

ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

Balance Sheet as at 31st March, 2024

Particulars		Note No.	As at 31 March, 2024	As at 31 March, 2023
			(Rs.)	(Rs.)
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	1,00,000.00	1,00,000.00
	(b) Reserves and surplus	4	(2,72,885.76)	(2,57,330.00)
2	Non-Current liabilities			
	Long Term Borrowings			
3	Current liabilities			
	(a) Trade Payable	5	76,55,758.00	6,72,74,658.00
	(b) Other current liabilities	6	6,607.00	6,607.00
	(c) Short Term Provisions			
	TOTAL		74,89,479.24	6,71,23,935.00
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets			
	(b) Non-current Investments			
	(c) Long Term Loans & Advances			
2	Current assets			
	(a) Inventories			
	(b) Short-term loans and Advances	9	74,23,000.00	6,70,60,000.00
	(c) Cash and cash equivalents	7	25,479.24	25,635.00
	(d) Other Current Assets	8	41,000.00	38,300.00
	TOTAL		74,89,479.24	6,71,23,935.00
See accompanying notes forming part of the financial statements		1-17		

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 : 02-09-2024

UDIN: 24094994BKPPV9366



For and on behalf of the Board of Directors
ZIPPAD REALTY PRIVATE LIMITED

DEEPAK TOMAR

Director

(DIN No:02484965)

SWETA SINGH

Director

(DIN No:03555699)

ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

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
			(Rs)	(Rs)
CONTINUING OPERATIONS				
1	Revenue from operations	10		
2	Other Income			
3	Total revenue			
4	Expenses			
	(a) Cost of Materials Consumed	11		
	(b) Employee benefits expenses			
	(c) Finance costs			
	(d) Depreciation and amortisation expense	12		
	(e) Other expenses		15,555.76	15,800.00
	Total expenses		15,555.76	15,800.00
5	Profit / (Loss) before tax			
	Tax Expense			
	(a) Current tax Expense for current year			
	Profit / (Loss) after tax		(15,555.76)	(15,800.00)
6	Earnings per share (of Rs 10/- each):			
	(a) Basic			
	(i) Continuing operations	13a	(1.56)	(1.58)
	(b) Diluted			
	(i) Continuing operations	13b	(1.56)	(1.58)
See accompanying notes forming part of the financial statements		1-17		

As per our report of even date attached

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

Laxmi Narain
CA LAXMI NARAIN
Partner
M. No. 094994



For and on behalf of the Board of Directors
ZIPPAD REALTY PRIVATE LIMITED

Deepak Tomar
DEEPAK TOMAR
Director
(DIN No:02484965)

Sweta Singh
SWETA SINGH
Director
(DIN No:03555699)

Place : DELHI

Date : 02-09-2024

UDIN: 24094994 BKEPPV9366

ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

Notes forming part of the financial statements

Note 1: CORPORATE INFORMATION

Zippad Realty Pvt. Ltd. (the 'Company') incorporated as on 18 February 2016.

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 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.

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.

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

ZIPPAD REALTY PRIVATE LIMITED**CIN NO:U70200DL2017PTC291425****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.

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.

ZIPPAD REALTY PRIVATE LIMITED

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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 10/- each with voting rights	50,000.00	5,00,000.00	50,000.00	5,00,000.00
(b) Issued Equity shares of Rs 10/- each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
(c) Subscribed and fully paid up Equity shares of Rs 10/- each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Total	10,000.00	1,00,000.00	10,000.00	1,00,000.00

(I) During the period the company did not issue any equity shares.

Notes:

(i) Reconciliation of the number of shares :

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares with voting rights			
Year ended 31 March, 2023			
- Number of shares	10,000.00	-	10,000.00
- Amount (Rs 10/-)	1,00,000.00	-	1,00,000.00
Year ended 31 March, 2024			
- Number of shares	10,000.00	-	10,000.00
- Amount (Rs 10/-)	1,00,000.00	-	1,00,000.00

(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	6,000.00	60.00%	6,000.00	60.00%
SWETA SINGH	4,000.00	40.00%	4,000.00	40.00%
Total	10,000.00	100.00%	10,000.00	100.00%



ZIPPAD REALTY PRIVATE LIMITED
CIN NO:U70200DL2017PTC291425

Notes forming part of the financial statements

	As at 31 March, 2024	As at 31 March, 2023
	Amount (Rs)	Amount (Rs)
Note 4 Reserves and surplus		
(a) Surplus / (Deficit) in Statement of Profit and Loss	(2,57,330.00)	(2,41,530.00)
Profit / (Loss) for the year	(15,555.76)	(15,800.00)
Closing balance	(2,72,885.76)	(2,57,330.00)
Total	(2,72,885.76)	(2,57,330.00)
Note 5 Other Current Liabilities		
(a) Audit Fees Payable	19,200.00	34,200.00
(b) Others Payable		
- Clavax Technologies Private Limited	18,100.00	2,67,000.00
(c) Loans and Liabilities	50,60,500.00	6,16,20,500.00
(d) Expenses Payable		-15,000.00
(e) Directors Current Account	25,57,958.00	53,67,958.00
Total	76,55,758.00	6,72,74,658.00
Note 6 Short Term Provisions		
(a) Provision for Income Tax		
(b) Statutory Dues		
-TDS	6,607.00	6,607.00
Total	6,607.00	6,607.00
Note 7 Cash and cash equivalents		
(a) Cash on hand	25,201.00	25,201.00
(b) Balances with banks		
(i) In Current accounts	278.24	434.00
(c) Director's Current Account		
Total	25,479.24	25,635.00
Note 8 Other Current Assets		
(a) GST	13,500.00	10,800.00
(b) TDS Receivable A Y 2019-20	27,500.00	27,500.00
Total	41,000.00	38,300.00
Note 9. Short term Loans and Advances		
Short term loans and advances	74,23,000.00	6,70,60,000.00
	74,23,000.00	6,70,60,000.00
Note 10. Other Income		
Commission On Sales		
Total		
Note 11. Employee benefits expenses		
Salary		
Total		
Note 12. Other expenses		
Audit Fee	15,000.00	15,000.00
Printing & Stationery		
ROC Fees & Subscription	400.00	800.00
Consultancy charges		
Bank Charges	155.76	
Total	15,555.76	15,800.00
(I) Payment to Statutory Auditors		
As auditors- Statutory Audit	15,000.00	15,000.00
Total	15,000.00	15,000.00



Notes forming part of the financial statements

Note 13. Disclosures under Accounting Standards (contd.)

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		(Rs)	(Rs)
13	Earnings per share		
13. a	Basic		
	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	-15,555.76	-15,800.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	-15,555.76	-15,800.00
	Weighted average number of equity shares	10,000.00	10,000.00
	Par value per share	10.00	10.00
	Earnings per share from continuing operations - Basic	-1.56	-1.58
13. b	Diluted		
	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	-15,555.76	-15,800.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	-15,555.76	-15,800.00
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-15,555.76	-15,800.00
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	10,000.00	10,000.00
	Weighted average number of equity shares for Basic EPS	-	-
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	10,000.00	10,000.00
	Weighted average number of equity shares - for diluted EPS	10.00	10.00
	Par value per share	-1.56	-1.58
	Earnings per share, from continuing operations - Diluted		

Note 14 Additional information to the financial statements

Note	Particulars	As at 31 March, 2024	As at 31 March, 2023
		(Rs)	(Rs)
(i)	Contingent liabilities and commitments (to the extent not provided for)		
	Contingent liabilities	NIL	NIL
	(a) Claims against the Company not acknowledged as debt	NIL	NIL
	(b) Guarantees	NIL	NIL
	(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	NIL	NIL
	Intangible assets	NIL	NIL
	(b) Uncalled liability on shares and other investments partly paid	NIL	NIL
	(c) Other commitments	NIL	NIL
	Preliminary Expenditure		
	Opening balance		
	Incurred		
	Written off		
	Balance		
	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		



As at 31 March, 2024	As at 31 March, 2023
(Rs)	(Rs)
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL

As at 31 March, 2024	As at 31 March, 2023
(Rs)	(Rs)
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL

ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

Notes forming part of the financial statements

Note 15. Disclosures under Accounting Standards (contd.)

Note	Particulars																														
(i)	Related party transactions																														
	Details of related parties:																														
	<table> <tr> <th>Description of relationship</th><th>Names of related parties</th></tr> <tr> <td>Key Management Personnel (KMP)</td><td>Deepak Tomar, Sweta Singh</td></tr> <tr> <td></td><td></td></tr> <tr> <td></td><td></td></tr> </table>	Description of relationship	Names of related parties	Key Management Personnel (KMP)	Deepak Tomar, Sweta Singh																										
Description of relationship	Names of related parties																														
Key Management Personnel (KMP)	Deepak Tomar, Sweta Singh																														
(ii)	Details of related party transactions during the year ended 31 March, 2024 and balances outstanding as at 31 March, 2024:																														
	<table> <tr> <th>Particulars</th><th>Amount (Rs)</th></tr> <tr> <td>Closing Balance as at 31.03.2024</td><td></td></tr> <tr> <td>Directors Current Account (Liability)</td><td></td></tr> <tr> <td>Deepak Tomar</td><td>23,67,958.00</td></tr> <tr> <td></td><td><u>23,67,958.00</u></td></tr> <tr> <td>Short Term Loans & Liabilities</td><td></td></tr> <tr> <td>Sweta Singh</td><td>31,70,000.00</td></tr> <tr> <td>Crocky Technologies Pvt Ltd</td><td></td></tr> <tr> <td>Clavax Technologies Private Limited</td><td>18,100.00</td></tr> <tr> <td></td><td><u>31,88,100.00</u></td></tr> <tr> <td>Short term Loans & Advances (Assets)</td><td></td></tr> <tr> <td>Crocky Technologies Pvt Ltd</td><td>12,48,000.00</td></tr> <tr> <td>Automiclaunch Solutions Pvt. Ltd.</td><td>59,85,000.00</td></tr> <tr> <td>Ace Clavax Solutions Pvt Ltd</td><td>1,90,000.00</td></tr> <tr> <td></td><td><u>74,23,000.00</u></td></tr> </table>	Particulars	Amount (Rs)	Closing Balance as at 31.03.2024		Directors Current Account (Liability)		Deepak Tomar	23,67,958.00		<u>23,67,958.00</u>	Short Term Loans & Liabilities		Sweta Singh	31,70,000.00	Crocky Technologies Pvt Ltd		Clavax Technologies Private Limited	18,100.00		<u>31,88,100.00</u>	Short term Loans & Advances (Assets)		Crocky Technologies Pvt Ltd	12,48,000.00	Automiclaunch Solutions Pvt. Ltd.	59,85,000.00	Ace Clavax Solutions Pvt Ltd	1,90,000.00		<u>74,23,000.00</u>
Particulars	Amount (Rs)																														
Closing Balance as at 31.03.2024																															
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Ace Clavax Solutions Pvt Ltd	1,90,000.00																														
	<u>74,23,000.00</u>																														

Note 16. Disclosures under Accounting Standards (contd.)

Note	Particulars					
15	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 1st April, 2023	Additions	Utilisation	Reversal (withdrawn as no longer required)	As at 31 March, 2024
		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
	Provision for other contingencies (give details)	NIL (NIL)	NIL (NIL)	NIL (NIL)	NIL (NIL)	NIL (NIL)
	Total	NIL (NIL)	NIL (NIL)	NIL (NIL)	NIL (NIL)	NIL (NIL)



ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

Note 17. Groupings**Note 1: Loans and Liabilities**

Aegis Skyhigh Housing Corporation Pvt Ltd
Crocky Technologies Pvt Ltd
Sweta Singh

As on	As on
31.03.2024	31.03.2023
18,90,500.00	18,90,500.00
-	5,65,60,000.00
31,70,000.00	31,70,000.00
50,60,500.00	6,16,20,500.00

Note 2: Loans & Advances Assets

Esmx Infradevelopers Pvt Ltd
Harsh Vardhan Bhadana
Automiclaunch solutions Pvt. Ltd.
Crocky Technologies Pvt Ltd
Ace Clavax Solutions Pvt Ltd

As on	As on
31.03.2024	31.03.2023
-	30,00,000.00
-	6,40,60,000.00
59,85,000.00	
12,48,000.00	
1,90,000.00	
74,23,000.00	6,70,60,000.00



ZIPPAD REALTY PRIVATE LIMITED

CIN NO:U70200DL2017PTC291425

Note: 19 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.