

Balance Sheet as at 31 March, 2023

(Figures rounded off in nearest Hundreds)

Particulars		Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1		2	3	4
<b>I EQUITY AND LIABILITIES</b>				
<b>1 Shareholders' funds</b>				
(a) Share capital	3		25,000.00	25,000.00
(b) Reserves and surplus	4		(36,663.85)	(36,741.87)
(c) Money received against share warrants				
<b>2 Share application money pending allotment</b>				
<b>3 Non-Current liabilities</b>				
(a) Long Term Borrowings	5		4,36,002.40	4,34,052.40
(b) Deferred Tax Liabilities (Net)				
(c) Other Long term Liabilities				
(d) Long Term Provisions				
<b>4 Current liabilities</b>				
(a) Short Term Borrowings				
(b) Trade Payable	6		1,69,626.49	1,884.68
(c) Other current liabilities	7		13,84,533.67	17,60,079.06
(d) Short Term Provisions			9,000.00	9,000.00
<b>TOTAL</b>			<b>19,87,498.71</b>	<b>21,93,274.28</b>
<b>II ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Fixed assets				
(i) Tangible assets	8		9,61,225.90	9,61,438.90
(ii) Intangible assets				
(iii) Capital work-in-progress				
(iv) Intangible assets under development				
(b) Non-current Investments	9		56,250.00	56,250.00
(c) Deferred Tax Assets (Net)	19		301.25	310.25
(d) Long Term Loans & Advances				
(e) Other Non Current Assets				
<b>2 Current assets</b>				
(a) Current Investments				
(b) Inventories	11			
(c) Trade Receivables				
(d) Cash and cash equivalents	12		284.14	129.86
(e) Short-term loans and advances	10		9,50,072.37	11,57,352.42
(f) Other current Assets	13		19,365.05	17,792.85
<b>TOTAL</b>			<b>19,87,498.71</b>	<b>21,93,274.28</b>
See accompanying notes forming part of the financial statements	1-27			

As per our report of even date attached

For L N NANGALYA & CO  
Chartered Accountants  
FRN: 015141N

CA LAXMI NARAIN  
Partner  
M. No. 094994

Place : Delhi

Date : 02/09/2023  
UDIN: 23094994BGRJST2595



For and on behalf of the Board of Directors  
CROCKY TECHNOLOGIES PRIVATE LIMITED

DEEPAK TOMAR  
DIN NO. 02484965  
(DIRECTOR)

SWETA SINGH  
DIN NO. 03555699  
(DIRECTOR)

Statement of Profit and Loss for the Year ended 31 March, 2023

(Figures rounded off in nearest Hundreds)

Particulars		Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
1		2	3	4
<b>CONTINUING OPERATIONS</b>				
<b>I</b>	Revenue from operations	14	6,92,581.00	3,95,315.00
<b>II</b>	Other Income			
<b>III</b>	<b>Total revenue</b>		<b>6,92,581.00</b>	<b>3,95,315.00</b>
<b>IV</b>	<b>Expenses</b>			
	(a) Cost of Material Consumed	15	6,91,826.89	3,46,311.40
	(b) Employee benefits expenses	16		
	(c) Finance costs	17	9.42	524.58
	(d) Depreciation and amortisation expense	8	213.00	293.96
	(e) Other expenses	18	460.00	310.00
	<b>Total expenses</b>		<b>6,92,509.30</b>	<b>3,47,439.94</b>
<b>V</b>	<b>Profit / (Loss) before tax and exceptional and extraordinary items</b>		<b>71.70</b>	<b>47,875.06</b>
<b>VI</b>	Exceptional items and Extraordinary items		(15.32)	
<b>VII</b>	<b>Profit before tax</b>		<b>87.02</b>	<b>47,875.06</b>
<b>VIII</b>	<b>Tax Expense</b>			
	(a) Current tax			9,000.00
	(b) Deferred Tax		9.00	23.97
<b>IX</b>	<b>Profit (Loss) for the period</b>		<b>78.02</b>	<b>38,851.09</b>
<b>X</b>	<b>Earnings per equity share (of Rs 100/- each):</b>			
	(a) Basic			
	(i) Continuing operations	20a	0.31	155.40
	(b) Diluted			
	(i) Continuing operations	20b	0.31	155.40
See accompanying notes forming part of the financial statements		1-27		

As per our report of even date attached

For L N NANGALYA & CO  
Chartered Accountants  
FRN: 015141N

For and on behalf of the Board of Directors  
CROCKY TECHNOLOGIES PRIVATE LIMITED

CA LAXMI NARAIN  
Partner  
M. No. 094994

Place : Delhi

Date : 02/09/2023

UDIN: 23094994 BGRJST2545



DEEPAK TOMAR  
DIN NO. 02484965  
(DIRECTOR)

SWETA SINGH  
DIN NO. 03555699  
(DIRECTOR)

(Figures rounded off in nearest Hundreds)

Cash Flow Statement for the year ended 31st March, 2023.

Particulars	Amount (Rs)	Amount (Rs)
<b>Cash flows from operating activities</b>		
Net profit before taxation, and extraordinary item	71.70	
<b>Adjustments for:</b>		
(a) Interest & Charges Paid	9.42	
(b) Interest Recd	213.00	
(c) Depreciation	294.11	
<b>Operating profit before working capital changes</b>	294.11	
<b>Working Capital changes</b>		
(a) Increase in Inventory	-	
(b) Increase in Trade Receivables	-	
(c) Increase in Trade Payables	1,67,741.81	
(d) Decrease in Other Current Liabilities	(3,75,545.39)	
(e) Decrease in Other current assets	2,05,707.85	
(f) Decrease in Bank Overdraft	-	
<b>Cash generated from operations</b>	(2,095.73)	
Less: Income Tax Paid	(2,095.73)	
Less: Extraordinary Items	15.32	
<b>Net cash from operating activities</b>	(1,786.30)	(1,786.30)
<b>Cash flows from investing activities</b>		
(a) Increase in fixed assets	-	
(b) Interest Received	-	
(c) Decrease in investment	-	
<b>Net cash from investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
(a) Interest & Charges Paid	(9.42)	
(b) Increase in Long Term Borrowings	1,950.00	
<b>Net cash from financing activities</b>	1,940.58	1,940.58
<b>Net Increase in cash and cash equivalents</b>		154.28
<b>Cash and cash equivalents at beginning of period (see Note 1)</b>		129.86
<b>Cash and cash equivalents at end of period (See Note 1)</b>		284.14

Note-1 Cash and cash equivalents

Particulars	As at 31 March, 2023	As at 31 March, 2022
	(Rs)	(Rs)
(a) Cash & imprest on hand		
(i) Cash in Hand	195.78	1.39
(b) Balances with banks		
(i) In Current accounts	88.37	-10.60
(ii) Others	-	139.07
<b>Total</b>	<b>284.14</b>	<b>129.86</b>

As per our report of even date attached

Notes:

- The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on Cash Flow Statement
- Figures in brackets indicate Cash Outgo.
- The significant Accounting Policies and Notes to Accounts forms integral part of the Cash Flow Statement.

For L N NANGALYA & CO  
Chartered Accountants  
FRN: 015141N

CA LAXMI NARAIN  
(Partner)  
M. No. 094994  
Place : Delhi  
Date : 07/09/23  
UDIN : 2309494484RST2895

For and on Behalf of Board of Directors  
Crocky Technologies Private Limited

DEEPAK TOMAR  
DIN NO. 02484965  
(DIRECTOR)

SWETA SINGH  
DIN NO. 03555699  
(DIRECTOR)

**Crocky Technologies Private Limited**  
**CIN: U70100DL2015PTC285641**

**Notes forming part of the financial statements**

**Note- 1 & 2 SIGNIFICANT ACCOUNTING POLICIES**

**1.1 Basis of accounting and preparation of financial statements**

The company follows the mercantile system of accounting and recognizes items of income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

**1.2 Use of Estimates**

The presentation of financial statements in conformity with the generally accepted principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between actual result and estimates are recognized in the period in which the results are known/materialized.

**1.3 Inventories**

Inventory is valued at lower of cost or net realizable value.

**1.4 Tangible Fixed Assets**

Fixed Assets are stated at cost including any attributable cost for bringing the assets to its working condition for its intended use, less accumulated depreciation.

**1.5 Depreciation and Amortization**

Depreciation on fixed assets is provided on the Straight Line value method at the rates specified under Schedule-II of the Companies Act, 2013.

**1.6 Investments**

Long term investments are stated at cost



**Notes forming part of the financial statements**

**1.7 Revenue Recognition**

In case of Services Revenues are recognized on completion of services rendered, and In case of Goods, on the transfer of all significant risks and rewards of ownership to the customers.

**1.8 Foreign Currency Transactions**

Foreign currency transactions are recorded at the exchange rate prevailing at the time of transactions. Foreign currency relating to current assets and liabilities are converted at the year end rate and the difference if any adjusted in the Profit and Loss Account.

**1.9 Employee Benefits**

There were no employee eligible for retirement benefits (whether under Fixed Benefit Plan or Fixed Contribution Plan)

**1.10 Provisions and Contingent Liabilities**

The company recognizes the provisions when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the same. A disclosure for a contingent liability is made when there is a possible obligation that may require outflow of resources.

**1.11 Taxes on Income**

Deferred tax assets/liabilities resulting from 'timing difference' between book and taxable profits is accounted for, using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. Deferred Tax Assets are recognized and carried forward only to the extent that there is a certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Differential Depreciation as per book and tax is major part.

**1.12 Impairment of Assets**

An Asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss, if any, charged to the Profit and Loss Account in the year in which an asset is identified as impaired.



**CROCKY TECHNOLOGIES PRIVATE LIMITED**

CIN NO: U74110DL2015PTC285641

**Notes forming part of the financial statements****Note 3 Share capital**

(Figures rounded off in nearest Hundreds)

Particulars	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
(a) Authorised Equity shares of Rs 100/- each with voting rights	250.00	25,000.00	250.00	25,000.00
(b) Issued Equity shares of Rs 100/- each with voting rights	250.00	25,000.00	250.00	25,000.00
(c) Subscribed and fully paid up Equity shares of Rs 100/- each with voting rights	250.00	25,000.00	250.00	25,000.00
<b>Total</b>	<b>250.00</b>	<b>25,000.00</b>	<b>250.00</b>	<b>25,000.00</b>

**Notes:**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2022			
- Number of shares	250.00		250.00
- Amount (Rs 100/-)	25,000.00		25,000.00
Year ended 31 March, 2023			
- Number of shares	250.00		250.00
- Amount (Rs 100/-)	25,000.00		25,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of Share s/ Name of shareholder	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	Number of shares held	Percentage	Number of shares held	Percentage
Equity shares with voting rights				
Deepak Tomar	214.00	85.60%	94.00 <sup>1</sup>	37.60%
Sweta Singh	20.00	8.00%	20.00	8.00%
Clavax Technologies Private Limited	16.00	6.40%	136.00	54.40%
<b>Total</b>	<b>250.00</b>	<b>100.00%</b>	<b>250.00</b>	<b>100.00%</b>



Notes forming part of the financial statements

(Figures rounded off in nearest Hundreds)

	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	(Rs)	(Rs)
<b>Note 4 Reserves and surplus</b>		
a) Share Premium	80,000.00	80,000.00
b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(1,16,741.87)	(1,55,592.96)
Add: Profit / (Loss) for the year	78.02	38,851.09
	<u>(1,16,663.85)</u>	<u>(1,16,741.87)</u>
<b>Total</b>	<b><u>(36,663.85)</u></b>	<b><u>(36,741.87)</u></b>
<b>Note 5 Long Term Borrowings</b>		
(a) Unsecured Loan, considered Goods		
- from related parties	4,36,002.40	4,34,052.40
<b>Total</b>	<b><u>4,36,002.40</u></b>	<b><u>4,34,052.40</u></b>
<b>Note 6 Trade Payables</b>		
(a) Payables for Material	1,69,626.49	1,884.68
(b) Payable for Other Expenses		
<b>Total</b>	<b><u>1,69,626.49</u></b>	<b><u>1,884.68</u></b>
<b>Note 7 Other current liabilities</b>		
(a) Expenses payables	16,650.00	16,650.00
(b) Director's Current account	1,82,581.15	1,82,581.15
(c) Others	11,85,302.52	15,60,847.91
<b>Total</b>	<b><u>13,84,533.67</u></b>	<b><u>17,60,079.06</u></b>
<b>Note 9 Non current investments</b>		
Investments in equity shares ( Unlisted)		
Aegis Sky High Housing Corporation Pvt Ltd.	56,250.00	56,250.00
1,77,500 equity shares face value Rs. 10 each	<u>56,250.00</u>	<u>56,250.00</u>
<b>Note 10 Short Term Loans and Advances</b>		
(a) Loans and Advances	7,18,000.00	6,37,400.00
(b) Others (Ace Clavax Solutions)	2,32,072.37	5,19,952.42
	<u>9,50,072.37</u>	<u>11,57,352.42</u>
<b>Note 11 Inventories</b>		
(a) Stock-in -trade		
(at lower of cost or net realisable value)		
<b>Total</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Note 12 Cash and cash equivalents</b>		
(a) Cash in hand	195.78	1.39
(b) Balances with banks		
(i) In Current accounts	88.37	-10.60
(c) Directors Imprest Account		
(d) Others		
(i) Customer Account		110.32
(ii) Wallet Account		28.75
<b>Total</b>	<b><u>284.14</u></b>	<b><u>129.86</u></b>
<b>Note 13 Other Current assets</b>		
(a) Balance with Government Authorities		
- GST Input	3,007.39	2,921.39
- E Cash Ledger	18.44	18.44
(b) TDS Receivable AY 2022-23	16,344.22	14,853.02
<b>Total</b>	<b><u>19,369.05</u></b>	<b><u>17,792.85</u></b>



Notes forming part of the financial statements

Note 8 Fixed assets

(Figures rounded off in nearest Hundreds)

	Tangible assets	Rate	Gross block			Depreciation During the Year	Net Block	
			Balance as at 1 April, 2022 (Rs)	Additions (Rs)	Transfers (Rs)	Balance as at 31.03.2023 (Rs)	W.D.V. as on 31.03.2023 (Rs)	W.D.V. as on 31.03.2022 (Rs)
a)	<u>Computers</u>	63.16%						
	Computer Hardwares		65.35	-	-	65.35	0.21	1.21
			65.35	-	-	65.35	0.21	1.21
b)	<u>Furniture and Fixtures</u>	25.89%						
			2,509.74	-	-	2,509.74	561.07	757.07
			2,509.74	-	-	2,509.74	561.07	757.07
c)	<u>Office Equipments</u>	45.07%						
	Air Conditioner		212.17	-	-	212.17	10.32	19.32
	Refrigerator		87.60	-	-	87.60	3.98	7.98
	Battery		47.71	-	-	47.71	2.34	4.34
	Microtek UPS		19.48	-	-	19.48	0.77	1.77
			366.96	-	-	366.96	17.41	33.41
d)	<u>Land at Ireo</u>							
			9,60,647.21	-	-	9,60,647.21	9,60,647.21	-
			9,60,647.21	-	-	9,60,647.21	9,60,647.21	-
			<b>9,63,589.26</b>	-	-	<b>9,63,589.26</b>	<b>213.00</b>	<b>791.69</b>
							<b>9,61,225.90</b>	



**CROCKY TECHNOLOGIES PRIVATE LIMITED**  
CIN NO: U74110DL2015PTC285641

**Notes forming part of the financial statements**

(Figures rounded off in nearest Hundreds)

	<u>Figures as at the end of current reporting period (Rs)</u>	<u>Figures as at the end of the previous reporting period (Rs)</u>
<b>Note 14 Revenue from operations</b>		
Operating Income		
- Sales	6,92,581.00	3,95,315.00
<b>Total</b>	<b>6,92,581.00</b>	<b>3,95,315.00</b>
<b>Note 15 Cost of Material Consumed</b>		
Opening Stock		12,756.40
Add: Purchase	6,91,826.89	3,33,555.00
Less: Closing stock		
<b>Net Change</b>	<b>6,91,826.89</b>	<b>3,46,311.40</b>
<b>Note 16 Employee Benefits Expenses</b>		
Salary Expenses		
Staff Welfare Expenses		
<b>Total</b>		
<b>Note 17 Finance Costs</b>		
Bank Charges	9.42	524.58
<b>Total</b>	<b>9.42</b>	<b>524.58</b>
<b>Note 18 Other Expenses</b>		
Audit Fee	450.00	300.00
ROC Fee	10.00	10.00
Short & Excess	-0.00	
<b>Total</b>	<b>460.00</b>	<b>310.00</b>
<b>(I) Payment to Statutory Auditors</b>		
As auditors- Statutory Audit	450.00	300.00
<b>Total</b>	<b>450.00</b>	<b>300.00</b>



CROCKY TECHNOLOGIES PRIVATE LIMITED  
CIN NO: U74110DL2015PTC285641

Note-8A

Depreciation as per Income Tax Act, 1961 as on 31st March 2023.

(Figures rounded off in nearest Hundreds)

Assets	Dep. Rate	Opening WDV	Addition		Deletion	Gross Block	Depreciation	Net Block
			< 180 days	> 180 days				
Plant & Machinery	15%	14.42	-	-	-	14.42	2.00	12.42
Furniture & Fixtures	10%	1,734.61	-	-	-	1,734.61	173.00	1,561.61
Computer	40%	8.36	-	-	-	8.36	3.00	5.36
		<b>1,757.39</b>	-	-	-	<b>1,757.39</b>	<b>178.00</b>	<b>1,579.39</b>

**Deferred Tax Asset / Liabilities :**

Depreciation as per Accounting Records

Depreciation as per Tax Records

Difference

Opening Balance

Deferred Tax Liability

Net Deferred Tax Assets

213.00

178.00

35.00

310.25

9.00

301.25



Notes forming part of the financial statements

Note 20 Disclosures under Accounting Standards (contd.)

(Figures rounded off in nearest Hundreds)			
Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
20	<b>Earnings per share</b>		
	<b>Basic</b>		
20. a	<b>Continuing operations</b>		
	Net profit / (loss) for the year from continuing operations	78.02	38,851.09
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	78.02	38,851.09
	Weighted average number of equity shares (5000*365/365 + 20000*365/365)	250.00	250.00
	Par value per share	100.00	100.00
	Earnings per share from continuing operations - Basic	0.31	155.40
20. b	<b>Diluted</b>		
	<b>Continuing operations</b>		
	Net profit / (loss) for the year from continuing operations	78.02	38,851.09
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	78.02	38,851.09
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	78.02	38,851.09
	Weighted average number of equity shares for Basic EPS	250.00	250.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	250.00	250.00
	Par value per share	100.00	100.00
	Earnings per share, from continuing operations - Diluted	0.31	155.40

Note 21 Additional information to the financial statements

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I	<b>Contingent liabilities and commitments (to the extent not provided for)</b>		
(i)	<b>Contingent liabilities</b>		
	(a) Claims against the Company not acknowledged as debt	-	-
	(b) Guarantees	-	-
	(c) Other money for which the Company is contingently liable	-	-
(ii)	<b>Commitments</b>		
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		
	Tangible assets	-	-
	Intangible assets	-	-
	(b) Uncalled liability on shares and other investments partly paid	-	-
	(c) Other commitments	-	-
II	<b>Preliminary Expenditure</b>		
	Opening balance	-	-
	Incurred	-	-
	Written off	-	-
	Balance	-	-
III	<b>Foreign Currency Transactions</b>		
	C.I.F. value of Imports	-	-
	FOB value of Exports	-	-
	Earnings in Foreign Exchange	-	-
	Expenditure in Foreign Exchange	-	-
	- Travelling Expense	-	-
	Remittance in Foreign Currency on account of dividend	-	-



Notes forming part of the financial statements

Note 22 Disclosures under Accounting Standards (contd.)

(Figures rounded off in nearest Hundreds)

Note	Particulars	
(i)	Related party transactions	
	Details of related parties:	
	Description of relationship	Names of related parties
	Key Management Personnel (KMP)	Deepak Tomar, Sweta Singh, Om Pal Singh
(ii)	Companies in which Directors have Substantial Interests	Ace Clavax Solutions Private Limited, Clavax Technologies Private Limited
	Details of related party transactions during the current reporting period and balances outstanding as at end of current reporting period:	
	Particulars	Amount (Rs)
	<u>Balance as on 31.03.2023</u>	
	<u>Directors (Imprest Account) payable</u>	
	Deepak Tomar	1,82,581.15
		<u>1,82,581.15</u>
	<u>Long Term Borrowings</u>	
	Deepak Tomar	1,29,252.40
	Sweta Singh	3,04,900.00
		<u>4,34,152.40</u>
	<u>Business Transactions</u>	
	Purchase from Clavax Technologies Private Limited	6,91,826.89
	<u>Current Liabilities</u>	
	Clavax technologies Pvt Ltd	1,69,626.49
		<u>1,69,626.49</u>

Note 23. Disclosures under Accounting Standards (contd.)

Note	Particulars				
21	Details of provisions				
	The Company has made provision for various contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations, details of which are given below:				
	Particulars	As at beginning of current reporting period	Additions	Utilisation/Reversal (withdrawn as no longer required)	As at end of current reporting period
		(Rs)	(Rs)	(Rs)	(Rs)
	Provision for other contingencies (give details)				



Crocky Technologies Private Limited  
CIN: U70100DL2015PTC285641

Note : 24

Trade Payable Ageing Schedule

As on 31.03.2023

(Figures rounded off in nearest Hundreds)

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment			Total
			Less than 1 Year	1-2 Year	More than 3 Years	
(i)	MSME	-	-	-	-	-
(ii)	Others	-	1,69,626.49	-	-	1,69,626.49
(iii)	Disputed Due-MSME	-	-	-	-	-
(iv)	Disputed Due-Others	-	-	-	-	-
Total		-	1,69,626.49	-	-	1,69,626.49

As on 31.03.2022

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment			Total
			Less than 1 Year	1-2 Year	More than 3 Years	
(i)	MSME	-	-	1,884.68	-	1,884.68
(ii)	Others	-	-	-	-	-
(iii)	Disputed Due-MSME	-	-	-	-	-
(iv)	Disputed Due-Others	-	-	-	-	-
Total		-	-	1,884.68	-	1,884.68



Note : 25

Trade Receivable Ageing Schedule  
As on 31st March 2023

(Figures rounded off in nearest Hundreds)

S. No.	Particulars	Outstanding for the following periods from due date of payment					Total
		Less than 6 Months	6 Months-1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivable- Considered Good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

As on 31st March 2022

S. No.	Particulars	Outstanding for the following periods from due date of payment					Total
		Less than 6 Months	6 Months-1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	Undisputed Trade Receivable- Considered Good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Increases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-



**Crocky Technologies Private Limited**

CIN: U70100DL2015PTC285641

Note : 26

**Ratio Analysis**

S. No.	Particulars	Numerator	Denominator	31st March 2023	31st March 2022	Change in %
(i)	Current Ratio	Current Assets	current Liabilities	0.62	0.66	(6.52)
(ii)	Debt Equity Ratio	Total Debt (including Current maturities of Long Term Borrowing)	Shareholder's Equity	17.44	17.36	0.45
(iii)	Debt service coverage ratio	Earning for debt service = Net Profit after taxes + Non Cash operating expenses)	Debt Service = Interest and Lease Payments + Principle repayments	NA	NA	NA
(iv)	Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average shareholder's Equity	0.00	1.55	(99.80)
(v)	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	-	54.30	(100.00)
(vi)	Trade Receivable turnover Ratio	Net Credit Sales	Average Trade Receivable	NA	NA	NA
(vii)	Trade Payable turnover Ratio	Total purchase of raw material, Store and Spares	Average Trade Payable	8.07	176.98	(95.44)
(viii)	Net Capital Turnover Ratio	Net Sales = Total Sales- Sales Return	Average Working Capital = current Assets - Current Liabilities	(1.16)	(1.24)	(6.30)
(ix)	Net Profit Ratio	Net Profit	Net Sales = Total Sales- Sales Return	0.00	0.12	(99.91)
(x)	Return on Capital Employed	Earnings before interest and taxes	Capital employed = Tangible Net worth + total Debt + Deferred Tax	0.00	1.92	(99.85)
(xi)	Return on Investment	Income on Income i.e. from fixed deposits & mutual fund sale	Average cost of Investment			0%



**Crocky Technologies Private Limited**

**CIN: U70100DL2015PTC285641**

**Note: 27 Additional Information not disclosed elsewhere in the Financial Statements**

- a) The Company does not have any transactions with struck-off companies under section 248 of the companies Act, 2023 or Section 560 of the Companies Act 1956.
- b) The Company has not undertaken any transactions which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the income tax, Act 1961 (Such as Search or Survey or any other relevant provisions of income tax, Act 1961)
- c) The company has not been declared a 'willful defaulter' by any bank or financial Institution (as defined under Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India
- d) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with companies (Restriction on number of layers) Rules, 2017.
- e) The company does not have any Benami Property and no proceedings has been initiated or pending against the company for holding any Benami property, under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- f) The Company does not have any charge which is yet to be registered with ROC beyond the statutory period.
- g) The Company has not traded or invested in crypto currency or virtual currency during the current or previous financial year.
- h) The Company is not required to file the returns with respect to working capital facility, as the company do not have any such facility availed from the Bank.
- i) The Company has not advanced or provided loan to or invested funds in any entity (ies) including foreign entities (intermediaries) or to any other person (s), with the understanding that the intermediary shall:-
  - (i) 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
  - (ii) provide any guarantee, or any security or the like to or on behalf of the ultimate beneficiaries.
- j) The company has not received any fund from any person (s) or any entity (ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:-
  - (i) 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
  - (ii) provide any guarantee, or security or the like on behalf of the ultimate beneficiaries.



**CROCKY TECHNOLOGIES PRIVATE LIMITED**  
**CIN NO: U74110DL2015PTC285641**

**Groupings**

(Figures rounded off in nearest Hundreds)

**Note 1 : Unsecured Loans**

Aayush Rajput	1,250.00
Deepak Tomar	1,29,252.40
Neeraj Sherawat	600.00
Sweta Singh	3,04,900.00
	<u>4,36,002.40</u>

**Note-2 Sundry Creditors**

Clavax Technologies Private Limited	1,69,626.49
Total	<u>1,69,626.49</u>

**Note 3 : Other Current Liabilities**

Harpyari Devi Welfare society	11,85,302.52
	<u>11,85,302.52</u>

**Note 4 : Expenses Payable**

Audit Fees Payable	150.00
DTCP School Plot Dues Payable	16,500.00
	<u>16,650.00</u>

**Note 5: Short Term Loans and Advances**

Mohit Tomar	47,400.00
Parul Malik	25,000.00
Sompal Singh	10,000.00
Sunita	45,000.00
Zippad Realty Private Limited	5,65,600.00
Anshul Bansal	25,000.00
	<u>7,18,000.00</u>

**Note 6: Bank Accounts**

ICICI Bank	87.72
Kotak Mahindra Bank	0.38
Yes Bank	0.26
	<u>88.37</u>

