

MELT N MELLOW FOODS PRIVATE LIMITED

CIN : U15549MH2019PTC328179

Plot No-9,Welcome Nagar,Garkheda ,Aurangabad

AUDITED STATEMENTS OF ACCOUNTS
FOR

F.Y.2023-24

A.Y.2024-25

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Melt N Mellow Foods Private Limited
CIN : U15549MH2019PTC328179
Regd. Office : Plot No-9, Welcome Nagar, Garkheda, Aurangabad

1 Opinion

We have audited the accompanying financial statements of **Melt N Mellow Foods Private Limited**, ("the Company") which comprises the Balance Sheet as at **March 31, 2024**, 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2024**, its profit for the year ended on that date.

2 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 on the financial statements.

3 Emphasis Matters

i) The company has not determined the liability towards the Leave Encashment as per the accounting standard 15 - "Employee Benefits" prescribed under section 133 of the Companies Act, 2013. The said provision has not been made in the books of accounts as per the actuarial valuation report. The financial statement do not disclose the financial impact of the above provisions. The Profit in the statement of Profit & Loss and Current Liabilities are understated / overstated to that extent. This constitutes a departure from the Accounting Standard -15 "Employee Benefits".

ii) Under the Micro, Small & Medium Enterprises Development Act (MSMED), 2006 which came into force from 2nd October, 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. According to the information & explanation given to us the company is not having necessary declaration from its trade payables regarding their classification under MSMED Act, 2006. Since the relevant information is not readily available, no disclosure has been made in the accounts.

iii) According to the information and explanations given to us, it is observed that there is difference in GST liability shown in GSTR-3B and in GSTR-1. On communication with management, management has informed us they will reconcile the differences and make the payment for differential liability. Our opinion is not modified in respect of above matters.



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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, 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 during the course of our audit or otherwise appears to be materially misstated.

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

5 Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 implementation and maintenance of 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 statement 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.

6 Auditor's Responsibilities for the Audit of the Financial Statements

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

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



- a Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b Obtain an understanding of internal financial control 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.
- c Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- d Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



7 Report on Other Legal and Regulatory Requirements

- 01) The Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not enclosed herewith as the company complies with all the conditions prescribed for exemption from applicability of the said order.
- 02) 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 appears from our examination of those books.
 - c) The Balance Sheet, 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 written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2022, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.
 - f) As required by the provisions of section 143(3)(i) of Chapter X of the Companies Act, 2013 "Report on Internal Financial Control" is not enclosed herewith as the company complies with all the conditions prescribed in Notification dated 13.06.2017, issued by Ministry of Corporate Affairs.
 - g) As this is a Private Limited company provisions of section 197 of the Companies Act, 2013 related to Managerial Remuneration are not applicable.
 - 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 did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There are no such amounts which are required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under.
 - iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v) As during the year no Dividend has been declared by the Company hence Provisions Related to section 123 of the Companies Act, 2013 are not applicable.
- vi) Based on our examination, which included test checks, the Company has not used accounting software which has a feature of recording audit trail (edit log) facility for maintaining its books of account for the financial year ended March 31, 2024 due to which we are unable to comment whether all transactions has been recorded in the software or not.
- vii) As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Place: Aurangabad
Date: 10-9-2024

For Ashok Patil & Associates
Chartered Accountants
Firm Reg No. : 122045W




(CA Vaibhav Joshi)

Partner

M.No.: 130494

UDIN No. : 24130494BKAFUA5786

MELT N MELLOW FOODS PRIVATE LIMITED
CIN : U15549MH2019PTC328179
Plot No-9, Welcome Nagar, Garkheda , Aurangabad
Balance Sheet As on 31st March, 2024

(Rs. In Hundreds)				
Sr. No.	Particulars	Note No.	As on 31.03.2024	As on 31.03.2023
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	1	1,000.00	1,000.00
	(b) Reserves and Surplus	2	(71,895.36)	(50,607.87)
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		-	-
3	Non-Current Liabilities			
	(a) Long-Term Borrowings	3	55,822.55	2,75,177.98
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long Term Liabilities		-	-
	(d) Long - Term Provisions		-	-
4	Current Liabilities			
	(a) Short-Term Borrowings	4	1,41,066.19	15,192.14
	(b) Trade Payables	5		
	(i) Total Outstanding Dues of Micro Enterprises & Small Enterprises	A	1,17,879.59	82,975.21
	(ii) Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	B	2,02,529.40	2,13,192.95
	(c) Other Current Liabilities	6	1,46,686.98	13,952.04
	(d) Short-Term Provisions	7	6,18,366.31	3,98,448.23
	Total Equity & Liabilities		12,11,455.65	9,49,330.67
II.	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant & Equipment & Intangible Asset	8		
	(i) Property ,Plant & Equipment	A	2,04,170.65	1,69,264.45
	(ii) Intangible Assets	B	49,899.76	52,885.64
	(iii) Capital Work-in-Progress	C	-	-
	(iv) Intangible assets under development	D	-	-
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)	9	3,472.23	2,187.38
	(d) Long Term Loans & Advances		-	-
	(e) Other Non-Current Assets		-	-
2	Current assets			
	(a) Current Investment		-	-
	(b) Inventories	10	2,04,923.75	2,69,508.84
	(c) Trade Receivables	11	4,41,854.20	2,60,192.09
	(d) Cash and Cash Equivalents	12	6,069.45	5,296.43
	(e) Short-Term Loans and Advances	13	3,01,065.62	1,89,995.83
	(f) Other Current Assets	14		
	Total		12,11,455.65	9,49,330.67

Notes on Accounts & Significant account policies **01-23**
The notes referred to above form an integral part of the Balance Sheet.

As per our report of even dated

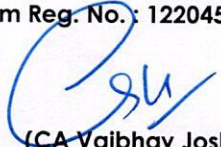
On behalf of the Board of Directors
Melt N Mellow Foods Private Limited


[Amol Palshikar]
Director
DIN 03403290
Date: 10-09-2024


[Abhishek Puranik]
Director
DIN 03403279

For Ashok Patil & Associates
Chartered Accountants
ICAI Firm Reg. No. : 122045W




(CA Vaibhav Joshi)
Partner
M.No. : 130494

MELT N MELLOW FOODS PRIVATE LIMITED
CIN : U15549MH2019PTC328179
Plot No-9, Welcome Nagar, Garkheda , Aurangabad
Statement of Profit & Loss For the period ended 31st March, 2024

(Rs. In Hundreds)				
Sr. No.	Particulars	Note No.	For The Year Ended 31.03.2024	For The Year Ended 31.03.2023
	Total Income :			
I.	Revenue from operations	15	37,28,054.09	28,37,943.42
II.	Other income	16	7,725.59	400.00
III.	Total Income (I+II)		37,35,779.68	28,38,343.42
IV.	Expenses:			
	Cost of materials consumed	17	19,40,172.12	17,72,965.61
	Purchase of Stock-in-trade		-	-
	Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade	18	37,254.70	(37,020.66)
	Employee benefits expense	19	3,33,882.18	2,61,868.86
	Finance costs	20	7,063.04	149.67
	Depreciation and Amortization expenses	21	50,021.71	31,463.97
	Other expenses	22	13,89,957.51	7,45,427.14
	Total Expenses (IV)		37,58,351.26	27,74,854.58
V.	Profit before exceptional and extraordinary items and tax		(22,571.58)	63,488.84
VI.	Exceptional items		-	-
VII.	Profit/(Loss) before extraordinary items and tax (V-VI)		(22,571.58)	63,488.84
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII-VIII)		(22,571.58)	63,488.84
X	Tax expense:			
	(2) Income Tax Expenses		-	-
	(3) Deferred tax		1,284.10	(257.91)
	(4) MAT Credit Entitlement		-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)		(21,287.49)	63,230.93
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (XII-XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		(21,287.49)	63,230.93
XVI	Earnings per equity share:			
	(1) Basic		(0.21)	0.63
	(2) Diluted		-	-

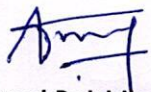
Notes on Accounts & Significant account policies

01-23

The notes referred to above form an integral part of the Statement of Profit & Loss.

As per our report of even dated

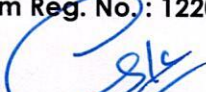
On behalf of the Board of Directors
Melt N Mellow Foods Private Limited


[Amol Palshikar]
Director
DIN 03403290
Date:10-09-2024


[Abhishek Puranik]
Director
DIN 03403279

For Ashok Patil & Associates
Chartered Accountants
ICAI Firm Reg. No.: 122045W




(CA Vaibhav Joshi)
Partner
M.No. : 130494

MELT N MELLOW FOODS PRIVATE LIMITED

CIN : U15549MH2019PTC328179

Plot No-9,Welcome Nagar,Garkheda ,Aurangabad

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

(Rs. In Hundreds)

Note No.1 : Share Capital

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	AUTHORISED SHARE CAPITAL		
	1,00,000 (P.Y.1,00,000) Equity Shares of Rs. 10/- each.	10,000.00	10,000.00
	Total	10,000.00	10,000.00
B	ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL		
	Mr. Abhishek Puranik (2,500 Equity Shares of Rs.10/- each)	250.00	100.00
	Mr. Amol Palshikar (2,500 Equity Shares of Rs.10/- each)	250.00	250.00
	Mr. Sachin Shirwat (2,500 Equity Shares of Rs.10/- each)	250.00	250.00
	Mr. Sandeep Shelke (2,500 Equity Shares of Rs.10/- each)	250.00	250.00
	Mr. Rahul Jawale (1,500 Equity Shares of Rs.10/- each)	-	150.00
	Total (B)	1,000.00	1,000.00

1.1 Details of Share Holders holding shares more than 5% of total paid up capital

Sr. No.	Name of the Share Holders	As on 31.03.2024	As on 31.03.2023
1	Mr.Abhishek puranik 1,000 (2,500) shares - 10% (25%)	250.00	100.00
2	Mr.Amol Palshikar 2,500 (2,500) shares - 25% (25%)	250.00	250.00
3	Mr.Sachin Shirwat 2,500 (2,500) shares - 25% (25%)	250.00	250.00
4	Mr.Sandeep Shelke 2,500 (2,500) shares - 25% (25%)	250.00	250.00
5	Mr.Rahul Jawale 1,500 (0) shares - 15% (0%)	-	150.00

1.2 Reconciliation of Shares

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
		No. of Shares	No. of Shares
1	Authorised Share Capital	1,00,000.00	1,00,000.00
2	Less : Issued, Subscribed & Paid up Share Capital	-	-
	Fully Paid Up	10,000.00	10,000.00
	Partly Paid up	-	-
	Total Equity Shares available for fresh allotment	90,000.00	90,000.00
3	Equity Shares available for allotment		
	Forfeited Shares available for Re-allotment	-	-
	Balance Shares available for Fresh allotment	90,000.00	90,000.00
	Total Equity Shares available for allotment	90,000.00	90,000.00

1.3 Shares Held By Promoters

i) As on 31st March, 2024

Share held by Promoters at the end of Year March, 2024				% Change during the year
Sr. No.	Promoter Name	No of Shares	% of Total shares	
1	Mr.Abhishek Puranik	2,500	25%	0.15
2	Mr.Amol Palshikar	2,500	25%	-
3	Mr.Sachin Shirwat	2,500	25%	-
4	Mr.Sandeep Shelke	2,500	25%	-
5	Mr.Rahul Jawale	-	0%	(0.15)



ii) As on 31st March, 2023

Share held by Promoters at the end of Year March, 2023				% Change during the year
Sr. No.	Promoter Name	No of Shares	% of Total shares	
1	Mr.Abhishek Puranik	1,000	10%	-
2	Mr.Amol Palshikar	2,500	25%	-
3	Mr.Sachin Shirwat	2,500	25%	-
4	Mr.Sandeep Shelke	2,500	25%	-
5	Mr.Rahul Jawale	1,500	15%	-

Note No.2 : Reserves & Surplus

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Surplus in Statement of Profit & Loss :		
	Balance as per last Balance Sheet	(50,607.87)	(1,13,838.80)
	Add : Net Profit/(Loss) for the Year	(21,287.49)	63,230.93
	Total	(71,895.36)	(50,607.87)

Note No.3: Long Term Borrowings:

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Secured Loans		
	MGB Term Loan	55,822.55	-
	Total (A)	55,822.55	-
A	Unsecured Loans		
	1 From Directors	-	88,809.97
	2 From Others	-	1,86,368.01
	Total (B)	-	2,75,177.98
	Total (A+B)	55,822.55	4,61,545.99
3.1	Term loan taken from Maharashtra Gramin Bank for purchase of 1850 different types of deep freezers and is secured as follows: Primary Security : hypothecation of all assets of the company created out of bank finance. and Cash credit facility hypothecated by paid stocks and assignment of all book debts as per stock statement as on 31.01.2024. Collateral Security : Registered Mortgage of Plot no B-36, S. No 20, Hissa No 01 to 03 & Hissa No4A/4B and Hissa No 05 & 06 Someshwar Co-operative Housing Society Near Nyati Country at post Undry Tq Haveli Dist Pune - total collateral coverage will be 72.48%. Personal Guarantee: Personal Guarantee given by Mr.Abhishek Suryakant Puranik,Mr. Sandeep Dnyanoba Shelke ,Mr. Sachin Nivrutti and Mrs Anita Kailash gaikwad.		

Note No 4: Short Term Borrowings

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Other Loans & Advances		
	Advances from Customer	7,303.91	15,192.14
	MGB CC A/C No	1,33,762.28	-
	Total	1,41,066.19	15,192.14

Note No 5: Trade Payables

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Total Outstanding Dues of Micro Enterprises & Small Enterprises	1,17,879.59	82,975.21
	Total Outstanding Dues of Creditors Other than Micro Enterprises & Small Enterprises	2,02,529.40	2,13,192.95
	Total	3,20,408.99	2,96,168.16
5.1	Balances of Sundry Creditors for Supplies are subject to confirmation and reconciliation, if any		
5.2	Trade Payable Ageing Schedule :-		



Particulars	Outstanding For following periods from due date of payment as on 31st March, 2024					
	Not Due	Less Than 1 year	1-2 Years	2-3 years	more than 3 years	Total
i) MSME	₹ -	1,17,863.60	-	-	-	1,17,863.60
ii) Other	₹ 1,96,637.98	5,658.29	142.86	90.27	-	2,02,529.40
iii) Disputed-MSME	-	-	-	-	-	-
iv) Disputed-Other	-	-	-	-	-	-

Particulars	Outstanding For following periods from due date of payment as on 31st March, 2023					
	Not Due	Less Than 1 year	1-2 Years	2-3 years	more than 3 years	Total
i) MSME	₹ 82,975.21	-	-	-	-	82,975.21
ii) Other	₹ 2,04,347.77	6,124.29	2,720.89	-	-	2,13,192.95
iii) Disputed-MSME	-	-	-	-	-	-
iv) Disputed-Other	-	-	-	-	-	-

Note No 6: Other Current Liabilities

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Deposits from Customers	1,46,686.98	13,952.04
	Total	1,46,686.98	13,952.04

Note No 7: Short Term Provision

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Provision for employee benefit	39,777.20	35,691.10
2	Statutory Dues	5,29,086.60	2,96,919.34
3	Other Dues	49,502.51	65,837.79
	Income Tax Provision (Net)	-	-
	Total	6,18,366.31	3,98,448.23

Note No 8 : Property, Plant & Equipment & Intangible Asset

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Tangible Assets		
	Gross Block	3,00,397.33	2,23,541.48
	Less : Depreciation	96,226.68	54,277.03
	Net Block	2,04,170.65	1,69,264.45
B	Intangible Assets		
	Gross Block	67,472.77	62,386.59
	Less : Depreciation	17,573.01	9,500.95
	Net Block	49,899.76	52,885.64
	Total (A+B)	2,54,070.41	2,22,150.09
8.1	Details of additions & deletions of tangible assets are given in Annexure "A".		
8.2	The property, plant & equipment & Intangible asset of the Company have not been revalued during the year under review.		
8.3	Depreciation on property, plant & equipment & Intangible asset is provided on Straight Line method on pro-rata basis.		
8.4	It is explained by the management that the Company has assessed recoverable value of assets, which worked out to higher than corresponding than book value of net assets, hence no impairment loss has been recognized.		



Note No 9: Deferred Tax Assets

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
	Balance as per Last Balance Sheet	2,187.38	2,446.01
	Add : Current Year Deferred Tax Charge/(credit)	1,284.85	(257.91)
	Total	3,472.23	2,187.38
9.1	The company has adopted the Accounting Standard (AS) – 22 on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India. Net profit during the year has been increased by Rs. 1,284.85/-Due to adoption of AS-22		

Note No 10: Inventories

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Raw Materials	1,76,814.75	2,04,145.14
2	Finished Goods	28,109.00	65,363.70
	Total	2,04,923.75	2,69,508.84
10.1	Inventories is taken as valued and certified by the Management		
10.2	Inventories are valued at cost or Net realisable Value whichever is lower.		

Note No 11: Trade Receivables

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Secured, considered good	-	-
2	Unsecured, considered good	4,41,854.20	2,60,192.09
3	Doubtful	-	-
	Total	4,41,854.20	2,60,192.09
11.2	Trade Receivable agening schedule :-		

Particulars	Outstanding For following periods from due date of payment as on 31st March, 2024				
	Not Due	Less Than 6 months	6 months-1 year	1-2 years	Total
i) Undisputed Trade receivable-considered good	-	2,34,094.23	2,97,759.97	-	5,31,854.20
ii) Undisputed Trade receivable-considered Doubtful					-
iii) Disputed Trade Receivable -considered good		-	-	-	-
iv) Disputed Trade Receivable -considered Doubtful		-	-	-	-

Particulars	Outstanding For following periods from due date of payment as on 31st March, 2023				
	Not Due	Less Than 6 months	6 months-1 year	1-2 years	Total
i) Undisputed Trade receivable-considered good	2,55,838.84	84.08	1,257.25	3,011.92	2,60,192.09
ii) Undisputed Trade receivable-considered Doubtful		-	-	-	-
iii) Disputed Trade Receivable -considered good		-	-	-	-
iv) Disputed Trade Receivable -considered Doubtful		-	-	-	-

Note No.12: Cash & Cash Equivalent

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Balances with Banks		
1	Saraswat Bank A/c No. 082100100001984	-	89.66
2	Axis Bank A/c No. 919020080551628	800.24	1,156.62
3	MGB-Current A/C 6643	2,637.56	-
4	IDBI Bank A/c No. 0633102000006835	-	283.14
B	Cash in Hand	2,631.64	3,767.01
	Total	6,069.45	5,296.43
12.1	Balances with Banks are subject to reconciliation, if any.		



Note No.13: Short-Term Loans & Advances

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Advances to Employees	17,193.53	10,429.03
2	Other Deposits	14,511.10	13,048.47
3	Advances to Suppliers	2,04,200.52	1,63,135.60
4	Balances With Government Authorities	65,160.47	3,382.73
5	Loans & Advances given	-	-
	Total	3,01,065.62	1,89,995.83
13.1	Balances with Government Authorities are subject to confirmation and reconciliation, if any.		
13.2	Advance paid to suppliers is in normal course of business which will be cleared in the normal operating cycle of the Company.		

Note No.15: Revenue from Operations

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Gross Sales		
	Sale of Products Domestic (GST)	37,28,054.09	27,83,654.17
	Sale of Products Domestic (Exempt GST)- Milk Sale	-	54,289.25
	Total Gross Sale	37,28,054.09	28,37,943.42
B	Less :Goods and Service Tax	-	-
	Total Net Sales	37,28,054.09	28,37,943.42
	Total (A-B)	37,28,054.09	28,37,943.42
15.1	Sales are recognised at the time of dispatch of the goods to customers		

Note No.16: Other Income

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Interest Received	15.50	-
2	Coldroom Charges	-	400.00
3	Sundry Balances written off	7,710.09	-
	Total	7,725.59	400.00
16.1	Other income is recognised on accrual basis.		

Note No.17: Cost of Material Consumed

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Opening Stock	2,04,145.14	3,34,965.23
2	Add : Purchases	19,12,841.73	16,42,145.52
3	Less : Closing Stock	1,76,814.75	2,04,145.14
	Total	19,40,172.12	17,72,965.61

Note No.18: Changes In Inventories

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
	Inventories at the End of the Year		
	Finished Goods	28,109.00	65,363.70
		28,109.00	65,363.70
	Inventories at the Beginning of the Year		
	Finished Goods	65,363.70	28,343.04
		65,363.70	28,343.04
	Change in Inventory	37,254.70	(37,020.66)



Note No.19: Employee Benefit Expenses

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Staff Salaries	2,52,718.97	1,97,320.71
2	Staff & Labour Welfare	6,650.40	5,152.20
3	Ex-Gratia & Bonus	8,028.04	8,621.77
4	Employer's Contribution - ESIC	2,901.39	2,336.64
5	Labour Welfare Fund	27.36	29.52
6	Leave Encashment	2,230.47	1,783.59
7	Admin Charges-PF	710.89	557.83
8	Employer's Contribution - Provident Fund	17,538.70	13,352.78
9	Rent	1,600.00	-
10	Travelling Allowance	41,475.96	32,713.82
Total		3,33,882.18	2,61,868.86

Note No.20: Financial Costs

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Bank Charges & Commission	176.88	149.67
2	Interest on Term Loan	160.18	-
3	Interest on CC Account	288.18	-
4	Loan processing fees	4,481.64	-
5	Interest on Unsecured loan	1,956.16	-
Total		7,063.04	149.67

Note No.21: Depreciation and Amortization Expenses

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
1	Depreciation for the year	41,949.65	28,307.51
2	Amortization Expenses	8,072.06	3,156.46
Total		50,021.71	31,463.97

Note No.22: Other Expenses

Sr. No.	Particulars	As on 31.03.2024	As on 31.03.2023
A	Direct Expenses		
1	Purchases Consumables	26,662.18	25,377.07
2	Boiler Fuel	19,191.28	-
3	FSSAI License Fees	1,142.54	-
4	Government Fees for Legal Metrology	51.00	-
5	Carriage Inward	11,521.82	9,708.69
6	Freight, Loading and Unloading	841.52	752.26
7	Labour charges	1,645.40	4,401.64
8	Power and Fuel Charges	1,41,312.68	1,16,609.68
9	Repair and Maintenance - Machinery	31,650.64	27,254.43
10	Wages	91,021.47	69,726.87
11	Water charges	3,930.34	3,654.24
Total (A)		3,28,970.87	2,57,484.88
B	Office & Administrative Expenses		
12	Director Remuneration	24,000.00	21,000.00
13	Insurance Premium	227.22	421.88
14	Postage & Courier Charges	383.70	98.58
15	Legal & Professional Fees	2,263.34	755.11



16	Office & Misc. Expenses	5,149.32	2,532.46
17	Profession Tax	25.00	150.00
18	PF Late Payment Charges	1,826.91	179.26
19	PT Late fees Charges	10.00	-
20	Flat Expenses	2,130.00	3,804.10
21	Security Charges	5,479.41	5,261.88
22	Printing & Stationery	901.86	1,175.92
23	Repairs & Maint - Computers	446.97	672.52
24	Repairs & Maint - Electricals & Others	5,925.42	1,770.88
25	Repairs & Maint - Vehicle	2,661.56	2,040.23
26	GST Late Fees	9.00	7.00
27	GST interest	418.19	2.41
28	ESIC Interest	21.28	-
29	Interest on TDS/TCS	1,116.26	166.28
30	Telephone Expenses	1,095.84	1,076.34
31	Travelling Expenses	251.57	1,669.99
32	Membership Charges	-	94.40
33	Service Charges	-	75.00
34	Hotel & Refreshment Expenses	2,973.63	1,832.17
35	Consultancy Fees	14,769.99	12,540.00
36	Audit Fees	1,750.00	1,888.00
37	Stamp Duty	2,850.00	-
38	Washing & Cleaning	785.03	437.02
39	Office Rent	6,200.00	2,230.00
Total (B)		83,671.50	61,881.43
C	Selling & Distribution Expenses		
40	Carriage Outward	3,16,866.05	2,27,163.64
41	Toll Charges	597.63	549.73
42	Packing & forwarding	-	69.50
43	Branding Charges	-	1,237.78
44	Incentives to Employees	5,269.11	888.87
45	Sundry Balances written off	-	2,687.20
46	Petrol & Diesel Expenses	1,466.93	3,028.42
47	Coldroom Rent	86,357.28	26,279.34
48	Pilot Sales Representative	2,32,568.25	74,007.15
49	Promotional Material Scheme	1,53,951.29	40,289.66
54	MPCB Charges	3,308.37	-
55	SS Commission Claim	1,76,930.23	49,859.53
Total (C)		9,77,315.13	4,26,060.82
Total (A+B+C)		13,89,957.51	7,45,427.14

23 Notes on Accounts and Significant Accounting Policies

A Notes on Accounts

- 23.1 As the total income of the company is less than hundred crore, figures appearing in the financial statements has been rounded off to the nearest hundred.
- 23.2 During the period under audit No Property, Plant and Equipment has been revalued.
- 23.3 No loans & advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.
- 23.4 There are no proceedings which have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.



- 23.5 Cash Credit facility has been sanctioned in month of March 2024 only hence quarterly statements were not submitted by the company.
- 23.6 During the year company has not been declared as Wilful Defaulter by any bank or financial institution or by any other lenders.
- 23.7 There are no transactions with Struck off Company as explained under section 248 of the Companies Act, 2013.
- 23.8 **Registration of charges or satisfaction with Registrar of Companies**
There are no charges Pending or are not satisfied yet i.e. beyond the statutory period.
- 23.9 There are no subsidiaries of The Company, hence disclosure for non compliance of number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not required.
- 23.10 There are no Scheme of Arrangements which has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.
- 23.11 Utilisation of Borrowed funds and share premium:**
- A During the year the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- B During the year the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall, 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.
- 23.12 Previous years figures have been regrouped and re-arranged wherever necessary, to confirm the current year classification.
- 23.13 Depreciation on property, plant and equipment is provided on written down value method using the rates arrived at based on the useful lives as given in the Schedule II to Companies Act, 2013.
- 23.14 It is explained by the management that the company has assessed recoverable value of assets, which worked out to higher than corresponding book value of net assets. Hence no impairment loss has been recognized.
- 23.15 No sitting fees has been paid to any Director of the Company.
- 23.16 Balances of Trade Receivables, Trade Payables, Secured Loans, Unsecured Loans, Advances and Deposits are subject to confirmations & Reconciliation (If any).
- 23.17 Goods and Service Tax receivable is taken as per Goods and Service Tax Return and subject to reconciliation.
- 23.18 Micro, Small & Medium Enterprises Development Act, 2006**
Under the Micro, Small & Medium Enterprises Development Act, 2006 which came into force from 2nd October, 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. The Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is not readily available, no disclosure have been made in the accounts.



23.19 Prior Period Items

Income- Nil
Expenses- Nil

23.20 Related Party Disclosures

As per Accounting Standard 18 "Related Party Disclosures" , issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below :

**A Name of Related Parties :
Key Management Personnel**

Mr. Abhishek Puranik	Director of Company
Mr. Amol Palshikar	Director of Company
Mr. Sachin Shirwat	Director of Company
Mr. Sandeep Shelke	Director of Company

Other Related Parties

Mandar Industries
Mandar Fun Food Pvt Ltd
Mandar Distributors
Hamma Foods Private Limited

B Related Party Transactions**(Rs. In Hundreds)**

Particulars	Key Management Personnel	Other Related Parties
Income		
Sales of Materials	-	5,26,996.97
Expenses		
Directors Remuneration / Salary	24,000.00	-
Unsecured Loans		
Unsecured Loans accepted	10,573.48	1,68,400.00
Unsecured Loans repaid	1,23,214.10	6,44,611.49

C Details of Balances of Related Parties as on 31.03.2024

Particulars	Key Management Personnel	Other Related Parties
Trade Receivables / (Payables) (Net)	-	825.48
Unsecured Loans	(98,830.65)	(4,85,275.79)

23.21 Ratios for The Year 2023-2024

Refer "Annexure 1" for Ratios



23.22 Particulars of the Company :

CIN No.	:- U15549MH2019PTC328179
Date of Incorporation	:- 17/07/2019
Nature of Business	:- Ice-Cream Manufacturing
Name of the Bank & A/c No	:- Axis Bank A/c No. 919020080551628
PAN	:- AAMCM8192L
TAN	:- NSKM12315C
GST No	:- 27AAMCM8192L1ZM
Nature of business	:- Ice-Cream Manufacturing
Item Code No. (ITC Code)	:- 04015
Bank Details	:- Axis Bank A/c No. 919020080551628

B Significant Accounting Policies

1 Accounting System

The accounts of the company are prepared in accordance with the accounting principles generally accepted in India. The company has maintained its accounts on the basis of Mercantile System of Accounting.

2 Basis for preparation of financial statements

The financial statements have been prepared under the historical cost conventions and in accordance with generally accepted accounting principles. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

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 the Schedule III to the Companies Act, 2013. Based on the nature of products 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 or non-current classification of assets and liabilities.

3 Inventories

The company has valued the Inventory at cost or Net realisable value whichever is lower and on the basis of physical verification of Stock by the management at the end of the year. There is no change in the method of valuation of Stock as compared to previous year.

4 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as Non Current investments.

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.

5 Property, Plant & Equipment & Intangible Assets

Property, plant and equipment are stated at cost less depreciation. Cost includes financing cost relating to borrowed funds attributable to the construction or acquisition of qualifying fixed asset upto the date the asset is ready for use. None of the fixed assets is revalued during the year under review.

6 Prior period items

Prior period items are included in the respective heads of accounts and material items are disclosed by way of notes to the accounts.



7 Contingencies And Event Occurred After The Balance Sheet Date

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 recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

There are no contingent liabilities which is not provided in the books of account .

8 Depreciation

Depreciation on Property, Plant and Equipment is calculated on a Written Down Value Method using the rates arrived at based on the useful lives estimated by the management. The company has used the following lives of the assets to provide depreciation on its Property, Plant & Equipment.

Type of Asset	Useful lives (In Years)
Plant & Machinery	15
Equipments & Tools	15
Dies & Moulds	15
Tools & Dies	15
Machinery Electrification	15
Furniture & Fixtures	10
Computers	3

Intangible Assets

The company has used the following lives of the assets to provide depreciation on its Intangible fixed asset As per AS 26.

Asset Descriptions	Useful life considered as per AS 26
Trademark	10.00
Software	6.00
Brand Development	10.00

9 Revenue Recognition

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods as below:

a) Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer. The company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

10 Employee Benefits

A) Short Term Employee Benefits

Short term employee benefits are recognized as expense at the undiscounted amount in the Statement of Profit & Loss for the year in which related services are rendered.

b) Provident Fund Contributions

Provident fund contribution is made to Government Provident Fund Authority. Retirement Benefits in the form of provident fund contributions are charged to the Statement of Profit & Loss of the period when the contributions to the fund are due. There are no obligations other than the contribution payable to the fund.



Accounting for Taxes on Income**A) Income Tax**

Provision for tax is made for current accounting period (Reporting Period) on the basis of the taxable profits computed in accordance with Income Tax Act, 1961. Provision for current income tax is shown net of prepaid taxes.

B) Deferred Tax

Deferred tax asset & liabilities are recognised for the future tax consequences of timing differences, subject to the consideration of prudence. Deferred tax assets & liabilities are measured using the tax rates enacted or substantively enacted by the Balance Sheet date. The carrying amount of deferred tax asset/liability are reviewed at each Balance Sheet date & recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

12 Impairment of Assets

The company on annual basis tests the carrying amount of assets for impairment so as to determine a) The provision for impairment loss, if any, b) the reversal, if any, required on account of impairment loss recognized in previous periods.

13 Earnings Per Share

Basic Earning Per Share is calculated by dividing the Net Profit attributable to the Shareholders by the total number of Equity Shares outstanding during the year.

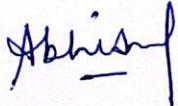
The accompanying notes are an integral part of the financial statements

As per our report of even date

On behalf of the Board of Directors
Melt N Mellow Foods Private Limited

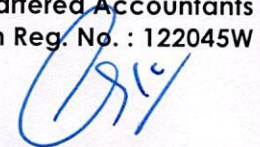


[Amol Palshikar]
Director
DIN 03403290
Date:10-09-2024



[Abhishek Puranik]
Director
DIN 03403279

For Ashok Patil & Associates
Chartered Accountants
ICAI Firm Reg. No. : 122045W



(CA Vaibhav Joshi)
Partner
M.No. : 130494

MELT N MELLOW FOODS PRIVATE LIMITED

CIN : U15549MH2019PTC328179

Plot No-9, Welcome Nagar, Garkheda, Aurangabad

Annexure "A" : Property, Plant and Equipment and Intangible Asset as on 31st March, 2024 (as per provisions of Companies Act, 2013)

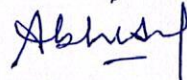
Sr. No.	Description of Assets	Gross Block				Depreciation/Amortisation				(Rs. In Hundreds)	
		Gross Block As on 01.04.2023	Additions during the Year	Deletion during the Year	Gross Block As on 31.03.2024	Upto 31.03.2023	For the Year	Reversal of Depreciation on Asset Sold	Upto 31.03.2024	Net Block	
										As at 31 March 2024	As at 31 March 2023
A	Property Plant & Equipment										
1	Tools & Dies	25,000.04	439.35	-	25,439.39	6,074.28	3,438.04	-	9,512.32	15,927.07	17,962.93
2	Computer	3,346.97	552.13	-	3,899.10	1,507.29	1,343.87	-	2,851.16	1,047.94	1,896.97
3	Plant & Machinery	32,772.80	-	-	32,772.80	9,766.12	4,164.21	-	13,930.33	18,842.47	25,412.80
4	Storage Equipments	1,58,812.59	75,864.38	-	2,34,676.97	35,896.10	32,403.81	-	68,299.91	1,66,377.06	67,783.02
5	Electrical Installation	468.44	-	-	468.44	180.53	74.54	-	255.07	213.37	332.44
6	Tools & Equipments	1,326.40	-	-	1,326.40	464.24	156.05	-	620.29	706.11	1,326.40
7	Office Equipment	1,814.24	-	-	1,814.24	388.47	369.13	-	757.60	1,056.64	-
	Total (A)	2,23,541.00	76,856.00	-	3,00,397.33	54,277.00	41,949.65	-	96,226.68	2,04,170.65	1,14,715.00
B	Intangible Assets										
1	Trademark	10,995.00	-	-	10,995.00	5,400.84	928.44	-	6,329.28	4,665.72	10,995.00
2	Software	2,708.00	-	-	2,708.00	663.80	667.17	-	1,330.97	1,377.03	2,600.00
3	Brand Development	39,220.20	389.70	-	39,609.90	2,928.28	4,329.39	-	7,257.67	32,352.23	9,494.00
4	Gofrugal Software	9,463.39	4,696.48	-	14,159.87	508.03	2,147.06	-	2,655.09	11,504.78	-
	Total (B)	62,386.59	5,086.18	-	67,472.77	9,500.95	8,072.06	-	17,573.01	49,899.76	23,089.00
	Total (A+B)	2,85,927.59	81,942.18	-	3,67,870.10	63,777.95	50,021.71	-	1,13,799.69	2,54,070.41	1,37,804.00
	Previous Year	1,37,804.00	1,48,124.59	-	2,85,928.08	32,314.49	31,463.97	-	63,777.98	2,22,150.09	1,05,489.51

The notes referred to above form an integral part of the Financial Statements.
As per our report of even dated

On behalf of the Board of Directors
Melt N Mellow Foods Private Limited



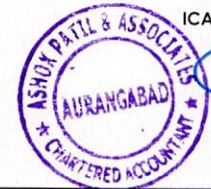
[Amol Palshikar]
Director
DIN 03403290



[Abhishek Puranik]
Director
DIN 03403279

Date: 10-09-2024

For Ashok Patil & Associates
Chartered Accountants
ICAI Firm Reg. No. : 122045W



(CA Vaibhav Joshi)
Partner
M.No. : 130494