original maturity for more than 3 months bu	t tess than 12 months	-	-
Margin money or deposits under tien		•	
Others (specify nature)			-
Total gross non current maturities of other bank balances	(III)		-
Less: Amount disclosed under non-current assets	(IV)		25.00
Total non current maturities of other bank balances included in c			
balances	(V=III-IV)		
Total Cash and bank balances	(l+ll+V)	4,10,877	4,42,016
23 Short term loans and advances		31 March 2023	31 March 2022
23 Short term loans and advances		31 March 2023	31 March 2022
		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise)		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1)		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature)		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENIVAT credit receivable VAT credit receivable Service tax credit receivable		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENIVAT credit receivable VAT credit receivable Service tax credit receivable		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY OEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors *		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CERVAT reedit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company *		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) security DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner *		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CERVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner * Private Company in which director is a member		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner *		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors ' Other officers of the Company ' Firm in which director is a partner ' Private Company in which director is a member * Either severally or jointly			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner * Private Company in which director is a member		31 March 2023	31 March 2022
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors ' Other officers of the Company ' Firm in which director is a partner ' Private Company in which director is a member * Either severally or jointly			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other (cans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner * Private Company in which director is a member * Either severally or jointly 24 Other current assets			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors ' Other officers of the Company ' Firm in which director is a partner ' Private Company in which director is a member * Either severally or jointly 24 Other current assets			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other (cans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner * Private Company in which director is a member * Either severally or jointly 24 Other current assets			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors * Other officers of the Company * Firm in which director is a partner * Private Company in which director is a member * Either severally or jointly 24 Other current assets (a) Interest accrued but not due on deposits			
(Unsecured, considered good, unless stated otherwise) (a) Loans and advances to related parties (Refer footnote 1) (b) Other loans and advances (specify nature) SECURITY DEPOSIT CENVAT reedit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Total Directors ' Other officers of the Company ' Firm in which director is a partner ' Private Company in which director is a member * Either severally or jointly 24 Other current assets (a) Interest accrued but not due on deposits (b) Interest accrued and due on deposits			



Total

Notes (Rs. I

Notes forming part of the Financial Statements for the year ended 31st March, 2023		
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)		
25 Revenue from operations	31 March 2023	31 March 2022
Sale of products		
Finished goods	•	(40)
Traded goods	-	5.5
Sale of services		
Grants or donations received (relevant in case of section 8 companies only)		
Other operating revenue		
Scrap sales	•	
Other		(E)
Revenue from operations (Gross)	-	(4)
Less: Excise duty	7	197
Revenue from operations (Net)	4	
Revenue from operations for periods up to June 30, 2017 includes excise duty. From July been replaced Goods and Service Tax (GST). The company collects GST on behalf of the C 2017 to June 30, 2017 do not include GST. In view of the aforesaid change in indirect tax comparable 31 March 2018.	Government. Therefore, Revenue from operations	for period April 1,
26 Other income	31 March 2023	31 March 2022
Interest income		
Dividend income		91
Net gain on sale of investments	-	*
Other non-operating income		
Gain on foreign exchange transactions and translations other		
than those considered as finance cost (net)	-	4
Commission income	-	-

Dividend income Net gain on sale of investments		90
Other non-operating income		
Gain on foreign exchange transactions and translations other		
than those considered as finance cost (net)	-	
Commission income	-	-
Discount received	243	
Miscellaneous income	•	
Total other income		-
27 Cost of raw material consumed	31 March 2023	31 March 2022
Raw material consumed		
Inventory at the beginning of the year [Include Goods-in transit of Rs (previous year Rs)]	€	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year [Include Goods-in transit of Rs (previous year Rs)]		
Cost of raw material consumed	(I) -	
Packing material consumed (if considered as part of raw material)		
Inventory at the beginning of the year [Include Goods-in transit of Rs (previous year Rs)]	5.40	•
Add: Purchases during the year	-	•
Less: Inventory at the end of the year [Include Goods-in transit of Rs (previous year Rs)]	411)	
Cost of packing material consumed	-	
Other materials (purchased intermediates and components)		
Inventory at the beginning of the year [Include Goods-in transit of Rs (previous year Rs)]	12	_
Add: Purchases during the year		_
Less: Inventory at the end of the year [Include Goods-in transit of Rs (previous year Rs)]		
Cost of other material consumed	(HI) -	
	R+III) -	
Details of raw material and components consumed	31 March 2023	31 March 2022
(Broad heads)	4	-
***	181	-
ND	100	-
Total		
Details of closing inventory of raw material and components		
(Broad heads)	100	-
	521	*
	190	-
•••	OF.	-
Total	-	
28 Purchases of stock-in-trade	31 March 2023	31 March 2022
Medicines		



Notes forming part of the Financial Statements for the year ended 31st March, 2023 (Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

29	Changes in inventories of finished goods, work in progress and stock-in trade		31 March 2023	31 March 2022
	Inventories at the beginning of the year:			
	Stock-in-trade [Include Goods-in transit of Rs (previous year Rs)]		-	881
	Work in progress		-	3.63
	Finished goods [Include Goods-in transit of Rs (previous year Rs)]		-	4
		(1)		
	Inventories at the end of the year:			
	Stock-in-trade [include Goods-in transit of Rs (previous year Rs)]		-	
	Work in progress		-	74.5
	Finished goods [Include Goods-in transit of Rs (previous year Rs)]			
		(11)	(*)	
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade			
	Details of closing inventory of:		31 March 2023	31 March 2022
	Traded goods			
	(Broad heads)		-	-
	···		•	-
	111		•	•
	Total	_		
	Work in progress			
	(Broad heads)			
	(produ needs)			_
	•••			
	41			
	Total		_	
		-		
	Finished goods			
	(Broad heads)		21	-
				-
	•		*	
	Total		-	*



Notes forming part of the Financial Statements for the year ended 31st March, 2023 (Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

30 Employee benefits expense	31 March 2023	31 March 2022
Salaries, wages, bonus and other allowances		_
Contribution to provident and other funds	-	_
Gratuity expenses	-	
Expense on Employee Stock Option Plan/ Scheme		_
Staff welfare expenses		
Total Employee benefits expense		
31 Finance cost	31 March 2023	31 March 2022
31 I mance cost	31 Mai Cii 2023	31 Mai CII 2022
Interest expense		
On bank loan		
On debentures/bonds	-	-
On assets on finance lease	-	
Other borrowing costs	•	-
Bank charges	-	•
Loss on foreign exchange transactions and translations considered as finance cost (net)		
Total Finance cost	·	· ·
32 Depreciation and amortization expense	31 March 2023	31 March 2022
on tangible assets (Refer note 13)		
on intangible assets (Refer note 14)	22	-
Total Depreciation and amortization expense		
33 Other Expenses	31 March 2023	31 March 2022
Bank Charges	640	1,269
Interest on Late Payment of TDS		
ROC filing charges	5,500	_
Auditor's remuneration (Refer note below)	25,000	25,000
	23,000	1,637
Statutory Dues Late Fine	31,140	27,906
Total Other expenses	31,140	27,900
Note: The following is the break-up of Auditors remuneration (inclusive/exclusive of service tax)	24 H 2022	24 Harrel 2022
	31 March 2023	31 March 2022
As auditor: Statutory audit	25,000	25,000
Success of Subsection of Subse		
Total	25,000	25,000

