INDEPENDENT AUDITORS' REPORT

To The Members of SHAPING G2S PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SHAPING G2S PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss, and the Statement of Cash Flows for the year then ended and notes to the financial statements, 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 ("the 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 and the loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules 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 audit opinion on the financial statements.

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Material uncertainty related to going concern

We hereby state that there are losses in the current year mainly due to no operating revenue as compared to fixed costs of the Company. It indicates that a material uncertainty exists that may cast a significant doubt on the Company's ability as a going concern. However, considering the financial support from the shareholders/promoters of the Company, financial statements are prepared on going concern basis. Our opinion is not modified in respect of this matter.

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 of board of director's report but does not include the financial statements and our auditor's report thereon.

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

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

Responsibility of Management and Those Charged with Governance for 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.

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

R. L. R. BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS 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.
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.

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• 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.

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the 'Annexure A', a statement on the matters specified in the Order, to the extent applicable.
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 purpose of our audit.

   (b) In our opinion proper books of account as required by law have been kept by the company so far as appears from our examination of those books and there are no branches to the company to the best of our knowledge;

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(c) The Balance Sheet ,the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards referred to in section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
(e) On the basis of 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) Reporting on the adequacy with respect to the internal financial controls over financial reporting of the company and the operating effectiveness of such controls are not applicable to the company.

(g)In our opinion, Section 197 of the Companies Act, 2013 is not applicable to Private Limited Company.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

(a) 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(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or

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indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) 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, and

(c) Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the Management under sub clause (a) and (b) above, contain any material misstatement.

For R L R BOSE & Co.
Chartered Accountants
Firm Registration No: 329994E

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

Priyanka Bose
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Place: Kolkata
Date: 5th September, 2024

CA. Priyanka Bose
Partner
Membership No. 313309
UDIN: 24313309BKINPN8651

SHAPING G2S PRIVATE LIMITED

CIN : U70109WB2023PTC259952

651A, Block-O, 2nd Floor, New Alipore, Kolkata, West Bengal - 700053

Balance Sheet as at 31st March, 2024

(₹ in '00)

Particulars	Note No.	As at 31st March, 2024
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
a) Share Capital	3	10,000.00
b) Reserves and Surplus	4	(259.50)
c) Money received against Share warrants		-
(2) Share Application money Pending allotment		
(3) Non-Current Liabilities		
a) Long-Term Borrowings	5	100.00
b) Deferred Tax Liabilities(Net)		-
c) Other Long -Term Liabilities		-
d) Long Term Provisions		-
(4) Current Liabilities		
a) Short-Term Borrowings		-
b) Trade Payables		-
c) Other Current Liabilities	6	265.00
d) Short Term Provisions		-
TOTAL		**10,105.50**
II. ASSETS		
(1) Non- Current Assets		
a) Property, Plant & Equipments & Intangible Assets		
i) Property, Plant & Equipments		-
ii) Intangible Assets		-
iii) Capital Work in Progress		-
iv) Intangible Assets under development		-
b) Non-Current Investments		-
c) Long-Term Loans and Advances	7	5,100.00
d) Other Non-Current Assets		-
(2) Current Assets		
a) Current Investments		-
b) Inventories		-
c) Trade Receivables		-
d) Cash and Cash Equivalents	8	5,005.50
e) Short-Term Loans and Advances		-
e) Other Current Assets		-
TOTAL		**10,105.50**
Significant Accounting Policies	(1 & 2)	
Accompanying Notes form integral part of the Financial Statements	(3 to 36)	-

As per our report of even date annexed

For and on behalf of the board
Shaping Green Energy Private Limited

SHAPING G2S PRIVATE LIMITED — Director
Kishore Madnani
(Director)
DIN: 00511273

SHAPING G2S PRIVATE LIMITED — Director
Dipanjan Bhattacharjee
Dipanjan Bhattacharjee
(Director)
DIN: 00662475

For R L R Bose & Co.
(Chartered Accountants)
Firm's Registration No. 329994E

Priyanka Bose
CA Priyanka Bose
(Partner)
Membership No. 313309
UDIN: 24313309BKINPN8651

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS 05/09/24

Place : Kolkata

SHAPING G2S PRIVATE LIMITED

CIN : U70109WB2023PTC259952

651A, Block-O, 2nd Floor, New Alipore, Kolkata, West Bengal - 700053

Statement of Profit and Loss for the year ended 31st March, 2024

(₹ in '00)

Sl No.	Particulars	Note No.	For the Year ended 31st March, 2024
I	Revenue from Operations		-
II	Other Income		-
III	**Total Income (I+II)**		-
IV	**Expenses:**		
	Cost of Material Consumed		-
	Purchases of Stock-in-Trade		
	Change in Inventories		-
	Employees Benefit expenses		-
	Finance Costs		-
	Depreciation		-
	Other Expenses	9	259.50
	Total expenses		**259.50**
V	**Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)**		**(259.50)**
VI	Exceptional Items		-
VII	**Profit/(Loss) befroe extraordinary items and tax (V-VI)**		**(259.50)**
VIII	Extraordinary Items		-
IX	**Profit/(Loss) before Tax (VII-VIII)**		**(259.50)**
X	**Tax Expense of Continuing Operation:-**		
	(1) Current tax		-
	(2) Tax Relating to Earlier Years		-
	(3) Deferred tax		-
XI	**Profit/(Loss) for the period from Continuing Operation (IX-X)**		**(259.50)**
XII	**Profit/(Loss) for the period from Discontinuing Operation**		-
XIII	**Tax Expense of Discontinuing Operation**		-
XIV	**Profit/(Loss) from Discontinuing Operation (after tax) (XII-XIII)**		-
XV	**Profit/(Loss) for the period (XI+XIV)**		**(259.50)**
XVI	Earnings per equity share:	10	
	(1) Basic		(0.00)
	(2) Diluted		(0.00)
	Significant Accounting Policies	(1 & 2)	
	Accompanying Notes form integral part of the Financial Statements	(3 to 36)	

As per our report of even date annexed

For and on behalf of the board
Shaping Green Energy Private Limited

SHAPING G2S PRIVATE LIMITED

Director

Kishore Madnani
(Director)
DIN: 00511273

SHAPING G2S PRIVATE LIMITED

Dipanjan Bhattacharjee

Director

Dipanjan Bhattacharjee
(Director)
DIN: 00662475

For R L R Bose & Co.
(Chartered Accountants)
Firm's Registration No. 329994E

Priyanka Bose

CA Priyanka Bose
(Partner)
Membership No. 313309
UDIN: 24313309BKINPN8651

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS
05/09/24

SHAPING G2S PRIVATE LIMITED

CIN : U70109WB2023PTC259952

651A, Block-O, 2nd Floor, New Alipore, Kolkata, West Bengal - 700053

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

(₹ in '00)

Particulars	As at 31st March, 2024
A. Cash Flow Arising From Operating Activities	
Net Profit before Taxes	(259.50)
Adjustment for :	
Depreciation	-
Interest on Loan	-
Operating Profit Before Working Capital Changes	**(259.50)**
Adjustment For Working Capital Changes :	
Changes in Inventories	-
Changes in Trade receivable	-
Changes in Trade Payables	-
Changes in Short term borrowing	-
Changes in Short terms loan & Advances	-
Changes in other current liabilities	265.00
Net Cash Flow From Working Capital Changes	**265.00**
Cash Flow From Operating Activities before Tax	**5.50**
Less : Tax Paid	-
Net Cash Flow From Operating Activities befroe Extraordinary Items	**5.50**
Extraordinary Items:	-
Net Cash Flow from Operatng Activities (A)	**5.50**
B. Cash Flow Arising From Investing Activities	
Purchase of Fixed Assets	-
Long term Loan & Advances	(5,100.00)
Interest Income	-
Net Cash Flow From Investing Activities (B)	**(5,100.00)**
C. Cash Flow Arising From Financing Activities	
Long Term borrowings	100.00
Capital Introduced	10,000.00
Interest on Loan	-
Net Cash Flow From Financing Activities (C)	**10,100.00**
Net Cash Flow (A+B+C)	**5,005.50**
Cash and Cash Equivalents at the Beginning of the Year	-
Cash and Cash Equivalents at the End of the Year	**5,005.50**

Note:

a) The above Cash Flow Statement have been prepared under Indirect Method as set out in Accounting Standard (AS) - 3 Cash Flow Statement as specified under Section 133 of the Act, read with Rule 7 of The Companies (Accounts) Rules, 2014.

b) Figures in bracket indicates Cash Outflow.

As per our report of even date annexed

For and on behalf of the board
Shaping Green Energy Private Limited

SHAPING G2S PRIVATE LIMITED

SHAPING G2S PRIVATE LIMITED

Dipanjan Bhattacharjee

Director

Director

Kishore Madnani
(Director)
DIN: 00511273

Dipanjan Bhattacharjee
(Director)
DIN: 00662475

For R L R Bose & Co.
(Chartered Accountants)
Firm's Registration No. 329994E

Priyanka Bose

CA Priyanka Bose
(Partner)
Membership No. 313309
UDIN: 24313309BKINPN8651

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

05/09/24

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

Note No. 1 : Corporate Information

Shaping G2S Private Limited ("the company") having CIN: U70109WB2023PTC259952 was incorporated on 18th January, 2023 under The Companies Act, 2013 as a private limited company. The Company is primarily engaged in the business of builders, general construction, and contracting. The company is domiciled in India having its registered office at 651A, Block-O, 2nd Floor, New Alipore, Kolkata, West Bengal - 700053.

Note No. 2 : Significant Accounting Policies

a) **Basis of Accounting & Preparation of Financial Statements**

The accounting policies set out below have applied consistently to the periods presented in the financial statements. These financial statement have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India, including the Accounting Standard specified under Section 133 of the Companies Act, 2013 (the 'Act') (to the extend notified) , read with the Rule 7 of the Companies (Accounts) Rule ,2014, read with Companies (Accounting Standards) Amendment Rules, 2016 applicable with effect from 1 April 2016 and other generally accepted accounting principles (GAAP) in India, to the extent applicable. The financial statement are presented in Indian rupees.

b) ***Use of Estimates***

The preparation of the financial statements in conformity with Indian GAAP requires Management to make estimates and assumptions that affect the reported amount of assets, liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reported period. The estimates and assumptions used in the accompanying financial statements are based upon Management's evaluation of the relevant facts and circumstances as of the date of financial statements which in Management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing the accompanying financial statements. Any revision to accounting estimates is recognised prospectively in current and future periods.

c) ***Current / Non-Current Classification***

All **assets** and **liabilities** are to be classified into Current and Non-current.

An asset is classified as current when it satisfies any of the following criteria:

i) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
ii) it is held primarily for the purpose of being traded;
iii) it is expected to be realised within 12 months after the reporting date; or
iv) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liability

A liability is classified as current when it satisfies any of the following criteria :

i) it is expected to be settled in the Company's normal operating cycle;
ii) it is held primarily for the purpose of being traded;
iii) it is due to be settled within 12 months after the reporting date; or
iv) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.

d) ***Operating Cycle***

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out above which are in accordance with the Schedule III to the Act. Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

R L R BOSE & CO. KOLKATA

SHAPING G2S PRIVATE LIMITED

e) ***Property, Plant and Equipment***

Tangible Assets

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit & loss as and when incurred.

Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Depreciation on Property, Plant and Equipment computer software has been provided on the written down value (WDV), in the manner and as per the useful life prescribed in Schedule II to the Act, which in Management's view reflects the useful lives of the assets. If Management's estimate of the useful life of a fixed asset at the time of acquisition of the asset or of the remaining useful life on a subsequent review is shorter than that envisaged in the aforesaid schedule, depreciation is provided at the higher rate in line with the Management's estimates of the useful life / remaining useful life.

The company has used the following rates to provide depreciation on its property, plant and equipment.

Class of Asset	Depreciation Rate (WDV)
Land	0.00%
Buildings	4.87%
Plant and Equipment	18.10%
Furniture and Fixtures	25.87%
Vehicles	31.23%
Office Equipment	45.08%
Leasehold Improvement	10.00%
Computers and data processing units	
- Servers and networks	39.30%
- End user devices, such as, desktops, laptops, etc.	63.16%

f) ***Intangible Assets***

Intangible assets acquired separately are measured on initial recognition at cost after which they are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on a straight line basis over the estimated useful economic life. The company uses a rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use. If the persuasive evidence exists to the effect that useful life of an intangible asset exceeds ten years, the company amortizes the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted for in accordance with *AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.*

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The company is not holding any intangible assets hence there is no requirement to declare rates of depreciation on its Intangible Assets.

g) ***Impairment of Property, Plant and Equipment and Intangible assets***

The Company assesses at each balance sheet date whether there is any indication that an asset or a group of assets (cash generating unit) may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset or a group of assets. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used. If such recoverable amount of the asset or the cash generating unit is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the company reassesses the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit & loss.

h) ***Capital Work-in-Progress***

Cost of assets not ready for intended use as at the balance sheet date is shown as Capital work-in-progress.

i) ***Lease***

Lease payments under an operating lease, are recognised as an expense in the Statement of Profit and Loss on a straight line basis over the lease term, unless another basis is more representative of the time pattern of benefits received from the use of the assets taken on lease.

j) **Inventories**

Inventories of Stock-in-Trade are valued at lower of cost and net realizable value. Cost includes the cost of purchase including duties and taxes (other than those refundable), inward freight, and other expenditure directly attributable to the purchase. Trade discounts, rebates are deducted in determining the cost of purchase. The method of valuation of various categories of inventory are as follows :-

1. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.
2. Stores, Spares & Packing Materials : At Cost (FIFO Method)

j) ***Investments***

Investments are classified into current and long-term investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments classified as long-term investments. However, that part of long term investments which are expected to be realized within twelve months from Balance Sheet date is also presented under "Current Investments" under "Current portion of long term investments" in consonance with the current / non-current classification of Schedule III of the Act.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the

Long-term investments are carried at cost. However, provision for diminution is made to recognise a decline, other than temporary in value of long-term investments and is determined separately for each individual investment. Current investments are carried at lower of cost and fair value, determined on an individual investment basis.

On disposal of an investment, the difference between its carrying amount and net di

k) *Revenue Recognition*

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Revenue is recognised upon rendering of the engineering consultancy service, provided collectability is reasonably certain. Revenue from rendering of the engineering consultancy services is net of Indirect taxes and discounts.

Rental Income is recognized as and when accrued on the basis of the agreement entered into with the party.

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

Dividend income is recognized when the company's right to receive dividend is established by the reporting date.

l) *Expenditure*

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

m) *Foreign Currency Transactions*

Foreign Currency Transactions and Balances

i) **Initial Recognition**

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

ii) **Conversion**

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

iii) Exchange Differences

All exchange differences are recognized as income or as expenses in the period in which they arise.

n) *Employee Benefits*

The Company makes contributions retirement benefits determined as a specific percentage of employee salaries, in respect of qualifying employees towards provident fund, employees state insurance scheme ('ESIC') which are defined contribution plans. The Company has no obligations other than stated above to make the specified contributions. The contribution is charged to the statement of profit and loss when an employee renders the related services.

The Company has a defined benefit gratuity plan. The Company provides for Gratuity in respect of employees in accordance with the Payment of Gratuity Act, 1972. Accordingly every employee who has completed five years or more of service gets a gratuity on death or resignation or retirement or termination of employment at 15 days salary (last drawn salary) for each completed year of service.

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include salaries, wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for the services rendered by employees is recognised as an expense during the period.

o) *Income Tax*

Income-tax expense comprises current tax and deferred tax charge or credit. Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Income tax expense is recognised in the Statement of Profit or Loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in the reserves is recognized in reserves and not in the statement of profit and loss. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

p) ***Earnings per Share (EPS)***

The basic earnings per equity share are computed by dividing the net profit or loss for the year attributable to the equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the reporting year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

q) ***Provisions***

Provisions are recognised when the Company has a present obligation as a result of past events, it is more likely than not that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Where the company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

r) ***Contingent Liabilities***

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not

The company does not recognize a contingent liability but discloses its existence in the financial statements.

s) ***Borrowing Costs***

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

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

t) ***Cash and Cash Equivalents***

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

u) ***Cash Flow Statement***

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash flows for the year are classified by operating, investing and financing activities.

SHAPING G2S PRIVATE LIMITED

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

EQUITY & LIABILITIES

Note No. 3 Share Capital

Particulars	As at 31st March, 2024	
	Number	(₹ in '00)
Authorised		
Equity Shares of ₹ 10/- each	1,50,000	15,000.00
	1,50,000	15,000.00
Issued Subscribed & Paid up		
Equity Shares of ₹ 10/- each fully paid up	1,00,000	10,000.00
Total	**1,00,000**	**10,000.00**

Note No. 3 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	As at 31st March, 2024	
	Number	(₹ in '00)
Equity Shares:		
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	1,00,000	10,000.00
Shares bought back during the year	-	-
Shares outstanding at the end of the year	1,00,000	10,000.00

Note No. 3 (b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ₹10 per share.Each shareholders is eligible for one vote per share held.The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 3 (c) Shares held by each sharesholder holding more than 5% of shares

Name of Shareholder	As at 31st March, 2024	
	No. of Shares held	% of Holding
Kishore Madnani	50,000	50.00%
Dipanjan Bhattacharjee	50,000	50.00%

Note No. 3 (d) Shareholding of Promoters & % of change during the Year

Shares held by Promoters at the end of the year	As at 31st March, 2024		
	No. of Shares held	% of total shares	% Change
Kishore Madnani	50,000	50%	-
Dipanjan Bhattacharjee	50,000	50%	-

Note No. 4 Reserves and Surplus

(₹ in '00)

Particulars	As at 31st March, 2024
Retained Earning:-	
Opening Balance	-
Add: Net Profit/(Loss) for the Current Year	(259.50)
Add: Adjustemnts of Earlier Year	-
Less: Written Back in Current Year	-
Closing Balance	(259.50)
Total	**(259.50)**

R.L.R. BOSE & CO. KOLKATA

SHAPING G2S PRIVATE LIMITED

SHAPING G2S PRIVATE LIMITED
Notes to Financial Statements for the period ended 31st March, 2024

Note No. 5 Long Term Borrowings **(₹ in '00)**

Particulars	As at 31st March, 2024	
	Non Current Maturities	Current Maturities
Unsecured Loan		
From Directors & Their Relatives	100.00	-
From Body Corporates	-	-
Total (a+b)	**100.00**	-

Note No. 6 Other Current Liabilities **(₹ in '00)**

Particulars	As at 31st March, 2024
Statutory Liabilities	100.00
Other Payable Against Expenses	165.00
Advance Received from Parties	-
Total	**265.00**

SHAPING G2S PRIVATE LIMITED

R.L.R. BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

Note No. 7 Long Term Loan & Advances (₹ in '00)

Particulars	As at 31st March, 2024
Unsecured, Considered Goods	
Capital Advances	-
Loans & Advances to related parties	
- Repayable on Demand	-
- without specifying any terms or period of repayment	5,100.00
Other loans and advances	
- Loans and Advances to parties other than related parties	-
Total	**5,100.00**

Note No. 8 Cash & Cash Equivalent (₹ in '00)

Particulars	As at 31st March, 2024
Balance with Bank -Current A/c	
Kotak Mahindra Bank Limited (A/c. No. 6147557643)	4,928.00
Cash in hand *(As Certified by the Management)*	77.50
Total	**5,005.50**

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

Note No. 9 Other Expenses **(₹ in '00)**

Particulars	For the Year ended 31st March, 2024
Indirect Expenses	
Legal & Professional Charges	65.00
Preliminary Expenses Written Off	49.50
Rates & Taxes	
a) Trade Licence	45.00
Auditor Remuneration	
a) Audit Fees	100.00
Total	**259.50**

Note No. 10 Earning Per Share **(₹ in '00)**

Particulars	For the Year ended 31st March, 2024
Profit After Taxation as per Statement of Profit & Loss Account (A) (₹ in '00)	(259.50)
Weighted Average Number of Shares for Basic EPS (B)	1,00,000
Equity Shares Pending for Allotment (C)	-
Weighted Average Number of Shares for Basic EPS (D) (B+C)	1,00,000
Earning Per Share of Face Value of ₹ 10/-	
-Basic (A/B) (₹)	**(0.26)**
-Diluted (A/D) (₹)	**(0.26)**

SHAPING G2S PRIVATE LIMITED

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

SHAPING G2S PRIVATE LIMITED
Notes to Financial Statements for the period ended 31st March, 2024

Note No. 11 Contingent Liabilities & Commitments (₹ in '00)

Particulars	As at 31st March, 2024
Contingent Liabilities	
Claims against the company not acknowledged as debts	-
Guarantees	-
Other money for which the company is contingently liable	-
Commitments	
Estimated amount of contracts remaining to be executed on capital account and not provided for	-
Uncalled liability on shares and other investments partly paid	-
Total	-

The Company has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities where applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a materially adverse effect on its financial position. The Company does not expect any reimbursements in respect of the above contingent liabilities.

Note No. 12 Expenditure in Foreign Currency (₹ in '00)

Particulars	As at 31st March, 2024
On Purchase of Goods	-
Total	-

Note No. 13 Earnings in Foreign Currency (₹ in '00)

Particulars	As at 31st March, 2024
Earning	-
Total	-

Note No. 14 Value of Imported and Indigenous Purchases of Stock in Trade

Particulars	As at 31st March, 2024	
	(₹ in '00)	%
Stock in Trade		
Indigenous	-	0.00%
Imported	-	0.00%
Total	-	**0.00%**

Note No. 15 Details of Benami Property held

There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the Rules made thereunder during the year ended March 31, 2024

Note No. 16 Discloure Regarding Wilful Defaulter

The Company is not declared as a willful defaulter by any bank or financial institution or other lender, during the year ended March 31, 2024.

R.L.R. BOSE & CO. KOLKATA

SHAPING G2S PRIVATE LIMITED

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

Note No. 17 Relationship with struck off companies
The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2024.

Note No. 18 There is no immovable property in the books of the company, so there is no disclosure requirement of title deeds of immovable property not held in the name of the company, during the year ended March 31, 2024.

Note No. 19 The Company has not revalued any of its Property, Plant and Equipment during the year ended March 31, 2024.

Note No. 20 The Company does not have any Capital Work-in-Progress during the year ended March 31, 2024.

Note No. 21 There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, by the Company during the year ended March 31, 2024.

Note No. 22 The Company has not traded or invested in crypto currency or virtual currency during the financial year ended March 31, 2024.

Note No. 23 No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act,2013 in respect of the Company.

Note No. 24 The company has not provided nor taken any loan or advance to/from any other person or entity or invested any funds or provided any guarantee or security with the understanding that benefit of the transaction will go to a third party, the ultimate beneficiary.

Note No. 25 The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, the amount due to such enterprises as per Section 22 of the said Act has been considered as Nil. Consequently disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

Note No. 26 The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by them.

Note No. 27 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

Note No. 28 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

Note No. 29 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

Note No. 30 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

Note No. 31 In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note No. 32 The Balance of Trade Receivables, Trade Payables, Loans, Advances and Deposits Accounts are Subject to Confirmation.

R L R BOSE & CO. KOLKATA

SHAPING G2S PRIVATE LIMITED

HAPING G2S PRIVATE LIMITED

otes to Financial Statements for the period ended 31st March, 2024

ote No. 33 Related Party Disclosure

) Related Parties and their relationship :

l. No.	Name of the Related Parties	Relationship
I.	**Key Management Personnel and their Relatives [Para 3(d) of AS-18]:**	
(i)	Kishore Madnani	Director
(ii)	Dipanjan Bhattacharjee	Director
II.	**Enterprises/Personnel under Significant Influence of Key Management Personnel [Para 3(e) of AS-18]:**	

) Related Parties Transactions: (₹ in '00)

l. No.	Name of Related Parties	Nature of Transaction	Amount of transaction in ₹				Outstanding Balance at the end of the Current Year
			During Current Year		During Previous year		
			Receipt	Payment	Receipt	Payment	
I.	**Key Management Personnel and their Relatives**						
(i)	Kishore Madnani	Loan	50.00	-	-	-	50.00
(ii)	Dipanjan Bhattacharjee	Loan	50.00	-	-	-	50.00
II.	**Enterprises/Personnel in which Key Management Personnel is interested:**						

SHAPING G2S PRIVATE LIMITED

Notes to Financial Statements for the period ended 31st March, 2024

Note No. 34 Disclousre Regarding Analytical Ratios:

Sl. No.	Ratios	For the year ended 31st March, 2024
1	**Current Ratio (in times)** (Total Current Assets / Total Current liabilities) [Current liabilities: Total current liabilities - Current maturities of non-current borrowings and lease obligations]	18.89
2	**Debt Equity Ratio (in times)** (Net Debts / Shareholder's Equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - Cash and cash equivalents - Other balances with banks (including non-current earmarked balances)] [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	(0.50)
3	**Debt Service Coverage Ratio (in times)** (EBIT/(Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current borrowings and lease obligations (excluding prepayments) during the period)) [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	-
4	**Return on Equity (in %)** (Profit after tax (PAT)/ Average Equity) [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	-2.66%
5	**Inventory Turnover Ratio (in days)** (Average inventory/Sale of products in days)	-
6	**Debtors Turnover Ratio (in days)** (Average trade receivables/Turnover in days) [Turnover: Revenue from operations]	-
7	**Trade Payables Turnover Ratio (in days)** (Average Trade Payables/Expenses) [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses in respect of Retirement Benefits - Other expenses with respect to Royalty, Rates & Taxes, Provision for Doubtful Debts & Advances, Provision for Impairment and Foreign Exchange Gain/Loss]	-
8	**Net Capital Turnover Ratio (in days)** (Average working capital/Turnover) [Working Capital: Current assets - Current liabilities] [Current liabilities: Total current liabilities - Current maturities of long-term debt and leases] [Turnover: Revenue from operations]	-
9	**Net Profit Ratio (in %)** (Net profit after tax/Turnover) [Turnover: Revenue from operations]	0.00%
10	**Return on Capital Employed (in %)** (EBIT/Average capital employed) [Capital Employed: Equity share capital + Other equity + Hybrid perpetual securities + Non current borrowings + Current borrowings + Current maturities of long-term debt and leases + Deferred tax liabilities] [EBIT: Profit before taxes +/(-) Exceptional items + Net finance charges] [Net finance charges: Finance costs - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	-2.64%
11	**Return on Investment (in %)** (Net gain/(loss) on sale/fair value changes of mutual funds/Average investment funds in current investments)	0.00%

Note No. 35 All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as the requirement of Schedule III, unless otherwise stated.

Note No. 36 Previous year's figures have been regrouped /reclassified wherever necessary to correspond with current year's classification/disclosure.

As per our report of even date annexed

For and on behalf of the board
Shaping G2S Private Limited

SHAPING G2S PRIVATE LIMITED SHAPING G2S PRIVATE LIMITED

Director Director

Dipanjan Bhattacharjee

Kishore Madnani
(Director)
DIN: 00511273

Dipanjan Bhattacharjee
(Director)
DIN: 00662475

For R L R Bose & Co.
(Chartered Accountants)
Firm's Registration No. 329994E

Priyanka Bose

CA Priyanka Bose
(Partner)
Membership No. 313309
UDIN: 24313309BKINPN8651

R L R BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS
05/09/24

Place : Kolkata

Details of Accounts

Details of Unsecured Loans

(₹ in '00)

S. No.	Particulars	As at 31st March, 2024
	From Directors & Their Relatives	
1	Kishore Madnani	50.00
2	Dipanjan Bhattacharjee	50.00
	Total (a+b)	**100.00**

Details of Statutory Dues payable

(₹ in '00)

S. No.	Particulars	As at 31st March, 2024
1	TDS Payable u/s 194C	100.00
	Total	**100.00**

Details Other Payables against expenses

(₹ in '00)

S. No.	Particulars	As at 31st March, 2024
1	Audit Fees Payable	100.00
2	Professional Fees Payable	65.00
	Total	**165.00**

R. L. R. BOSE & CO. KOLKATA CHARTERED ACCOUNTANTS

SHAPING G2S PRIVATE LIMITED