

Allied-eCop Surveillance Private Limited

Regd. Off: Premises No. 13A, 13th Floor, Earnest House, NCPA Road, Block
III, Nariman Point, Mumbai – 400 021
CIN: U74999MH2007PTC172890

DIRECTORS' REPORT

Your Directors have pleasure in presenting the Annual Report of the Company together with the Audited Statement of Accounts for the year ended March 31, 2023.

1. FINANCIAL STATEMENTS & RESULTS:

a. Financial Results

The Company's performance during the year ended March 31, 2023 as compared to the previous financial year, is summarized below:

(Rs. in Amount)

Particular	For the financial year ended 31st March, 2023	For the financial year ended 31st March, 2022
Income	-	-
Less: Expenses	34750	45750
Profit/ (Loss) before tax	(34750)	(45750)
Less: Tax Expenses	-	-
Exception Income	-	-
Exception expenditure	-	-
Profit/(Loss) after tax	(34750)	(45750)

b. OPERATIONS:

The Company continues to be engaged in the activities pertaining to renting of properties.

During the year under review, Company had no income. However, total expenditure has been reduced to Rs. 34750 as compared to Rs. 45750 in the previous year. Hence, the net loss after tax is Rs. 34750 as against net loss after tax Rs. 45750 in the previous year.

There was no change in nature of the business of the Company, during the year under review.

c. REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES:

During the year under review, your Company did not have any subsidiary, associate and joint venture company.

d. DIVIDEND:

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Your Director have not recommended any dividend for the financial year under review.

e. TRANSFER TO RESERVES:

The Board of Directors has not recommended transfer of any amount of profit to reserves during the year under review. Hence, the entire amount of profit for the year under review has been carried forward to the Statement of Profit and Loss.

f. REVISION OF FINANCIAL STATEMENT:

There was no revision of the financial statements for the year under review.

g. DISCLOSURES UNDER SECTION 134(3)(I) OF THE COMPANIES ACT, 2013:

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position, have occurred between the end of the financial year of the Company and date of this report.

2. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, Late Mr. Prakash Dhanji Shah (DIN: 00189842) unfortunately passed away on February 12, 2023, leading to his resignation as the Director of the Company. Further Mrs. Tejal Prakash Shah (DIN: 02766902) was appointed as an Additional Director of the Company with effect from February 12, 2023, subject to the approval of the Members at the ensuing Annual General Meeting.

3. DISCLOSURES RELATED TO BOARD [COMMITTEES AND POLICIES]-(if applicable)

a. BOARD MEETINGS:

The Board of Directors met 5 times during the financial year ended 31st March 2023 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder.

b. DIRECTOR'S RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2023, the Board of Directors hereby confirms that:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. such accounting policies have been selected and applied consistently and the Directors 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 as at 31st March, 2023 and of the loss of the Company for that year;
- c. proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets

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- of the Company and for preventing and detecting fraud and other irregularities;
- d. the annual accounts of the Company have been prepared on a going concern basis;
- e. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

c. RISK MANAGEMENT POLICY:

The Board of Directors of the Company has designed Risk Management Policy and Guidelines to avoid events, situations or circumstances which may lead to negative consequences on the Company's businesses and define a structured approach to manage uncertainty and to make use of these in their decision-making pertaining to all business divisions and corporate functions. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews.

d. INTERNAL CONTROL SYSTEMS:

Adequate internal control systems commensurate with the nature of the Company's business and size and complexity of its operations are in place has been operating satisfactorily. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

4. AUDITORS AND REPORTS

The matters related to Auditors and their Reports are as under:

a. OBSERVATIONS OF STATUTORY AUDITORS ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023:

The observations made by the Statutory Auditors in their report for the financial year ended 31st March 2023 read with the explanatory notes therein are self-explanatory and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013.

5. OTHER DISCLOSURES

Other disclosures as per provisions of Section 134 of the Act read with Companies (Accounts) Rules, 2014 are furnished as under:

a. EXTRACT OF ANNUAL RETURN:

Pursuant to the recent amendment in the Section 134(3)(a) read with Section 92(3) of the Companies Act, 2013, the Company shall place a copy of Annual Return on the website of the Company and specify the web address of the same in the Board report.

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As on date the Company does not have its own website. Hence, the Annual Return as pre-scribed under Companies Act, 2013 will be filed with the Registrar of Companies which will be available in the public domain on the website of the Ministry of Corporate Affairs i.e. www.mca.gov.in

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

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

During the year under review, the Company has neither earned nor used any foreign exchange.

c. DISCLOSURES UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has complied with the provisions related to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Further, no complaints related to sexual harassment were filed with the Company during the year under review.

d. MAINTENANCE OF COST RECORDS:

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 and accordingly, such accounts and records are not required to be made and maintained.

e. SECRETARIAL STANDARDS:

The Board of Directors of the Company states that applicable Secretarial Standards i.e. SS-1: Meeting of the Board of Directors and SS-2: General Meeting, have been duly followed by the Company during the year under review.

6. GENERAL:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions took place on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act;
2. Issue of equity shares with differential rights as to dividend, voting or otherwise and under Employees Stock Option Scheme as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014;

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3. Issue of shares (including sweat equity shares) to employees of the Company under any scheme;
4. Exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Companies Act, 2013;

Further, the Board of Directors confirms that during the financial year:

5. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;
6. No transactions / contracts/arrangements entered by the Company with related party (ies) as defined under the provisions of Section 2(76) of the Companies Act, 2013, during the financial year under review that are required to be reported in Form AOC-2 and as such does not form part of the Report;
7. No such investments were made and also no loans, guarantees, and securities were provided during the financial year under review.

Your Directors further state that Pursuant to the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, no case pertaining to sexual harassment at workplace has been reported to Company during the financial year 2022-23.

7. ACKNOWLEDGEMENTS AND APPRECIATION:

Your Directors take this opportunity to thank the customers, shareholders, suppliers, bankers, business partners/associates, financial institutions and Central and State Governments for their consistent support and encouragement to the Company.

**For and on behalf of the Board of Directors of
Allied – ECop Surveillance Private Limited**



**Nitin Shah
Director
DIN: 00189903**



**Nehal Shah
Director
DIN: 02766841**

Date: May 25, 2023

Place: Mumbai

Registered Office:

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CIN: U52392MH2007PTC174580

Tel No./Fax No.: 022 66816400

Email: cs@allieddigital.net



Satya Prakash Natani & Co.

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INDEPENDENT AUDITOR'S REPORT

To the Members of **Allied- ECop Surveillance Private Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Allied- ECop Surveillance Private Limited**, which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss 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 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 for the year ended on that date.

Basis for Opinion

We conducted our audit 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.

Key audit matters

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

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



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Responsibilities of Management and Those Charged with Governance 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

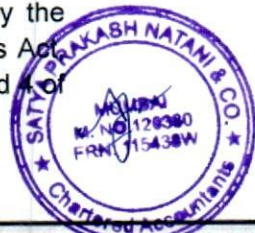
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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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.

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

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 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.

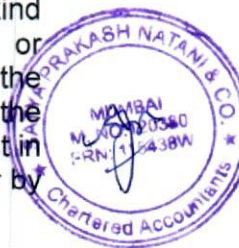
(f) Since the company is a subsidiary company, an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls is required. Thus the same is attached in Annexure "B" to the audit report;

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

- a. The Company does not have any pending litigations which would impact its financial position
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company
- d. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,
 - i. 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

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or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- ii. 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 audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e) In our opinion and according to the information and explanations given to us, there is no dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.

For SATYA PRAKASH NATANI & CO
Chartered Accountants
Firm Registration No. 115438W

Archana Jain
Partner
Membership No. 120380
Place: Mumbai
Date: 25th May, 2023
UDIN No. 23120380BGXCCU9895



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ANNEXURE – A Report under the Companies (Auditor's Report) Order, 2020

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **Allied- ECop Surveillance Private Limited** of even date)

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

(1) According to the information and explanations given to us, there are no property, plant and equipment in the hands of company so the clause in relation to property, plant and equipment is not applicable.

(2) As explained to us, The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, paragraph 3 (ii) (b) of the Order is not applicable.

(3) As explained to us, the Company has not made investments in/ provided any guarantee or security/ granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties. Accordingly, paragraph 3 (iii) of the Order is not applicable.

(4) In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the order is not applicable.

(5) In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

(6) The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3(vi) of the order is not applicable.

(7) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

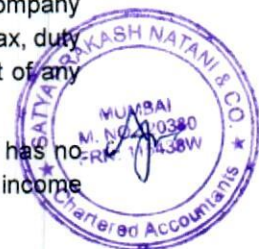
According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at reporting date for a period of more than six months from the date they became payable.

(7) (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

(8) In our opinion and according to the information and explanations given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

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(9)(a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(9)(b) In our opinion and according to the information and explanations given to us, Company is not declared wilful defaulter by any bank or financial institution or other lender;

(9)(c) In our opinion and according to the information and explanations given to us, no term loans were obtained during the year by the company, hence reporting on this clause is not applicable.

(9)(d) In our opinion and according to the information and explanations given to us, funds raised on short term basis have not been utilised for long term purposes.

(9)(e) The Company does not have any subsidiaries/ associates/ joint-ventures and accordingly, paragraphs 3 (ix) (e) and 3 (ix) (f) of the Order are not applicable.

(9)(f) In our opinion and according to the information and explanations given to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(10)(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

(10)(b) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the Order is not applicable.

(11)(a) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit that causes the financial statements to be materially misstated.

(11)(b) Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year, paragraph 3 (xi) (b) of the Order is not applicable.

(11)(c) To the best of our knowledge and according to the information and explanations given to us, no whistle-blower complaints, have been received by the Company during the year.

(12) The company is not a Nidhi Company hence this clause is not applicable.

(13) According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(14) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.

(15) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

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Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.casprnatani.in



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Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

(16)(a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(16)(b) In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(16)(c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3 (xvi) (c) of the Order is not applicable.

(16)(d) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) and it does not have any other companies in the Group. Accordingly, paragraph 3 (xvi) (d) of the Order is not applicable.

(17) The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(18) There has been no resignation of the statutory auditors during the year. Accordingly, reporting on this paragraph is not applicable.

(19) In our opinion and according to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

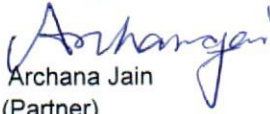
(20) The company is not required to maintain fund u/s 135 of the Act.

(21) In our opinion and according to the information and explanations given to us, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.

For and on behalf of

SATYA PRAKASH NATANI & CO

(Chartered Accountants)
Firm Reg. No.: 115438W


Archana Jain
(Partner)

Membership No.: 120380

PLACE- MUMBAI

DATE- 25th May 2023

UDIN- 23120380BGXCCU9895



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Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

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"Annexure B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of Allied- ECop Surveillance Private Limited of even date)

Report on the Internal Financial Controls under Paragraph (i) of Sub-section (3) of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Allied- ECop Surveillance Private Limited as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the

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Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
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CA ARCHANA JAIN

CA ANU OSWAL

company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SATYA PRAKASH NATANI & CO
Chartered Accountants
Firm Registration No. 115438W

Archana Jain
Archana Jain
Partner

Membership No. 120380

Place: Mumbai

Date: 25th May, 2023

UDIN No. 23120380BGXCCU9895



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Allied- ECop Surveillance Private Limited
CIN : U74999MH2007PTC172890
Balance Sheet as on 31st March, 2023

Particulars	Note	As at	As at
		31 st March 2023 Amount in ₹ '000	31 st March 2022 Amount in ₹ '000
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment		-	-
(b) Capital Work in Progress		-	-
(c) Financial Assets			
(i) Investment		-	-
(ii) Security Deposits		-	-
(d) Non-current tax assets (Net)	2	-	-
(e) Other Non- Current Assets		-	-
Total Non Current Assets		-	-
Current Assets			
(a) Financial Assets			
(i) Trade Receivables		-	-
(ii) Cash and Cash Equivalent	3	327.36	198.89
(b) Loans and Advances		570.00	698.46
Total Current Assets		897.36	897.36
TOTAL ASSETS		897.36	897.36
EQUITY AND LIABILITIES			
Equity			
(a) Share Capital	4	1,075.00	1,075.00
(b) Other Equity	5	(848.26)	(813.51)
		226.74	261.49
Liabilities			
Non Current Liabilities			
(a) Borrowings			
(i) Long Term Borrowings		-	-
(b) Provisions		-	-
(c) Other Liabilities		-	-
Total Non Current Liabilities		-	-
Current Liabilities			
(a) Financial Liabilities			
(i) Trade and other Payables	6	670.62	621.12
(ii) Other Financial Liabilities		-	-
(c) Other Liabilities	7	-	14.75
Total Current Liabilities		670.62	635.87
TOTAL EQUITY AND LIABILITIES		897.36	897.36
Significant accounting policies and notes on financial statements	1 to 8		

As per our Report of even date
For Satya Prakash Natani & Co
Chartered Accountants

Archana Jain
Archana Jain
M. No. 120380

FRN No.115438W
UDIN- 23120380BGXCCU9895

Place : Mumbai
Date : 25th May 2023



For and on behalf of the Board of
Allied-Ecop Surveillance Private Limited

Nitin Shah
Nitin Shah
Director
DIN No.00189903

T. P. Shah
Tejal Shah
Director
DIN No.02766902

Allied- ECop Surveillance Private Limited
CIN : U74999MH2007PTC172890
Statement of Profit and Loss for the year ended 31st March, 2023

Particulars	Note No.	For the year ended 31 st March, 2023 Amount in ₹ '000	For the year ended 31 st March, 2022 Amount in ₹ '000
I Revenue from operations		-	-
II Other Income		-	-
III TOTAL INCOME		-	-
VI Expenses			
(a) Purchase of Stock in trade		-	-
(b) Employee benefit expenses		-	-
(c) Finance costs		-	-
(d) Other expenses	8	34.75	45.75
TOTAL EXPENSES		34.75	45.75
V PROFIT BEFORE TAX(III-IV)		(34.75)	(45.75)
VI Tax expense			
Current tax (MAT)		-	-
Less: MAT Credit Entitlement		-	-
TOTAL TAX EXPENSE		-	-
VII PROFIT FOR THE YEAR (V-VI)		(34.75)	(45.75)
VIII OTHER COMPREHENSIVE INCOME		-	-
TOTAL OTHER COMPREHENSIVE INCOME/(LOSSES)		-	-
IX TOTAL COMPREHENSIVE INCOME OF THE YEAR		(34.75)	(45.75)
X Earning per equity share:-Basic		(0.32)	(0.43)
Earning per equity share:-Diluted		(0.32)	(0.43)
Weighted average number of equity shares (Face value of Rs. 10 each)		1,07,500	1,07,500
XI Significant accounting policies and notes on financial statements	1 to 8		

As per our Report of even date
For **Satya Prakash Natani & Co**
Chartered Accountants

Archana Jain

Archana Jain
M. No. 120380
FRN No.115438W
UDIN- 23120380BGXCCU9895



For and on behalf of the Board of
Allied-Ecop Surveillance Private Limited

Nitin Shah *T. P. Shah*

Nitin Shah
Director
DIN No.00189903

Tejal Shah
Director
DIN No.02766902

Allied-eCop Surveillance Private Limited
CIN : U74999MH2007PTC172890
Cash flow statement for the year ended 31st March, 2023

Particulars	For the year ended 31 st March, 2023 Amount in ₹ '000	For the year ended 31 st March, 2022 Amount in ₹ '000
A CASH FLOW FROM OPERATING ACTIVITIES	(34.75)	(45.75)
Profit before tax for the year		
Adjustments for :		
Finance costs	-	-
Interest income	-	-
Preliminary Expenses W/off	-	-
	(34.75)	(45.75)
Movements in working capital		
Increase / (Decrease) in trade payables	49.50	45.75
(Decrease) /Increase in other current liabilities	(14.75)	-
(Decrease) /Increase in other liabilities		
Increase in provision for employee benefits		
(Increase) in other financial assets		
(Increase) / Decrease in trade receivables		
(Increase) in other current assets	128.46	-
(Increase) in other non-current assets	-	-
Cash generated from operations	128.46	-
Income taxes paid (net of refunds received)	128.46	-
Cash flow before exceptional and items	-	-
Exceptional items	-	-
Net cash generated from operating activities (A)	128.46	-
B CASH FLOW FROM INVESTING ACTIVITIES		
Additions to fixed assets	-	-
Investments made	-	-
Net cash used in investing activities (B)	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	-
Interest paid	-	-
Interest Received	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	128.46	-
Opening cash and cash equivalents	198.89	198.89
Closing cash and cash equivalents [Refer note no. 11]	327.36	198.89

Notes:

- The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Ind AS - 7
- Additions to fixed assets include movement of capital work-in-progress.
- Cash and cash equivalents do not include any amount which is not available to the Company for its use.

4) Cash and cash equivalents as at the balance sheet date consists of:

	As at 31st March 2023 (Amount in ₹)	As at 31st March 2022 (Amount in ₹)
a) Balance with banks on current accounts	327.36	198.89
b) Cash on hand	-	-
	327.36	198.89

- Figure in brackets represent cash outflow from respective activities.
- As amount of Cash and cash equivalents is also available in Note no. 10, reconciliation of amount of Cash and cash equivalents as per Cash Flow Statement with the equivalent amount reported in the Balance Sheet is not required and hence not provided.

As per our Report of even date
For Satya Prakash Natani & Co
Chartered Accountants

Archana Jain
Archana Jain
M. No. 120380
FRN No.115438W
UDIN-23120380BGXCCU9895
Place : Mumbai
Date : 25th May 2023



For and on behalf of the Board of
Allied-Ecop Surveillance Private Limited

Nitin Shah
Nitin Shah
Director
DIN No.00189903

Tejal Shah
Tejal Shah
Director
DIN No.02766902

Allied- ECop Surveillance Private Limited

Notes to the Financial Statements for the year ended 31st March 2023

Note 1: Significant Accounting Policies and Notes to accounts

1) Background

The Company is a Private Limited Company incorporated and domiciled in India. The Registered office of the company is located at 13A 13th Floor, Earnest House, NCPA Block III, Nariman Point, Mumbai-400021.

The company is engaged in the business of providing Network Services in Electronic and Internet Security.

2) Significant Accounting Policies

i. **Basis of Accounting and preparation of financial statements**

The financial statements are prepared under the historical cost convention. Historical cost is generally based on fair value of the consideration given in exchange for goods and services. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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 in Schedule 111 to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

The financial statements including notes thereon are presented in Indian Rupees, which is the Company's functional and presentation currency.

ii. **Fixed Assets**

Fixed assets are stated at cost less depreciation. Cost comprises of purchase price and any attributed cost of bringing the assets to its working condition for its intended use. There are no Fixed Assets held by the Company.-NIL

iii. **Depreciation**

Depreciation on the Fixed Assets is provided on straight line method at the rates prescribed in the Schedule II of the Companies Act, 2013. Depreciation on Fixed Assets acquired during the year has been provided on pro-rata basis, from the date on which it is put to use. There are no Fixed Assets on which Depreciation can be charged.-NIL.

iv. **Revenue Recognition**

Revenue is recognized when it is earned, and no significant uncertainty exists as to its realization or collection. There is no revenue generated during the year.

v. **Use of Estimates**

The Company does not have the policy of making estimates for its various operations.

vi. **Contingent Liabilities**

Contingent liabilities are not recognized in the preparation of financial statements however they are disclosed in the notes.

vii. **Taxes on Income**

Income-Tax expenses are accounted in accordance with the Accounting Standard, namely, "Accounting for Taxes on Income" which includes current and deferred taxes. Deferred income taxes reflect the impact of current year timing differences between taxable income and



accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized and carried forward for all deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets be realized.

Provision for current taxes are made on the basis of estimated taxable income at the applicable tax rates.

9. NOTES TO ACCOUNTS

1. There are no Contingent Liabilities during the year.
2. Expenditure in respect of employees who are in receipt of remuneration aggregating not less than Rs. 60,00,000/- if employed through-out the financial year were in receipt of remuneration for any part of the year at a rate aggregate not less than Rs. 5,00,000/- per month – NIL
3. The financial statements were approved for issue by the Board of Directors of the Company on 25th May 2023 and are subject to the approval by the shareholders in the ensuing Annual General Meeting.
4. Bank accounts of Company is dormant account and management is in process of revive of bank accounts
5. Key Financial Ratios

Particulars	Unit of Measurement	March 31, 2023	March 31, 2022	Remark
Current Ratio	In multiple	1.34	1.41	No Business activity
Debt-Equity Ratio	In multiple	NA	NA	No Business activity
Debt Service Coverage Ratio	In multiple	NA	NA	No Business activity
Return on Equity Ratio	In %	-15.33	-17.50	No Business activity
Inventory Turnover Ratio	In Days	NA	NA	No Business activity
Trade receivables Turnover Ratio	In Days	NA	NA	No Business activity
Trade payables Turnover Ratio	In Days	NA	NA	No Business activity
Net Capital Turnover Ratio	In Days	NA	NA	No Business activity
Net Profit Ratio	In %	NA	NA	No Business activity
Return on Capital Employed	In %	-15.33	-17.50	No Business activity
Return on Investment (Assets)	In %	NA	NA	No Business activity

6. List of Related Parties with whom the company has entered into transactions during the year

- i) **Key Management Personnel:**
 - Mr. Nitin Dhanji Shah
 - Mrs. Tejal Shah
- ii) **Other Related Parties and Relatives of Key Management Personnel:**
 - Allied Digital Services Limited
- iii) **Related Party Transactions during the period**

Amount in ₹ '000

Nature of Transaction	Entities under common control or significant Influence		Key management personnel and its relatives	
	31 st Mar, 2023	31 st Mar, 2022	31 st Mar, 2023	31 st Mar, 2022
Balance as on				
Loans & Advances	570.00	570.00	Nil	Nil
Expenses Payable	614.12	589.37	Nil	Nil

7. Principal amount remaining unpaid as on 31st March, 2023 to Micro, Small and Medium enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 is Rs.-NIL



8. The previous year figures have been regrouped and reclassified wherever considered necessary to make previous year figures incline with current year figures

AS PER OUR REPORT OF EVEN DATE ATTACHED

For Satya Prakash Natani & Co
Chartered Accountants
FRN No.115438W

Archana Jain

Archana Jain
Partner

M. No. 120380

Place: Mumbai

Date: 25th May, 2023

UDIN no. 23120380BGXCCU9895



For and on behalf of the Board of
Allied-ECop Surveillance Private Limited

Nitin Shah *T.P. Shetty*

Nitin Shah
Director
DIN No. 00189903

Tejal Shah
Director
DIN No.02766902

Allied- ECop Surveillance Private Limited
CIN : U74999MH2007PTC172890
Statement of changes in equity for the year ended 31st March, 2023

	Amount in ₹ '000
A. Equity Share Capital	
Balance as on 01.04.2022	1,075.00
Changes in equity share capital during the year ended 31.03.2023	-
Balance as on 31.03.2023	1,075.00

	Securities Premium Reserve	Capital Reserve	Retained Earnings	Other Comprehensive Income*	Total
B. Other Equity					
Balance as on 01.04.2022	3,625.00	-	(4,438.51)	-	(813.51)
Total Comprehensive Income for the year ended 31.03.2022	-	-	(34.75)	-	(34.75)
Transfer to Debentures Redemption Reserve	-	-	-	-	-
Transfer to / from Retained Earnings	-	-	-	-	-
Interim Dividend including dividend distribution tax for FY 2022-23	-	-	-	-	-
Balance as on 31.03.2023	3,625.00	-	(4,473.26)	-	(848.26)

The accompanying notes 1 to 33 are an integral part of the financial statements.
As per our report of even date attached.

For Satya Prakash Natani & Co
Chartered Accountants

Archana Jain
 Archana Jain
 M. No. 120380
 FRN No.115438W
 UDIN- 231203808GXCCU9895
 Place : Mumbai
 Date : 25th May 2023



For and on behalf of the Board of
Allied-ECop Surveillance Private Limited

Nitin Shah
 Nitin Shah
 Director
 DIN No.00189903

T. P. Shah
 Tejal Shah
 Director
 DIN No.02766902

Allied- ECop Surveillance Private Limited

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

Particulars	As at 31 st March 2023 Amount in ₹ '000	As at 31 st March 2022 Amount in ₹ '000
Note 2: Non-current tax Assets (Net) (unsecured, considered good)		
Advance Tax/ TDS (Current Year)	-	-
Less: Provision for Tax	-	-
Note 3 : Cash and Cash equivalent		
Cash on hand	-	-
<u>Balances with banks</u>		
On Current Account	327.36	198.89
	327.36	198.89



Allied- ECop Surveillance Private Limited

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

Note 4: Share Capital

Share Capital	As at 31 st March, 2023		As at 31 st March, 2022	
	Number	Amount in ₹ '000	Number	Amount in ₹ '000
Authorised				
250,000 (previous year 250,000) equity shares of ₹ 10 each.	2,50,000	2,500.00	2,50,000	2,500.00
	2,50,000	2,500.00	2,50,000	2,500.00
Issued				
107,500 (previous year 107,500) equity shares of ₹ 10 each fully paid-up	1,07,500	1,075.00	1,07,500	1,075.00
Subscribed & Paid up				
107,500 (previous year 107,500) equity shares of ₹ 10 each fully paid-up	1,07,500	1,075.00	1,07,500	1,075.00
Total	1,07,500	1,075.00	1,07,500	1,075.00

Notes :

(i) Reconciliation of the number of shares outstanding

Particulars	As at 31 st March, 2022		As at 31 st March, 2021	
	Equity Shares		Equity Shares	
	Number	Amount in ₹ '000	Number	Amount in ₹ '000
Shares outstanding at the beginning of the year	1,07,500	1,075.00	1,07,500	1,075.00
Shares Issued for consideration	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,07,500	1,075.00	1,07,500	1,075.00

(ii) Rights, Preferences and Restrictions in relation to equity shares

The Company has only one class of shares referred to as equity shares having a par value of ₹ 10. Each holder of equity shares is entitled to one vote per share.

During the year ended March 31, 2023 the company has not declared any dividend.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining asset of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) Shares in the company held by each shareholder holding more than 5 % shares

Name of Shareholder	As at 31 st March, 2023		As at 31 st March, 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Allied Digital Services Limited	86,010	80.01	86,010	80.01
e-Cop Pte Ltd	21,490	19.99	21,490	19.99



Allied- ECop Surveillance Private Limited

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

Note 5: Other Equity

Particulars		As at 31 st March 2023 Amount in ₹ '000	As at 31 st March 2022 Amount in ₹ '000
(a)	Other Equity		
	Securities Premium Account:		
	At the beginning of the year	3625.00	3625.00
Add :	Addition for the year	-	-
	At the end of the year	3625.00	3625.00
(b)	Retained Earnings		
	At the beginning of the year	(4,438.51)	(4,392.76)
	Add : Profit for the year	(34.75)	(45.75)
	Add : Earlier year Adjustments		
	At the end of the year	(4,473.26)	(4,438.51)
		(848.26)	(813.51)



Allied- ECop Surveillance Private Limited

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

Particulars	As at 31 st March 2023 Amount in ₹ '000	As at 31 st March 2022 Amount in ₹ '000
Note 6: Trade Payables (Current)		
Other than Micro, Small and Medium Enterprises Trade Payables	670.62	621.12
Other than Acceptances- Related Parties	670.62	621.12
Note 7 : Other Current Liabilities		
Current Maturity of Long Term Debts	-	14.75
Provision for Audit Fees	-	14.75

Particulars	As at 31 st March 2023 Amount in ₹ '000	As at 31 st March 2022 Amount in ₹ '000
Note 8 : Other Expenses		
Professional fees	-	29.00
Rates & Taxes	-	2.00
Audit fees	14.75	14.75
Office and Administration Exp.	20.00	-
Sub-total (C)	34.75	45.75



Grouping of Trade Payables

Particulars	For the year ending 31 st March, 2023 Amount in ₹ '000	For the year ending 31 st March, 2022 Amount in ₹ '000
Allied Digital Services Limited	641.12	589.37
Harsh Hiren Shah & Associates	-	17.00
Satya Prakash Natani & Co.	29.50	14.75
	670.62	621.12

Grouping of loans and Advances

Particulars	For the year ending 31 st March, 2023 Amount in ₹ '000	For the year ending 31 st March, 2022 Amount in ₹ '000
Allied Digital Services Limited	570.00	570.00
	570.00	570.00

