

# SHAH TEELANI & ASSOCIATES

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON RESTATED STANDALONE FINANCIAL STATEMENTS OF IDENTIXWEB LIMITED

To,

The Board of Directors,

IDENTIXWEB LIMITED

Dear Sirs,

We have examined the attached Restated Standalone Financial Information of **IDENTIXWEB LIMITED**, comprising the Restated Standalone Assets and Liabilities as at September 30, 2024, March 31 2024, March 31 2023 and March 31 2022, the Restated Standalone Statements of Profit and Loss the Restated Standalone Cash Flow Statement for period ended September 30, 2024, and the year ended on March 31 2024, March 31 2023 and March 31 2022, the Summary statement of Significant Accounting Policies and other explanatory information (Collectively the Restated Standalone Financial Information as approved by the Board of Directors of the Company for the purpose of inclusion in the Draft Red Herring Prospectus / Red Herring Prospectus / Prospectus, prepared by the company in connection with its proposed Initial Public Offer of equity shares (IPO) prepared in terms of the requirements of

- Section 26 of Part I of Chapter III of the Companies Act, 2013 ("the Act") read with Rules 4 to 6 of Companies (Prospectus and Allotment of Securities) Rules, 2014 ("the Rules");
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time in pursuance of provisions of Securities and Exchange Board of India Act, 1992 ("ICDR Regulations"); and
- The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India (ICAI), as amended from time to time (the Guidance Note).

### Management's Responsibility for the Restated Standalone Financial Statements

The Company's Board of Directors are responsible for the preparation of Restated Standalone Financial Information for the purpose of inclusion in the DRHP / RHP / Prospectus to be filled with Securities and Exchange Board of India, BSE and Registrar of Companies. Gujarat in connection with the proposed IPO. The Restated Standalone Financial Information have been prepared by the management of the company on the basis of preparation stated in notes to the Restated Standalone Financial Information. Management's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Standalone Financial Information. Management also responsible for identifying and ensuring that the Company complies with the Companies Act, ICDR Regulations and the Guidance Note.



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## Auditors' Responsibilities

We have examined such Restated Standalone Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with the company in accordance with our engagement letter in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note. The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI; and
- c) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
- d) These Restated Standalone Financial Information have been compiled by the management from the Audited Financial Statements of the company for the financial period ended on September 30 2024, and years ended on March 31 2024, March 31 2023 and March 31 2022 which have been approved by Board of directors.

## Restated Standalone Financial Statement

In accordance with the requirements of Act, SEBI ICDR Regulations, Guidance Note on the reports in Company Prospectus (Revised) issued by ICAI and the terms of our Engagement Letter, we further report that:

The "Restated Standalone Statement of Assets and Liabilities" as set out in Annexure I to this report, of the Company as at September 30 2024, March 31 2024, March 31 2023 and March 31 2022 are prepared by the Company and approved by the Board of Directors. This Statement of Assets and Liabilities, as restated have been arrived at after making such adjustments and regroupings to the individual Financial Statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Standalone Summary Statements as set out in Annexure IV to this Report.

The "Restated Standalone Statement of Profit and Loss" as set out in Annexure II to this report, of the Company for financial period ended on September 30 2024, and year ended on March 31 2024, March 31 2023 and March 31 2022 are prepared by the Company and approved by the Board of Directors. This Statement of Profit and Loss, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Standalone Summary Statements as set out in Annexure IV to this Report.

The "Restated Standalone Statement of Cash Flow" as set out in Annexure III to this report, of the Company for financial period ended on September 30 2024, and year ended on March 31 2024, March 31 2023 and March 31 2022 are prepared by the Company and approved by the Board of Directors. This Statement of Cash Flow, as restated, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Restated Standalone Summary Statements as set out in Annexure IV to this Report.



SHAH TEELANI & ASSOCIATES

CHARTERED ACCOUNTANTS

302-303, Shubh House, B/1, Jain Dairy, Swastik Cross Road, Off CG Road, Ahmedabad -380009, Gujarat, India.

Mobilc: 9978292929 | Phone: 079 48492929 | Email: shahteelani@gmail.com | Website: www.shaheteelani.com

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Based on the above and also as per the reliance placed by us on the audited financial statements of the company and auditor's report thereon which have been prepared by Statutory Auditor of the Company for the financial period ended on September 30 2024, and year ended on March 31 2024, March 31 2023 and March 31 2022, we are of the opinion that The Restated Standalone Financial Statements or Restated Standalone Summary Statements have been made after incorporating:

Adjustments for the changes in accounting policies retrospectively in respective financial period / years to reflect the same accounting treatment as per the changed accounting policy for all reporting period if any;

Adjustment for any material amounts in the respective financial years / period have been made to which they relate;

They do not contain any extra-ordinary items that needs to be disclosed separately except as shown in the Restated Financial Information;

There are no revaluation reserves, which needs to be disclosed separately in the Restated Standalone Financial Statement.

There are no qualifications in the Audit Report issued by us for the financial period ended on September 30 2024, and year ended on March 31 2024, March 31 2023 and March 31 2022, which would require adjustments in this Restated Standalone Financial Statement of the Company.

The Company has not paid dividend on its equity shares during the reporting period.

We have also examined the following Restated financial information of the Company set out in the Annexure as prepared by the management and approved by the Board of Directors on of the company for the financial period ended September 30 2024, and year ended on March 31 2024, March 31 2023 and March 31 2022 proposed to be included in the Draft Prospectus / Prospectus ("Offer Document") for the proposed IPO:

Annexure - IV: Significant Accounting Policies and Notes to Accounts as restated

Annexure - IV(a): Reconciliation of Restated Standalone Profit & Audit Profit

Annexure - IV(b): Reconciliation of Restated Standalone Equity / Net-worth

Annexure - I.1: Restated Standalone Statement of Share Capital

Annexure - I.2: Restated Standalone Statement of Reserves & Surplus

Annexure - I.3: Restated Standalone Statement of Long-term Borrowings

Annexure - I.3: Restated Standalone Statement of Short-term Borrowings

Annexure - I.4: Restated Standalone Statement of Deferred Tax (Asset)/Liability

Annexure - I.5: Restated Standalone Statement of Trade Payables

Annexure - I.6: Restated Standalone Statement of Other Current Liabilities

Annexure - I.7: Restated Standalone Statement of Short-Term/ Long-Term Provisions

Annexure - I.8: Restated Standalone Statement of Property, Plant and Equipment

Annexure - I.9: Restated Standalone Statement of Non-Current Investment

Annexure - I.10: Restated Standalone Statement of Other Non-Current Assets

Annexure - I.11: Restated Standalone Statement of Inventories



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Mobile: 9978292929 | Phone: 079 48492929 | Email: shahteelani@gmail.com | Website: www.shahteelani.com



# SHAH TEELANI & ASSOCIATES

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- Annexure - I.12: Restated Standalone Statement of Trade Receivables
- Annexure - I.13: Restated Standalone Statement of Cash and Cash Equivalents
- Annexure - I.14: Restated Standalone Statement of Short-term/Long-term loans and Advances
- Annexure - I.15: Restated Standalone Statement of Other Current Assets
- Annexure - II.1: Restated Standalone Statement of Revenue from Operations
- Annexure - II.2: Restated Standalone Statement of Other Income
- Annexure - II.3: Restated Standalone Statement of Cost of Material Consumed
- Annexure - II.4: Restated Standalone Statement of Changes in Inventories of Finished Goods, Work-in-Progress.
- Annexure - II.5: Restated Standalone Statement of Employee Benefit Expenses
- Annexure - II.6: Restated Standalone Statement of Finance Cost
- Annexure - II.7: Restated Standalone Statement of Other Expenses
- Annexure - I.8: Restated Standalone Statement of Exceptional Items
- Annexure - II.9: Restated Standalone Statement of Earnings per Share
- Annexure - V(A): Restated Standalone Statement of Contingent Liabilities
- Annexure - V(B): Restated Standalone Statement of Segment Reporting
- Annexure - V(C): Restated Standalone Statement of Expenditure in Foreign Currency
- Annexure - V(D): Restated Standalone Statement of Earning in foreign Currency
- Annexure - V(E)(v): Restated Standalone Statement of Employee Benefits
- Annexure - V(F): Corporate Social Responsibility
- Annexure - VI: Restated Standalone Statement of Accounting & Other Ratios
- Annexure - VII: Restated Standalone Statement of Analytical Ratios
- Annexure - VIII: Restated Standalone Statement of Capitalization
- Annexure - IX: Restated Standalone Statement Tax Shelter
- Annexure - X: Restated Standalone Statement of Related Party Transactions
- Annexure - XI: Restated Standalone Statement of Dividends
- Annexure - XII: Restated Standalone Statement of Significant changes in Accounting Policy

This report should not in any way be construed as re-issuance or re-dating of any of the previous audit reports issued by us or any other firm of Chartered Accountants, nor should this report be construed as a new opinion on any of the financial statements referred to herein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

The preparation and presentation of the Standalone Financial Statements referred to above are based on the Audited financial statements of the Company in accordance with the provisions:



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of the Act and the Financial Information referred to above is the responsibility of the management of the Company.

In our opinion, the above financial information contained in Annexure I to XII and read along with the Restated Standalone Statement of Significant Accounting Policies and Notes as set out in Annexure IV(B) are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with paragraph B, Part II of Schedule II of the Act, the SEBI ICDR Regulations, The Revised Guidance Note on Reports in Company Prospectus and Guidance Note on Audit Reports/Certificates on Financial Information in Offer Documents issued by the Institute of Chartered Accountants of India ("ICAI") to the extent applicable, as amended from time to time, and in terms of our engagement as agreed with you. We did not perform audit tests for the purpose of expressing an opinion on individual balances of account or summaries of selected transactions, and accordingly, we express no such opinion thereon.

We, **SHAH TEELANI & ASSOCIATES**, Chartered Accountants have been subjected to peer review process of the Institute of Chartered Accountant of India (ICAI) and hold a valid peer review certificate No.-015110 dated 27/03/2023 issued by the "Peer Review Board" of the ICAI.

Our report is intended solely for use of the management for inclusion in the offer document to be filed with Securities and Exchange Board of India in connection with the proposed issue of equity shares of the Company. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing.

FOR **SHAH TEELANI & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FIRM'S REGISTRATION NO: 0133549W



**JINESH SHAH**  
PARTNER  
M NO. 141079



DATE: 05/03/2025  
PLACE: AHMEDABAD  
UDIN: 25141079BMHXNP5822

SHAH TEELANI & ASSOCIATES

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**ANNEXURE - I**  
**STANDALONE STATEMENT OF ASSETS & LIABILITIES AS RESTATED**

(₹ in Lakhs)

Particulars	NOTE	As At	As At	As At	As At
		September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
<b>I. Equity and liabilities</b>					
<b>1. Shareholders' funds</b>					
(a) Share capital	I.1	736.16	736.16	7.15	1.00
(b) Reserves and surplus	I.2	498.02	300.29	462.43	83.82
		<b>1,234.17</b>	<b>1,036.45</b>	<b>469.58</b>	<b>84.82</b>
<b>2. Non-current liabilities</b>					
(a) Long-term borrowings	I.3	-	-	45.76	10.23
(b) Deferred tax liabilities (net)	I.4	-	-	-	-
(c) Long-term provisions	I.7	16.07	12.35	13.16	8.77
		<b>16.07</b>	<b>12.35</b>	<b>58.92</b>	<b>19.00</b>
<b>3. Current liabilities</b>					
(a) Short-term borrowings	I.3	-	-	4.24	5.21
(b) Trade payables	I.5				
i) Due to MSME		-	-	-	8.42
ii) Due to Others		2.57	0.89	-	-
(c) Other current liabilities	I.6	14.11	0.53	-	-
(d) Short-term provisions	I.7	197.03	149.65	82.77	10.70
		<b>213.71</b>	<b>151.07</b>	<b>87.01</b>	<b>24.33</b>
<b>Total</b>		<b>1,463.95</b>	<b>1,199.87</b>	<b>615.51</b>	<b>128.15</b>
<b>II. Assets</b>					
<b>I. Non-current assets</b>					
(a) Property, plant and equipment and Intangible Assets	I.8				
(i) Property, Plant and Equipment		217.08	174.70	149.41	39.53
(ii) Intangible assets		2.58	3.77	10.24	-
(iii) Capital work-in-progress		-	-	-	-
(iv) Intangible Assets under Development		398.73	293.41	-	-
(b) Non-current investments	I.9	0.50	0.50	150.40	-
(c) Deferred tax assets (net)	I.4	10.95	9.14	0.41	1.49
(d) Long-term loans and advances	I.14	520.03	308.59	1.15	-
(e) Other Non Current Assets		-	-	-	-
		<b>1,149.87</b>	<b>790.11</b>	<b>311.61</b>	<b>41.02</b>
(a) Inventories	I.11	-	-	-	-
(b) Trade receivables	I.12	173.83	49.59	-	-
(c) Cash and cash equivalents	I.13	68.70	321.80	196.87	59.50
(d) Short-term loans and advances	I.14	5.05	5.74	85.91	3.16
(e) Other current assets	I.15	66.49	32.63	21.12	24.47
		<b>314.08</b>	<b>409.76</b>	<b>303.90</b>	<b>87.13</b>
<b>Total</b>		<b>1,463.95</b>	<b>1,199.87</b>	<b>615.51</b>	<b>128.15</b>

Note: The above statement should be read with the Significant Accounting Policies and Notes to the Financial Information appearing in Annexure IV & V respectively.

AS PER OUR REPORT OF EVEN DATE ATTACHED

For SHAH TEELANI & ASSOCIATES

Chartered Accountants

Firm's Registration No: 0133549W

JINESH SHAH

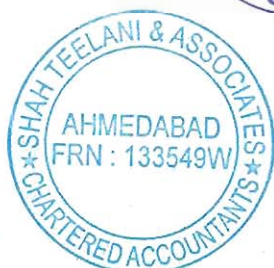
PARTNER

M No. 141079

UDIN: 25141079BMHXNP5822

Place: Ahmedabad

Date: 05/03/2025



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

IDENTIXWEB LIMITED



P. J. Savani

PRYANK SAVANI

Chairman and Managing Director

DIN-08562699

Pooja Shah

POOJA SHAH

Company Secretary and Compliance officer

Place: Surat

Date: 05/03/2025

Ankur Lakhani

ANKUR LAKHANI

Whole Time Director

DIN: 08562760

Abhishek Nakrani

ABHISHEK NAKRANI

Chief Financial officer

IDENTIXWEB LIMITED  
CIN: U72100GJ2017PLC098473

1st Floor, Plot No. 240, C. S. No. 1730, Nehru Nagar, L. H. Road, SY No. 46/2-A, TPS-4, Varachha Road, Surat, Gujarat 395006

ANNEXURE - II  
STANDALONE STATEMENT OF PROFIT & LOSS AS RESTATED

(₹ in Lakhs)

	Particulars	NOTE	For the period ended September 30, 2024	For the year ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
I	Revenue from operations	II.1	418.95	632.90	622.11	600.09
II	Other income	II.2	25.11	26.80	4.46	7.66
III	<b>Total Income (I+II)</b>		<b>444.07</b>	<b>659.70</b>	<b>626.57</b>	<b>607.75</b>
	<b>Expenses:</b>					
	(a) Cost of materials consumed	II.3	-	-	-	-
	(b) Changes in inventories of finished goods and WIP	II.4	-	-	-	-
	(c) Employee benefits expense	II.5	81.46	172.68	350.48	438.50
	(d) Finance costs	II.6	-	5.43	5.46	1.60
	(e) Depreciation and amortisation expense	I.8	37.56	80.35	25.01	17.24
	(f) Other expenses	II.7	62.87	100.18	56.54	69.32
IV	<b>Total expenses</b>		<b>181.88</b>	<b>358.64</b>	<b>437.49</b>	<b>526.66</b>
V	<b>Profit/(Loss) before tax and Exceptional Items (III-IV)</b>		<b>262.18</b>	<b>301.05</b>	<b>189.08</b>	<b>81.09</b>
VI	<b>Exceptional Items</b>	II.8	4.17	75.00	-	-
VII	<b>Profit/(Loss) before tax (V+VI)</b>		<b>266.35</b>	<b>376.05</b>	<b>189.08</b>	<b>81.09</b>
VIII	<b>Tax expense</b>					
	Current tax		70.44	100.89	50.32	6.50
	Previous Year Tax		-	-	-	-
	Deferred tax (credit)/charge		(1.81)	(8.74)	1.09	(0.70)
			<b>68.63</b>	<b>92.15</b>	<b>51.41</b>	<b>5.80</b>
IX	<b>Profit after tax for the year (VII-VIII)</b>		<b>197.72</b>	<b>283.90</b>	<b>137.67</b>	<b>75.30</b>
	<b>Earnings per share (face value of ₹ 10/- each):</b>	II.9				
	(a) Basic (in ₹)		2.69	378.71	208.77	752.97
	(b) Diluted (in ₹)		2.69	378.71	208.77	752.97
	<b>Earnings per share (face value of ₹ 10/- each):</b>					
	<b>(Considering Bonus effect with retrospective effect)</b>					
	(a) Basic (in ₹)		2.69	3.86	2.20	7.93
	(b) Diluted (in ₹)		2.69	3.86	2.20	7.93

Note: The above statement should be read with the Significant Accounting Policies and Notes to the Financial Information appearing in Annexure IV & V respectively.

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For SHAH TEELANI & ASSOCIATES  
Chartered Accountants  
Firm's Registration No: 0133549W

JINUSH SHAH  
PARTNER  
M No. 141079  
UDIN: 25141079BMHXNP5822

Place: Ahmedabad  
Date : 05/03/2025



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
IDENTIXWEB LIMITED

PRIYANK SAVANI  
Chairman and Managing Director  
DIN: 08562699

Company Secretary and Compliance officer

Place: Surat

Date : 05/03/2025

ANKUR LAKHANI  
Whole Time Director  
DIN: 08562760

ABHISHEK NAKRANI  
Chief Financial officer



**IDENTIXWEB LIMITED**  
CIN: U72100GJ2017PLC098473

1st Floor, Plot No. 240, C. S. No. 1730, Nehru Nagar, L. H. Road, SY No. 46/2-A, TPS-4, Varachha Road, Surat, Gujarat 395006

**ANNEXURE - III**  
**STANDALONE STATEMENT OF CASH FLOW AS RESTATED**

(₹ in Lakhs)

Particulars	For the period ended September 30, 2024	For the period ended March 31, 2024	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>A. Cash flow from operating activities</b>				
Profit before tax, as restated	266.35	376.05	189.08	81.09
<b>Add Adjustments for :</b>				
Depreciation and amortisation expense	37.56	80.35	25.01	17.24
Gratuity Expense	3.79	(0.83)	4.47	3.91
Financial Cost	-	5.43	5.46	1.60
<b>Less Adjustments for :</b>				
Interest on FD	(1.62)	(7.43)	(4.46)	(7.62)
Interest on Loan & Advances	(23.50)	(19.37)	-	-
Profit on sale of investment	(4.17)	(75.00)	-	-
<b>Operating profit before working capital changes</b>	<b>278.42</b>	<b>359.20</b>	<b>219.56</b>	<b>96.22</b>
<b>Changes in working capital:</b>				
<b>Adjustment for :</b>				
(Increase) / decrease in Trade receivables	(124.24)	(49.59)	-	-
(Increase) / decrease in short term loans and advances	0.69	80.17	(82.75)	(1.25)
(Increase) / decrease in Other current assets	(33.86)	(11.52)	3.35	(20.03)
Increase / (decrease) in Trade payables	1.68	0.89	(8.42)	(12.60)
Increase / (decrease) in Other current liabilities	13.59	0.53	-	(5.40)
Increase / (decrease) in Short Term Provisions	47.38	66.89	72.00	4.80
<b>CASH GENERATED FROM OPERATIONS</b>	<b>183.65</b>	<b>446.58</b>	<b>203.74</b>	<b>61.74</b>
Less : Direct Taxes paid	70.44	100.89	50.32	6.50
<b>Net cash flow generated from/(utilised in) operating activities (A)</b>	<b>113.22</b>	<b>345.69</b>	<b>153.42</b>	<b>55.24</b>
<b>B. Cash flow from investing activities</b>				
Purchase of Property, Plant and Equipment	(184.08)	(392.58)	(145.13)	(10.62)
(Increase)/ Decrease in Non Current Investment	-	149.90	(150.40)	-
(Increase)/ Decrease in Long Term Loan & Advances	(211.52)	(307.44)	(1.15)	-
Interest on FD	1.62	7.43	4.46	7.62
Interest on Loan & Advances	23.50	19.37	-	-
Profit on sale of investment	4.17	75.00	-	-
<b>Net cash flow utilised in investing activities (B)</b>	<b>(366.32)</b>	<b>(448.32)</b>	<b>(292.22)</b>	<b>(3.00)</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from Issue of Share Capital	-	0.60	6.15	-
Proceeds from Security Premium	-	282.36	240.93	-
Proceeds/(Repayment) from Long Term Borrowings	-	(45.76)	35.53	(6.74)
Proceeds/(Repayment) from Short Term Borrowings	-	(4.24)	(0.97)	(40.66)
Finance Cost	-	(5.43)	(5.46)	(1.60)
<b>Net cash flow generated from/( utilised in) financing activities (C)</b>	<b>-</b>	<b>227.52</b>	<b>276.17</b>	<b>(48.99)</b>
<b>Net (decrease)/ increase in cash &amp; cash equivalents (A+B+C)</b>	<b>(253.10)</b>	<b>124.93</b>	<b>137.37</b>	<b>3.24</b>
Cash and cash equivalents at the beginning of the period/ year	321.80	196.87	59.50	56.26
<b>Cash and cash equivalents at the end of the period/ year</b>	<b>68.70</b>	<b>321.80</b>	<b>196.87</b>	<b>59.50</b>
<b>Cash and cash equivalents comprise:</b>				
Cash on hand	9.01	9.02	1.00	4.88
Balances with banks in current accounts	24.33	98.58	183.19	17.83
In Fixed Deposits with Bank	35.36	214.20	12.68	36.79
<b>Total</b>	<b>68.70</b>	<b>321.80</b>	<b>196.87</b>	<b>59.50</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For SHAH TEELANI & ASSOCIATES  
Chartered Accountants

Firm's Registration No: 0133549W

JINESH SHAH  
PARTNER  
M No. 141079  
UDIN: 25141079BMHXNP5822

Place: Ahmedabad  
Date : 05/03/2025



PRIYANK SAVANI  
Officer in Charge and Managing Director  
DIN: 08562699

POOJA SHAH  
Company Secretary and Compliance officer

Place: Surat

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
IDENTIXWEB LIMITED

ANKUR LAKHANI  
Whole Time Director  
DIN: 08562760

ABHISHEK NAKRANI  
Chief Financial officer

Date : 05/03/2025



**IDENTIXWEB LIMITED**  
CIN: U72100GJ2017PLC098473  
1st Floor, Plot No. 240, C. S. No. 1730, Nehru Nagar, L. H. Road, SY No. 46/2-A, TPS-4, Varachha Road, Surat, Gujarat 395006

Annexure - I.1

**Restated Statement of Share Capital**

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
<b>Authorised share capital</b>				
Equity shares of ₹ 10 each				
- Number of shares	1,10,00,000	1,00,00,000	10,00,000	10,000
- Amount in ₹ Lacs	1,100.00	1,000.00	100.00	1.00
<b>Issued, subscribed and fully paid up</b>				
Equity shares of ₹ 10 each issues at Par				
- Number of shares	73,61,550	73,61,550	71,523	10,000
- Amount in ₹ Lacs	736.16	736.16	7.15	1.00
<b>Total</b>	<b>736.16</b>	<b>736.16</b>	<b>7.15</b>	<b>1.00</b>

**Note: Terms & Conditions**

- The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. - In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, After distribution of all preferential allotment
- Authorised capital of the company was increased to Rs. 100 Lakhs during FY 2022-23 which was further increased to Rs. 1000.00 Lakhs during FY 2023-24 which was further increased to Rs. 1100.00 Lakhs till 30th September 2024.
- Company has made preferential allotment of 3523 shares and 5967 shares during FY 2022-23 and FY 2023-24 respectively.

**a) Reconciliation of equity share capital**

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
<b>Balance at the beginning of the period/ year</b>				
- Number of shares	73,61,550	71,523	10,000	10,000
- Amount INR in Lakh	736.16	7.15	1.00	1.00
<b>Add: Preferential Shares issued during the period/ year</b>				
- Number of shares	-	5,967	3,523	-
- Amount INR in Lakh	-	0.60	0.35	-
<b>Add: Right Shares issued during the period/ year</b>				
- Number of shares	-	-	58,000	-
- Amount INR in Lakh	-	-	5.80	-
<b>Add: Bonus issued during the period/ year</b>				
- Number of shares	-	72,84,060	-	-
- Amount INR in Lakh	-	728.41	-	-
<b>Balance at the end of the period/ year</b>				
- Number of shares	73,61,550	73,61,550	71,523	10,000
- Amount INR in Lakh	736.16	736.16	7.15	1.00

**b) Shareholders holding more than 5% of the shares of the Company**

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
<b>Equity shares of ₹ 10 each</b>				
<b>Priyankumar Savani</b>				
- Number of shares	32,30,000	32,30,000	34,000	5,000
- Percentage holding (%)	43.88%	43.88%	47.54%	50.00%
<b>Ankur Lakhani</b>				
- Number of shares	32,30,000	32,30,000	34,000	5,000
- Percentage holding (%)	43.88%	43.88%	47.54%	50.00%



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**c) Shareholders holding Promoters and Promoters Group of the Company**

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
<b>Equity shares of ₹ 10 each</b>				
<b>Priyankumar Savani (Promoter)</b>				
- Number of shares	32,30,000	32,30,000	34,000	5,000
- Percentage holding (%)	43.88%	43.88%	47.54%	50.00%
<b>Hiral Ankurbhai Lakhani (Promoter)</b>				
- Number of shares	9,025	9,025	-	-
- Percentage holding (%)	0.12%	0.12%	0.00%	0.00%
<b>Ankur Lakhani (Promoter)</b>				
- Number of shares	32,30,000	32,30,000	34,000	5,000
- Percentage holding (%)	43.88%	43.88%	47.54%	50.00%
<b>Jivrajbhai Dhanjibhai Savani (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%
<b>Hansaben Jivrajbhai Savani (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%
<b>Jagdishbhai Hirabhai Lakhani (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%
<b>Nikunjibhai Jivrajbhai Savani (Promoter Group)</b>				
- Number of shares	10,070	10,070	-	-
- Percentage holding (%)	0.14%	0.14%	0.00%	0.00%
<b>Dipali Priyankumar Savani (Promoter Group)</b>				
- Number of shares	9,975	9,975	-	-
- Percentage holding (%)	0.14%	0.14%	0.00%	0.00%
<b>Jalpaben Pareshbhai Lakhani (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%
<b>Nilam Nikunjibhai Savani (Promoter Group)</b>				
- Number of shares	5,985	5,985	-	-
- Percentage holding (%)	0.08%	0.08%	0.00%	0.00%
<b>Pareshbhai Jagdishbhai Lakhani (Promoter Group)</b>				
- Number of shares	10,070	10,070	-	-
- Percentage holding (%)	0.14%	0.14%	0.00%	0.00%
<b>Jivrajbhai Dhanjibhai Savani HUF (Promoter Group)</b>				
- Number of shares	5,985	5,985	-	-
- Percentage holding (%)	0.08%	0.08%	0.00%	0.00%
<b>Jagdishbhai Hirabhai Lakhani HUF (Promoter Group)</b>				
- Number of shares	5,985	5,985	-	-
- Percentage holding (%)	0.08%	0.08%	0.00%	0.00%
<b>Ankur Jagdishbhai Lakhani HUF (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%
<b>Nikunjibhai Jivrajbhai Savani HUF (Promoter Group)</b>				
- Number of shares	5,985	5,985	-	-
- Percentage holding (%)	0.08%	0.08%	0.00%	0.00%
<b>Pareshbhai Jagdishbhai Lakhani HUF (Promoter Group)</b>				
- Number of shares	5,985	5,985	-	-
- Percentage holding (%)	0.08%	0.08%	0.00%	0.00%
<b>Priyankumar Jivrajbhai Savani HUF (Promoter Group)</b>				
- Number of shares	7,980	7,980	-	-
- Percentage holding (%)	0.11%	0.11%	0.00%	0.00%

% Change during the period: During the period there is NO change in Promoter's share holding

**d) Rights, preferences and restrictions attached to equity shares**

- Board of directors of the company have approved in their meeting held on April 13, 2022 issuance of 58000 right shares @ Rs. 138. All right shares were subscribed by the existing shareholders.

**e) Bonus Shares/Buy Back/Shares for consideration other than cash issues during the past five years**

On the basis of recommendation by the Board at its meeting held on September 22, 2023, the Members had, vide their Special Resolution passed at their Extra Ordinary General Meeting held



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Annexure - I.2

Restated Statement of Reserves And Surplus

(₹ in Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
<b>Reserve and Surplus</b>				
<b>Security Premium</b>				
Opening Balance	-	240.94	-	-
Adding during the year	-	282.36	240.94	-
Less : Bonus Issue	-	523.30	-	-
	-	-	240.94	-
<b>Profit and Loss Account</b>				
Opening Balance	300.29	221.49	83.82	8.52
Add : Profit for the Year	197.72	283.90	137.67	75.30
Less : Bonus Issue	-	205.10	-	-
<b>Closing Balance</b>	<b>498.02</b>	<b>300.29</b>	<b>221.49</b>	<b>83.82</b>
<b>Total</b>	<b>498.02</b>	<b>300.29</b>	<b>462.43</b>	<b>83.82</b>





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Annexure - I.3

Restated Statement of Long Term & Short term Borrowings

Particulars	As At September 30, 2024		As At March 31, 2024		As At March 31, 2023		As At March 31, 2022	
	As At		As At		As At		As At	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
<u>Secured</u>								
(a) Term loans	-	-	-	-	5.76	-	10.23	-
Vehicle Loans from Bank/Financial Institutions	-	-	-	-	-	-	-	-
Current Maturity of Long Term Debt	-	-	-	-	4.24	-	-	5.21
(b) Loans Repayable on demand	-	-	-	-	-	-	-	-
<u>Unsecured</u>								
(a) Loans from Directors	-	-	-	-	40.00	-	-	-
	-	-	-	-	40.00	-	-	-
<b>TOTAL</b>	-	-	-	-	<b>45.76</b>	<b>4.24</b>	<b>10.23</b>	<b>5.21</b>

Note I.3.1 Additional information to secured Long term Borrowings

The Non-current portion of term loans are shown under long term borrowings and the current maturities of the long term borrowings are shown under other current liabilities as per disclosure requirements of the schedule III of the companies Act, 2013

Term loan from Bank:

Lender	Nature of Loan	Sanctioned Amount (Rs. In Lakhs)	Outstanding as on 30/09/2024 (Rs. In Lakhs)	Rate of Interest	Period of Repayment	Collateral Security
<u>Secured - Long Term Borrowing</u>						
BOB Car Loan	Term Loan	11.50	-	7.65%	66 months	-
ICICI Car Loan	Term Loan	14.57	-	8.21%	60 months	-
<b>Total</b>		<b>26.07</b>	<b>-</b>			

NOTE:

BOB Car Loan - The term loan has been terminated on 04/05/2023, and the outstanding balance has been fully settled. As a result, the loan account is now closed, and there are no remaining obligations under the terms of the agreement

ICICI Car Loan - The term loan has been terminated on 08/05/2023, and the outstanding balance has been fully settled. As a result, the loan account is now closed, and there are no remaining obligations under the terms of the agreement



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**Annexure - 1.4**

**Restated Statement of Deferred Tax Liability**

(₹ in Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
Timing Difference existing as at the beginning of the year	32.86	1.46	5.37	2.83
<i>D.T. L. on Account of</i>				
> Extra depreciation claimed under income tax act as compared to companies act		-	-	-
<i>D.T. A. on Account of</i>				
> Less depreciation claimed under income tax act as compared to companies act	(9.14)	(0.41)	(1.49)	(0.79)
Timing Difference existing as at the end Of the year	43.49	32.86	1.46	5.37
<b>Total DTL/ (DTA) as at year end</b>	<b>(10.95)</b>	<b>(9.14)</b>	<b>(0.41)</b>	<b>(1.49)</b>
Less: Already existing	(9.14)	(0.41)	(1.49)	(0.79)
<b>Extra provision to be made during the year</b>	<b>(1.81)</b>	<b>(8.74)</b>	<b>1.09</b>	<b>(0.70)</b>

**Annexure - 1.5**

**Restated Statement of Trade Payable**

(₹ in Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
Dues of micro and small enterprises (refer note below)	-	-	-	8.42
Dues other than micro and small enterprises	2.57	0.89	-	-
<b>Total</b>	<b>2.57</b>	<b>0.89</b>	<b>-</b>	<b>8.42</b>

Note: Under the Micro, Small & Medium Enterprises Development Act, 2006 which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small & Medium Enterprises. The Company is in the process of compiling relevant information from its customers about their coverage under the said Act. Since the relevant information is not readily available, no disclosures have been made in the accounts. This has been relied upon by the auditors. Management believes that the figures for disclosures, if any, will not be significant.

**(a) Ageing schedule:**

**Balance as at 30th September, 2024**

(₹ in Lakhs)

Particulars	Not Due/ Less than 1 year	1-2 years	2-3 years
(i) MSME	-	-	-
(ii) Others	2.57	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
<b>Total</b>	<b>2.57</b>	<b>-</b>	<b>-</b>

**Balance as at 31st March, 2024**

(₹ in Lakhs)

Particulars	Not Due/ Less than 1 year	1-2 years	2-3 years
(i) MSME	-	-	-
(ii) Others	0.89	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
<b>Total</b>	<b>0.89</b>	<b>-</b>	<b>-</b>

**Balance as at 31st March, 2023**

(₹ in Lakhs)

Particulars	Not Due/ Less than 1 year	1-2 years	2-3 years
(i) MSME	-	-	-
(ii) Others	-	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>



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Balance as at 31st March, 2022

(₹ in Lakhs)

Particulars	Not Due / Less than 1 year	1-2 years	2-3 years
(i) MSME	8.42	-	-
(ii) Others	-	-	-
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
<b>Total</b>	<b>8.42</b>	<b>-</b>	<b>-</b>

(b) Dues payable to Micro and Small Enterprises:

(₹ in Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
Principal amount remaining unpaid to any supplier as at the year end	-	-	-	8.42
Interest due on the above mention principal amount remaining unpaid to any supplier as at the year end	-	-	-	-
Amount of the interest paid by the Company in terms of Section 16 of MSMED Act, 2006	-	-	-	-
Amount of the interest due and payable for the period of delay in making payment but without adding the interest specified under the MSMED Act	-	-	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting year	-	-	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006.	-	-	-	-

Annexure - I.6

Restated Statement of Other Current Liabilities

(₹ in Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024	As At March 31, 2023	As At March 31, 2022
Advance from customers	0.04	0.53	-	-
Gst Payable	14.08	-	-	-
<b>Total</b>	<b>14.11</b>	<b>0.53</b>	<b>-</b>	<b>-</b>





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**Annexure - I.7**

**Restated Statement of Provisions**

Particulars	As At September 30, 2024		As At March 31, 2024		As At March 31, 2023		As At March 31, 2022	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
	(₹ in Lakhs)							
Provision for Gratuity	16.07	0.30	12.35	0.23	13.16	0.25	8.77	0.16
Provision for Wages and Salaries	-	24.24	-	30.06	-	31.35	-	3.00
Provision for PF	-	-	-	1.13	-	-	-	-
Professional Charges Payable	-	-	-	0.60	-	-	-	-
TDS Payable	-	0.30	-	16.00	-	0.47	-	0.18
Interest on TDS Payable	-	-	-	0.06	-	-	-	-
Income Tax Payable	-	171.32	-	100.89	-	50.32	-	6.50
Professional Tax Payable	-	0.22	-	0.10	-	0.14	-	0.10
ESIC Payable	-	0.00	-	0.08	-	-	-	-
Provision for Audit Fees	-	0.65	-	0.50	-	0.25	-	0.75
<b>Total</b>	<b>16.07</b>	<b>197.03</b>	<b>12.35</b>	<b>149.65</b>	<b>13.16</b>	<b>82.77</b>	<b>8.77</b>	<b>10.70</b>



**Annexure - I.8**  
**Restated Statement of Property Plant & Equipment**

	GROSS BLOCK			DEPRECIATION / AMORTISATION				NET BLOCK	
	Balance as at April 1, 2024	Addition	Disposal	Balance as at September 30, 2024	Balance as at April 1, 2024	Eliminated On Disposal Of Assets	Depreciation /Amortisation Expenditure Of The Period	Balance as at September 30, 2024	Balance as at March31, 2023
<b>Tangible assets (Owned for own use)</b>									
i) Tangible Assets									
Computer & Peripherals	105.64	3.11	-	108.75	72.16	-	11.20	83.35	33.48
Air Conditioner	6.86	13.46	-	20.32	3.58	-	1.75	5.33	3.28
Furniture & Fixtures	144.55	42.48	-	187.04	24.02	-	19.30	43.32	120.54
CCTV Camera	3.66	10.68	-	14.34	1.56	-	1.05	2.61	2.11
Vehicles	33.00	-	-	33.00	24.15	-	1.15	25.30	7.70
Mobile	1.70	-	-	1.70	1.01	-	0.22	1.23	0.69
Office equipment	6.70	9.036	-	15.736	0.94	-	1.692	2.632	5.761
<b>Sub Total (A)</b>	<b>302.11</b>	<b>78.77</b>	<b>-</b>	<b>380.88</b>	<b>127.41</b>	<b>-</b>	<b>36.36</b>	<b>163.77</b>	<b>174.70</b>
ii) Intangible Assets									
Computer Software	12.13	-	-	12.13	8.35	-	1.19	9.55	3.77
<b>Sub Total (B)</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>12.13</b>	<b>8.35</b>	<b>-</b>	<b>1.19</b>	<b>9.55</b>	<b>3.77</b>
iii) Capital Work in Progress									
<b>Sub Total (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
iv) Intangible Asset under Development									
Shopify Product	293.41	105.32	-	398.73	-	-	-	-	293.41
<b>Sub Total (D)</b>	<b>293.41</b>	<b>105.32</b>	<b>-</b>	<b>398.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293.41</b>
<b>Total (A + B + C + D)</b>	<b>607.65</b>	<b>184.08</b>	<b>-</b>	<b>791.73</b>	<b>135.77</b>	<b>-</b>	<b>37.56</b>	<b>173.32</b>	<b>471.88</b>
<b>Previous Year Total</b>	<b>215.07</b>	<b>392.58</b>	<b>-</b>	<b>607.65</b>	<b>55.42</b>	<b>-</b>	<b>80.35</b>	<b>135.77</b>	<b>159.65</b>



Annexure - I.8  
 Restated Statement of Property Plant & Equipment

	GROSS BLOCK			DEPRECIATION / AMORTISATION				NET BLOCK	
	Balance as at April 1, 2023	Addition	Disposal	Balance as at March 31, 2024	Balance as at April 1, 2023	Eliminated On Disposal Of Assets	Depreciation /Amortisation Expenditure Of The Period	Balance as at March 31, 2024	Balance as at March31, 2023
<b>Tangible assets (Owned for own use)</b>									
i) <b>Tangible Assets</b>									
Computer & Peripherals	89.10	16.54	-	105.64	20.93	-	51.23	72.16	68.17
Air Conditioner	6.86	-	-	6.86	2.43	-	1.15	3.58	4.43
Furniture & Fixtures	67.13	77.42	-	144.55	8.01	-	16.01	24.02	59.13
CCTV Camera	3.66	-	-	3.66	0.82	-	0.74	1.56	2.85
Vehicles	33.00	-	-	33.00	20.13	-	4.02	24.15	12.87
Mobile	1.70	-	-	1.70	0.77	-	0.24	1.01	0.93
Office equipment	1.49	5.21	-	6.70	0.45	-	0.49	0.94	1.04
<b>Sub Total (A)</b>	<b>202.94</b>	<b>99.17</b>	<b>-</b>	<b>302.11</b>	<b>53.53</b>	<b>-</b>	<b>73.88</b>	<b>127.41</b>	<b>149.41</b>
ii) <b>Intangible Assets</b>									
Computer Software	12.13	-	-	12.13	1.89	-	6.47	8.36	10.24
<b>Sub Total (B)</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>12.13</b>	<b>1.89</b>	<b>-</b>	<b>6.47</b>	<b>8.36</b>	<b>10.24</b>
iii) <b>Capital Work in Progress</b>									
<b>Sub Total (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
iv) <b>Intangible Asset under Development</b>									
Shopify Product	-	293.41	-	293.41	-	-	-	-	-
<b>Sub Total (D)</b>	<b>-</b>	<b>293.41</b>	<b>-</b>	<b>293.41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total (A + B + C + D)</b>	<b>215.07</b>	<b>392.58</b>	<b>-</b>	<b>607.65</b>	<b>55.42</b>	<b>-</b>	<b>80.35</b>	<b>135.77</b>	<b>159.65</b>
<b>Previous Year Total</b>	<b>69.94</b>	<b>145.13</b>	<b>-</b>	<b>215.07</b>	<b>30.41</b>	<b>-</b>	<b>25.01</b>	<b>55.42</b>	<b>39.53</b>





Annexure - 1.8  
 Restated Statement of Property Plant & Equipment

	GROSS BLOCK			DEPRECIATION / AMORTISATION				NET BLOCK	
	Balance as at April 1, 2022	Addition	Disposal	Balance as at March 31, 2023	Balance as at April 1, 2022	Eliminated On Disposal Of Assets	Depreciation /Amortisation Expenditure Of The Period	Balance as at March 31, 2023	Balance as at March 31, 2022
<b>i) Tangible Assets</b>									
Computer & Peripherals	17.13	71.97	-	89.10	9.37	-	11.56	20.93	68.17
Air Conditioner	4.74	2.12	-	6.86	1.38	-	1.05	2.43	4.45
Furniture & Fixtures	9.88	57.25	-	67.13	2.83	-	5.17	8.01	59.13
CCTV Camera	2.00	1.66	-	3.66	0.59	-	0.23	0.82	2.85
Vehicles	33.00	-	-	33.00	15.57	-	4.56	20.13	12.87
Mobile	1.70	-	-	1.70	0.51	-	0.26	0.77	1.19
Office equipment	1.49	-	-	1.49	0.16	-	0.29	0.45	1.33
<b>Sub Total (A)</b>	<b>69.94</b>	<b>133.00</b>	<b>-</b>	<b>202.94</b>	<b>30.41</b>	<b>-</b>	<b>23.12</b>	<b>53.53</b>	<b>149.41</b>
<b>ii) Intangible Assets</b>									
Computer Software	-	12.13	-	12.13	-	-	1.89	1.89	10.24
<b>Sub Total (B)</b>	<b>-</b>	<b>12.13</b>	<b>-</b>	<b>12.13</b>	<b>-</b>	<b>-</b>	<b>1.89</b>	<b>1.89</b>	<b>10.24</b>
<b>iii) Capital Work in Progress</b>									
Building	-	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-	-
<b>Sub Total (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total (A + B + C)</b>	<b>69.94</b>	<b>145.13</b>	<b>-</b>	<b>215.07</b>	<b>30.41</b>	<b>-</b>	<b>25.01</b>	<b>55.42</b>	<b>159.65</b>
<b>Previous Year Total</b>	<b>59.32</b>	<b>10.62</b>	<b>-</b>	<b>69.94</b>	<b>13.17</b>	<b>-</b>	<b>17.24</b>	<b>30.41</b>	<b>46.15</b>

