



Independent Auditor's Report

To the Members of **BOOTES IMPEX TECH PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **BOOTES IMPEX TECH PRIVATE LIMITED** ("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 31st March, 2023, its 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a



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whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of Management and Those Charged with Governance for the Standalone 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.



Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
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 Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - 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 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 it's 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(s) or entity(ies), including foreign entities



("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;


(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such 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 mis-statement.

v. No dividend have been declared or paid during the year by the company.

Place:-Gurgaon
Date: 13/09/2023
UDIN:
23530748BGWVOC1615

For kumar Gaurav &co
Chartered Accountants
FRN: 018618C


GA Kumar gaurav
(Partner)
Membership No. 530748



BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PTC093355
Balance Sheet as at March 31, 2023.

(Amount in Rs'00)

PARTICULARS	Note No.	As at 31.03.2023	As at 31.03.2022
EQUITY AND LIABILITIES			
Shareholders' Funds			
a) Share Capital	1	1,000.00	1,000.00
b) Reserves and Surplus	2	37,597.05	15,893.60
Non-Current Liabilities			
a) Long Term Borrowings			
b) Deferred Tax Liabilities	3		
c) Other Long Term Liabilities			
d) Long Term Provision			
Current Liabilities			
a) Short Term Borrowings	4	125,999.00	133,000.01
b) Trade Payables	5		
Micro Enterprise and Small enterprise			
Other		6,647.58	2,098.68
c) Other Current Liabilities	6	260,663.59	154,537.02
d) Short-Term Provisions	7	25,245.11	1,019.63
TOTAL		457,152.33	307,548.94
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	8	12,431.33	3,481.14
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets Under Developments		-	-
Non-current Investments	9	1,489.00	
Deferred tax Assets(Net)	3	19.46	
Long Term Loans and Advance			
Other Non-current assets			
		-	-
Current Assets			
a) Current Investment			
b) Inventories			
a) Trade Receivables	10	268,911.92	8,770.80
b) Cash and Cash Equivalents	11	4,124.35	3,285.06
c) Short Term Loans & Advances	12	168,320.16	289,826.91
d) Other Current Assets	13	1,856.09	2,185.03
TOTAL		457,152.33	307,548.94

Summary of significant accounting policies and 1 to 17

The accompanying notes are an integral part of the financial statements.

For Kumar Gaurav & co.

Chartered Accountants
FRN-018618C



CA Kumar Gaurav
Partner

M.No-530748

Place-Gurgaon

Dated:13/09/2023

UDIN-NO-23530748BGWVOC1615

For and on behalf of the Board
BOOTES IMPEX TECH PRIVATE LIMITED

(Deepak Kumar Rai)

Director

DIN : 06947059

(Vishal Agarwal)

Director

DIN : 09264985

BOOTES IMPEX TECH PRIVATE LIMITED
 CIN : U51909HR2021PTC093355
 Statement of Profit and Loss for the Period Ending on March 31, 2023.

PARTICULARS	Note No.	(Amount in Rs'00)	
		For the Period F.Y. 2022-23	For the Period F.Y. 2021-22
Revenue			
Revenue from Operations	13	414,691.61	103,289.49
Other Income	14	23,604.52	-
Total Revenue		438,296.13	103,289.49
Expenses			
a) Cost of Material Consumed	15	70,676.15	9,891.55
b) Personnel and Employee Benefit Expenses	16	169,740.18	31,170.51
c) Finance Costs			
d) Depreciation & Amortization Expense	7	4,971.05	1,639.39
e) Other Expenses	17	157,945.69	44,694.44
Total Expenses		403,333.07	87,395.89
Profit before Exceptional, Extraordinary items & Taxation		34,963.06	15,893.60
Exceptional Items		-	-
Profit Before Extraordinary Items & Taxation		34,963.06	15,893.60
Extra Ordinary Items		-	-
Profit Before Taxation		34,963.06	15,893.60
Tax Expense:			
Current Tax		9,110.09	-
Deferred Tax Charge / (Credit)		19.46	-
Profit/ Loss After Taxation		25,872.44	15,893.60
Profit / (Loss) for the Period from Continuing Operations		25,872.44	15,893.60
Profit / (Loss) from Discontinuing Operations		-	-
Tax Expense of Discontinuing Operations		-	-
Profit / (Loss) from Discontinuing Operations (After Tax)		-	-
Profit for the Period		25,872.44	15,893.60
Earnings per equity share:			
(1) Basic		258.72	158.94
(2) Diluted		258.72	158.94
Weighted Average Number of Equity Shares used in calculating earning per share			
(1) Basic		100	100
(2) Diluted		100	100

Summary of significant accounting policies and Notes on Financial Statements 1 to 17

This is the Profit and Loss Account referred to in our report of even date.

For Kumar Gaurav & Co.
 Chartered Accountants
 FRN-018618C

CA Kumar Gaurav
 Partner
 M.No-530748
 Place-Gurgaon
 Dated:13/09/2023
 UDIN-NO-23530748BGWVOC1615

For and on behalf of the Board
 BOOTES IMPEX TECH PRIVATE LIMITED

For Bootes Impex Tech Private Limited

(Deepak Kumar Rai)
 Director
 DIN: 06947059

Director

For Bootes Impex Tech Private Limited

(Vishal Agarwal)
 Director
 DIN: 09264985

Director

1. SHARE CAPITAL

(Amount in Rs'00)

Particulars	As at	As at
	31.03.2023	31.03.2022
Authorised		
Equity Share Capital		
1000,00 Equity Shares of Rs. 10/- each	10,000.00	10,000.00
Issued, Subscribed and Paid up		
10000 Equity Shares of Rs. 10/- each	1,000.00	1,000.00
	<u>1,000.00</u>	<u>1,000.00</u>

a) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31,2023 as below:

Particulars	As at March 31,	As at March 31,
	2023	2022
	No of shares	No of shares
Numbers of shares at the March 31, 2022	10,000.00	10,000.00
Shares issued during the year	-	-
Numbers of shares at the March 31, 2023	<u>10,000.00</u>	<u>10,000.00</u>

b) Number of Shares held by each shareholder having more than 5% shares:

Particulars	'March 31, 2023		'March 31, 2022	
	No of shares	% Holding	No of shares	% Holding
Deepak Kumar Rai	9,500	95%	9,990	99.90%
Vishal Agarwal	500	5%	10	0.10%
	<u>10,000</u>	<u>100%</u>	<u>10,000</u>	<u>100.00%</u>

c) Shareholding of Promoters
as at March 31, 2023

Class of equity Shares	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9990.00	-490.00	9500.00	95.00%	-4.90%

d) Shareholding of Promoters
as at March 31, 2022

Class of equity Shares	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9990.00	-	9990.00	100.00%	0.00%

c) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. Equity Shareholders are eligible to dividend proposed by the Board of Directors as approved by Shareholders in the ensuing Annual General Meeting.

d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



For Bootes Impex Tech Private Limited
 Director

For Bootes Impex Tech Private Limited
 Director

BOOTES IMPEX TECH PRIVATE LIMITED

CIN : U51909HR2021PTC093355

Notes to the Accounts for the Year Ended March 31, 2023.

(Amount in Rs '00)

Note 2.

Reserves and Surplus

Reserves:

General Reserve
Capital Reserves
Other Reserves

As at
31.03.2023

As at
31.03.2022

-	-
-	-
-	-
-	-

Surplus

Opening Balance as on 1st April
Add: Profit / (Loss) for the Year
Less: Previous Year Tax
Sub Total

15,894
25,872.44
(4,168.99)
37,597.05

-
15,893.60

15,893.60

Grand Total

37,597.05

15,893.60



For Bootes Impex Tech Private Limited
Nishal Agarwal
Director

BOOTES IMPEX TECH PRIVATE LIMITED
 CIN : U51909HR2021PTC093355
 Notes to the Accounts for the Year Ended March 31, 2023.

NOTE 3 - Deferred Tax

(Amount in Rs '00)

Particulars	As at	As at
	31 March, 2023	31 March, 2022
Closing WDV as per Income Tax Act	12,506.18	
Closing WDV as per company Act	12,431.33	
DTA	74.85	
DTA	19.46	
Opening DTA	-	
Closing DTA	19.46	

NOTE 4 - SHORT-TERM BORROWINGS

(Amount in Rs '00)

Particulars	As at	As at
	31 March, 2023	31 March, 2022
(A) Secured		
Secured Loans		
(B) Unsecured		
(a) Loans and advances from Directors	125,000.00	133,000.01
(b) from Bootes Wireless Technologies Private Limited	999.00	
Unsecured Loans	125,999.00	133,000.01
Total	125,999.00	133,000.01



NOTE 5 - TRADE PAYABLES

Particulars	(Amount in Rs '00)	
	As at 31 March, 2023	As at 31 March, 2022
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6,647.58	2,098.68
Total	6,647.58	2,098.68

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	(Amount in Rs '00)	
	As at 31 March, 2023 Rs.	As at 31 March, 2022 Rs.
(A)(i) Principal amount remaining unpaid	-	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-


Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2023

Particulars	(Amount in Rs '00)					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	6,647.58	-	-	-	6,647.58
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	6,647.58	-	-	-	6,647.58

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2022

Particulars	(Amount in Rs '00)					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Particulars	(Amount in Rs '00)					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Unbilled Dues	-	2,098.68	-	-	-	2,098.68
Total	-	2,098.68	-	-	-	2,098.68

For Bootes Impex Tech Private Limited

 Vipul Agarwal
 Director



Note 6.	(Amount in Rs '00)	
	As at	As at
	31.03.2023	31.03.2022
Other Current Liabilities		
Salary Payable	16,191.32	3,624.22
Audit Fees Payable	1,004.10	1,180.00
Advance from Customers	239,139.32	147,500.00
Expense Payable	4,117.50	-
Employee Imprest	211.35	2,232.80
	-	-
	<u>260,663.59</u>	<u>154,537.02</u>

Note 7.	As at	As at
	31.03.2023	31.03.2022
	Short Term Provisions	
GST Payable	12,969.62	1,019.63
TDS Payable	2,401.38	-
Provision for Income tax	9,110.09	-
PF Payable	764.02	-
	<u>25,245.11</u>	<u>1,019.63</u>

Note 8. Non Current Investment		
Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
Investment in Univastu Bootes LLP	490.00	-
Investment In Bootes Wireless Technologies Private Limited	999.00	-
Total Secured Advances	<u>1,489.00</u>	-



For Bootes Impex Tech Private Limited
Nishal Bhandari

Director

BOOTES IMPEX TECH PRIVATE LIMITED

CIN : U51909HR2021PTC093335

Notes to Financial Statement for the year ended 31st March, 2023

7. Property, Plant and Equipment :

(Amount in Rs '00)

Description	Gross Block			Depreciation/Amortization			Net Block	
	AS at 01.04.2022	Addition	Deduction/Adjustment	As at 31.03.2023	For the year	Deduction/Adjustment	As at 31.03.2023	As at 31.03.2022
A. Tangible Assets:								
Computer	931.14	9,352.87	-	10,284.01	3,022.75	-	6,988.81	658.69
Furniture	151.99	151.99	-	151.99	34.71	-	117.28	-
Office Equipment's	4,192.39	882.53	-	5,071.92	1,182.11	-	2,522.87	2,822.45
B Intangible Assets								
Software	-	3,533	-	3,532.94	790.57	-	2,802.37	-
Grand Total	5,120.33	13,922.33	-	19,940.86	4,970.14	-	12,431.33	3,481.14
Previous Year		5,126.53		5,120.53	1,639.39		1,639.39	

For Bootes Impex Tech Private Limited



Rajesh K. Sharma
Director

Director

Director

Note 9 TRADE RECEIVABLES

Particulars	(Amount in Rs '00)	
	As at 31 March, 2023	As at 31 March, 2022
Trade Receivables		
Secured - Considered Good		
a) Less than six months	-	-
b) More than six months	-	-
Unsecured - Considered Good		
a) Less than six months	268,911.92	4,440.00
b) More than six months	-	4,330.80
Unsecured - Considered Doubtful		
a) Less than six months	-	-
b) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	268,911.92	8,770.80

Trade Receivables Aging Schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	268,911.92	-	-	-	-	268,911.92
- Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	268,911.92	-	-	-	-	268,911.92



For Bootes Impex Tech Private Limited
 Director

For Bootes Impex Tech Private Limited
 Vishal Ashwari
 Director

BOOTES IMPEX TECH PRIVATE LIMITED

CIN : U51909HR2021PTC093355

Notes to the Accounts for the Year Ended March 31, 2023.

NOTE10

(Amount in Rs '00)

	As at 31.03.2023	As at 31.03.2022
Cash and Cash Equivalents		
Balances with Banks in current accounts	3,333.81	1,353.39
Cash In hand	790.54	1,931.67
	4,124.35	3,285.06

Note 11. Short term Loans and Advances

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs.	Rs.
Other Loans and Advances		
a) Staff Imprest	10,551.60	2,021.22
b) Security Deposite	6,930.00	
c) Advance to Vendors	150,838.56	141,657.56
d) Tender Security	-	58,276.00
e) Advance to other	-	87,872.13
	-	-
	-	-
Total	168,320.16	289,826.91

(Amount in Rs '00)

Note 12.

As at
31.03.2023

As at
31.03.2022

Other Current Assets

TDS & TCS Receivables AY 23-24 (Net of Income tax provision).

Customer Duty paid

GST Input

Income Tax refund(f.y2021-22)

1,660.82

184.26

-

11.01

2,185.03

1,856.09

2,185.03



For Bootes Impex Tech Private Limited

[Signature]

Director

BOOTES IMPEX TECH PRIVATE LIMITED
 CIN : U51909HR2021PTC093355
 Notes to the Accounts for the Year Ended March 31, 2023.

(Amount in Rs '00)		
Note 13.	For the F.Y. 2022-23	For the F.Y. 2021-22
Revenue from Operations		
Receipts From Sale of Service	414,691.61	103,289.49
	<u>414,691.61</u>	<u>103,289.49</u>

(Amount in Rs '00)		
Note 14.	For the F.Y. 2022-23	For the F.Y. 2021-22
Other Income		
Forex Exchange Gain	111.41	-
Written off	23,419.61	
Discount on Purchase	73.51	
Misc Income	-	
	<u>23,604.52</u>	<u>-</u>

(Amount in Rs '00)		
Note 15.	For the F.Y. 2022-23	For the F.Y. 2021-22
Cost of Material Consumed		
Purchase	53,407.69	9,891.55
Freight	2,569.82	
Transportation	431.00	
Civil Work	14,202.64	
Equipment Hiring Charge	65.00	
	<u>70,676.15</u>	<u>9,891.55</u>

(Amount in Rs '00)		
Note 16.	For the F.Y. 2022-23	For the F.Y. 2021-22
Personnel and Employee Benefit Expenses		
Director Remuneration	35,500.00	
Staff Salary	121,032.28	28,264
Staff Welfare Expenses	11,175.45	2,907
Bonus	1,106.00	-
Provident Fund Expense	926.45	
	<u>169,740.18</u>	<u>31,170.51</u>



For Bootes ImpeX Tech Private Limited
 Vishal Arora
 Director

(Amount in Rs '00)

Note 18.	For the F.Y. 2022-23	For the F.Y. 2021-22
Other Expenses		
Accommodation	6,283.38	2,567.72
Advertisement	920.00	-
Telephone Expenses	575.65	-
Audit Fee	600.00	1,180.00
Bank Charges	133.74	54.15
Customer Charge		1,772.71
Business Promotion Expenses	2,119.99	989.92
Brokerage	2,894.00	-
Conveyance Expenses	125.83	-
Consumable & Accessories	8,315.21	-
Donation		100.00
Govt Fee		21.42
Fuel Expense	6,416.41	1,450.03
Geeta Museum Site Expenses		513.83
Guest House Expense		2,286.76
General Expense		149.87
Postage & Courier Expenses	70.01	10.58
Festival Expenses	1,552.27	-
Gift Expense	4,742.90	-
Misc. Expenses	154.06	-
Electricity Expenses	2,254.96	-
Transportation expense		470.00
Rent	22,225.00	-
Reimbursements Expense		451.48
Kitchen & housekeeping Expense		24.00
TDS return		2.00
Stamp Duty		10.10
Round Off		0.09
Office Expenses	1,206.05	-
Other Expenses	3,367.32	-
Printing & stationery	936.21	462.70
Hiring Charge	5,512.91	259.54
Travelling Expenses	11,427.40	4,578.25
Software Expenses	432.58	-
Repair & Maintenance	2,708.79	209.33
Tender Fee	473.60	-
Technical Support Service	2,449.02	-
Interest on Statutory dues	719.42	18.41
ROC Stamp Duty Fees	-	-
Legal & Professional Charges	63,744.93	25,859.00
Lab Testing Fee	20.00	-
Loading unloading Expense	13.00	-
Surcharges & other taxation expense		994.11
Manpower Charge	2,739.97	205.00
Vehicle Running Expense	2,576.18	-
Visa Expense	69.80	-
Web Subscription Fee	165.09	53.44
	157,945.69	44,694.44



For Bootes Impex Tech Private Limited

Vishal Aggarwal

DIRECTOR'S REPORT

To,
The Members,

Your Directors take pleasure in presenting their 2nd Annual Report on the performance of your Company along with the financial statements for the financial year ended on 31st March, 2023.

Financial summary & Performance of the Company

The summary and financial highlights of financial statements of the Company:

Particulars	(Amount in '00)	
	FY 22-23	FY 21-22
Revenue from Operation	4,14,69,161	1,03,28,949
Other Income	23,60,452	NIL
Total Income (A)	4,38,29,613	1,03,28,949
Total Expenses (B)	4,03,33,307	87,39,589
Profit / (Loss) after dep. Before Tax	34,96,306	15,89,360
Less: Taxation		
a) Current Tax	9,11,009	NIL
b) Deferred Tax	1,946	NIL
c) Tax for earlier year	-	NIL
Profit/(Loss) after tax	25,87,244	15,89,360
Profit/(Loss) carried to Balance Sheet	25,87,244	15,89,360

State of Company's affair

During the period under review, the net profit of the Company has been increased as compared to last year net profit from Rs. Rs. 15,89,360/- to Rs. 25,87,244/-.

Share Capital

The Company, during the financial year under review has not issued any further shares and the Paid-up share capital of the Company stands at Rs. 1,00,000/- and authorized share capital of the Company increased from 1,00,000/- to Rs.10,00,000/-.

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GURGAON HARYANA -122001

Address: A-208 GF, ROYAL RESI. FLOORS SL-3, GURGAON, HARYANA-122003

DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March 2023.

RESERVES

The Company transferred Rs.21,70,345/- to the Reserve & Surplus during the current financial year 2022-23.

FIXED DEPOSITS

During the year under review, the Company has not accepted any deposits from the members/Director's/public within the meaning of Section 73 read with Chapter V of the Companies Act, 2013 and Companies (Acceptance of Deposit) Rules, 2014, as amended from time to time.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, Manab Rakshit appointed as Director on 22nd August 2022 in Extra ordinary General meeting dated 22nd August 2022.

Below is the list of Directors as on 31st March 2023

Sr. No.	Name of Director	DIN
1.	Deepak Kumar Rai	06947059
2.	Vishal Agarwal	09264985
3.	Manab Rakshit	00325827

STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS

Provisions of Section 149(6) & 149(7) Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014, related to independent Directors, do not apply to the Company.

CONSTITUTION OF AUDIT COMMITTEE

Provisions of Section 177 of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014 related to Audit Committee is not applicable on the Company as Company is neither a listed Company nor it falls under prescribed class of Company.

VIGIL MECHANISM POLICY

Provisions of section 177(9) of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014 related to establishment of vigil mechanism for Directors and Employees is not applicable to the Company.

NOMINATION AND REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE

Provisions of section 178 of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014, Nomination & Remuneration Committee does not apply as the Company is neither a listed Company nor it is a public Company as per prescribed rules.

Pursuant to Section 178 of Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules 2014, Stakeholders Relationship Committee is not applicable on the Company as the Company does not have more than 1,000 shareholders, debenture holders, deposit-holders and any other security-holders at any time.

WOMAN DIRECTOR

Pursuant to section 149 of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014, the Company is not required to comply with the provisions of woman Director as the Company is neither a listed nor public Company as per prescribed rules.

INTERNAL AUDITOR

Pursuant to Section 138 of the Companies Act, read with Companies (Accounts) Rules, 2014, the Company is not required to appoint Internal Auditor to conduct Internal Audit.

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RISK MANAGEMENT POLICY

The Company has taken steps to prevent undesirable incidents or outcomes and has reviewed and taken steps for past incidents and implemented changes to prevent or reduce all future incidents. The management also evaluated and assessed these risks regularly.

The management is evaluating and planning the risk management in a continuing process.

EVALUATION OF BOARD PERFORMANCE

Provisions of section 134(3)(P) and rule 8(4) of Companies (Accounts) Rules, 2014 related to formal annual evaluation of Board of Directors and its committees is not applicable to the Company, as the Company is neither listed Company nor falls in prescribed class of public Company.

MATERIAL CHANGES AND COMMITMENT

There was no material change / commitment occurred affecting the financial position of the Company subsequent to the financial year ended March 31, 2023.

INTERNAL CONTROL SYSTEM

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized dues or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The management of the Company checks and verifies the internal control and monitors them in accordance with policy adopted by the Company. Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

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CHANGE IN THE NATURE OF BUSINESS, IF ANY

During the year under review, there was no change in the nature of the business of the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of the loans given, investment made or guarantee given or security provided, if any, are provided in Note to the Financial Statements.

SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES AND THEIR PERFORMANCE AND FINANCIAL POSITION

During the relevant period, the Company has not any Subsidiary/ Associate/ Joint Venture Company.

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

Your Directors confirm that no significant and/or material order(s) had been passed against the Company during the financial year 2022-23, which may adversely impact the status of ongoing concern and operations in future.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There were Related Party Transactions entered into with Related Parties as defined under the Section 188 of Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014, during the financial year, annexure AOC-2 has been added.

WEB LINK AND EXTRACT OF THE ANNUAL RETURN

The website link of the Company is <https://www.BOOTES.in>.

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CORPORATE SOCIAL RESPONSIBILITY

Your Company does not fall under the criteria as laid down under Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, therefore, there was no requirement to contribute under Corporate Social Responsibility.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

Board met six times during the Financial Year 2022-2023 with not more than a gap of 120 days as per details given hereunder:

S. No	Date of Board Meeting	Time Gap between two meetings
1	11.05.2022	Less than 120 days
2	10.08.2022	Less than 120 days
3	01.09.2022	Less than 120 days
4	13.12.2022	Less than 120 days
5	14.03.2022	Less than 120 days
6	30.03.2023	Less than 120 days

Details of attendance of Directors in Board Meetings held during the financial year 2022-2023 are as under:

Name of Director	Deepak Kumar Rai	Vishal Agarwal	Manab Rakshit
DIN	06947059	09264985	00325827
Date of Board Meeting			
11.05.2022	P	P	NA
10.08.2022	P	P	NA
01.09.2022	P	P	P
13.12.2022	P	P	P
14.03.2022	P	P	P
30.03.2023	P	P	P

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SECRETARIAL AUDIT AND CORPORATE GOVERNANCE

The Company does not fall in the criteria as laid down under Section 204 of the Companies Act, 2013 read with Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time, for the purpose of carrying out secretarial audit.

Your Directors maintain highest standard of corporate governance practices to safeguard the interest of shareholders/stakeholders.

DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors confirm that in the preparation of the Annual Accounts of the Company for the year ended 31st March 2023:

- A. The applicable accounting standards have been followed with proper explanation relating to material departures, if any;
- B. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year ended on that date;
- C. Proper and sufficient care will be taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities
- D. The Annual Accounts have been prepared on a going concern basis
- E. That 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 OF FRAUD REPORTED BY AUDITORS

No fraud has been noticed or reported by the Auditor as per Section 134(3) (ca) of the Companies Act, 2013 read with Companies (Amendment) Act, 2015.

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- D. The Annual Accounts have been prepared on a going concern basis
- E. That 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 OF FRAUD REPORTED BY AUDITORS

No fraud has been noticed or reported by the Auditor as per Section 134(3) (ca) of the Companies Act, 2013 read with Companies (Amendment) Act, 2015.

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

Conservation of Energy and Technology Absorption:

The company is aware about the importance of energy conservation and continuous efforts are made to reduce consumption of Power at all levels by introduction of energy efficient equipment's and devices. The Company has not imported any technology.

Foreign Exchange Earnings and Outgo:

Foreign Exchange Earnings	-----	2,20,17,559
Foreign Exchange Outgo	-----	Nil

MANAGERIAL REMUNERATION

During the financial year ended 31st March 2023 under review, the details of employee/Director's in the Company whose remuneration is falling under the provisions of Section 197 of Companies Act, 2013 read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are summarized below

Sr. No.	Name	Amount
1.	DEEPAK KUMAR RAI	12,00,000
2.	VISHAL AGARWAL	8,00,000
3.	MANAB RAKSHIT	15,50,000

on 30.03.2023 to hold office until the conclusion of next Annual General Meeting on such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors.

M/s. Kumar Gaurav & Co, Chartered Accountants, has already been appointed as the Statutory Auditor at the Annual General Meeting held on 30th September, 2023, for a period of 1 year commencing from financial year 2023-24 to 2024-2025 as per the relevant provision of Companies Act, 2013 and amendment thereon.

BOARD COMMENT ON AUDITOR REPORT

The Notes on account referred to in Auditor's Report are self-explanatory and, therefore, do not call for any further comments under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

HUMAN RESOURCE DEVELOPMENT

The Industrial relations continued to be cordial in the Company. As a part of HR initiatives, training and people development are being given necessary focus.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND RESDRESSAL) ACT, 2013

The Provision of POSH Act, 2013 is not applicable on the Company, since number of employees is less than ten during the reporting period.

COST RECORD

The provisions of cost audit as per section 148 don't applicable on the Company.

DETAILS OF APPLICATION MADE UNDER INSOLVENCY AND BUNKRUPTCY CODE, 2016

The Company has not made any application under Insolvency and Bankruptcy Code, 2016.



VALUATION

Sub rule 5(VII) of Rule 8 of Companies (Accounts)Rules,2014, not applicable on the Company, since no one time settlement with Bank or Financial Institution happened during Financial Year 2022-23.

ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Director's also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors of
For Bootes Impex Tech Private Limited

Bootes Impex Tech Private Limited

Director

Deepak Kumar Rai
Director
DIN: 06947059

For Bootes Impex Tech Private Limited

Vishal Agarwal

Director

DIN: 09264985

Director

Date: 13/09/2023
Place: Gurgaon

BOOTES

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