

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NDGC EGOV TECHNOVENTURES PRIVATE LIMITED

Report on the audit of the Financial Statements

We have audited the accompanying standalone financial statements of **NDGC EGOV TECHNOVENTURES PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31 March, 2024, 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, 2024, 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

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

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 assurance conclusion thereon.



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

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

Management's Responsibility for the 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



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, 2020** ("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
- (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, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) 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

d. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail features being tampered with.

As Proviso to Rule 3(1) of the Companies 9Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.



For NAND KISHORE GUPTA & CO
Chartered Accountants

Nand Kishore Gupta SD/-

NandKishore Gupta
UDIN: **24300142BKFOUD8539**

Place:DELHI

Date: 28/09/2024

NDGC EGOV TECHNOVENTURES PRIVATE LIMITED
Balance Sheet as at 31.03.2024

		(Amount in Rs.)	
	Note	31 March 2024	31 March 2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	4	5,00,000	5,00,000
Reserves and surplus	5	-6,25,573	-5,99,924
Money received against share warrants			
		<u>-1,25,573</u>	<u>-99,924</u>
Share application money pending allotment	6		
Non-current liabilities			
Long-term borrowings	7	4,83,900	4,83,900
Deferred tax liabilities (Net)	8	-	-
Other long term liabilities	9	-	-
Long-term provisions	10	-	-
		<u>4,83,900</u>	<u>4,83,900</u>
Current liabilities			
Short-term borrowings	11	-	-
Trade payables	12	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	13	51,900.00	26,900.00
Short-term provisions	10	-	-
		<u>51,900.00</u>	<u>26,900.00</u>
Total		<u>4,10,227.50</u>	<u>4,10,876.50</u>
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	-	-
Long term Loans and advances	17	-	-
Other non-current assets	18	-	-
		<u>-</u>	<u>-</u>
Current assets			
Current investments	19	-	-
Inventories	20	-	-
Trade receivables	21	-	-
Cash and bank balances	22	4,10,227.50	4,10,876.50
Short term Loans and advances	23	-	-
Other current assets	24	-	-
		<u>4,10,227.50</u>	<u>4,10,876.50</u>
Total		<u>4,10,227.50</u>	<u>4,10,876.50</u>
		-	-
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

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: 28/09/2024



For and on behalf of the Board of Directors of
For **NDGC EGOV TECHNOVENTURES PRIVATE LIMITED**
CIN: U72500DL2019PLC344907

(PRADEEP NAMDEO)

Director

DIN: 05272209

(SAHASHA NAMDEO)

Director

DIN: 06746773

Pradeep

Sahassha Namdeo

NDGC EGOV TECHNOVENTURES PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31.03.2024

		(Amount in Rs.)	
	Note	31 March 2024	31 March 2023
Income:			
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	31	-	-
Corporate Social Responsibility expenditures	70	-	-
Depreciation and amortization expense	32	-	-
Other expenses	33	25,649	31,140
Total expenses		25,649	31,140
Profit/(loss) before exceptional and extraordinary items and tax		-25,649	-31,140
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		-25,649	-31,140
Extraordinary Items (specify nature & provide note/delete if none)		-	-
Profit before tax		-25,649	-31,140
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		-25,649	-31,140
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		-25,649	-31,140
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

As per our report of even date

For **NAND KISHORE GUPTA & CO**
Chartered Accountants
Firm Registration No.0327326E

Nand Kishore Gupta
(Nand Kishore Gupta)

Membership No: 300142

Place: Delhi
Date: 28/09/2024



For and on behalf of the Board of Directors of
For **NDGC EGOV TECHNOVENTURES PRIVATE LIMITED**
CIN:U72500DL2019PLC344907

Pradeep
(PRADEEP NAMDEO)
Director
DIN: 05272209

Sahasha Namdeo
(SAHASHA NAMDEO)
Director
DIN: 06746773

- 4 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 2024	31 March 2023
Authorized		
50000 Equity Shares of Rs. 10/- 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

(a) Reconciliation of shares outstanding at the beginning and at the end of the year	31 March 2024		31 March 2023	
	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
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	50,000	5,00,000	50,000	5,00,000

- (b) **Rights, preferences and restrictions attached to shares**
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 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. 0 (31st March 2023: 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 2024	31 March 2023
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:	31 March 2024	31 March 2023
Equity shares allotted as fully paid bonus shares by capitalization of securities premium	-	-
Equity shares allotted as fully paid-up pursuant to contracts for consideration other than cash	-	-
Equity shares bought back by the company	-	-

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company	31 March 2024		31 March 2023	
Name of the shareholder	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.

(f) Details of Shares held by Promoters at the end of the year	31 March 2024			31 March 2023		
NAME	No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change during 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	#DIV/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

(a) Capital Reserve	31 March 2024	31 March 2023
Opening balance	-	-
Add: Current year transfer from	-	-
Less: Utilization on account of / Transfer to	-	-
Closing balance	-	-



NDGC EGOV TECHNOVENTURES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(b) Capital Redemption Reserve			
Opening balance	-	-	
Add: Current year transfer from	-	-	
Less: Utilization on account of / Transfer to	-	-	
Closing balance	-	-	
(c) Securities Premium Account			
Opening balance	-	-	
Add : Securities premium credited on share issue	-	-	
Less : Premium utilized for various reasons	-	-	
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			
Opening balance	-	-	
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	-	-	
Closing balance	-	-	
(g) Other Reserves (Specify the nature and purpose of each reserve)			
Opening balance	-	-	
Add: Transfer from	-	-	
Less: Transfer to	-	-	
Closing balance	-	-	
(h) Surplus/(deficit) in the Statement of Profit and Loss			
Opening balance	-	-	
Add: Net Profit/(Net Loss) for the current year	-5,99,924	-5,68,784	
Transfer from reserves	-25,649	-31,140	
Less: Proposed dividends	-	-	
Interim dividends	-	-	
Transfer to _____ reserves	-	-	
Closing balance	-6,25,573	-5,99,924	
Total Reserves and surplus	-6,25,573	-5,99,924	
6 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 2024	31 March 2023	31 March 2024	31 March 2023
<u>Secured</u>				
(a) Bonds/debentures	-	-	-	-
(b) Term loans*				
from banks	-	-	-	-
from other parties	-	-	-	-
(c) Deferred payment liabilities*	-	-	-	-
(d) Deposits *	-	-	-	-
(e) Loans and advances from related parties *	-	-	-	-
(f) Long term maturities of finance lease obligations *	-	-	-	-
(g) Other loans and advances (Specify nature below)*	-	-	-	-
Deposits				
Deposits from shareholders	-	-	-	-
Deposits from public	-	-	-	-
Total	-	-	-	-
<u>Unsecured</u>				
(a) Bonds/debentures *(state in descending order of maturity or conversion, starting from the farthest redemption or conversion date) (secured)	-	-	-	-
____ (Previous Year: ____) ____ % Debentures of Rs. ____ each redeemable at ____ on ____				
(b) Term loans*				
from banks	-	-	-	-
from other parties	-	-	-	-
(c) Deferred payment liabilities*	-	-	-	-
(d) Deposits *	-	-	-	-
(e) Loans and advances from related parties(PRAKHAR SOFTWARE)	-	-	4,83,900	4,83,900
(f) Long term maturities of finance lease obligations *	-	-	-	-



NDGC EGOV TECHNOVENTURES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(g) Other loans and advances (Specify nature below)*	-	-	-	-
Deposits	-	-	-	-
Deposits from shareholders	-	-	-	-
Deposits from public	-	-	-	-
Total long term borrowings including its current maturities	-	-	4,83,900	4,83,900
Less: Amount disclosed under the head "Other current liabilities" (note XX)	-	-	-	-
Total non current maturities of long term borrowings	-	-	4,83,900	4,83,900

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

8	Deferred tax liabilities/(asset) (Net)	31 March 2024	Charge/(benefit) for the year	31 March 2023	
	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)	-	-	-	
9	Other long term liabilities		31 March 2024	31 March 2023	
	Trade Payables		-	-	
	Others		-	-	
	Advance from customers		-	-	
	Unearned revenue		-	-	
	Total Other long term liabilities		-	-	
10	Provisions				
		Long term	Short term		
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
(a)	Provision for employee benefits (Refer note XX)				
	Provision for gratuity (unfunded)	-	-	-	-
	Provision for leave Encashment (unfunded)	-	-	-	-
(b)	Other provisions (Specify nature)	-	-	-	-
	Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)]	-	-	-	-
	Provision for Goods and Service tax	-	-	-	-
	Provision for warranties	-	-	-	-
	Provision for sales return	-	-	-	-
	Decommissioning liability	-	-	-	-
	Total Provisions	-	-	-	-



11	Short-term borrowings	31 March 2024	31 March 2023
	<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		
	<u>Unsecured</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		
	Total Short-term borrowings	-	-
12	Trade payables	31 March 2024	31 March 2023
(a)	Total outstanding dues of micro enterprises and small enterprises	-	-
(b)	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	Payables Not Due	Outstanding for following periods from due date of payment			
			Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

13 Other current liabilities

- (a) Audit fee Payable
(b) Expenses Payable
(c) Statutory Dues Payable

31 March 2024

31 March 2023

50,000
1,900
-

25,000
1,900
-

Total Other current liabilities

51,900

26,900



		31 March 2024	31 March 2023
22 Cash and Bank Balances			
Cash and cash equivalents			
ICICI BANK		19,649	20,298
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 lien		-	-
Cheques, drafts on hand		-	-
Cash on hand		-	-
Total	(I)	4,10,228	4,10,877
Other bank balances			
-Current maturities			
Deposits with original maturity for more than 12 months but less than 12 months from reporting date		-	-
Margin money or deposits under lien		-	-
Others (specify nature)		-	-
Total current maturities of other bank balances	(II)	-	-
-Non-current maturities			
Deposits with maturity date after 12 months from reporting date		-	-
Deposits with original maturity for more than 3 months but less than 12 months		-	-
Margin money or deposits under lien		-	-
Others (specify nature)		-	-
Total gross non current maturities of other bank balances	(III)	-	-
Less: Amount disclosed under non-current assets	(IV)	-	-
Total non current maturities of other bank balances included in cash and bank balances	(V=III-IV)	-	-
Total Cash and bank balances	(I+II+V)	4,10,228	4,10,877
23 Short term loans and advances			
(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		-	-
(b) Interest accrued and due on deposits		-	-
(c) Total		-	-



NDGC EGOV TECHNOVENTURES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024

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

	31 March 2024	31 March 2023
25 Revenue from operations		
Sale of products		
Finished goods	-	-
Traded goods	-	-
Sale of services	-	-
Grants or donations received (relevant in case of section 8 companies only)		
Other operating revenue		
Scrap sales	-	-
Other	-	-
Revenue from operations (Gross)	-	-
Less: Excise duty	-	-
Revenue from operations (Net)	-	-

Revenue from operations for periods up to June 30, 2017 includes excise duty. From July 1, 2017 onwards the excise duty and most indirect taxes in India have been replaced Goods and Service Tax (GST). The company collects GST on behalf of the Government. Therefore, Revenue from operations for period April 1, 2017 to June 30, 2017 do not include GST. In view of the aforesaid change in indirect taxes, Revenue from operations year ended March 31, 2019 is not comparable 31 March 2018.

	31 March 2024	31 March 2023
26 Other income		
Interest income		
Dividend income	-	-
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)	-	-
Commission income	-	-
Discount received	-	-
Miscellaneous income	-	-
Total other income	-	-

	31 March 2024	31 March 2023
27 Cost of raw material consumed		
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. ____)]	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Cost of packing material consumed	(II) -	-
Other materials (purchased intermediates and components)		
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 other material consumed	(III) -	-
Total raw material consumed	(I+II+III) -	-

	31 March 2024	31 March 2023
Details of raw material and components consumed		
(Broad heads)		
...	-	-
...	-	-
...	-	-
Total	-	-

	31 March 2024	31 March 2023
Details of closing inventory of raw material and components		
(Broad heads)		
...	-	-
...	-	-
...	-	-
Total	-	-

	31 March 2024	31 March 2023
28 Purchases of stock-in-trade		
	-	-
Total	-	-



29 Changes in inventories of finished goods, work in progress and stock-in trade

Inventories at the beginning of the year:

Stock-in-trade [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

Work in progress

Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

	31 March 2024	31 March 2023
	-	-
	-	-
	-	-
(I)	-	-

Inventories at the end of the year:

Stock-in-trade [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

Work in progress

Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

	-	-
	-	-
	-	-
(II)	-	-

(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade

	-	-
--	---	---

Details of closing inventory of:

Traded goods

(Broad heads)

...

...

Total

	31 March 2024	31 March 2023
	-	-
	-	-
	-	-
	-	-

Work in progress

(Broad heads)

...

...

Total

	-	-
	-	-
	-	-
	-	-

Finished goods

(Broad heads)

...

...

Total

	-	-
	-	-
	-	-
	-	-



NDGC EGOV TECHNOVENTURES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024

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

30 Employee benefits expense

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 March 2024

31 March 2023

-
-
-
-
-
-

31 Finance cost

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

31 March 2024

31 March 2023

-
-
-
-
-
-
-
-

32 Depreciation and amortization expense

on tangible assets (Refer note 13)
on intangible assets (Refer note 14)

31 March 2024

31 March 2023

-
-

Total Depreciation and amortization expense

-

33 Other Expenses

Bank Charges
Interest on Late Payment of TDS
ROC filing charges
Auditor's remuneration (Refer note below)
Statutory Dues Late Fine
Total Other expenses

31 March 2024

31 March 2023

649
-
-
25,000
-
25,649

Note : The following is the break-up of Auditors remuneration (inclusive/exclusive of service tax)

As auditor:

Statutory audit

31 March 2024

31 March 2023

25,000
25,000

Total

25,000

