



## **G G AND ASSOCIATES**

**(Chartered Accountants)**

**Address: C-94, Avantika Colony, M.D.A. Moradabad-244001**

**Mb: +9199270-35451,**

**Email: gauravgupta\_associates@yahoo.co.in,**

### **INDEPENDENT AUDITORS' REPORT**

**To The Members of RADHYA MICRO FINANCE PRIVATE LIMITED  
(CIN: U64910UP2023PTC183189)**

#### **I. Report on the Standalone Financial Statements**

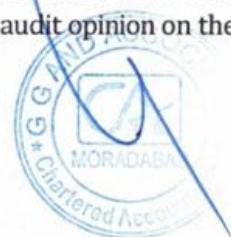
##### **1. Opinion**

We have audited the accompanying Standalone Financial Statements of **M/s. RADHYA MICRO FINANCE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and the profit/loss for the year ended on that date and changes in equity for the year ended on that date.

##### **2. Basis for Opinion**

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.



### 3. Key Audit Matters(KAM)

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

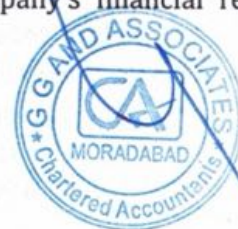
### Other Information - Board of Directors' Report

- A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information's required under section 134(3) of the Companies Act 2013 but does not include the Standalone Financial Statements and our auditor's report thereon.
- Our opinion on the Standalone Financial Statements does not cover the Board Report and we do not express any form of assurance conclusion there on.
- B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report; we are required to report that fact. We have nothing to report in this regard except mentioned in notes to financial statement, where the information have been provided by management and relied upon by the auditor.

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

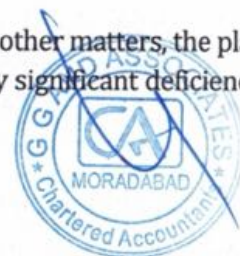
- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- The Board of Directors is responsible for overseeing the Company's financial reporting process.





## Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- (i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
  - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - (iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
  - (v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



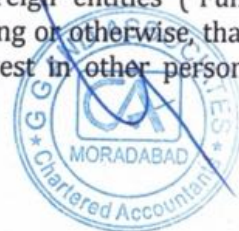


- E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- C. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.
- D. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014
- E. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. Since the Company's turnover as per last audited Standalone Financial Statements is less than Rs. 50 Crores and its borrowings from bank and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position in its Standalone Financial Statements.
- (ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses
- (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or





entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

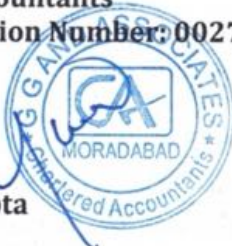
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- (v) No dividend have been declared or paid during the year by the company.
- (vi) As per the Ministry of Corporate Affairs (MCA) notification, proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, for the financial year commencing April 1, 2023, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled. The interpretation and guidance on what level edit log and audit trail needs to be maintained evolved during the year and continues to evolve.

In the said company, the feature of audit trail log is not enabled and operated throughout the year for maintenance of books of accounts and relevant transactions. In the meanwhile, the company continues to ensure that direct write access to the database is granted only via an approved change management process.

H. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197 (16) of the Act as amended be report that section 197 is not applicable as the company has not given any remuneration to its managerial remuneration. Hence reporting as per section 197 (16) is not required.

2. The provisions of the Companies (Auditor's Report) Order, 2020 in terms of sub- section (11) of section 143 of the Act, is not applicable to the company Since the company is private limited company and it is not a subsidiary or holding of a public company and its paid up capital and reserves and surplus do not exceeds Rs 1.00 Crore as at the balance sheet date and its Turnover for the year do not exceeds Rs 10.00 Crores during the year and its total borrowings from banks or financial institutions do not exceeds Rs 1.00 Crore at any time during the year.

For G G and Associates  
Chartered Accountants  
Firm Registration Number: 0027475C



CA Gaurav Gupta  
Proprietor  
M.No.-409182  
Moradabad  
Date: 20-08-2024  
UDIN: 24409182BKA0JR6977

**REPORT ON MATTERS STATED UNDER PARA III OF THE COMPANIES AUDITOR'S REPORT ORDER, 2020**

**Annexure A to the Independent Auditor's Report to the members of RADHYA MICRO FINANCE PRIVATE LIMITED on the financial Statements for the year ended 31<sup>st</sup> March 2024**

As per our examination of the books of accounts and other related records and according to the information, explanations, and written representations provided to us by the management of the Company in the normal course of audit, we report that:

- (i) In respect of the Company's Property, Plant and Equipment, Investment Property, and Intangible assets:
  - a. The Company is newly incorporated during the year 2023-24 and according to the information and explanations given by the management, company has not acquired any property, plant and equipment as on the balance sheet date i.e. 31<sup>st</sup> March 2024,
  - b. Since the company does not have any PPE In place, the physical verification does not apply,
  - c. According to the information and explanations given by the management, no immovable property has been acquired by the company, hence the reporting under clause 3(i)(c) does not apply,
  - d. According to the information and explanations given by the management, no immovable property has been acquired by the company, hence the reporting under clause 3(i)(d) does not apply,
  - e. According to the information and explanations given by the management, No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) According to the information and explanations given by the management, the company is in the service of providing loans to the customers and does not have any type of trading/raw material inventory in place. Hence, the reporting does not apply.
- (iii) The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clauses 3(iii) of the Order is not applicable to the Company.
- (iv) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has neither made any investment nor has it given loans or provided guarantee or security and therefore relevant provisions of section 185 and 186 of the Companies Act, 2013 ("the Act") are not applicable to the company. Accordingly Rule 3 (iv) of the order is not applicable.
- (v) The Company has not accepted any deposits and there are no amounts which have been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.





**REPORT ON MATTERS STATED UNDER PARA III OF THE COMPANIES AUDITOR'S REPORT ORDER, 2020**

**Annexure A to the Independent Auditor's Report to the members of RADHYA MICRO FINANCE PRIVATE LIMITED on the financial Statements for the year ended 31<sup>st</sup> March 2024**

- (vi) According to the information and explanations given to us, the company is not covered within the purview of the products/services where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Act and the rules framed thereunder. Accordingly, reporting under clause 3(vi) of the Order is not applicable to the Company.
- (vii) (a) In our opinion, and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities.
- (b) According to the information and explanations given to us, there are no instances of any dispute with any type of statutory dues authority.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 which have not been recorded in the books of account.
- (ix) According to the information and explanations given to us, no loans are raised by the company till the balance sheet date. Accordingly, paragraph 3(ix) of the order is not applicable.
- (x) (a) According to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
- (b) According to the information and explanations given to us, no report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
- (c) According to the information and explanations given to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.





**REPORT ON MATTERS STATED UNDER PARA III OF THE COMPANIES AUDITOR'S REPORT ORDER, 2020**

**Annexure A to the Independent Auditor's Report to the members of RADHYA MICRO FINANCE PRIVATE LIMITED on the financial Statements for the year ended 31<sup>st</sup> March 2024**

(xiii) In our opinion and according to the information and explanations given to us, no related party transactions are entered into by the company. Accordingly, reporting under clause 3(xiii) of the Order is not applicable to the Company.

(xiv) In our opinion and based on our examination, the company is not required to have an internal audit system as prescribed under section 138 of the Companies Act 2013. Hence, no reporting under Para 3(xiv) is applicable.

(xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is a non-banking financial institution (NBFC) required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. The company has obtained its registration as NBFC during the financial year 2024-2025. During the current FY i.e. 2023-2024, the company has not undertaken any operations as NBFC.

(b) The Company is not a Core Investment Company and there are no Core Investment Companies in the Group. Accordingly, reporting under clause 3(xvi) (c) and (d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII of the Companies Act, 2013 in compliance with second proviso to sub-section (5) of section 135 of the Act. Accordingly, reporting under clause 3(xx) (a) of the Order is not applicable to the Company.





**REPORT ON MATTERS STATED UNDER PARA III OF THE COMPANIES AUDITOR'S REPORT  
ORDER, 2020**

**Annexure A to the Independent Auditor's Report to the members of RADHYA MICRO  
FINANCE PRIVATE LIMITED on the financial Statements for the year ended 31<sup>st</sup> March  
2024**

(b) The Company has not undertaken any ongoing projects in relation to its CSR activities.  
Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable to the Company

(xxi) According to the information and explanation given to us, the Company does not have any  
subsidiary, associate and joint venture. Accordingly, reporting under clause 3(xxi) of the Order is  
not applicable to the Company.

**For G G and Associates,  
Chartered Accountants,**

**FRN: 027475C,**



**CA Gaurav Gupta  
Proprietor**

**M. No.:409182**

**UDIN:24409182BKA0JR6977**

**Date:20-08-2024**

**Place:Moradabad**



**RADHYA MICRO FINANCE PRIVATE LIMITED**  
CIN: U64910UP2023PTC183189  
BALANCE SHEET AS AT 31.03.2024

Particulars	Note No.	31-03-2024	31-03-2023
<b>I EQUITY AND LIABILITIES</b>			
(1) <b>Shareholders Funds</b>			
(a) Share Capital	2	11,00,00,000.00	-
(b) Reserves and Surplus	3	25,41,491.36	-
(c) Money Received against Share Warrants			-
(2) <b>Share Application Money Pending Allotment</b>		-	-
(3) <b>Non- Current Liabilities</b>			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities (Net)	5	-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) <b>Current Liabilities</b>			
(a) Short Term Borrowings	6	-	-
(b) Trade Payables	7	37,770.00	-
(c) Other Current Liabilities	8	-	-
(d) Short - Term Provisions	9	8,92,957.00	-
<b>TOTAL</b>		<b>11,34,72,218.36</b>	<b>-</b>
<b>II ASSETS</b>			
<b>Non-Current Assets</b>			
(1) (a) <b>Fixed Assets</b>	10		
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long Term Loans and Advances		-	-
(e) Other non Current - Assets		-	-
(2) <b>Current Assets</b>			
(a) Current Investments	11	11,16,81,675.26	-
(b) Inventories	12	-	-
(c) Trade Receivable	13	-	-
(d) Cash and Cash Equivalents	14	8,90,912.10	-
(e) Short Term Loans and Advances	15	-	-
(f) Other Current Assets	16	8,99,631.00	-
<b>TOTAL</b>		<b>11,34,72,218.36</b>	<b>-</b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS  
AS PER OUR REPORT OF EVEN DATE

FOR G G AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 027475C

CA GAURAV GUPTA  
PROPRIETOR  
M.NO: 409182

PLACE: MORADABAD  
DATE: 20-08-2024  
UDIN: 24409182BKAOJR6977

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

YOGESHWAR SARAN KOTHUWAL RITVIK KOTHUWAL  
DIRECTOR DIRECTOR  
DIN: 0311693 DIN: 10218805



**RADHYA MICRO FINANCE PRIVATE LIMITED**  
CIN: U64910UP2023PTC183189  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2024**

	Particulars	Note No.	31-03-2024	31-03-2023
I	Revenue From Operations	17	-	-
II	Other Income	18	46,46,306.26	-
III	<b>Total Revenue (I+II)</b>		<b>46,46,306.26</b>	<b>-</b>
IV	<b>Expenses :</b>			
	Cost of Material consumed	19	-	-
	Purchases of Stock in Trade	20	-	-
	Changes in Inventories of Finished goods, Work in Progress and Stock in Trade	21	-	-
	Empolyee benefits Expenses	22	-	-
	Finance Costs	23	-	-
	Depreciation and Amortization expenses	10	-	-
	Other Expenses	24	12,11,857.90	-
	<b>Total Expenses</b>		<b>12,11,857.90</b>	<b>-</b>
V	<b>Profit before Exceptional and extraordinary items and Tax (III- VI</b>		<b>34,34,448.36</b>	<b>-</b>
VI	Exceptional Items			
VII	<b>Profit before Extraordinary items and Tax (V-VI)</b>		<b>34,34,448.36</b>	<b>-</b>
VIII	Extraordainay Items		-	-
IX	<b>Profit Before Tax (VII-VIII)</b>		<b>34,34,448.36</b>	<b>-</b>
X	<b>Tax Expenses</b>			
	(1) Current Tax		8,92,957.00	-
	(2) Deferred Tax		-	-
XI	<b>Profit /(Loss) for the period From continuing operation (after</b>		<b>25,41,491.36</b>	<b>-</b>
XII	<b>Profit/ (Loss) from Discontinuing Operation</b>		<b>-</b>	<b>-</b>
XIII	<b>Tax Expense of Discountinuing Operation</b>		<b>-</b>	<b>-</b>
XIV	<b>Profit/ (Loss) from Discontinuing Operation (after Tax) (XII-</b>		<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI+XIV)</b>		<b>25,41,491.36</b>	<b>-</b>
XVI	<b>Earning per Equity Share :</b>			
	(1) Basic		0.23	-
	(2) Diluted			-

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS  
AS PER OUR REPORT OF EVEN DATE

FOR G G AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 027475C

CA GAURAV GUPTA  
PROPRIETOR  
M.NO: 409182

PLACE: MORADABAD  
DATE: 20-08-2024  
UDIN: 24409182BKAOJR6977

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

YOGESHWAR SARAN KOTHIWAL RITVIK KOTHIWAL  
DIRECTOR DIRECTOR  
DIN: 03114693 DIN: 10218805





**RADHYA MICRO FINANCE PRIVATE LIMITED**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2024**

Note No. : 2

**Share Capital**

Sr. No	Particulars	31-03-2024	31-03-2023
1	Authorised Share Capital (1,10,00,000 Equity shares @ Rs.10/- Per share)	11,00,00,000.00	-
2	Issued, & Subscribed (1,10,00,000 Equity shares @ Rs.10/- Per share)	11,00,00,000.00	-
	Fully Paid up share (1,10,00,000 Equity shares @ Rs.10/- Per share)	11,00,00,000.00	-
	<b>Total</b>	<b>11,00,00,000.00</b>	<b>-</b>

The Company has only One class of Shares referred to as Equity Shares having at par value of Rs. 10/- each holder of Equity Share is entitled to one vote per share.

**Details of Shares held by each Share Holder holding more than 5% Shares**

S.No	Name	As at 31st March 2024		As at 31st March 2023	
		Number of Share	% of Holding	Number of Share	% of Holding
	<b>Equity Shares With Voting Rights</b>				
1	Aditya Kothiwal	14,30,000	13.00%	-	0.00%
2	Anant Kothiwal	20,90,000	19.00%	-	0.00%
3	Sharmishtha Kothiwal	9,90,000	9.00%	-	0.00%
4	Yogeshwar Saran Kothiwal	13,20,000	12.00%	-	0.00%
5	Dhruv Kothiwal	24,20,000	22.00%	-	0.00%
6	Ritvik Kothiwal	18,70,000	17.00%	-	0.00%
	<b>Total</b>	<b>1,01,20,000</b>	<b>92.00%</b>	<b>-</b>	<b>0.00%</b>

Reconciliation of the No. of Shares	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding at the beginning of the year	-	-	-	-
Add:- Issued During the Year	1,10,00,000	11,00,00,000	-	-
<b>Outstanding at the end of the year</b>	<b>1,10,00,000</b>	<b>11,00,00,000</b>	<b>-</b>	<b>-</b>





**RADHYA MICRO FINANCE PRIVATE LIMITED**  
**NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2024**

Note No. : 3

**Reserves and Surplus**

Sr. No	Particulars	31-03-2024	31-03-2023
1	<b><u>Profit &amp; Loss A/c</u></b>		
	Opening Balance	-	-
	Less:- Preliminary Expenses Written off	-	-
	Add:- Profit During the Year	25,41,491.36	-
		<b>25,41,491.36</b>	-
3	<b><u>Share Premium</u></b>		
	Opening Balance	-	-
	Add:- Profit During the Year	-	-
		-	-
	<b>Total</b>	<b>25,41,491.36</b>	<b>-</b>

Note No. : 4

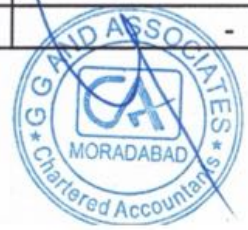
**Long term Borrowings**

Sr. No	Particulars	31-03-2024	31-03-2023
1	<b><u>Secured Loan</u></b>	-	-
		-	-
2	<b><u>Unsecured Loan</u></b>	-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

Note No. : 5

**Deferred Tax Assets (Net)**

Sr. No	Particulars	31-03-2024	31-03-2023
1	W.D.V. As per Companies Act	-	-
2	W.D.V. As per Income Tax Act	-	-
	Difference	-	-
	Less : Unabsorbed Losses	-	-
	Timing Difference	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>



Note No. : 6

Short Term Borrowings

Sr. No	Particulars	31-03-2024	31-03-2023
	<b>Total</b>	-	-

Note No. : 7

Trade Payables

Sr. No	Particulars	31-03-2024	31-03-2023
	Sundry Creditors	37,770.00	
	<b>Total</b>	<b>37,770.00</b>	-

Note No. : 8

Other Current Liabilities

Sr. No	Particulars	31-03-2024	31-03-2023
		-	-
	<b>Total</b>	-	-

Note No. : 9

Short Term Provisions

Sr. No	Particulars	31-03-2024	31-03-2023
1	Provision For Tax	8,92,957.00	-
	<b>Total</b>	<b>8,92,957.00</b>	-

Note No. : 11

Current Investments

Sr. No	Particulars	31-03-2024	31-03-2023
1	Fixed Deposits		
	- with Axis Bank	6,22,95,616.00	
	- with Bank of Maharashtra	50,96,657.26	
	- with Yes Bank	4,17,89,402.00	
2	Nippon India Arbitrage Fund	25,00,000.00	
	<b>Total</b>	<b>11,16,81,675.26</b>	





Note No. : 12

Inventories

Sr. No	Particulars	31-03-2024	31-03-2023
1	Stock of Finished Goods/Raw Material	-	-
Total		-	-

Note No. : 13

Trade Receivables

Sr. No	Particulars	31-03-2024	31-03-2023
1	<u>Trade Receivables outstanding for a period less than six months</u> <u>Un-Secured, Considered good</u>	-	-
2	<u>Trade Receivables outstanding for a period exceeding six months</u> <u>Un-Secured, Considered good</u>	-	-
Total		-	-

Note No. : 14

Cash and Cash Equivalents

Sr. No	Particulars	31-03-2024	31-03-2023
1	Balance With Bank	8,90,912.10	
Total		8,90,912.10	-

Note No. : 15

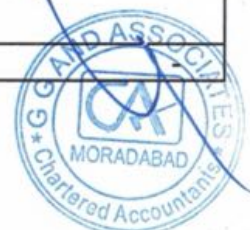
Short Term Loans and Advances

Sr. No	Particulars	31-03-2024	31-03-2023
Total		-	-

Note No. : 16

Other Current Assets

Sr. No	Particulars	31-03-2024	31-03-2023
1	Advance Tax	4,35,000.00	-
2	TDS Receivable	4,64,631.00	
Total		8,99,631.00	



**RADHYA MICRO FINANCE PRIVATE LIMITED**  
**NOTES FORMING PART OF PROFIT & LOSS A/C AS AT 31.03.2024**

Note No. : 17

**Revenue from operations**

Sr. No	Particulars	31-03-2024	31-03-2023
	Total	-	-

Note No. : 18

**Other Income**

Sr. No	Particulars	31-03-2024	31-03-2023
1	Interest from FDR	46,46,306.26	
	Total	46,46,306.26	-

Note No. : 19

**COST OF RAW MATERIAL CONSUMED**

Sr. No	Particulars	31-03-2024	31-03-2023
1	Opening stock	-	-
	Add:- Purchase	-	-
		-	-
	Less:- Closing Stock	-	-
	Total	-	-

Note No. : 20

**Purchases of Stock in Trade**

Sr. No	Particulars	31-03-2024	31-03-2023
	Total	-	-





Note No. : 21

Change in Inventories of Finished Goods

Sr. No	Particulars	31-03-2024	31-03-2023
1	Opening Stock of finished goods	-	-
2	Less: Closing Stock of Finished goods	-	-
Increase/Decrease in Stock		-	-

Note No. : 22

Employee Benefits Expense

Sr. No	Particulars	31-03-2024	31-03-2023
Total		-	-

Note No. : 23

Finance Cost

Sr. No	Particulars	31-03-2024	31-03-2023
Total		-	-

Note No. : 24

Other Expenses

Sr. No	Particulars	31-03-2024	31-03-2023
1	Bank Charges	659.90	-
2	Legal & Professional Charges	12,11,021.00	-
3	Misc Expenses	177.00	-
Total		12,11,857.90	-

