

NOTICE

Notice is hereby given that the 10th Annual General Meeting of the Shareholders of AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED will be held at the registered office situated at R/O, E-175 KH No. 878/879/880/882 Chhattarpur Extn. New Delhi South West Delhi-110074 IN on Saturday, the 30th day of September 2023 at 2.00 P.M. to transact the following business

Ordinary Business

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March 2023, Profit and Loss Account and Cash Flow Statement for the period ended 31st March 2023 and report of the Directors and the report of the Auditors thereon.
2. To appoint the Auditors and to authorize the Board to fix their remuneration, the Retiring Auditor Mr. Kapil Sharma, Chartered Accountants, New Delhi, are eligible for reappointment, and in this connection to consider and, if thought fit to pass, with or without modifications, the following as an Ordinary Resolution

"RESOLVED That Mr. Kapil Sharma, Chartered Accountants, New Delhi, be and hereby appointed as Auditors of the company, to hold office from the conclusion of this meeting up to the conclusion of the next Annual General Meeting of the Company on a remuneration to be fixed by the Board of Directors of the Company in consultation with the Auditors plus such out-of-pocket expenses as may be payable to them in respect of the Audit of Accounts of the Company for the financial year 2023-24"

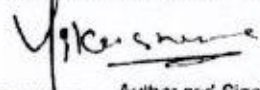
NOTES

1. A member entitled to attend and vote at the General Meeting may appoint a proxy who need not be a Member to attend and vote on his behalf.
2. Proxies to be effective must be deposited at the Companies Registered office not less than forty-eight hours before the time fixed for holding the meeting.
3. The Notice of AGM, Annual Report, Proxy Form and Attendance Slip are being sent to Members.
4. The Register of Directors and Key Managerial Personnel and their Shareholding, maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available for inspection by the members at the AGM.

- 5 Explanatory Statement pursuant to Section 102 of the Companies Act 2013, relating to Special Businesses to be transacted at the meeting is annexed hereto and forms part of the Notice.

By order of the Board of Directors
For AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.

For Amazin Automation Solutions India Pvt. Ltd.



VIKAS SHARMA Authorised Signatory
DIRECTOR
DIN. 06716618

Date: 07.09.2023
Place: Delhi

BOARD'S REPORT

To

The Members

M/S AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

The Directors of your company have pleasure in presenting their Board's Report based on standalone financial statement of the company for the year ended on **31st March, 2023**.

THE WEB ADDRESS, IF ANY, WHERE ANNUAL RETURN REFERRED TO IN SUB-SECTION (3) OF SECTION 92 HAS BEEN PLACED: NA

NUMBER OF MEETINGS OF THE BOARD:

Nine meeting of the Board of Directors were held during the financial year

DIRECTORS RESPONSIBILITY STATEMENT AS REFERRED TO IN SUB-SECTION (5) OF THE SECTION 134:

As required u/s 134(5) of the Companies Act 2013, the Directors state that

- (i) in the preparation of the annual accounts for the financial year ended 31st March 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year covered under this Report and of the profit and loss of the company for that period;
- (iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors had prepared the annual accounts on a going concern basis and
- (v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143 (12) OTHER THAN THOSE WHICH ARE REPORTABLE TO CENTRAL GOVERNMENT:

No material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of audit.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY AUDITOR IN HIS REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

THE STATEMENTS OF THE COMPANY'S AFFAIRS: (Figures in Rs. Thousand)

"Assets" and "Equity & liabilities": Rs.189229.72

"Authorised Capital" of the company: Rs.10100

"Paid-up Capital of the Company: Rs.10100

There has been no change in the business of the Company during the financial year ended 31st March, 2023.

THE FINANCIAL SUMMERY OR HIGHLIGHTS:

The operating financial results for the year are summarized below:

Particulars	Year ended 31 st March 2023 (amount in Rupees Thousand)	Year ended 31 st March 2022 (amount in Rupees Thousand)
Total Income	334893.68	332948.55
Profit before Depreciation & Tax	19576.10	25684.52
Less: Depreciation	8038.40	8178.73
Profit before Tax	11537.70	17505.79
Less: Taxation	3587.87	4397.97
Profit after Tax	7949.83	13107.82
Total Reserves & Surplus	7949.83	13107.82
Transfer to Reserve during the year	7949.83	13107.82
Earnings per share (In Rupees)	8	13

Dividend:

No dividend was declared for the current financial year due to conservation of profits and continued investment in the business

Company's performance & operations: (Figures in Rs. Thousand)

Your Company has made an income amounting to Rs. 334893.68 income during the year under report against Rs. 332948.55 during the previous year. The company has a profit/Loss of Rs. 7949.83 which has been transferred to Reserves & Surplus in the Balance Sheet of the company. The Company tries to extend the business of the Company and make efforts to achieve a good turnover in future.

Transfer to any reserves: (Figures in Rs. Thousand)

The company has transferred amount of Rs. 7949.83 which has been transferred to Reserves & Surplus in the Balance Sheet during the year under the review

MATERIAL CHANGES FROM THE DATE OF CLOSURE OF THE FINANCIAL YEAR IN THE NATURE OF BUSINESS AND THEIR EFFECT ON THE FINANCIAL POSITION OF THE COMPANY:

There is no change in the nature of the business of the company.

THE DETAILS OF DIRECTORS WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

In the Financial Year 2022-2023, there was no change in directorship of the Company.

Mr. Vikas Sharma, Mr. Sidharth Sharma and Mr. Vikas Sharma are the directors to the Board of the company.

THE DETAILS OR SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE: NIL

THE REPORT OF THE BOARD SHALL CONTAIN THE PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF THE SECTION 188 IN THE FORM AOC-2:

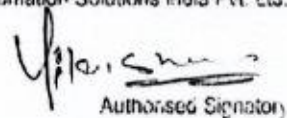
The disclosure is given in form AOC-2 attached with this report as Annexure-I

ACKNOWLEDGEMENT:

Your Directors place on record their deep appreciation and gratitude for the cooperation and assistance extended to the company by Banks, Government Agencies, Suppliers, Customers, Consultants and company staff at all levels. Your Directors also wish to place on record their appreciation of the wholehearted and continuous support by the shareholders who have always been a source of strength for the company.

By order of the Board of Directors
For AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.

For Amazin Automation Solutions India Pvt. Ltd.


Authorised Signatory

VIKAS SHARMA
DIRECTOR
DIN: 06716618

Date: 07.09.2023
Place: Delhi

For Amazin Automation Solutions India Pvt. Ltd.


Authorised Signatory

VIKAS SHARMA

Director

DIN - 07916750

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Annexure -I to Directors Report

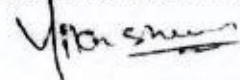
FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

1. Details of contracts or arrangements or transactions not at Arm's length basis: NIL
2. Details of Major contracts or arrangements or transactions at Arm's length basis

Particulars	Details
Name (s) of the related party & nature of relationship	M/s Isunjet India Private Limited-Enterprises which are owned or controlled by Key Managerial Personnel
Nature of contracts/arrangements/transactions:	Purchase of Goods
Duration of the contracts / arrangements/transactions:	NA
Salient terms of the contracts or arrangements or transactions including the value, if any:	In the Normal Course of Business
Date(s) of approval by the Board, if any:	NA
Amount paid as advances, if any:	Nil

By order of the Board of Directors
For AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.
For Amazin Automation Solutions India Pvt. Ltd.



Authorised Signatory

VIKAS SHARMA
DIRECTOR
DIN 06716618

Date: 07.09.2023
Place: Delhi

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2023, and profit and its cash flows 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.

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 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

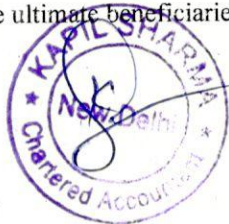
Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure" a statement on matter specified in paragraphs 3 and 4 of the order, to the extent applicable.



2. As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standard) Rules, 2021.
- (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's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (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 derivatives contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) a) The management has represented that, to the best of its knowledge and belief, 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 or entity, 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 person or entity identified in any manner whatsoever by or 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 have been received by the company from any person or entity 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 person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and



CA Kapil Sharma
Chartered Accountant

B. Com , ACA
kapilsharmaca@gmail.com, 9810655535

C) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.

(V) The Company has neither declared nor paid any dividend during the year.



For Kapil Sharma
Chartered Accountants

For KAPIL SHARMA
Chartered Accountant
Kapil Sharma
(Kapil Sharma)
Prop. Proprietor

Membership No. 504048

Place: New Delhi
Date: 07-09-2023

Annexure A to Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of **AMAZIN AUTOMATION SOLUTIONS INDIA PVT. LTD.** of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(a) (B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) All Property, plant and equipment have been physically verified by the management at a regular interval of time (normally once a year). No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the company is the lessee and the lease agreement are duly executed in favor of the lessee) disclosed in the financial statement are held in the name of the Company.

(d) The Company has not revalued its property, plant and equipment (including right to use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by management as at 31st March, 2023. No discrepancies were noticed on verification between the physical stock and book records that were 10% or more in aggregate for each class of inventory.

(b)) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) In our opinion and based on the information and explanation given to us the company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause 3 (iii) (a), (b) and(c) of the Order are not applicable to the Company.

(iv) The Companies has complied with the provisions of sections 185 and 186 of the Companies Act in respect of loans, investments, guarantees, and security provided, as applicable.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits. Therefore, the reporting of clause 3(v) of the Order is not applicable to the Company.

(vi) The maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the order is not applicable to the company.

(vii) (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, duty of Customs, duty of Excise, value added tax and cess and any other statutory dues to appropriate authority have generally been regularly deposited during the year by the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employee's State Insurance, Income-tax, Sales-tax, Service tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess and other statutory dues were in arrears, as at March 31, 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2023, there are no dues of Goods and Service Tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

(ix) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year except the interest free loan taken from the director of the company.

(x) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.

(xi) (a) The Company is not a Nidhi Company hence compliance of Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability is not applicable to the company.



(b) The Company is not a Nidhi Company hence maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability is not applicable to the company;

(c) The Company is not a Nidhi Company hence this clause is not applicable to the company.

(xii) According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

(xiii) In our opinion and based on our examination, the Company does have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act 2013.

(xiv) 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 him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.

(xv) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) The Company is not has conducted any Non-Banking Financial or Housing Finance activities; hence this clause is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is not applicable.

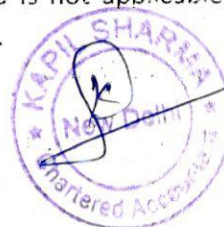
(d) The Company does not have any CIC.

(xvi) The company has not incurred cash losses in the financial year and in the immediately.

(xvii) There is no resignation of statutory auditors during the year; hence this clause is not applicable.

(xviii) According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.

(xix) The provision of Sec 135 of Companies Act 2013 is not applicable to the company, accordingly reporting under clause 3(xx)(a) and (b) is not applicable.



CA Kapil Sharma
Chartered Accountant

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kapilsharmaca@gmail.com, 9810655535

(xx) There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.



For Kapil Sharma
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Kapil Sharma", written over a faint circular stamp.

(Kapil Sharma)
Prop.

Membership No. 504048

Place: New Delhi
Date: 07-09-2023

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

CIN - U24100DL2013PTC261524

PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2023

FIGURES IN RS THOUSAND

Particulars	Notes	As at 31 March, 2023	As at 31 March, 2022
INCOME			
Revenue from operations	17	333684.57	322018.15
Other Income	18	1209.11	10930.40
Total Income (A)		334893.68	332948.55
EXPENSES			
Purchases of Stock-in-Trade	19	169583.32	184565.26
Changes in inventories of Stock-in-Trade	20	2015.38	-3430.17
Employee benefit expense	21	112457.79	105199.03
Finance Charges	22	1905.20	1667.82
Depreciation and amortization expense	9	8038.40	8178.73
Other expenses	23	29355.89	19262.10
Total Expenses (B)		323355.98	315442.76
Profit/Loss before exceptional and extraordinary items and tax	(A - B)	11537.70	17505.79
Exceptional Items		0.00	0.00
Profit before extraordinary items and tax		11537.70	17505.79
Extraordinary Items		0.00	0.00
Profit before tax		11537.70	17505.79
Tax expense:			
(1) Current tax		4400.00	4900.00
(2) Deferred tax		-812.13	-502.03
Profit(Loss) for the period from continuing operations		7949.83	13107.82
Profit/(Loss) for the period		7949.83	13107.82
Earning per equity share:			
(1) Basic	25	8	13
(2) Diluted		8	13
Significant Accounting Policies	1		

Accompanying notes form an integral part of these Financial Statements
As per our report attached

For Kapil Sharma
Chartered Accountants

Kapil Sharma

Kapil Sharma
Prop.
Membership No. 504048
UDIN: 2350404886ZS8X9572

Place : New Delhi
Date : 07-09-2023

For and on behalf of the Board of Directors

Vikas Sharma
DIN : 07916750
(Director)

Vikas Sharma
DIN : 06716618
(Director)

For Amazin Automation Solutions India Pvt. Ltd.

Vikas Sharma

Director

For Amazin Automation Solutions India Pvt. Ltd.

Vikas Sharma

Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

CIN - U24100DL2013PTC261524

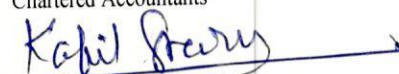
BALANCE SHEET AS AT MARCH 31, 2023

FIGURES IN RS THOUSAND

S.No.	Particulars	Notes	As at 31 March, 2023	As at 31 March, 2022
			Amount (in Rs)	Amount (in Rs)
I.	EQUITY AND LIABILITIES			
1	Shareholder's Funds			
(a)	Share Capital	2	10100.00	10100.00
(b)	Reserves and Surplus	3	70717.39	62767.55
2	Share Application money pending allotment		-	-
3	Non-Current Liabilities			
(a)	Long-Term borrowings	4	4144.65	2358.27
(b)	Non-Current Liabilities		697.51	925.83
4	Current Liabilities			
(a)	Short-term borrowings	5	13285.95	11901.09
(b)	Trade payables	6	53499.70	50554.02
(c)	Other current liabilities	7	8547.90	5013.81
(d)	Short-term provisions	8	28236.64	23472.95
	Total		189229.72	167093.52
II.	ASSETS			
1	Non-current assets			
(a)	Fixed assets			
(i)	Property, Plant & Equipments	9	35619.63	37291.01
(ii)	Intangible assets	9	84.73	6.99
(b)	Non-Current Investments		26040.00	26040.00
(c)	Long term loans and advances	11	8537.72	6656.17
(d)	Deferred tax Assets (net)	10	3668.00	2855.86
(e)	Non-current Assets	12	5740.56	5269.41
2	Current assets			
(a)	Inventories		7374.68	9390.06
(b)	Trade receivables	13	62844.87	50477.63
(c)	Cash and bank balances	14	3773.90	343.47
(d)	Short-term loans and advances	15	35290.36	28477.72
(e)	Other current assets	16	255.27	285.20
	Total		189229.72	167093.53
	Significant Accounting Policies	1		

Accompanying notes form an integral part of these Financial Statements
As per our report attached

For Kapil Sharma
Chartered Accountants



Kapil Sharma
Prop.
Membership No. 504048
UDIN:

Place : New Delhi
Date : 07-09-2023

For and on behalf of the Board of Directors

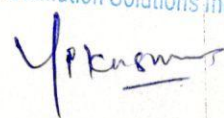
Vikas Sharma
DIN : 07916750
(Director)

Vikas Sharma
DIN : 06716618
(Director)

For Amazin Automation Solutions India Pvt. Ltd.


Director

For Amazin Automation Solutions India Pvt. Ltd.


Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

CIN - U24100DL2013PTC261524

CASH FLOW STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

PARTICULARS	FIGURES IN RS THOUSAND	
	31-Mar-23 INR	31-Mar-22 INR
Cash flow from operating activities		
Profit before tax from continuing operations	11537.70	17505.79
Profit before tax		
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/ amortization on continuing operation	8038.40	8178.73
Interest (income)	-261.07	-506.93
Payables & Investment W/off	0.00	0.00
Profit on sale of Tangible Asset	-348.46	0.00
Prior Period Adjustments	0.00	0.00
Interest on Borrowings	1632.06	1482.88
	20598.63	26660.47
Operating profit before working capital changes		
Movements in working capital :		
Increase/ (decrease) in trade payables	2717.36	9440.23
Increase / (decrease) in Short-term provisions	363.69	108.80
Increase/ (decrease) in other current liabilities	3534.09	-2841.90
Decrease / (increase) in trade receivables	-12367.23	-2307.12
Decrease / (increase) in inventories	2015.38	-3430.17
Decrease / (increase) in loans and advances	-6812.63	6018.26
Decrease / (increase) in other current assets	29.92	225.81
Decrease / (increase) in other non-current assets	-2352.70	-2681.58
Cash generated from / (used in) operations	7726.50	31192.80
Direct Taxes Paid	0.00	0.00
Net cash flow from/ (used in) operating activities (A)	7726.50	31192.80
Cash flows from investing activities:		
Purchase of Tangible assets	-6762.71	-7137.97
Proceeds from sale of Tangible Assets	666.41	0.00
Proceeds of non-current investments	0.00	0.00
Purchase of non-current investments	0.00	-26040.00
Interest received	261.07	506.93
Net cash flow from/ (used in) Investing activities (B)	-5835.23	-32671.04
Cash flows from financing activities:		
Proceeds from short-term borrowings	1384.86	9051.64
Proceeds from long-term borrowings	1786.38	-5753.94
Interest paid	-1632.06	-1482.88
Net cash flow from/ (used in) Financing activities (C)	1539.17	1814.82
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3430.44	336.59
Cash and cash equivalents at the beginning of the year	343.47	6.88
Cash and cash equivalents at the end of the year	3773.90	343.47
Components of cash and cash equivalents		
Cash and Cash Equivalent	3458.93	164.64
With banks- on current account	314.98	178.83
Total cash and cash equivalents (Refer Note 14)	3773.90	343.47

Notes:

1. The above cash flow statement has been prepared under the indirect method set out in Accounting Standard-3 and other relevant provisions of the Companies Act, 2013.

2. Figures in brackets indicate cash outflow.

This is the cash flow statement referred to in our report of even date

For Kapil Sharma
Chartered Accountants

Kapil Sharma
Prop.
Membership No. 504048
UDIN:

Place : New Delhi
Date : 07-09-2023

For and on behalf of the Board of Directors

Vikas Sharma
DIN : 07916750
(Director)

Vikas Sharma
DIN : 06716618
(Director)

For Amazin Automation Solutions India Pvt. Ltd.

[Signature]
Director

For Amazin Automation Solutions India Pvt. Ltd.

[Signature]
Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

Company overview

The Company is a private limited company and was incorporated on 3rd December 13, 2013. The Company is primarily engaged in the business of manufacturing and trading of ink.

1. Significant Accounting Policies

Significant Accounting Policies

These financial statements have been prepared and presented on the accrual basis of accounting and comply with the Accounting Standards referred in section 133 of Companies Act, 2013 read with rule 7 of Companies (accounts) Rules 2014, the relevant provisions of the Companies Act, 2013, pronouncements of the Institute of Chartered Accountants of India and other accounting principles generally accepted in India, to the extent applicable. The financial statements are presented in Indian rupees.

Inventory

Inventories are valued at cost determined on FIFO basis and includes all applicable costs incurred in bringing goods to their present location and condition.

Revenue Recognition

Sale of Goods:

Revenue from sale of goods are recognized on the basis of dispatch of goods and passing of title to the property in favour of customers and are stated net of returns, trade discounts and sales tax/GST.

Sale of Services :

Revenue from sale of services is recognised as per the terms of the contract with customer based on stage of completion when the outcome of the transaction involving rendering of services can be estimated reliably.

Tangible Assets, Depreciation

Fixed assets are capitalized at cost of acquisition including incidental expenses of bringing the assets to their working condition/intended use. Costs include direct expenses and allocable expenditure.

Depreciation on tangible Assets is provided on written down method as per rates corresponding to useful life specified in Schedule II to the Companies Act, 2013 read with notification dated 29 August 2014 of the Ministry of Corporate Affairs.

Foreign Currency Transactions

Foreign exchange transactions are recorded at the exchange rates prevailing at the date of transaction. Realised gains and losses on foreign exchange transactions during the year are recognised in the Statement of Profit and Loss. Foreign currency assets and liabilities denominated in foreign currencies, acquired from a country outside India, at the year end and not covered by the forward exchange contracts are translated at the year end rates and resultant gains / losses on foreign exchange translations are recognised in the Statement of Profit and Loss.

Taxation

Tax expense (tax saving) is the aggregate of current year tax and deferred tax charged (or credited) to the statement of Profit and Loss for the year.

Current Year charge

The provision for taxation is based on assessable profits of the company as determined under the Income Tax Act, 1961. Provisions are recorded as considered appropriate based on the merits of the case for matters under appeal due to disallowances or for other reasons.

Deferred tax

The Company provides for deferred tax using the liability method, based on the tax effect of timing differences resulting from the recognition of items in the financial statements and in estimating its current income tax provision.

Deferred Tax Assets arising from temporary timing differences are recognized to the extent there is virtual certainty that the assets can be realized in future.

Provisions and Contingent Liabilities

A provision is recognised when it is more likely than not that an obligation will result in an outflow of resources. Provisions are not discounted to a disclosure for a contingent liability is made where it is more likely than not that a present obligation or possible obligation would not result in an outflow of resources.

The present value of the gratuity obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

Earnings Per Share (EPS)

Basic EPS

The earnings considered in ascertaining the Company's basic EPS comprise the net profit/ (loss) after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted EPS

The net profit/ (loss) after tax and the weighted average number of shares outstanding during the year are adjusted for all the effects of dilutive potential equity shares for calculating the diluted EPS.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks with original maturities of twelve months or less.

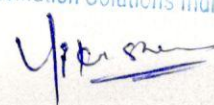
The balance of the parties whether in debit or in credit including squared up accounts are subject to confirmations.

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.



Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amount in INR Thousand, unless otherwise stated)

2. Share capital

Particulars	As at 31 March 2023		As at 31 March 2022	
	Number	Amounts	Number	Amounts
Authorised share capital				
Equity shares of ` 10 each	2000.00	20000.00	2000.00	20000.00
Issued, subscribed and fully paid up share capital				
Equity shares of ` 10 each	1010.00	10100.00	1010.00	10100.00
Total	1010.00	10100.00	1010.00	10100.00

a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares	March 31,2023		March 31,2022	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
Shares outstanding at the beginning of the year	1010.00	10100.00	10.00	100.00
Add: Shares Issued during the year	0.00	0.00	1000.00	10000.00
Less: Shares bought back during the year	0.00	0.00	0.00	0.00
Shares outstanding at the end of the year	1010.00	10100.00	1010.00	10100.00

(b) Details of shareholders holding more than 5% shares in the Company

Name of shareholder	As at 31 March 2023		As at 31 March 2022	
	Number of shares held	% of holding	Number of shares held	% of holding
Vikas Sharma	305.00	30%	305.00	30%
Anoop Kumar Sharma	4.10	0%	4.10	0%
Sidharth Sharma	300.90	30%	300.90	30%
Vikas Sharma	400.00	40%	400.00	0

(c) Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after payment of all liabilities. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Others

During the last four years no shares were allotted pursuant to Contract without payment of cash, no shares were allotted through bonus issue and no buyback was made

There are no unpaid calls or forfeited shares

No securities are convertible into equity or preference shares.

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED
Notes forming part of the financial statements

FIGURES IN RS THOUSAND

Note 9 Property, Plant & Equipment & Intangible Assets

PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	Gross Value AS ON 01.04.2022	ADDITION DURING THE YEAR	SALE/ADJUST. DURING THE YEAR	BALANCE AS ON 31.03.2023	BALANCE AS ON 01.04.2022	PROVIDED DURING THE YEAR	W/BACK/ADJUST. DURING THE YEAR	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
Property, Plant & Equipments										
Furniture	6734.51	849.85	0.00	7584.36	3528.02	928.07	0.00	4456.08	3128.27	3206.49
Plant & Machinery	32232.16	465.86	0.00	32698.02	22011.43	4098.77	0.00	26110.20	6587.81	10220.73
Computer	3225.22	577.38	0.00	3802.60	2427.14	606.07	0.00	3033.21	769.40	798.09
Building	12670.47	0.00	0.00	12670.47	2477.34	602.62	0.00	3079.96	9590.51	10193.13
Vehicles	15856.34	4545.00	1611.23	18790.11	11049.97	1467.48	1293.28	11224.16	7565.94	4806.37
Office Equipment	1437.09	230.23	0.00	1667.31	817.38	318.74	0.00	1136.12	531.20	619.71
Land	7446.50	0.00	0.00	7446.50	0.00	0.00	0.00	0.00	7446.50	7446.50
TOTAL	79602.28	6668.31	1611.23	84659.37	42311.27	8021.74	1293.28	49039.73	35619.63	37291.01
Intangible Assets										
Softwares	153.88	94.40	0.00	248.28	146.89	16.66	0.00	163.55	84.73	6.99
TOTAL	153.88	94.40	0.00	248.28	146.89	16.66	0.00	163.55	84.73	6.99
GRAND TOTAL	79756.16	6762.71	1611.23	84907.65	42458.17	8038.40	1293.28	49203.28	35704.36	37298.00
PREVIOUS YEAR FIGURES	72618.20	7538.67	400.71	79756.16	34279.44	8144.61	34.11	42458.17	37298.00	38338.76

For Amazin Automation Solutions India Pvt. Ltd.

Director

For Amazin Automation Solutions India Pvt. Ltd.

Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**Notes to accounts***(All amount in INR Thousand, unless otherwise stated)***3 Reserves and surplus**

Particulars	As at 31 March 2023	As at 31 March 2022
Surplus as per statement of profit and loss		
Balance at the beginning of the year	62767.55	49659.73
Add : Profit /(Loss) for the year	7949.83	13107.82
Total	70717.39	62767.55

4 Long Term Borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Vehicle loans	4144.65	2358.27
Total	4144.65	2358.27

*Vehicle loans has been taken from Axis Bank and HDFC Bank. Loan is secured by hypothecation of respective vehicles

5 Short Term Borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Credit Limit from Bank	13285.95	11851.09
Loan from Director	0.00	50.00
Total	13285.95	11901.09

* Cash credit facility is obtained from ICICI Bank as at March 31, 2023 and is secured by hypothecation of all book debts and inventory of the Company, both current and future.

6 Trade Payables

Particulars	As at 31 March 2023	As at 31 March 2022
Total Outstanding dues of micro and small enterprises	-	-
Total Outstanding dues of creditors other than micro and	54197.21	51479.85
Total	54197.21	51479.85

* The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. The mangement has identified such enterprises. Further the company has not received any claim for interest from any supplier under the said act. Therefore no interest provision has been made in the books of account.

7 Other Current Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Statutory Dues Payable	8547.90	5013.81
Total	8547.90	5013.81

8 Short Term Provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Expense payable including Salary	19289.36	10507.59
PF and other employee related statutory dues	1016.95	4048.89
Sundry Creditors (Expenses)	3530.33	4016.47
Provision for Current Tax	4400.00	4900.00
Total	28236.64	23472.95

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amount in INR Thousand, unless otherwise stated)

10 Deferred Tax Asset/Liabilities		
Particulars	As at 31 March 2023	As at 31 March 2022
Timing Differences on account of Disallowances under Income tax Act	794.12	22.24
Gross Deferred Tax Asset	794.12	22.24
WDV as per Companies Act	8986.07	9387.16
WDV as per Income Tax Act	11859.95	12220.79
Gross deferred Tax Liability	-2873.87	-2833.63
Defferet tax Asset (Net)	3668.00	2855.86

11 Long term loans and advances

Particulars	As at 31 March 2023	As at 31 March 2022
Security Deposit-Others	8537.72	6656.17
Total	8537.72	6656.17

12 Non-Current Assets

Particulars	As at 31 March 2023	As at 31 March 2022
Security Deposit-Rent	360.00	360.00
Trade Receivable more than 1 Years	5380.56	4909.41
Total	5740.56	5269.41

13 Trade receivables

Particulars	As at 31 March 2023	As at 31 March 2022
Unsecured, Considered Good		
-Less Than Six Months	56971.41	48776.74
-More Than Six Months	5873.46	1700.89
Total	62844.87	50477.63

14 Cash and bank balances

Particulars	As at 31 March 2023	As at 31 March 2022
Cash In hand	3458.93	164.64
Bank with Banks		
- On Current Accounts	314.98	178.83
Total	3773.90	343.47

15 Short Term Loans and Advances

Particulars	As at 31 March 2023	As at 31 March 2022
Balance with Government Authorities	3171.84	1635.83
TDS/TCS Receivable	7210.21	5572.99
Fixed Deposits	5951.68	6630.98
Advances-Others	2005.73	114.66
Advances-Vendors	2202.40	5015.95
Short Term Loan to Related Parties	14748.50	9507.30
Total	35290.36	28477.72

16 Other Current Assets

Particulars	As at 31 March 2023	As at 31 March 2022
Income Earned but not received		
- Interest earned on FD	25.85	0.97
Prepaid Expenses	229.43	284.22
Total	255.27	285.20

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**Notes to accounts**

(All amount in INR Thousand, unless otherwise stated)

17 Revenue from operations

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Sale of Coding & Marking and other Automation Solutions	333684.57	322018.15
Total	333684.57	322018.15

18 Other income

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Interest on FD	261.07	506.93
Profit on Sale of Car	348.46	0.00
Excess Provision W/off	27.28	0.00
Others Income	572.30	164.83
Payable W/off	0.00	10258.64
Total	1209.11	10930.40

19 Purchases of Stock-in-Trade

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Purchase of Ink , Printers & Other Consumables	169583.32	184565.26
Total	169583.32	184565.26

20 Changes in inventories of Stock-in-Trade

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Opening Stock	9390.06	5959.89
Closing Stock	7374.68	9390.06
Total	-2015.38	3430.17

21 Employee benefits expense

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Salary & Wages**	68181.29	59197.66
Director Remuneration	36000.00	42890.53
Staff welfare expenses	5121.22	3022.49
Gratuity	3155.28	88.35
Total	112457.79	105199.03

**Salary & Wages includes contribution to provident and other funds.

22 Finance Charges

Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Bank Charges	257.29	151.99
Interest on Car Loan	61.23	306.90
Interest on GST/ TDS	583.48	399.70
Foreign Exchange Loss	15.85	32.94
Other Interest Cost	987.35	776.28
Total	1905.20	1667.82

23 Other expenses

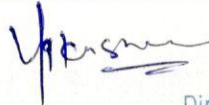
Particulars	Year ended 31 March 2023	Year ended 31 March 2022
Payment to Auditors		
- Statutory Fees	300.00	300.00
- Reimbursement of Expenses	90.00	90.00
- Income Tax Matters	245.00	245.00
Communication	268.80	204.35
Computer & IT Related Expenses	2159.08	1244.38
Courier Expenses	2293.36	1518.60
Insurance	315.77	402.98
Legal & Professional Charges	3168.02	1535.74
Miscellaneous Expenses	431.86	607.89
Power & Fuel	1448.74	437.62
Printing and stationery	397.37	234.22
Rent	3139.89	2258.12
Repair & Maint.- Building	2979.67	964.42
Repair-Other	1371.11	847.35
Sales promotion	2491.46	1937.02
Travelling & Conveyance	6002.52	3725.30
Selling & Distribution Expenses	486.11	537.81
Vehicle Running & Maintenance Expenses	1577.15	1271.89
Bad Debts	0.00	850.24
Training Expenses	0.00	29.40
Late Delivery Charges	0.00	19.74
Recruitment Expenses	190.00	0.00
Total	29355.89	19262.10

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.



Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amount in INR Thousand, unless otherwise stated)

24. Related Party Disclosure

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

List of related parties where control exist and related parties with whom transactions have taken place and relationships ;

Name of Related Parties	Relationship
Quimico Chemicals India Private Limited	Common Control
Lorrydeck Logistics India Private Limited	Common Control
Isunjet India Private Limited	Common Control
Vikas Sharma	Director
Sidharth Sharma	Director
Vikas Sharma	Director

Transaction during the year with related party

Nature of Transaction with related party	For the FY-2022-23	For the FY-2021-22
Director Remuneration	36000.00	42890.53
Rent Paid to Director	2994.00	2088.00
Purchase of Goods	64351.07	142059.89

Balances as at 31st March 2023

- Due to Related Parties:

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Rs	Rs
Isunjet India Private Limited	34427.79	37080.13

Balances as at 31st March 2023

-Due from Related Party

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Rs	Rs
Lorrydeck Logistics India Private Limited	-368.95	150.00
Quimico Chemicals India Private Limited	15117.45	9206.22

25. EARNINGS PER SHARE

Total number of equity shares outstanding at the beginning of the year	1010.00	1010.00
Add: Issue of equity shares during the year	0.00	0.00
Total number of equity shares outstanding at the end of the year	1010.00	1010.00
Weighted average number of equity shares outstanding during the year	1010.00	1010.00
Net profit as per profit and loss account including extra ordinary items	7949.83	13107.82
Earnings per share:		
- Basic	8	13
- Diluted	8	13

26. CONTINGENT LIABILITIES

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
	Rs	Rs
Bank Guarantees Issued by Bank	1124.25	5036.17

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amount in INR Thousand, unless otherwise stated)

- 27 Ageing for trade receivables from the due date of payment for each of the category as at 31st March, 2023
Outstanding for following periods from due date of payment

S.No.	Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1	Undisputed Trade receivables considered good	56184.34	5711.43	983.48	4294.42	67173.68
2	Undisputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables considered good	0.00	0.00	102.65	0.00	102.65
4	Disputed Trade Receivables considered doubtful	787.07	162.03	0.00	0.00	949.09
	Total	56971.41	5873.46	1086.14	4294.42	68225.43

- 28 Ageing for trade receivables from the due date of payment for each of the category as at 31st March, 2022
Outstanding for following periods from due date of payment

S.No.	Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1	Undisputed Trade receivables considered good	48564.61	1557.56	2143.63	1780.00	54045.79
2	Undisputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00
4	Disputed Trade Receivables considered doubtful	212.13	143.34	878.43	107.35	1341.25
	Total	48776.74	1700.89	3022.06	1887.35	55387.04

- 29 Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2023
Outstanding for following periods from due date of payment

S.No.	Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1	Undisputed dues- MSME	48355.38	5144.31	0.00	697.51	54197.21
2	Undisputed dues - Others	0.00	0.00	0.00	0.00	0.00
3	Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
4	Disputed dues - Others	0.00	0.00	0.00	0.00	0.00
	Total	48355.38	5144.31	0.00	697.51	54197.21

- 30 Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022
Outstanding for following periods from due date of payment

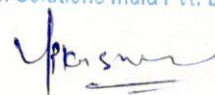
S.No.	Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
1	Undisputed dues- MSME	-	-	-	-	-
2	Undisputed dues - Others	50297.50	256.52	925.83	0.00	51479.85
3	Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00
4	Disputed dues - Others	0.00	0.00	0.00	0.00	0.00
	Total	50297.50	256.52	925.83	0.00	51479.85

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.



Director

AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amount in INR Thousand, unless otherwise stated)

31 Accounting Ratios

Name of Ratio	Numerator	Denominator	FY 2022-23	FY 2021-22	Variance
Current Ratio (in times)	Current assets	Current liabilities	1.06	0.98	0.08
Debt Equity Ratio (in times)	Total debt/ Liabilities	Equity	1.34	1.29	0.05
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Total debt service	1.23	1.92	(0.69)
Return on equity Ratio (%)	Net profit - preferred dividend	Average shareholder equity	79%	130%	-51%
Inventory Turnover Ratio (in times)	Sales	Average Inventory	13.37	14.61	(1.23)
Trade Receivable turnover ratio (in times)	Net Sales	Average accounts receivables	5.89	6.53	(0.64)
Trade payable ratio (in times)	Net purchases	Average trade payables	3.21	3.95	(0.74)
Net capital turnover ratio (%)	Net Sales	Working Capital	5590%	-16365%	21955%
Net Profit Ratio (%)	Net Profit	Net Sales	2%	0.04	-2%
Return on Capital employed (%)	Earning before interest and taxes	Capital employed	16%	0.25	-10%

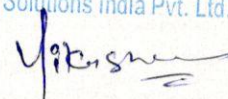
In respect of aforesaid mentioned ratios, there is no significant change (25% or more) in FY 2022-23 in comparison to FY 2021-22 except the significant change in the return on equity shares and the Net Capital turnover ratio. The significant change in the return on equity shares is due to drastic increase in the gratuity amount in increase in FY 2022-23 in comparison to FY 2021-22. The significant change in Net Capital turnover ratio is due to drastice increase in working capital in FY 2022-23 in comparison to FY 2021-22.

32 Previous year figures have been regrouped , re-arranged and re-classified whenever necessary to conform to current year's classification

For Amazin Automation Solutions India Pvt. Ltd.


Director

For Amazin Automation Solutions India Pvt. Ltd.


Director