



**BJS & CO.**

CHARTERED ACCOUNTANTS

UDIN: 25141213BMGCYY1797

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Auditor's Opinion

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 **31/03/2024**, and its **Loss** for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Information Other than the Standalone Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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



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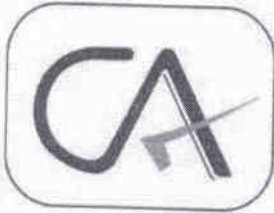
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In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

### **Responsibility of Management and Those Charged with Governance (TCWG)**

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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

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

### **Auditor's Responsibility**

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 judgement and maintain professional skepticism throughout the audit. We also:



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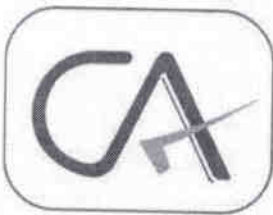
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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide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

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

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

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

### Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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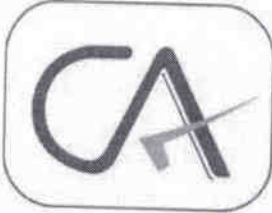
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As required by Section 143 (3) of the Act, we report that:

- (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 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 **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March 2024** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, 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, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(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.

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- (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2024**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2024**.



FOR BJS & CO.  
(Chartered Accountants)  
Reg No. :0132726W

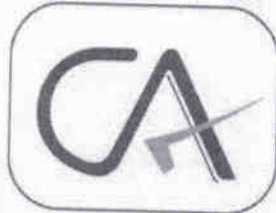
Date : 02/12/2024  
Place : SURAT

**ABHISHEK GHISULAL BHUTRA**  
Partner  
M.No. : 141213  
UDIN: 25141213BMGCYY1797

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**"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED.**

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

We have audited the internal financial controls over financial reporting of NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

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

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

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



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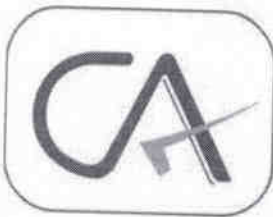
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### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

Date : 02/12/2024  
Place : SURAT



FOR BJS & CO.  
(Chartered Accountants)  
Reg No. : 0132726W

**ABHISHEK GHISULAL BHUTRA**  
Partner  
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UDIN: 25141213BMGCYY1797

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**NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**  
(CIN:- U47721PN2023PTC222431)

Regd Office : 56/19 NAKODA, GRAH NIRMAN SAN POONA NAKA, SOLAPUR MKT, SOLAPUR, SOLAPUR NORTH,  
SOLAPUR-413002, MAHARASHTRA

Contact No: -9423856351, Email: kadamlaxmanb@gmail.com

**Balance Sheet as on 31st March, 2024**

PARTICULARS	NOTE NO	(Amount in Thousands)	
		CURRENT YEAR	PREVIOUS YEAR
<b>(I) EQUITY AND LIABILITIES</b>			
<b>(1) SHAREHOLDER'S FUNDS</b>			
(A) SHARE CAPITAL	1	50.00	-
(B) RESERVES AND SURPLUS	2	(21.87)	-
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
<b>(2) SHARE APPLICATION MONEY PENDING ALLOTMENT</b>		-	-
<b>(3) NON-CURRENT LIABILITIES</b>			
(A) LONG TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)	3	465.50	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
<b>(4) CURRENT LIABILITIES</b>			
(A) SHORT TERM BORROWINGS		-	-
(B) TRADE PAYABLES		-	-
(C) OTHER CURRENT LIABILITIES		-	-
(D) SHORT-TERM PROVISIONS	4	27.50	-
<b>TOTAL</b>		<b>521.13</b>	<b>-</b>
<b>(II) ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
(I) PROPERTY, PLANT AND EQUIPMENT	5	16.41	-
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)		-	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
<b>(2) CURRENT ASSETS</b>			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES		-	-
(C) TRADE RECEIVABLES	6	500.00	-
(D) CASH AND BANK BALANCES	7	2.28	-
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	8	2.44	-
<b>TOTAL</b>		<b>521.13</b>	<b>-</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	12	<b>521.13</b>	<b>-</b>

In terms of our audit report of even date attached.

FOR BJS & CO.  
(Chartered Accountants)  
FRN : 0132726W

ABHISHEK GHISULAL BHUTRA  
(PARTNER)  
Membership No : 141213  
UDIN :

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

मैंगल लखमण कादम  
MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

Place : SURAT  
Date : 02/12/2024

**NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**  
(CIN:- U47721PN2023PTC222431)

Regd Office : 56/19 NAKODA, GRAH NIRMAN SAN POONA NAKA, SOLAPUR MKT, SOLAPUR, SOLAPUR NORTH,  
SOLAPUR-413002, MAHARASHTRA

Contact No: -9423856351, Email: kadamlaxmanb@gmail.com

**Statement of Profit And Loss for the year ending 31st March, 2024**

PARTICULARS	NOTE NO	AMOUNT	(Amount in Thousands)		
			CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	9		1,431.98		-
(II) OTHER INCOME			-		-
(III) TOTAL INCOME (I+II)			1,431.98		-
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE		1,465.95		-	
(5) EMPLOYEE BENEFITS EXPENSE		(500.00)		-	
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE					
(8) OTHER EXPENSES	5	0.78		-	
TOTAL EXPENSES	10	487.12		-	
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			1,453.85		-
(VI) EXCEPTIONAL ITEMS			(21.87)		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			-		-
(VIII) EXTRAORDINARY ITEMS			(21.87)		-
(IX) PROFIT BEFORE TAX (VII-VIII)			-		-
(X) TAX EXPENSE:			(21.87)		-
(1) CURRENT TAX					
(2) DEFERRED TAX			-		-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			-		-
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			(21.87)		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			-		-
(XVI) EARNINGS PER EQUITY SHARE:			(21.87)		-
(1) BASIC					
(2) DILUTED			-		-
SIGNIFICANT ACCOUNTING POLICIES	12				

In terms of our audit report of even date attached.

FOR BJS & CO.  
(Chartered Accountants)  
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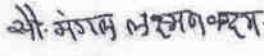


ABHISHEK GHISULAL BHUTRA  
(PARTNER)  
Membership No : 141213  
UDIN :

Place : SURAT  
Date : 02/12/2024

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

  
LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

  
MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

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Notes Forming Part of Balance Sheet 31st March, 2024

**SHARE CAPITAL**

(Amount in Thousands)

Note No: 1

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	5000 EQUITY SHARES OF RS.10.00 EACH.				
	ISSUED SHARE CAPITAL	-	50.00	-	50.00
	5000 EQUITY SHARES OF RS.10.00 EACH.				
	SUBSCRIBED AND PARTLY PAID-UP CAPITAL	-	50.00	-	50.00
Less:	5000 EQUITY SHARES OF RS.10.00 EACH.				
Less:	CALLS UNPAID	-	50.00	-	50.00
Less:	FORFEITED SHARES	-	-	-	-
	<b>TOTAL</b>	-	50.00	-	50.00

**RESERVES & SURPLUS**

Note No: 2

	PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
	SURPLUS			
	OPENING BALANCE	-		
ADD:	ADDITIONS	-		
LESS:	DEDUCTIONS	-		
		21.87	(21.87)	
	<b>TOTAL</b>		(21.87)	-

**LONG TERM BORROWINGS**

Note No: 3

	PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
	LOANS AND ADVANCES FROM RELATIVES UNSECURED	465.50	465.50	-
	<b>TOTAL</b>		465.50	-

**OTHER CURRENT LIABILITIES**

Note No: 4

	PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
	OTHER PAYABLES			
	- CURRENT LIABILITIES - OTHER	27.50	27.50	-
	<b>TOTAL</b>		27.50	-

**PROPERTY, PLANT AND EQUIPMENT**

Note No: 5

**INVENTORIES**

Note No: 6

	PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
--	-------------	--	--------------	---------------



	FINISHED GOODS		500.00		
	TOTAL		500.00		-

#### CASH AND BANK BALANCES

Note No: 7

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
CASH AND CASH EQUIVALANTS			
- BALANCES WITH BANK	2.28	2.28	-
TOTAL		2.28	-

#### OTHER CURRENT ASSETS

Note No: 8

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
CURRENT ASSETS - OTHER		2.44	
TOTAL		2.44	-

#### REVENUE FROM OPERATIONS

Note No: 9

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
REVENUE FROM:			
- SALE OF PRODUCTS	1,431.98	1,431.98	-
TOTAL		1,431.98	-

#### OTHER EXPENSES

Note No: 10

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
INDIRECT EXPENSES OTHER			
- ADVERTISING AND MARKETING	3.46		-
- BANK FEES AND CHARGES	0.47		-
- DOMAIN AND WEBSITE	10.14		-
- ELECTRICITY EXPENSE	5.29		-
- IT AND INTERNET EXPENSES	8.90		-
- OFFICE SUPPLIES	94.82		-
- OTHER EXPENSES	39.64		-
- PETROL EXPENSE	26.24		-
- POSTAGE	1.00		-
- PROFESSIONAL FEE	53.70		-
- RENT EXPENSE	56.00		-
- SALARIES AND EMPLOYEE WAGES	172.32		-
- STAFF EXPENSE	0.24		-
- TRANSPORTATION EXPENSE	14.90	487.12	-
TOTAL		487.12	-

In terms of our audit report of even date attached.

FOR BJS & CO.  
(Chartered Accountants)  
FRN : 0132726W

ABHISHEK GHISULAL BHUTRA  
(PARTNER)  
Membership No : 141213  
UDIN :

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

Place : SURAT  
Date : 02/12/2024

**NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**  
(CIN:- U47721PN2023PTC222431)

Regd Office : 56/19 NAKODA, GRAH NIRMAN SAN POONA NAKA, Solapur Mkt, Solapur, Solapur North, SOLAPUR-413002, MAHARASHTRA  
Contact No: -9423856351, Email: kadamlaxmanb@gmail.com

**PROPERTY, PLANT AND EQUIPMENT**

Note No : 5

(Amount in Thousands)

Particulars	GROSS BLOCK				DEPRECIATION / AMORTIZATION					NET BLOCK	
	As at April 1, 2023	Addition during the year	Ded/Adj during the year	As at March 31, 2024	Upto March 31, 2023	For the year	Ded/Adj during the year	Effect on Depn as per Co. Act, 2013	Upto March 31, 2024	As at March 31, 2024	As at March 31, 2023
TANGIBLE ASSETS											
COMPUTERS AND DATA PROCESSING UNITS	0	17.19	0	17.19	0	0.78	0	0	0.78	16.41	0
Total :	0.00	17.19	0.00	17.19	0.00	0.78	0.00	0.00	0.78	16.41	0.00
Previous Year Total	0	0	0	0	0	0	0	0.00	0	0	0



In terms of our audit report of even date attached.

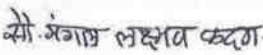
FOR BJS & CO.  
(Chartered Accountants)  
FRN : 0132726W

ABHISHEK GHISULAL BHUTRA  
(PARTNER)  
Membership No : 141213  
UDIN :

Place : SURAT  
Date : 02/12/2024

FOR NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED

  
LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

  
MANGAL LAXMAN KADAM  
(Director)  
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**NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED**

(CIN:- U47721PN2023PTC222431)

Regd Office : 56/19 NAKODA, GRAH NIRMAN SAN POONA NAKA, SOLAPUR MKT, SOLAPUR, SOLAPUR NORTH,  
SOLAPUR-413002, MAHARASHTRA

Contact No: -9423856351, Email: kadamlaxmanb@gmail.com

**Notes to Account for the year ending 31st March, 2024**

(Amount In Thousands)

**1. LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES**

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	MANGAL LAXMAN KADAM	2500	50.00
2	LAXMAN BALKRISHNA KADAM	2500	50.00
<b>Total</b>		<b>5000</b>	<b>100.00</b>

**2. RELATED PARTY TRANSACTIONS**

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

**3. List of Related Parties**

Sr No.	Nature	Name of the person
1	Key Management Personnel	MANGAL LAXMAN KADAM
2	Key Management Personnel	LAXMAN BALKRISHNA KADAM

**4. List of Transactions entered with them**

Sr No.	Nature of Transactions	Associate	Joint Venture	Key Management Personnel (KMP)	Relative s of KMP	Holding Compan y	Subsidiary Compan y	Others	Total
1	LOANS TAKEN								
	Balance as at 1st April								
	Taken During the Year			500.00					
	Returned During the Year			34.50					
	Balance as at 31st March			465.50					465.50
2	SUNDRY DEBTORS								
	Balance as at 31st March								
3	LOANS GIVEN								
	Balance as at 1st April								
	Given During the Year								
	Repaid and adjusted during the year								
	Balance as at 31st March								
4	SUNDRY CREDITORS								
	Balance as at 31st March								
5	OTHER INCOME								
6	PURCHASES								
7	EXPENDITURE								
8	RENT								
9	SALARY								
10	INTEREST								



# 5. SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

The name of the promoters holding shares as on the balance sheet date is given below:

Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year
1	MANGAL LAXMAN KADAM	2500	50.00	0.00
2	LAXMAN BALKRISHNA KADAM	2500	50.00	0.00
	<b>Total</b>	<b>5000</b>	<b>100.00</b>	<b>-</b>

# 6. Analytical Ratios

Particulars	Current Year	Previous Year	Change in Ratio (%)
<b>1. Current ratio (in times)</b>			
Total current assets			
Total current liabilities	504.73	-	
Ratio	27.50	-	
<b>2. Debt-equity ratio (in times)</b>	18.35	-	
Debt consists of borrowings and lease liabilities			
Total equity	465.50	-	
Ratio	50.00	-	
<b>3. Return on equity ratio (in %)</b>	9.31	-	
Profit after taxes less Preference Dividend (if any)			
Average total equity	(21.86)	-	
Ratio	25.00	-	
<b>4. Inventory turnover ratio (in times)</b>	-	-	
Cost of goods sold OR sales			
Average Inventory	1,431.98		
Ratio	250.00		
<b>5. Net capital turnover ratio (in times)</b>	5.73	-	
Revenue from operations			
Average working capital	1,431.98	-	
Ratio	238.61	-	
<b>6. Net profit ratio (in %)</b>	6.00	-	
Profit for the year			
Revenue from operations	(21.86)	-	
Ratio	1,431.98	-	
<b>7. Return on capital employed (in %)</b>	-	-	
Profit before tax and finance costs			
Capital employed	(21.86)	-	
Ratio	493.64	-	

In terms of our audit report of even date attached.

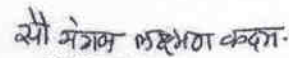


FOR BJS & CO.  
(Chartered Accountants)  
FRN : 0132726W

ABHISHEK GHISULAL BHUTRA  
(PARTNER)  
Membership No : 141213  
UDIN :

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

  
LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

  
MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

Place : SURAT  
Date : 02/12/2024

NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED  
(CIN:- U47721PN2023PTC222431)

Regd Office : 56/19 NAKODA, GRAH NIRMAN SAN POONA NAKA, SOLAPUR MKT, SOLAPUR, SOLAPUR NORTH, SOLAPUR-413002, MAHARASHTRA

Contact No: -9423856351, Email: kadamlaxmanb@gmail.com

Significant Accounting Policies

Note no :

1. Basis of Accounting

The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles ('GAAP').

2. Property, Plant and Equipment

Fixed Assets has been stated at historical cost less depreciation.

3. Depreciation

Depreciation on Fixed Assets has been provided as per Written Down Value Method as per the Useful Life's prescribed under Schedule II of the Companies Act, 2013.

4. Revenue Recognition

Sales has been Stated Net of Tax And Duties.

5. Sundry Debtors

Debtors are subject to confirmation.

6. Sundry Creditors

Sundry Creditors Are subject to Confirmation.

7. Unsecured Loans

Unsecured Loans are subject to Confirmation.

In terms of our audit report of even date attached.

FOR BJS & CO.

(Chartered Accountants)

FRN : 0132726W



ABHISHEK GHISULAL BHUTRA  
(PARTNER)

Membership No : 141213

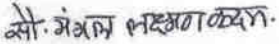
UDIN :

Place : SURAT

Date : 02/12/2024

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

  
LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

  
MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

To,

**BJS & CO.**

Dear Sirs

### MANAGEMENT REPRESENTATION LETTER

This representation letter is provided in connection with your audit of the financial statements of **NATURE'S ASTUTE MARKETING ORGANIZATION PRIVATE LIMITED** for the year **31/03/2024** ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Company as of and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the **Companies Act, 2013** and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India. We confirm, to the best of our knowledge and belief, the following representations:

#### ACCOUNTING POLICIES

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements. The financial statements are prepared on accrual basis.

#### ASSETS

The Company has a satisfactory title to all assets and there are no liens or encumbrances on the Company's assets.

##### Fixed Assets

The net book values at which fixed assets are stated in the balance sheet are arrived at:

- (a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
- (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed;
- (c) After providing adequate depreciation on fixed assets during the period.

Depreciation on fixed assets is provided on the written down value method at the rates prescribed in the Schedule XIV of the **Companies Act, 2013** on a pro rata basis for assets purchased/sold.

None of the fixed assets have been revalued during the year.

Physical verification is carried out once every six months

We have physically verified the fixed assets of the company during the year and no material discrepancies have been found on such verification.

#### Investments

There have been no investments made during the year ended

#### Capital Commitments

At the balance sheet date, there were no outstanding commitments for capital expenditure.



### Debtors, Loans and Advances

At the balance sheet date there were no outstanding debtors.

The following balances appearing in the books as at are considered good and fully recoverable:

Loan (Family & Business) - Nil

Loans & Advance - Nil

### LIABILITIES

We have recorded all known liabilities in the financial statements.

No guarantees have been to third parties.

In the opinion of the management, and to the extent of information available from the Company's records there are no amounts payable to the small scale industries as at

There are no Contingent liabilities which are likely to result in a loss and which, therefore, require adjustment of assets or liabilities.

### Provisions for Claims and Losses

Provision has been made in the accounts for all known losses and claims of material amounts.

There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.

Provision for Income tax comprises of current taxes as also deferred taxes. Deferred tax liability is recognised for the future tax consequences of temporary difference between the tax basis and the carrying values of assets and liabilities. Deferred tax assets are recognised only if there is virtual certainty that they will be realised and are reviewed every year. The tax effect is calculated on the accumulated timing differences at the end of the year based on the enacted or substantially enacted tax rates.

As per Accounting Standard 22, 'Accounting for Taxes on Income', the timing differences are mainly relating to unabsorbed carried forward losses and unabsorbed depreciation allowances for the year ended up to As a measure of prudence, such net deferred tax credit relating to the above periods has not been recognized in the accounts.

### PROFIT AND LOSS ACCOUNT

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) Transactions of a nature not usually undertaken by the company;
- (b) Circumstances of an exceptional or non-recurring nature;
- (c) Charges or credits relating to prior years;
- (d) Changes in accounting policies.

Borrowing cost other than directly attributable to qualifying assets is expensed.

### GENERAL

There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

The financial statements are free of material misstatements, including omissions.

The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

No personal expenses of employees and directors have been charged to the revenue account, other than those payable under contractual obligation or in accordance with generally accepted business practices.



Our representation relating to matters specified in Para 4 & 5 of the Companies (Auditors' Report) Order issued by the Central Government of India in terms of 143 (11) of the Companies Act, 2013, in enclosed in the Annexure.

The Company has no disputed tax demands, in respect of income tax, wealth tax, sales tax, other than those demands not acknowledged as debt by the Company and are under appeal and adequately disclosed in the financial statements.

None of the directors are disqualified under 164(2) of the Companies Act, 2013.

Yours faithfully,

FOR NATURE'S ASTUTE MARKETING ORGANIZATION  
PRIVATE LIMITED

  
LAXMAN BALKRISHNA KADAM  
(Director)  
(DIN-10247658)

મો. મંગલ લક્ષ્મણ કદમ  
MANGAL LAXMAN KADAM  
(Director)  
(DIN-10247657)

