GARG SANJAY KUMAR & ASSOCIATES
Chartered Accountants

CA Sanjay Garg
B.Com. (Hons), LL.B, F.C.A.
Flat No. 1, D-67
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9810450162

INDEPENDENT AUDITORS' REPORT

(On The Accounts of Company for the Year Ended 31st March, 2024)

TO,
THE MEMBERS
YASHO ENERGY PRIVATE LIMITED
E-37, KIRTI NAGAR, NEW DELHI-110015

Report on the Financial Statements

Opinion

We have Audited the accompanying financial statements of **YASHO ENERGY PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March 2024, and the Statement of Profit and Loss and for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its Losses and for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

GARG SANJAY KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
M.No. 76209
GULAOTHI

audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

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, Business Responsibility 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 standalone 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

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

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

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

Report on other Legal and Regulatory Requirements

1. Requirements 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 Act, are not applicable on the Company being a private limited company with a paid up capital & reserves not exceeding Rs. 1.00 Crore and does not have loan outstanding of Rs. 1.00 Crore or more from any bank or financial institution and does not have a turnover exceeding Rs.10.00 Crores.

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

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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

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

   e) On the basis of written representations received from the directors as on 31st March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, 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; .

   g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and

   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 derivatives contracts for which there were any material foreseeable losses; and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (1) The management has represented that, to the best of its 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;

(2) The management has represented, that, to the best of its 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

(3) Based on audit procedures which we 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) contain any material misstatement.

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, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except in respect of maintenance of property, plant and equipment records wherein the accounting software did not have the audit trail feature enabled throughout the year. Further the audit trail facility has been operating 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.

FOR GA[illegible] SAN[illegible]R AND ASSOCIATES,
CHAR[illegible]RE[illegible]COUNTANTS,
[illegible]230C

PLACE: GHAZIABAD
DATE: 08.08.2024
UDIN: 24076209BKFEFI7325

[illegible]Y GARG
[illegible]CA)
[illegible]6209

M/S YASHO ENERGY PRIVATE LIMITED

(FORMERLY KNOWN AS YASHO MEDIATRONICS PRIVATE LIMITED)

CIN: U92190DL2012PTC239134

BALANCE SHEET AS AT 31st MARCH, 2024

(In ₹ '000s)

PARTICULARS	Note No.	As at 31.03.2024	As at 31.03.2023
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	100.000	100.000
Reserve & Surplus	4	(170.965)	(155.265)
		(70.965)	(55.265)
2) Share Application Money (pending allotment)		-	-
3) Non-current Liabilities			
Long Term Borrowing	5	87.800	86.900
Deferred Tax Liabilities (net)	6	-	-
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	-	-
		87.800	86.900
4) Current Liabilities			
Short Term Borrowings	9	-	-
Trade Payables	10		
- dues of micro and small enterprises		-	-
- dues other than micro and small enterprises		-	-
		-	-
Other Current Liabilities	11	72.760	66.510
Short Term Provisions	12	-	-
		72.760	66.510
TOTAL		89.595	98.145
ASSETS			
1) Non-current Assets			
Property, Plant and Equipment & Intangible Assets	8		
Property, Plant and Equipment		19.801	29.236
Intangible Assets		-	-
Capital Work in Progress		-	-
		19.801	29.236
Non-Current Investments	14	-	-
Deferred Tax Assets (net)	15	11.517	11.178
Long Term Loans & Advances	16	-	-
Other Non-Current Assets	17	27.928	27.928
		59.246	68.342
2) Current Assets			
Current Investments	18	-	-
Inventories	19	-	-
Trade Receivables	20	-	-
Cash & Cash Equivalents	21	25.019	24.473
Short Term Loans & Advances	22	5.330	5.330
Other Current Assets	23	-	-
		30.349	29.803
TOTAL		89.595	98.145
		-0.000	-0.000

Significant Accounting Policies 55

The accompanying Notes form an integral part of the Financial Statements.

As per our Audit Report of even date

For GARG SANJAY KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT

FRN 007230C

(SANJAY KUMAR)

F.C.A

M.NO. 076209

GARG SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS M.No. 76209 GULAOTHI

For & On Behalf of Board of Directors

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

PRAVEEN GOEL

Director

DIN : 01914107

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

ANIL KUMAR GUPTA

Director

DIN : 08011778

Place : Ghaziabad

Dated : 08.08.2024

UDIN:24076209BKFEFI7325

M/S YASHO ENERGY PRIVATE LIMITED

CIN: U92190DL2012PTC239334

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2024

(in ₹ '000s)

PARTICULARS	Note No.	For the year ended 31.03.2024	For the year ended 31.03.2023
REVENUE			
Revenue from Operations	24	-	-
Other Incomes	25	-	-
Total Income		-	-
EXPENSES			
Cost of Materials Consumed	26	-	-
Purchases of Stock-in-Trade	27	-	-
Changes in inventories of Fin Goods, WIP & Stock-in-Trade	28	-	-
Employees Benefit Expenses	29	-	-
Finance Costs	30	0.354	0.620
Depreciation & Amortisation Expense	#	9.435	14.794
Other Expenses	31	6.250	6.220
Total Expenses		16.039	21.634
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		-16.039	-21.634
Exceptional items		-	-
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		-16.039	-21.634
Current Tax		-	-
Deferred Tax		-0.339	-1.379
Tax relating to prior year'		-	-
Profit/(Loss) for the Year		-15.700	-20.254
Earning Per Equity Share	32		
Basic		-1.570	-2.025
Diluted		-1.570	-2.025

Significant Accounting Policies 55

The accompanying Notes form an integral part of the Financial Statements.

As per our Audit Report of even date
For GARG SANJAY KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 007230C

GARG SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS M.No. 76209 PULAOTHI

(SANJAY KUMAR)
F.C.A
M.NO. 076209

For & On Behalf of Board of Directors

YASHO ENERGY PRIVATE LIMITED
DIRECTOR
PRAVEEN GOEL
Director
DIN : 01914107

YASHO ENERGY PRIVATE LIMITED
DIRECTOR
ANIL KUMAR GUPTA
Director
DIN : 08011778

Place : Ghaziabad
Dated : 08.08.2024
UDIN:24076209BKFEFI7325

M/S YASHO ENERGY PRIVATE LIMITED

CIN: U92190DL2012PTC239334

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2024

1 CORPORATE INFORMATION

The Company is engaged in the business of of all types of print media, electronic media, operation broadcasting etc. its registered office is situated at E-37 KIRTI NAGAR NEW DELHI DL 110015 and its place of business is situated at E-37 KIRTI NAGAR NEW DELHI 110015.

2 The previous years' figures have been recasted, regrouped and re-classified wherever necessary to confirm to the current year presentation.

(in ₹ '000s)

PARTICULARS	As at 31.03.2024	As at 31.03.2023
3 SHARE CAPITAL		
Authorised Capital		
10000 Equity shares of Rs.10/- each	100.000	100.000
Issued, Subscribed & Paid-up Capital		
10000 Equity shares of Rs.10/- each	100.000	100.000
	100.000	100.000
Reconciliation of number of shares outstanding at the beginning & at the end of reporting period-		
Number of shares outstanding as at the beginning of the year	10,000.000	10,000.000
Add : Number of shares allotted during the year	-	-
Number of shares outstanding as at the end of the year	10,000.000	10,000.000

The share capital of the company comprises of only one class of equity shares of face value of Rs.10/- each having equal rights including for voting & dividend payment. In the event of liquidation the equity shareholders are eligible to receive remaining assets after distribution of all preferential amounts in proportion to their shareholdings.

Details of Shareholders holding more than 5% shares in the company-

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 PRAVEEN GOEL	5,000.00	50.00%	5,000.000	0.500
2 ANJU GOEL	5,000.00	50.00%	5,000.000	0.500

Shares held by the promoters at the end of the year-

Name of Promoters (% Change During the Year)	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 PRAVEEN GOEL	5,000.00	0.5	5,000.000	0.500

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

GARG SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS M.No. 76203

M/S YASHO ENERGY PRIVATE LIMITED
CIN: U92190DL2012PTC239334

4 RESERVES & SURPLUS

Surplus/(Deficit) in the Statement of Profit & Loss		
Opening Balance	-155.265	-135.011
Add : Profit/(Loss) for the year	-15.700	-20.254
Less :Excess Provision adjusted		-
Closing Balance	-170.965	-155.265
	-170.965	-155.265

5 LONG TERM BORROWINGS

Term Loan From Others- Related Parties		
Anil Kumar Gupta	27.800	26.900
Nisha Gupta	-	-
Praveen goel	60.000	60.000
	87.800	86.900
	87.800	86.900

6 DEFERRED TAX LIABILITIES (NET)

7 OTHER LONG TERM LIABILITIES

8 LONG TERM PROVISIONS

9 SHORT TERM BORROWINGS

10 TRADE PAYABLES

11 OTHER CURRENT LIABILITIES

Director's Imprest	3.360	2.210
Audit Fee Payable	69.400	64.300
	72.760	66.510

12 SHORT TERM PROVISIONS

14 NON-CURRENT INVESTMENTS

15 DEFERRED TAX ASSETS (NET)

Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	44.297	42.992
Effective tax rate applicable on the company	0.260	0.260
Tax effect on the above timing difference	11.517	11.178

GARG SANJAY KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
M.No. 76283

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

M/S YASHO ENERGY PRIVATE LIMITED
CIN: U92190DL2012PTC239334

16 LONG TERM LOANS & ADVANCES

17 OTHER NON- CURRENT ASSETS

Preliminary Expenses to be w/off	27.928	27.928
	27.928	27.928

18 CURRENT INVESTMENTS

19 INVENTORIES

20 TRADE RECEIVABLES

1 CASH & CASH EQUIVALENTS

Cash in Hand	0.092	0.092
Balances with Scheduled Banks		
Balance with ICICI Bank	24.927	24.381
	25.019	24.473

22 SHORT TERM LOANS & ADVANCES (unsecured, considered good)

Balance with Revenue Authorities		
Income Tax Refundable	5.330	5.330
	5.330	5.330

.3 OTHER CURRENT ASSETS

PARTICULARS	For the year ended 31.03.2024	For the year ended 31.03.2023
24 REVENUE FROM OPERATIONS		
25 OTHER INCOME		
Interest Income	-	-
	-	-
_6 COST OF GOODS SOLD	-	-
27 PURCHASES OF STOCK-IN-TRADE	-	-
28 CHANGES IN INVENTORIES OF FINISHED GOODS, Work-in-Progress AND STOCK-IN-TRADE	-	-

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

M/S YASHO ENERGY PRIVATE LIMITED

CIN: U92190DL2012PTC239334

29 EMPLOYEES BENEFIT EXPENSES - -

30 FINANCE COST

Bank Charges & Commission	0.354	0.620
	0.354	0.620

31 OTHER EXPENSES

ROC Fees	0.800	0.800
Auditor Fee	5.100	5.100
GST Exp	-	-
Miscellaneous Expenses	0.350	0.320
	6.250	6.220

32 EARNING PER SHARE

Profit/(Loss) after Tax	-15.700	-20.254
Total Equity Share Outstanding at the year end	10,000	10,000
Basic Earning Per Share	-1.570	-2.025
Diluted Earning Per Share	-1.570	-2.025

33 CONTINGENT LIABILTIES AND COMMITMENTS NIL

GARG SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS M.No. 76200 PULAOTHI

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

M/S YASHO ENERGY PRIVATE LIMITED

CIN: U92190DL2012PTC239334

NOTES : # PROPERTY, PLANT & EQUIPMENT AS AT 31.03.2024

(in ₹ '000s)

Descriptions	Gross Block as on :				Depreciation Block as on :		Net Block as on :	
	01.04.2023	Addition	Sold / Disposed	31.03.2024	Adjustment	31.03.2024	31.03.2024	31.03.2023
Property Plant and Equipment								
Furniture & Fixtures								
furniture	95.40	-	-	95.40	-	77.11	18.29	26.91
Computers								
MOBILE	7.13	-	-	7.13	-	6.73	0.40	0.78
MOBILE	8.07	-	-	8.07	-	7.61	0.45	0.89
PRINTER	13.14	-	-	13.14	-	12.48	0.66	0.66
Current Year Total	**123.74**	-	-	**123.74**	-	**103.93**	**19.80**	**29.24**
Previous Year Total	**123.74**	-	-	**123.74**		**61.68**	**62.05**	**95.04**

GARG SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

M/S. YASHO ENERGY PRIVATE LIMITED

SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT, FOR THE A. Y. 2024-25

(1) S. No.	(2) Description	Rate	(3) WDV as on 31.03.23	(4) Addition up to 03.10.23	(5) Sales from 3 & 4	(6) Amt. for full rate	(7) Addition after 03.10.23
1	SHED & BUILDING - 10%						
	Sub Total	**10%**					
2	FURNITURE & FITTINGS - 10%						
	FURNITURE & FIXTURE		62,591.94	-	-	62,591.94	-
	Sub Total	**10%**	**62,591.94**	-		**62,591.94**	-
3	PLANT & MACHINERY - 15%						
	OFFICE EQUIPMENT		7,933.98	-	-	7,933.98	-
	-						
	Sub Total	**15%**	**7,933.98**	-		**7,933.98**	-
4	PLANT AND MACHINERY - 40%						
	PRINTER		1,702.43	-	-	1,702.43	-
	-						
	Sub Total	**40%**	**1,702.43**	-		**1,702.43**	-
	TOTAL		**72,228**	-	-	**72,228**	-

SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

M/S. YASHO ENERGY PRIVATE LIMITED

SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT, FOR THE A. Y. 2024-25

(1) S. No.	(2) Description	(10) Dep. at full rate	(11) Dep. at half rate	(12) addl. dep. On 4	(13) addl. dep. On 7	(14) total Dep.	(17) WDV as on 31.03.24
1	SHED & BUILDING - 10%						
	Sub Total	-	-	-	-	-	-
2	FURNITURE & FITTINGS - 10%						
	FURNITURE & FIXTURE	6,259.19	-	-	-	6,259.19	56,332.75
	Sub Total	**6,259.00**	-	-	-	**6,259.00**	**56,332.94**
3	PLANT & MACHINERY - 15%						
	OFFICE EQUIPMENT	1,190.10	-	-	-	1,190.10	6,743.88
	-						
	Sub Total	**1,190.00**	-	-	-	**1,190.00**	**6,743.98**
4	PLANT AND MACHINERY - 40%						
	PRINTER	680.97	-	-	-	680.97	1,021.46
	-						
	Sub Total	**681.00**	-	-	-	**681.00**	**1,021.43**
	TOTAL	**8,130.00**	-	-	-	**8,130.00**	**64,098.34**

WDV AS PER COMPANY ACT	19,801
WDV AS PER IT ACT	64,098
DIFFERENCE	44,297
DTA	11,517
OPENING DTA/DTL	11,178
CLOSING DTA/DTL	·339

SANJAY KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

22
2
25.17

YASHO ENERGY PRIVATE LIMITED

DIRECTOR

YASHO ENERGY PRIVATE LIMITED

SIGNIFICANT POLICIES & NOTES FORMING PART OF THE ACCOUNTS

CORPORATE INFORMATION

YASHO ENERGY PRIVATE LIMITED (FORMERLY KNOWN AS YASHO MEDIATRONICS PRIVATE LIMITED) is incorporated on 25.07.2012 having its registered office at E-37, KIRTI NAGAR, NEW DELHI-110015.The Company is engaged in the business of all types of print media, electronic media, operation broadcasting etc.

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of financial statements

These financial statements have been prepared under the historical cost convention on a going concern and accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013 and pronouncements of the Institute of Chartered Accountants of India and other accounting principle generally accepted in India to the extent applicable. The Financial Statements are presented in Indian Rupees.

2. Revenue Recognition

The revenue from rendering services has been recognized on accrual basis as per terms of contract/ arrangement with different customers

3.Expenditures

Expenses are accounted for on an accrual basis and provisions are made for all known probable losses and liabilities.

4.Going Concern

In view of going economic conditions of the business, the management is of the view that the company shall be able to continue as a going concern. Accordingly, management considers it appropriate to prepare these financial statements on a going concern basis, i.e., the assets and liabilities are recorded on the basis that the company will be able to use or realize its assets and discharge its liabilities in the normal course of business.

5.Use of estimates

The preparation of the financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Estimates and underlying assumptions are reviewed on an on-going

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basis and any revisions recognized prospectively in current and future periods. The Management believes that the estimates used in preparation of financial statements are prudent and reasonable.

6. **Property, plant and equipment and depreciation**

Property, plant & equipment are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost comprises its purchase price, borrowing cost if capitalization criteria met, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use.

Tangible property, plant & equipment under construction are disclosed as capital work-in-progress.

A property, plant & equipment is eliminated from financial statements on disposal or when no further benefits is expected from its use and disposal and losses arising from retirement or gains/ losses arising from disposal of property, plant & equipment which are carried at cost are recognized in the Statement of Profit and Loss.

7. **Depreciation on Tangible Assets**

Depreciation on fixed assets is provided under Written Down Value Method over the useful lives of assets as per Part C of Schedule II of the Companies Act, 2013.

8. **Employee benefit obligations**

All employee benefits payable/ available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

9. **Foreign currency transactions**

There are no foreign currency transactions during the year under review.

10. **Taxation**

Income-tax expense comprises current tax i.e., amount of tax for the period determined in accordance with the income tax law. Income tax expense is recognized in Statement of Profit or Loss except that tax expense related to items recognized directly in reserves is also recognized in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

11. **Impairment of assets**

An asset is treated as impaired, when carrying cost of assets exceeds its recoverable amount. An impaired loss is charged to profit & loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a charge in the estimate of the recoverable amount.

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12. **Provisions, Contingent Liabilities and Contingent Assets**

A provisions is recognized when an enterprise has

(1) A present obligation as a result of past events.

(2) It is probable that an outflow of resources will be required to settle the obligation.

(3) In present of which a reliable estimate can be made.

Provisions are determined based on the best estimates required to fulfill the obligation on the balance sheet date. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

13. **Cash and Cash equivalents**

Cash and cash equivalent in the balance sheet comprises cash at bank, Cash in hand & short term investments.

14. **Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividend & taxes) by the weighted average number of equity shares outstanding during the year.

15. **Related Party Disclosures**

Key Management Personnel

1. PRAVEEN GOEL
2. ANIL KUMAR GUPTA
3. NISHA GUPTA

Associates

1.GOPI RAM FLOUR MILLS PRIVATE LIMITED

2.ULTIMATE PLYWOOD TRADING (INDIA) PRIVATE LIMITED

3.MUNDRA COKE LIMITED

16. **Previous Period Figures:**

Previous period figures have been regrouped and rearranged to the extent considered necessary.

YASHO ENERGY PRIVATE LIMITED

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CHARTERED ACCOUNTANTS
M.No. 76200
DULACTHI

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OTHER DISCLOSURES:

Following Additional Regulatory Information is to be disclosed in Company's Financial Statements Via Notes to Accounts:

i. Title deeds of all the immovable properties are held in the name of the Company.
ii. The Company has not revalued any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets during the year.
iii. No proceedings have been initiated during the year or are pending against the Company as on March 31, 2024 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
iv. RATIOS ENCLOSED: - The Company has disclosed the ratios in Annexure-A to Notes to Accounts.
v. The Company has not defaulted in the repayment of any loans or in the payment of interest thereon to any lender.
vi. The Company is not availing any Working Capital Limit from any Banks or FIs.
vii. As per information collected from online search The company has no transaction with companies struck-off under provisions of Companies Act 2013.
viii. There were no charges or satisfaction thereof pending to be registered with registrar of companies beyond the statutory period.
ix. The company does not have any layer of companies.
x. There was no scheme of arrangements during the year.
xi. The company was not dealing in Crypto.
xii. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the IT Act.
xiii. Company is not covered under the provision of Sec-135 of the Companies Act 2013.

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GULAOTHI

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DIRECTOR