

INDEPENDENT AUDITOR'S REPORT

To,

The Members of
DS DOSA FACTORY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of DS DOSA FACTORY PRIVATE LIMITED (the Company), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, (*statement of changes in equity*) for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the 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 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, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- a. 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.
- b. 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.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.

- e. 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

Materiality is the magnitude of misstatements in the Financial Statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work, and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements

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

1.

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

2. 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 [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]
- (c) [The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.]

- (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].
- (e) 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.
- (f) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) 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.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d.
 - i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - iii. Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- e The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013. Hence clause not applicable.

FOR V.KUMAR & COMPANY
Chartered Accountant
FRN: 000693C

A circular professional seal with the name 'IETIKKASUPPA' in the center, surrounded by text including 'Chartered Accountant' and 'Uttarakhand'.
IETIKKASUPPA
Partner
Membership No: 113327
Place: Ghaziabad
Date: 30.09.2023
UDIN: 23413327BGYKOB2169

DS DOSA FACTORY PRIVATE LIMITED

G-4, Ground Floor, C Block, Express Green Apartments, Sector-1, Vaishali, Ghaziabad, UP - 201010

CIN No.:U55205UP2016PTC85719

E-mail:dsdosafactorypvtltd@gmail.com

Balance Sheet As On 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
		Rs. (Amount in '000)	Rs. (Amount in '000)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	5,707.00	100.00
(b) Reserves and surplus	2	(2,467.47)	(7,524.81)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	255.66	2,742.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	5,638.25	5,946.98
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		3,179.04	6,534.65
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	2,750.19	1,710.43
TOTAL		15,062.66	9,509.24
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	3,029.59	3,061.45
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		474.41	433.68
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	10		
(b) Inventories	11	328.40	180.65
(c) Trade receivables	12	344.09	198.78
(d) Cash and cash equivalents	13	8,127.50	3,924.10
(e) Short-term loans and advances	14	2,740.12	1,694.65
(f) Other Current Assets	15	18.56	15.94
TOTAL		15,062.66	9,509.24

See accompanying notes forming part of the financial statements

In terms of our report attached

For V Kumar & Co.

Chartered Accountants

Ietikka Gupta
Partner

Membership No: 413327



Place: Ghaziabad

Date: 30/09/2023

UDIN: 23413327BGYKOB2169

For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)

DIN -06810157

MEETA
BHARDWAJ

Meeta Bhardwaj
(DIRECTOR)

DIN: 06810178

Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
17:05:01 +05'30'

DS DOSA FACTORY PRIVATE LIMITED

G-4, Ground Floor, C Block, Express Green Appartments, Sector-1, Vaishali, Ghaziabad, UP - 201010

CIN No.:U55205UP2016PTC85719

E-mail:dsdosafactorypvtltd@gmail.com

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars	Note No.	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
		Rs. (Amount in '000)	Rs. (Amount in '000)
I Revenue from operations (gross)	16	43,559.25	29,360.56
Less: Excise Duty		-	-
Revenue from operations (net)		43,559.25	29,360.56
II Other Income	17	1,850.77	226.50
III Total Income (I+II)		45,410.02	29,587.06
IV Expenses			
(a) Cost of materials consumed	18	11,245.63	10,147.46
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	12,548.96	10,777.89
(e) Finance costs	21	778.01	741.35
(f) Depreciation and amortisation expenses		971.07	977.37
(g) Other expenses	22	14,849.74	8,528.03
Total Expenses		40,393.40	31,172.10
V Profit before exceptional and extraordinary item and tax		5,016.62	(1,585.04)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		5,016.62	(1,585.04)
VIII Extraordinary Items		-	-
IX Profit before Tax		5,016.62	(1,585.04)
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		(40.72)	(47.56)
XI Profit / (Loss) for the period from continuing operations		5,057.34	(1,537.48)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		5,057.34	(1,537.48)
XVI Earning per equity share:			
(1) Basic		0.01	(0.15)
(2) Diluted		0.01	(0.15)

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA Bhardwaj
Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
17:08:00 +0530
MEETA Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023
UDIN: 23413327BGYKOB2169

DS DOSA FACTORY PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period ended March 31st 2023		Figures as at the end of previous reporting period ended March 31st 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 60000 Equity shares of Rs.10/- each with voting rights	6,00,000.00	60,00,000.00	10,000.00	1,00,000.00
(b) Issued, Subscribed and Paid up 60000 Equity shares of Rs.10 each with voting rights	6,00,000.00	60,00,000.00	10,000.00	1,00,000.00
	5,70,700.00	57,07,000.00	10,000.00	1,00,000.00
Total	5,70,700.00	57,07,000.00	10,000.00	1,00,000.00

List of Shareholders holding more than 5% share capital as on March 31, 2023

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
MEETA BHARDWAJ	320700	56.19	10	32,07,000.00
SHIVANG BHARDWAJ	123800	21.69	10	12,38,000.00
SANJAY KUMAR BHARDWAJ	126200	22.11	10	12,62,000.00
TOTAL	5,70,700.00	100.00		57,07,000.00

List of Shareholders holding more than 5% share capital as on March 31, 2022

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
MEETA BHARDWAJ	7600	76.00	10	76,000.00
SHIVANG BHARDWAJ	2400	24.00	10	24,000.00
TOTAL	10,000.00	100.00		1,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period					
Sr.No.	Promotor's Name	No of shares	% of total shares	% Change during the year	
1	MEETA BHARDWAJ	320700	56.19	-19.81	
2	SHIVANG BHARDWAJ	123800	21.69	-2.31	
3	SANJAY KUMAR BHARDWAJ	126200	22.11	22.11	

Previous reporting Period					
Sr.No.	Promotor's Name	No of shares	% of total shares	% Change during the year	
1	MEETA BHARDWAJ	7600	76.00	0	
2	SHIVANG BHARDWAJ	2400	24.00	0	

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
10000	0	0	560700	570700

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
100000	0	0	0	100000

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA BHARDWAJ
Digitally signed by MEETA BHARDWAJ
Date: 2023.09.30 16:54:43 +05'30'

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

DS DOSA FACTORY PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in'000)	Rs. (Amount in'000)
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(7,524.81)	(5,987.33)
Add: Profit / (Loss) for the year	5,057.34	(1,537.48)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(2,467.47)	(7,524.81)
Total	(2,467.47)	(7,524.81)

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in'000)	Rs. (Amount in'000)
<u>UNSECURED LOANS</u>		
Loan from Director & Relatives	255.66	2,742.00
<u>SECURED LOANS</u>		
Car Loan	1,307.39	615.58
Working Capital Term Loan	510.37	878.63
Capex-Ashok Vihar	-	-
TOTAL	2,073.42	4,236.21

In terms of our report attached
For V Kumar & Co.

Letikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA Bhardwaj
(DIRECTOR)
DIN: 06810178

Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:15:07 +05'30'

Place: Ghaziabad
Date: 30/09/2023

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in'000)	Rs. (Amount in'000)
SECURED LOANS		
OD A/C	3,820.49	4,452.77
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
	-	-
	-	-
TOTAL	3,820.49	4,452.77

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in'000)	Rs. (Amount in'000)
Creditors For Advance	-	-
Expenses Payable	-	-
Others	-	-
Total	-	-

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
Bhardwaj
Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:15:32 +05'30'

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in'000)	Rs. (Amount in'000)
(a) Provision for employee benefits		
ESI Contribution Payable	169.02	124.08
EPF Contribution Payable	1,013.85	530.44
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	855.82	710.77
Director's Remuneration Payable		-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	98.93	81.85
(c) Provision - Others		
Power Payable	138.15	-
Gas Exp. Payable	249.92	-
Telephone Expenses Payable	7.08	
GST Payable	142.42	181.99
Brand Royalty Payable	-	6.30
Audit Fees Payable	75.00	75.00
Total	2,750.19	1,710.43

In terms of our report attached
For V Kumar & Co.



Ietikka Gupta
Partner
Membership No.: 413327

For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ

Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:15:49 +05'30'

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

DS DOSA FACTORY PRIVATE LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Fixed Deposit	-	-
Total	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Finished Goods	328.40	180.65
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	328.40	180.65

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
A) Cash In Hand	8,001.36	3,867.85
B) Fixed Deposits	25.00	25.00
C) Bank Balance	101.14	31.24
Total	8,127.50	3,924.10

In terms of our report attached
For V Kumar & Co.

Letikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Bhardwaj
Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ
Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:17:01 +05'30'
Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Security Deposits-Rent	1,016.00	1,349.17
Security Deposits-Others	321.23	255.03
Salary Advance	(2.50)	1.34
Security Deposit with BSNL	-	-
Additional Tax Recoverable C.G.	-	-
GST INPUT	-	-
Others	1,249.63	-
TCS Receivable	2.31	0.85
TDS Receivable (Commission)	56.17	-
TDS Receivable A.Y 2023-24	97.29	88.26
Total	2,740.12	1,694.65

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
A) Preliminary exps. w/off	-	-
B) Interest accrued on FDR	18.56	15.94
C) Other	-	-
Total	18.56	15.94

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
Bhardwaj
Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:17:26 +05'30'

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	2,005.37	852.44	321.22	-	3,179.04
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					3,179.04

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	1,947.90	4,476.96	109.79	-	6,534.65
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					6,534.65

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	344.09	-	-	-	-	344.09
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	198.78	-	-	-	-	198.78
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ
Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Digitally signed by MEETA
BHARDWAJ
Date: 2023.09.30 16:19:21
+05'30'

Place: Ghaziabad
Date: 30/09/2023

DS DOSA FACTORY PRIVATE LIMITED

Note - 8

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	RATE OF DEPRECIATION	G R O S S — B L O C K				DEPRECIATION			N E T — B L O C K		
		AS ON 31.03.2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.03.2023	UP TO 01.04.2022	For The year ended 31.03.2023	UP TO 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
OFFICE EQUIPMENTS	-	474.95	61.46	66.40	-	602.80	435.10	47.01	482.12	120.69	39.84
PLANT & MACHINERY	-	2,813.75	11.50	23.96	515.74	2,333.47	1,411.11	161.91	1,573.02	760.45	1,167.92
VEHICLES	-	3,730.68	1,028.00	-	-	4,758.68	2,186.43	647.90	2,834.33	1,924.36	1,544.25
COMPUTER	-	311.11	28.91	-	-	340.02	294.93	22.37	317.30	22.73	16.19
FURNITURE & FITTINGS	-	1,445.17	-	-	-	1,445.17	1,151.92	91.87	1,243.80	201.37	293.24
TOTAL		8,775.66	1,129.87	90.36	515.74	9,480.15	5,479.49	971.07	6,450.56	3,029.59	3,061.45
PREVIOUS YEAR		8,742.31	33.34	-	-	8,775.66	4,736.84	977.37	5,714.21	3,061.45	4,005.47

In terms of our report attached
For V Kumar & Co.



Jetikka Gupta
Partner
Membership No.: 413327/AZ/IA/BAB

Place: Ghaziabad

For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ

Digitally signed by
MEETA BHARDWAJ
Date: 2023.03.30
16:20:39 +05'30'

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Note 16 REVENUE FROM OPERATIONS

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Sale of Services	43,559.25	29,360.56
Total - Sales	43,559.25	29,360.56

Note 17 OTHER INCOME

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Other Income	1,682.09	223.99
Brand Royalty	166.06	
Interest on Fixed Deposits	2.62	2.52
Total	1,850.77	226.50

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Opening stock	180.65	747.70
Add: Purchases		
Import		
Domestic	11,393.38	9,580.41
Less: Closing stock	328.40	180.65
Cost of material consumed	11,245.63	10,147.46

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Digitally signed by
MEETA BHARDWAJ
Date: 2023.09.30
16:22:10 +05'30'

Place: Ghaziabad
Date: 30/09/2023

Note 19 CHANGE IN INVENTORIES

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Inventories at the end of the year:		
Finished goods	-	-
Work-in-progress	-	-
Inventories at the beginning of the year:		
Finished goods	-	-
Work-in-progress	-	-
Net (increase) / decrease	-	-

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Salaries and wages	9,787.12	7,149.99
ESI & PF Contribution	917.95	646.02
Staff Welfare	220.49	647.65
Director's Remuneration	1,340.00	1,140.00
Bonus	283.40	1,194.24
Total	12,548.96	10,777.89

Note 21 FINANCE COST

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
Bank Charges	16.79	69.88
Interest on Unsecured loan	451.62	-
Bank Interest on Car Loan	225.98	664.33
Processing Fees	14.75	-
Interest on Term Loan	68.86	7.15
Total	778.01	741.35

In terms of our report attached
For V Kumar & Co.

Ietikka Gupta
Partner

Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Bhardwaj
Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA BHARDWAJ

Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

Note 22 OTHER EXPENSES

Particulars	Figures as at the end of current reporting period ended March 31st 2023	Figures as at the end of previous reporting period ended March 31st 2022
	Rs. (Amount in '000)	Rs. (Amount in '000)
(A) DIRECT EXPENSES		
Consumables	661.72	32.20
Packaging Material	1,034.45	403.99
Gas Expenses	2,405.16	-
Freight Inward	41.06	23.52
Unloading & Handling charges	-	-
Total (A)	4,142.39	459.72
(B) INDIRECT EXPENSES		
Professional Fees	95.24	106.50
Conveyance Expenses	50.88	33.80
Rent Building	2,285.24	840.00
Rent Machinery	-	-
Telephone & Internet Expenses	121.11	104.56
Power & Fuel	2,461.41	1,892.42
Audit Fees	40.00	125.00
Brand Royalty	435.07	293.61
Insurance	101.85	115.41
Business promotional Expenses	855.32	144.51
Housekeeping Expenses	402.45	391.73
Interest & Penalty on TDS/GST/Income Tax	70.37	79.63
Repairs & Maintenance	948.69	978.81
Security Expenses	-	62.68
Other Expenses	526.14	914.68
Printing & stationery & Postage	233.73	55.79
Party Expenses	195.87	42.30
Priliminary Expenses W/off	-	-
Travelling Expenses	36.25	-
Commission Expenses	1,847.75	1,886.89
Total (B)	10,707.35	8,068.31
Total (A+B)	14,849.74	8,528.03

In terms of our report attached
For V Kumar & Co

Ietikka Gupta
Partner
Membership No.: 413327



For and on behalf of Board of Directors of
DS DOSA FACTORY PRIVATE LIMITED

Sanjay Bhardwaj
Sanjay Kumar Bhardwaj
(DIRECTOR)
DIN -06810157

MEETA
BHARDWAJ
Meeta Bhardwaj
(DIRECTOR)
DIN: 06810178

Place: Ghaziabad
Date: 30/09/2023

DS DOSA FACTORY PRIVATE LIMITED

G-4, Ground Floor, C Block, Express Green Apartments, Sector-1, Vaishali, Ghaziabad

CIN No.: U55205UP2016PTC085719

E-mail: dsdosafactorypvtltd@gmail.com

Tel.: 9811575965

DIRECTORS' REPORT

To the Members of **DS DOSA FACTORY PRIVATE LIMITED**

The Board of Directors of your Company is pleased to present the **Annual report** on the working of your company, together with the Audited Financial Statements for the financial year ended 31st March 2023.

1. FINANCIAL PERFORMANCE

The Company's financial performance, for the financial year ended 31st March, 2023 is summarized below:

(In Rupees)

Particulars	FY 2022-23 (Amount in '000)	FY 2021-22 (Amount in '000)
Income for the year	45,410.02	29,360.56
Expenditure for the year	40,393.40	31,172.10
Profit/(Loss) before Tax	5,016.62	1,585.04
Current Tax	0	0
Deferred Tax	(40.72)	(47.56)
Profit/(Loss) after tax	5,057.34	(1,537.48)
EPS (Earning Per Share)	0.01	(0.15)

2. STATE OF AFFAIRS

The company has achieved growth of approx. 54% in its revenue. The revenue from operations was 4,35,59,251/- during the year. The company had earned Net Profit of Rs.50,57,340/-, i.e. the net increase of Rs.65,94,821/- from the previous reporting period ended 31st March 2022.

3. DIVIDEND

The company does not propose any dividend for the year ended **31st March, 2023**.

4. TRANSFER TO RESERVES

For the period ended 31st March 2023, the Company does not propose to transfer any sum to any specific reserve, except transfer of net profits.

5. CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

6. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statement relates and the date of this Report.

7. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM.

There has been change in the constitution of Board during the period under review. Mr. Sanjay Kumar Bhardwaj has been welcomed on Board of directors as "Managing Director" from 05th Nov. 2022.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

9. EXTRACT OF ANNUAL RETURN

The extract of Annual return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Form No. MGT-9 is enclosed as Annexure-"A".

10. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the financial year under review, 7 (Seven) meetings of Board of Directors of the Company were held as under:

S. No	Date of Board Meeting	Directors present in the Board Meeting
1.	15.06.2022	2
2.	18.08.2022	2
3.	12.09.2022	2
4.	02.11.2022	2
5.	05.11.2022	2
6.	31.12.2022	3
7.	25.03.2022	3

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

S. No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	Meeta Bhardwaj	7	7
2.	Shivang Bhardwaj	7	7
3.	Sanjay Bhardwaj	2	2

11. STATUTORY AUDITORS

Pursuant to provisions of section 139 and 142 of the Companies Act, 2013 and read with Rule 3 of the Companies (Audit and Auditors) Rules, 2014, and other applicable provisions of the Companies Act 2013, read with rules made thereunder, as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), the consent of the Board be and is hereby accorded to recommend to the Shareholders of the Company to appoint **M/s V Kumar & Co., Chartered Accountants, (Firm Registration No. 000693C)**, as statutory auditors of the company for period of 5 (Five) years starting from Financial Year 2022-2023 and that they shall hold office from the conclusion of 7th Annual General Meeting until the conclusion of the 11th Annual General Meeting for the Financial Year 2026-2027, on such remuneration plus taxes and reimbursement of out of pocket expenses as may be incurred by them in connection with the audit of accounts of the company, as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

V Kumar & Co., Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term.

12. AUDITOR'S REPORT

The report of the Statutory Auditors alongwith notes to Schedules is enclosed to this Report. Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report. Pursuant to provision of sub-section (12) of section 143 of the Companies Act, 2013, Auditor has not reported any fraud.

13. MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Your company has not directly or indirectly

- a) given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,
- b) given any guarantee or provide security in connection with a loan to any other body corporate or person and
- c) acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more

15. RELATED PARTY TRANSACTIONS

Following transactions were entered by the Company during the financial year with any related party in the ordinary course of business and on the arm's length basis. Thus, the provisions of Section 188(1) of the Companies Act, 2013 are applicable. During the period ending 31st March, 2023, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

S. No.	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made
1.	Meeta Bhardwaj	AQSPB1444K	Director	Director's Remuneration	Rs.6,00,000.00
2.	Shivang Bhardwaj	CKYPB4221N	Director	Director's Remuneration	Rs.5,40,000.00
3.	Sanjay Kumar Bhardwaj	AHLPB1677J	Managing Director	Director's Remuneration	Rs.2,00,000.00
3.	Sanjay Kumar Bhardwaj	AHLPB1677J	Managing Director	Royalty Payment	Rs.4,35,066.00

16. TRANSFER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'); the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

17. DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

18. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review the Company has accepted following money in the form of unsecured loan from one of the directors or relative of the director of the Company.

S. No	Name of Director	Amount of Loan
1.	Sanjay Kumar Bhardwaj	3,73,000.00
2.	Shivang Bhardwaj	Nil
3.	Meeta Bhardwaj	Nil

19. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

20. PARTICULARS OF EMPLOYEES AND REMUNERATION

Disclosures pertaining to

i. Statement showing the details of the top 2 employees in terms of remuneration drawn:

S. No.	Name of the Employee	Designation	Per month Salary	Annual Salary
1.	Shatrudhan Yadav	Executive Chef	Rs.65,000.00	Rs.7,80,000.00
2.	Deepak Sharma	Restaurant Manager	Rs.40,000.00	Rs.4,80,000.00

ii. Statement showing the details of employee employed throughout the financial year and is in receipt of remuneration of Rs. 1,02,00,000/- (Rupees One Crore and Two Lacs only) or more, or employed for a part of the year and in receipt of Rs. 8,50,000/- (Rupees Eight Lacs and Fifty Thousand only) or more a month – **Not Applicable as the company do not have any such employees, as required under Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.**

21. SHARE CAPITAL

During the financial year, the Company has raised its Authorized Share Capital from **10000** equity shares of Rs.10 each to **6,00,000** equity shares of Rs.10 each. Out of these 600000 equity shares, 570700 shares are issued, subscribed and paid up capital. Unsecured Loans from Directors, Director's Remuneration and Royalty Payable to Director has been converted into the issued capital during the year.

Statement of Shareholders holding more than 5% share capital as on March 31, 2023:

Name of Shareholder	No. of Shares	% Holding	Value/Share	Total Value
Meeta Bhardwaj	320700	56.19	10	32,07,000.00
Shivang Bhardwaj	123800	21.69	10	12,38,000.00
Sanjay Kumar Bhardwaj	126200	22.11	10	12,62,000.00

22. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

23. RISK MANAGEMENT POLICY

Pursuant to section 134(3)(n) of the Companies Act, 2013, the Company has developed and implemented Risk Management Policy to identify the elements of risk that may threaten the existence of the Company and measures to be taken to mitigate the said risk elements. The

Company being a Private Limited Company is not under the purview for constituting Risk management committee under the provisions of listing agreement.

However, the Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

24. SUBSIDIARIES / ASSOCIATES OR JOINT VENTURES

During the period under review, no Company has become or ceased to be Subsidiary, Associates or Joint Venture of the Company.

25. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts / Tribunals which would impact the going concern status of the Company and its future operations.

26. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM, IF ANY,

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

(A). Conservation of Energy

- i. The steps taken or impact on conservation of energy;
The operations of your Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.
- ii. The steps taken by the company for utilising alternate sources of energy;
The operations of your Company are not energy intensive.
- iii. The capital investment on energy conservation equipments; - Nil

(B). Technology absorption-

- i. the efforts made towards technology absorption; - None
- ii. the benefits derived like product improvement, cost reduction, product development or import substitution; - Not Applicable
- iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
 - a) the details of technology imported; - None
 - b) the year of import; - Not Applicable
 - c) whether the technology been fully absorbed; - Not Applicable
 - d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and - Not applicable
- iv. the expenditure incurred on Research and Development - Nil

(C). Foreign exchange Earnings and Outgo

During the period under review there was no foreign exchange earnings or out flow.

28. DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013

The status of the Company being a Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to

- a) **Statement on declaration given by Independent Directors (Section 149)**
- b) **Formation of Audit Committee (Section 177)**
- c) **Formation of Nomination and Remuneration Committee (Section 178)**
- d) **Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors**
- e) **Undertaking Secretarial Audit (Section 204)**

are not applicable to the Company and hence no comment is invited in this regard.

29. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. All employees (permanent, contractual, temporary, trainees) are covered under this policy. No complaint is received so far during the F.Y. 2022-23.

30. CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014, The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

31. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

32. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

33. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

34. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and

- fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;
- c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - d) the directors have prepared the annual accounts on a going concern basis.
 - e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support.

Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization and suppliers and vendors, which have enabled the company to run operations smoothly.

And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For **DS DOSA FACTORY PRIVATE LIMITED**

Sanjay Bhardwaj

(SANJAY KUMAR BHARDWAJ)

Managing Director

DIN: 06810155

Date: 30.04.2023

Place: Ghagghada



Meeta Bhardwaj

(MEETA BHARDWAJ)

Director

DIN: 06810178



Shivang Bhardwaj

(SHIVANG BHARDWAJ)

Director

DIN: 0756981

