CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Audited Balance Sheet as at 31 March, 2024

	Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
	1	2	(Rs.)	(Rs.)
I	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	3	25,00,000.00	25,00,000.00
	(b) Reserves and surplus	4	(34,91,049.17)	(36,66,216.13)
	(c) Money received against share warrants		-	-
2	**Share application money pending allotment**		-	-
3	**Non-Current liabilities**			
	(a) Long Term Borrowings	5	7,54,20,903.00	4,36,00,240.00
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long term Liabilities		-	-
	(d) Long Term Provisions		-	-
4	**Current liabilities**			
	(a) Short Term Borrowings		-	-
	(b) Trade Payable	7	97,08,150.00	1,69,62,649.43
	(c) Other current liabilities	9	1,79,53,367.01	13,84,53,367.01
	(d) Short Term Provisions		8,96,950.00	9,00,000.00
	TOTAL		**10,29,88,320.84**	**19,87,50,040.31**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Fixed assets			
	(i) Tangible assets	8	9,44,57,325.71	9,61,22,705.71
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current Investments	6	56,25,000.00	56,25,000.00
	(c) Deferred Tax Assets (Net)	8A	30,337.00	30,178.00
	(d) Long Term Loans & Advances		-	-
	(e) Other Non Current Assets		-	-
2	**Current assets**			
	(a) Current Investments		-	-
	(b) Inventories	11	-	-
	(c) Trade Receivables		-	-
	(d) Cash and cash equivalents	12	21,052.90	28,414.37
	(e) Short-term loans and advances	10	9,10,000.00	9,50,07,237.00
	(f) Other current Assets	13	19,44,605.23	19,36,505.23
	TOTAL		**10,29,88,320.84**	**19,87,50,040.31**
	See accompanying notes forming part of the financial statements	1-29	-	-

As per our report of even date attached

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

L.N. NANGALYA & CO. DELHI Chartered Accountants

CA LAXMI NARAIN
Partner
M. No. 094994

Place : Delhi
Date : 02.09.2024
UDIN: 24094994BKEPPX9727

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)

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Statement of Profit and Loss for the Year ended 31 March, 2024

	Particulars	Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	1	2	3	4
	CONTINUING OPERATIONS			
I	Revenue from operations	14	8,82,26,200.00	6,92,58,100.00
II	Other Income		1,85,000.00	-
III	**Total revenue**		**8,84,11,200.00**	**6,92,58,100.00**
IV	**Expenses**			
	(a) Cost of Material Consumed	15	8,81,73,100.00	6,91,82,689.00
	(b) Employee benefits expenses	16	-	-
	(c) Finance costs	17	2,211.47	941.60
	(d) Depreciation and amortisation expense	8	15,380.00	21,184.00
	(e) Other expenses	18	45,500.57	45,999.55
	Total expenses		**8,82,36,192.04**	**6,92,50,814.15**
V	**Profit / (Loss) before tax and exceptional and extraordinary items**		1,75,007.96	7,285.85
VI	Exceptional items and Extraordinary items		-	(1,532.00)
VII	**Profit before tax**		**1,75,007.96**	**8,817.85**
VIII	**Tax Expense**			
	(a) Current tax		-	-
	(b) Deferred Tax		(159.00)	847.00
IX	**Profit (Loss) for the period**		**1,75,166.96**	**7,970.85**
X	**Earnings per equity share (of Rs 100/- each):**			
	(a) Basic			
	(i) Continuing operations	21a	7.01	0.32
	(b) Diluted			
	(i) Continuing operations	21b	7.01	0.32
	See accompanying notes forming part of the financial statements	1-29		

As per our report of even date attached

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

L.N. NANGALYA & CO. DELHI Chartered Accountants

Laxmi Narain

CA LAXMI NARAIN
Partner
M. No. 094994

Place : Delhi
Date : 02.09.2024
UDIN: 24094994BKEPPX9727

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)

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Cash Flow Statement for the year ended 31st March, 2024.

Particulars	Amount (Rs)	Amount (Rs)
Cash flows from operating activities		
Net profit before taxation, and extraordinary item	175,007.96	
Adjustments for :		
(a) Interest Paid	-	
(b) Interest Recd	-	
(c) Depreciation	15,380.00	
Operating profit before working capital changes	190,387.96	
Working Capital changes		
(a) Increase in Inventory	-	
(b) Increase in Trade Recievables	-	
(c) Decrese in Trade Payables	(7,254,499.43)	
(d) Decrease in Other Current Liabilities	(120,500,000.00)	
(e) Decrease in Other current assets	94,089,137.00	
(f) Decrease in Bank Overdraft	-	
Cash generated from operations	(33,665,362.43)	
Less: Income Tax Paid	(3,050.00)	
	(33,668,412.43)	
Less: Extraordinary Items	-	
	(33,478,024.47)	
Net cash from operating activities		**(33,478,024.47)**
Cash flows from investing activities		
(a) Transfer of Land	1,650,000.00	
(b) Interest Received	-	
(c) Decrease in investment	-	
	1,650,000.00	
Net cash from investing activities		**1,650,000.00**
Cash flows from financing activities		
(a) Interest Paid	-	
(b) Increase in Long Term Borrowings	31,820,663.00	
	31,820,663.00	
Net cash from financing activities		**31,820,663.00**
Net Increase in cash and cash equivalents		(7,361.47)
Cash and cash equivalents at beginning of period (see Note 1)		28,414.37
Cash and cash equivalents at end of period (See Note 1)		**21,052.90**

Note-1 Cash and cash equivalents

Particulars	As at 31 March, 2024	As at 31 March, 2023
	(Rs)	**(Rs)**
(a) Cash & Imprest on hand		
(i) Cash in Hand	19,577.75	19,577.75
(b) Balances with banks		
(i) In Current accounts	1,475.15	8,836.62
(ii) Others	-	-
Total	**21,052.90**	**28,414.37**

L.N. NANGALYA & CO. Chartered Accountants DELHI

As per our report of even date attached

Notes:

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

Crocky Technologies Private Limited
CIN: U70100DL2015PTC285641

Notes forming part of the financial statements

Note 1: CORPORATE INFORMATIONS

Crocky Technologies Pvt. Ltd. (the 'Company') incorporated as on 23 September 2015.
The Registered office of the company is situated at B1/30 First Floor
Janak Puri New Delhi-110058 IN

The company is engaged in Computer/software related activities (For Example activities of development of Multimedia Presentation on account of others, maintenance of Website on account of others etc.).

Note- 2 SIGNIFICANT ACCOUNTING POLICIES

2.1 **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.

2.2 **Use of Estimates**

The presentation of financial statements is 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.

2.3 **Inventories**

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

2.4 **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.

The company owes a land in name of the company.

L.N. NANGALYA & CO. * DELHI * Chartered Accountants

2.5 **Depreciation and Amortization**

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

2.6 **Investments**

Long term investments are stated at cost

Crocky Technologies Private Limited
CIN: U70100DL2015PTC285641

Notes forming part of the financial statements

2.7 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.

2.8 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.

2.9 Employee Benefits

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

2.10 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.

2.11 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.

L.N. NANGALYA & CO. DELHI Chartered Accountants

2.12 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

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
(a) Authorised				
Equity shares of Rs 100/- each with voting rights	25,000.00	25,00,000.00	25,000.00	25,00,000.00
(b) Issued				
Equity shares of Rs 100/- each with voting rights	25,000.00	25,00,000.00	25,000.00	25,00,000.00
(c) Subscribed and fully paid up				
Equity shares of Rs 100/- each with voting rights	25,000.00	25,00,000.00	25,000.00	25,00,000.00
Total	**25,000.00**	**25,00,000.00**	**25,000.00**	**25,00,000.00**

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, 2023			
- Number of shares	25,000.00		25,000.00
- Amount (Rs 100/-)	25,00,000.00		25,00,000.00
Year ended 31 March, 2024			
- Number of shares	25,000.00		25,000.00
- Amount (Rs 100/-)	25,00,000.00		25,00,000.00

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

Class of Share s/ Name of shareholder	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares held	Percentage	Number of shares held	Percentage
Equity shares with voting rights				
Deepak Tomar	23,000.00	92.00%	9,400.00	37.60%
Sweta Singh	2,000.00	8.00%	2,000.00	8.00%
Clavax Technologies Private Limited	-	0.00%	13,600.00	54.40%
Total	**25,000.00**	**100.00%**	**25,000.00**	**100.00%**

L.N. NANGALYA & CO. DELHI Chartered Accountants

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements

	As at 31 March, 2024 (Rs)	As at 31 March, 2023 (Rs)
Note 4 Reserves and surplus		
a) Share Premium	8,000,000.00	8,000,000.00
b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(11,666,216.13)	(11,674,186.98)
Add: Profit / (Loss) for the year	175,166.96	7,970.85
	(11,491,049.17)	(11,666,216.13)
Total	**(3,491,049.17)**	**(3,666,216.13)**
Note 5 Long Term Borrowings		
(a) Unsecured Loan, considered Goods		
- from related parties	75,420,903.00	43,600,240.00
Total	**75,420,903.00**	**43,600,240.00**
Note 6 Trade Payables		
(a) Payables for Material	9,708,150.00	16,962,649.43
(b) Payable for Other Expenses	-	-
Total	**9,708,150.00**	**16,962,649.43**
Note 7 Non current investments		
Investments in equity shares (Unlisted)		
Aegis Sky High Housing Corporation Pvt Ltd.	5,625,000.00	5,625,000.00
1,77,500 equity shares face value Rs. 10 each	**5,625,000.00**	**5,625,000.00**
Note 9 Other current liabilities		
(a) Expenses payables (Audit Fees)	15,000.00	1,665,000.00
(b) Director's Current account	9,398,115.01	18,258,115.01
(c) Others	8,540,252.00	118,530,252.00
Total	**17,953,367.01**	**138,453,367.01**
Note 10 Short Term Provisons		
- Provision for Income Tax	896,950.00	900,000.00
	896,950.00	**900,000.00**
Note 11 Short Term Loans and Advances		
(a) Loans and Advances	910,000.00	71,800,000.00
(b) Others (Ace Clavax Solutions)		23,207,237.00
	910,000.00	**95,007,237.00**
Note 12 Inventories		
(a) Stock-in--trade	-	-
(at lower of cost or net realisable value)		
Total	-	-
Note 13 Cash and cash equivalents		
(a) Cash in hand	19,577.75	19,577.75
(b) Balances with banks		
(i) In Current accounts	1,475.15	8,836.62
(c) Directors Imprest Account		
(d) Others		
(i) Customer Account	-	-
(ii) Wallet Account	-	-
Total	**21,052.90**	**28,414.37**
Note 14 Other Current assets		
(a) Balance with Government Authorities		
- GST Input	308,339.23	300,239.23
- E Cash Ledger	1,844.00	1,844.00
(b) TDS Receivable AY 2022-23	1,634,422.00	1,634,422.00
Total	**1,944,605.23**	**1,936,505.23**

L.M. NANGALYA & CO. DELHI Chartered Accountants

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements

Note 8 Fixed assets

	Tangible assets	Rate	Gross block				Depreciation	Net Block	
			Balance as at 1 April, 2023	Additions	Transfers	Balance as at 31.03.2024	During the Year	W.D.V. as on 31.03.2024	W.D.V. as on 31.03.2023
			(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
a)	Computers								
	Computer Hardwares	63.16%	6,534.71	-	-	6,534.71	28.00	16.71	44.71
			6,534.71	-	-	6,534.71	28.00	16.71	44.71
b)	Furniture and Fixtures	25.89%	2,50,974.00	-	-	2,50,974.00	14,526.00	41,580.00	56,106.00
			2,50,974.00	-	-	2,50,974.00	14,526.00	41,580.00	56,106.00
c)	Office Equipments								
	Air Conditioner	45.07%	21,217.00	-	-	21,217.00	478.00	583.00	1,061.00
	Refrigreator	45.07%	8,760.00	-	-	8,760.00	197.00	241.00	438.00
	Battery	45.07%	4,771.00	-	-	4,771.00	107.00	131.00	238
	Microtek UPS	45.07%	1,948.00	-	-	1,948.00	44.00	53.00	97
			36,696.00	-	-	36,696.00	826.00	1,008.00	1,834.00
d)	Land at Ireo		9,60,64,721.00	-	16,50,000.00	9,44,14,721.00	-	9,44,14,721.00	9,60,64,721.00
			9,60,64,721.00	-	16,50,000.00	9,44,14,721.00	-	9,44,14,721.00	9,60,64,721.00
			9,63,58,925.71	-	16,50,000.00	9,47,08,925.71	15,380.00	9,44,57,325.71	9,61,22,705.71

L.N. NANGALYA & CO. Chartered Accountants DELHI

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements

		For the year ended 31 March, 2024 (Rs)	For the year ended 31 March, 2023 (Rs)
Note 15 Revenue from operations			
Operating Income			
- Sales		88,226,200.00	69,258,100.00
	Total	**88,226,200.00**	**69,258,100.00**
Note 16 Cost of Material Consumed			
Opening Stock		-	-
Add: Purchase		88,173,100.00	69,182,689.00
Less: Closing stock		-	-
	Net Change	**88,173,100.00**	**69,182,689.00**
Note 17 Employee Benefits Expenses			
Salary Expenses		-	-
Staff Welfare Expenses		-	-
	Total	-	-
Note 18 Finance Costs			
Bank Charges		2,211.47	941.60
	Total	**2,211.47**	**941.60**
Note 19 Other Expenses			
Professional Fees & Charges		45,000.00	45,000.00
ROC Fee		500.00	1,000.00
Short & Excess		0.57	-0.45
	Total	**45,500.57**	**45,999.55**
(I) Payment to Statutory Auditors			
As auditors- Statutory Audit		15,000.00	15,000.00
	Total	**15,000.00**	**15,000.00**

L.N. NANGALYA & CO. DELHI Chartered

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641
Note-20
Depreciation as per Income Tax Act, 1961 as on 31st March 2024.

Assets	Dep. Rate	Opening WDV	Addition		Deletion	Gross Block	Depreciation	Net Block
			< 180 days	> 180 days				
Plant & Machinery	15%	1,225.87	-	-	-	1,225.87	184.00	1,041.87
Furniture & Fixtures	10%	156,115.00	-	-	-	156,115.00	15,612.00	140,503.00
Computer	40%	501.87	-	-	-	501.87	201.00	300.87
		157,842.74	-	-	-	**157,842.74**	**15,997.00**	**141,845.74**

Deferred Tax Asset/ Liabilities :

Depreciation as per Tax Records	15,997.00
Depreciation as per Accounting Records	15,380.00
Difference	617.00
Deferred Tax Asset for CY	159.00
Opening Balance	30,178.00
Net Closing balance	30,337.00

L.N. NANGALYA & CO. ★ Chartered Accountants ★ DELHI

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements

Note 21 Disclosures under Accounting Standards (contd.)

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
21	**Earnings per share**		
	Basic		
21. a	Continuing operations		
	Net profit / (loss) for the year from continuing operations	175,166.96	7,970.85
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	175,166.96	7,970.85
	Weighted average number of equity shares (5000*365/365 + 20000*365/365)	25,000.00	25,000.00
	Par value per share	100.00	100.00
	Earnings per share from continuing operations - Basic	7.01	0.32
	Diluted		
21. b	Continuing operations		
	Net profit / (loss) for the year from continuing operations	175,166.96	7,970.85
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	175,166.96	7,970.85
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	175,166.96	7,970.85
	Weighted average number of equity shares for Basic EPS	25,000.00	25,000.00
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
	Weighted average number of equity shares - for diluted EPS	25,000.00	25,000.00
	Par value per share	100.00	100.00
	Earnings per share, from continuing operations - Diluted	7.01	0.32

Note 22 Additional Information to the financial statements

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
I	Contingent liabilities and commitments (to the extent not provided for)		
(i)	Contingent liabilities		
	(a) Claims against the Company not acknowledged as debt	-	-
	(b) Guarantees	-	-
	(c) Other money for which the Company is contingently liable	-	-
(ii)	Commitments		
	(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	Preliminary Expenditure		
	Opening balance	-	-
	Incurred	-	-
	Written off	-	-
	Balance	-	-
III	Foreign Currency Transactions		
	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	-	-

CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

Notes forming part of the financial statements

Note 23 Disclosures under Accounting Standards (contd.)

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	
	Companies in which Directors have Substantial Interests	Ace Clavax Solutions Private Limited, Clavax Technologies Private Limited, Atomiclaunch Solutions Pvt. Ltd	
(ii)	Details of related party transactions during the current reporting period and balances outstanding as at end of current reporting period:		
	Particulars	Amount (Rs)	
	Balance as on 31.03.2024		
	Directors (Imprest Account)		
	Deepak Tomar	-	
		-	
	Long Term Borrowings		
	Deepak Tomar	17,538,355.00	
	Sweta Singh	30,490,000.00	
	Zippad Realty Pvt Ltd	1,248,000.00	
	Ace Clavax Solutions Pvt Ltd	35,542,663.00	
	Atomiclaunch Solutions Private Limited	9,708,150.00	
		94,527,168.00	
	Trade Payable		
	Atomiclaunch Solutions Private Limited	9,708,150.00	

Note 24. Disclosures under Accounting Standards (contd.)

Note	Particulars				
24	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)	-	-	-	-
		-	-	-	-

L.N. NANGALYA & CO.
DELHI
Chartered Accountants

Crocky Technologies Private Limited
CIN: U70100DL2015PTC285641
Note : 25
Trade Payable Ageing Shedule
As on 31.03.2024

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
			Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	MSME	-	-	-	-	-	-
(ii)	Others	-	9,708,150.00	-	-	-	**9,708,150.00**
(iii)	Disputed Due-MSME	-	-	-	-	-	-
(iv)	Disputed Due-Others	-	-	-	-	-	-
	Total	-	**9,708,150.00**	-	-	-	**9,708,150.00**

As on 31.03.2023

S. No.	Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
			Less than 1 Year	1-2 Year	2-3 Years	More than 3 Years	
(i)	MSME	-	-	-	-	-	-
(ii)	Others	-	16,962,649.43	-	-	-	**16,962,649.43**
(iii)	Disputed Due-MSME	-	-	-	-	-	-
(iv)	Disputed Due-Others	-	-	-	-	-	-
	Total	-	**16,962,649.43**	-	-	-	**16,962,649.43**

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Crocky Technologies Private Limited
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Note : 26
Trade Receivable Ageing Shedule
As on 31st March 2024

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 Inreases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Inreases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
	Total	-	-	-	-	-	-

As on 31st March 2023

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 Inreases in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivable- Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivable- Significant Inreases in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivable- Credit Impaired	-	-	-	-	-	-
	Total	-	-	-	-	-	-

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CROCKY TECHNOLOGIES PRIVATE LIMITED
CIN NO: U74110DL2015PTC285641

27 Notes : Groupings

Note 1 : Unsecured Loans	Figures as on 31.03.2024	Figures as on 31.03.2023
Aayush Rajput	-	1,25,000.00
Deepak Tomar	81,40,240.00	1,29,25,240.00
Neeraj Sherawat	-	60,000.00
Sweta Singh	3,04,90,000.00	3,04,90,000.00
Zippad Realty Pvt Ltd	12,48,000.00	-
Ace Clavax Solutions Pvt Ltd	3,55,42,663.00	-
	7,54,20,903.00	**4,36,00,240.00**

Note 7 : Trade Payable	Figures as on 31.03.2024	Figures as on 31.03.2023
Clavax Technologies Private Limited	-	1,69,62,649.43
Atomiclaunch Solutions Private Limited	97,08,150.00	-
Total	**97,08,150.00**	**1,69,62,649.43**

Note 9 (a) : Other Current Liabilities	Figures as on 31.03.2024	Figures as on 31.03.2023
Harpyari Devi Welfare society	85,40,252.00	11,85,30,252.00
Total	**85,40,252.00**	**11,85,30,252.00**

Note 9 (b) : Other Current Liabilities	Figures as on 31.03.2024	Figures as on 31.03.2023
Audit Fees Payable	15,000.00	15,000.00
DTCP School Plot Dues Payable	-	16,50,000.00
	15,000.00	**16,65,000.00**

Note 10 : Short Term Loans and Advances	Figures as on 31.03.2024	Figures as on 31.03.2023
Mohit Tomar	-	47,40,000.00
Parul Malik	-	25,00,000.00
Sompal Singh	9,10,000.00	10,00,000.00
Sunita	-	45,00,000.00
Zippad Realty Private Limited	-	5,65,60,000.00
Anshul Bansal	-	25,00,000.00
	9,10,000.00	**7,18,00,000.00**

Bank Accounts		
ICICI Bank	1,410.53	8,772.00
Kotak Mahindra Bank	38.41	38.41
Yes Bank	26.21	26.21
	1,475.15	**8,836.62**

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Note : 28

Ratio Analysis

S. No.	Particulars	Numerator	Denominator	31st March 2024	31st March 2023	Change in %
(i)	Current Ratio	Current Assets	current Liabilities	0.10	0.62	(83.77)
(ii)	Debt Equity Ratio	Total Debt (Including Current maturities of Long Term Borrowing)	Shareholder's Equity	30.17	17.44	72.98
(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	0.070	0.003	2,097.59
(v)	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	NA
(vi)	Trade Receivable turnover Ratic	Net Cerdit Sales	Average Trade Receivable	NA	NA	NA
(vii)	Trade Payable turnover Ratio	Total purchase of raw material, Store and Spares	Average Trade Payable	6.61	8.07	(18.04)
(viii)	Net Capital Turnover Ratio	Net Sales = Total Sales-Sales Return	Average Working Capital = currents Assets - Current Liabilities	(2.08)	(1.16)	78.16
(ix)	Net Profit Ratio	Net Profit	Net Sales = Total Sales - Sales Return	0.00	0.00	1,785.60
(x)	Return on Capital Employeed	Earnings before interest and taxes	Capital employed = Tangible Net worth + total Debt + Deffered Tax	(0.18)	(0.006)	2,726.58
(xi)	Return on Investment	Income on Income i.e. from fixed deposits & mutual fund sale	Average cost of Investment	NA	NA	NA

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DELHI
Chartered Accountants

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Note: 29 Additional Information not disclosed elsewhare 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 Copmanies 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 assesment under the income tax, Act 1961 (Such as Search or Survey or any other relevent provisions of income tax, Act 1961)

c) The company has neet been declared a 'willful defaulter' by any bank or financial Institution (as defined under Companies Act, 2013) or consortium thereof, in accordence 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 45 of 1988) and the rules made thereunder.

f) The Company does not have 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 curreny 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 menner whatsoever by or on behalf by the company (ultimate beneficiaries), or

  (ii) provide any gurantee, 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 antity (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 menner whatsoever by or on behalf of the Funding Party (ultimate beneficiaries), or

  (ii) provide any gurantee, or security or the like on behalf of the ultimate beneficiaries.

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