



SHARMA DHEERAJ & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To

The Members of

Namberdar Bio Fuels Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Namberdar Bio Fuels Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit & Loss and Statement of cash flow for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit & its cash flow for the period ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information 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 of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company – Annexure 1

2. As required by Section 143(3) of the Act, 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, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards 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, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 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 financial statements is less than Rs.50 Crores and its borrowings from banks 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, in our opinion and to the best of our information and according to the explanations given to us;

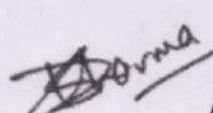
a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For Sharma Dheeraj Co
Chartered Accountants
Firm Registration No.025615C


CA Dheeraj Sharma
Prop.
Membership No. 440951
Place: Ghaziabad
Date: 18/07/2023



UDIN: 23440951B6UNWJ6414

Annexure 1 to the Independent Auditor's Report of even date

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company is not having any Intangible Assets; hence this clause is not applicable;
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are not held in the name of the company. Hence this clause is not applicable.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, 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 during the year.
- (ii) The Company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The Company has during the year, not made investments in, 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 or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.
- (iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) 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 any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
(b) There are no dues in respect of 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 any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);



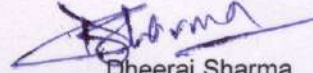
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender; hence this clause is not applicable
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender; hence this clause is not applicable
- (c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2023. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2023. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) The company has not made any private placement of shares;
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards;
- (xiv) According to the information and explanations given to us, the company has no internal audit system;
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year;
- (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, 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 incapable 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) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

Place: Ghaziabad
Date: 18th July, 2023

For Sharma Dheeraj & Co
Chartered Accountants
FRN 025615C



Dheeraj Sharma
Prop.

M. No. 440951

UDIN: 23440951BGUNWJ6414



NAMBERDAR BIO FUELS PRIVATE LIMITED Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001 CIN No. U23200UP2022PTC162096 Balance Sheet as at 31st March, 2023			
In Rs Hundred			
Particulars	Notes to Accounts	As at 31 March, 2023	As at 31 March, 2022
		INR	INR
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	100,000.00	-
(b) Reserves and surplus	4	(4,768.94)	-
(c) Money received against share warrants		-	-
		95,231.06	-
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	5	233,185.98	-
(b) Deferred tax liabilities (net)	14	-	-
(c) Other long-term liabilities	6	-	-
(d) Long-term provisions	7	-	-
		233,185.98	-
4 Current liabilities			
(a) Short-term borrowings	8	-	-
(b) Trade payables	9	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]		20,632.24	-
(c) Other current liabilities	10	35,469.00	-
(d) Short-term provisions	11	300.00	-
		56,401.24	-
TOTAL		384,818.28	-
B ASSETS			
1 Non-current assets			
(a) Property Plant & Equipment and Intangible assets	12		
(i) Property Plant & Equipment		130.28	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		275,107.94	-
(iv) Intangible assets under development		-	-
		275,238.23	-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	14	1,601.48	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	15	-	-
		1,601.48	-
2 Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	-	-
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	11,707.93	-
(e) Short-term loans and advances	20	96,270.64	-
(f) Other current assets	21	-	-
		107,978.57	-
TOTAL		384,818.28	-

Significant Accounting Policies

2

The accompanying notes forms an integral part of the financial statements

As per our report of even date attached

For M/s Sharma Dheera] & Co.
Chartered Accountants
FRN: 025615C

Dheera] Sharma
Proprietor
M. No. 440951
Date : 18.07.2023
Place: Ghaziabad
UDIN : 2344095106UNWJ6414



For and on behalf of the Board of Directors of
NAMBERDAR BIO FUELS PRIVATE LIMITED

For Namberdar Bio Fuels Pvt. Ltd.

For Namberdar Bio Fuels Pvt. Ltd.

Arvind Chaudhary
(Director)
DIN: 09566127

Harender Singh
(Director)
DIN: 09566128

Director

NUMBERDAR BIO FUELS PRIVATE LIMITED
 Chhipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
 CIN No. U23200UP2022PTC162096
 Statement of Profit and Loss for the year ended 31 March, 2023

In Rs hundred, except per equity share data

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2023	31st March, 2022
		INR	INR
A CONTINUING OPERATIONS			
1 Revenue from Operations	22	-	-
2 Other income	23	-	-
3 Total Income (1+2)		-	-
4 Expenses			
(a) Cost of materials consumed		-	-
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	24	-	-
(d) Employee benefits expense	25	2,428.24	-
(e) Finance costs	26	-	-
(f) Depreciation and amortisation expense	12	2.72	-
(g) Other expenses	27	3,939.46	-
Total expenses		6,370.42	-
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		(6,370.42)	-
6 Exceptional items		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		(6,370.42)	-
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		(6,370.42)	-
10 Tax expense:			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Deferred tax	14	(1,601.48)	-
(d) Tax paid of Earlier P.Y.		-	-
		(1,601.48)	-
11 Profit / (Loss) from continuing operations (9 ± 10)		(4,768.94)	-
B DISCONTINUING OPERATIONS			
12 Profit / (Loss) from discontinuing operations		-	-
13 Tax expense of discontinuing operations		-	-
14 Profit / (Loss) from discontinuing operations (12 ± 13)		-	-
C TOTAL OPERATIONS			
15 Profit / (Loss) for the period (11 ± 14)		(4,768.94)	-
16 Earnings per share (of INR 10/- each):			
(a) Basic	28	(0.48)	-
(b) Diluted	29	(0.48)	-

Significant accounting policies

2

The accompanying notes are an integral part of the financial statements
 As per our report of even date attached

For M/s Sharma Dheeraj & Co.
 Chartered Accountants
 FRN: 025615C

Sharma
 Dheeraj Sharma
 Proprietor

M. No. 440951
 Date : 18.07.2023
 Place: Ghaziabad
 UDIN : 23440951BGIUNWJ65114



For and on behalf of the Board of Directors of
 NUMBERDAR BIO FUELS PRIVATE LIMITED

For Numberdar Bio Fuels Pvt. Ltd.


Arvind
 Arvind Chaudhary
 (Director)
 DIN: 09566127

For Numberdar Bio Fuels Pvt. Ltd.

Harender Singh
 Harender Singh
 (Director)
 DIN: 09566128

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED	
Chhipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001 CIN No. U23200UP2022PTC162096 Notes forming part of the financial statements	
Note	Particulars
1	<p>Corporate information NAMBERDAR BIO FUELS PRIVATE LIMITED incorporated in India under the laws of India in accordance with provisions of companies act 2013. The company is engaged in Manufacturing of Biodiesel & Petroling products.</p>
2	<p>Significant accounting policies</p>
2.1	<p>Basis of accounting and preparation of financial statements The financial statements of the Company have been prepared as a going concern under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, ('as amended') and the disclosure requirements of the Companies Act, 2013. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.</p>
2.2	<p>Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.</p>
2.3	<p>Revenue recognition Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.</p>
2.4	<p>Property Plant and equipment Property Plant and equipment are stated at cost of acquisition and include any expenditure related to acquisition, less accumulated depreciation. The cost comprises original cost of acquisition and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenses incurred during the construction, trial and stabilisation period are capitalised up to the period such assets are ready for use. Depreciation on fixed assets is provided on the written down value method. Pursuant to Companies Act, 2013 ('the Act') being effective from 1 April 2014, the Company has aligned the depreciation rates based on the useful lives as specified in Part 'C' of Schedule II to the Act. Such useful lives are lower than or equal to the lives as per Schedule II of the Act. Depreciation on additions is being provided on a pro-rata basis from the date of such additions. Similarly, depreciation on assets sold/disposed off during the year is being provided up to the dates on which such assets are sold/disposed off. Modification or extension to an existing asset, which is of capital nature and which becomes an integral part thereof is depreciated prospectively over the remaining useful life of that asset.</p>
2.5	<p>Depreciation Depreciation on fixed assets is provided on the written down value method. Pursuant to Companies Act, 2013 ('the Act') being effective from 1 April 2014, the Company has aligned the depreciation rates based on the useful lives as specified in Part 'C' of Schedule II to the Act. Such useful lives are lower than or equal to the lives as per Schedule II of the Act. Depreciation on additions is being provided on a pro-rata basis from the date of such additions. Similarly, depreciation on assets sold/disposed off during the year is being provided up to the dates on which such assets are sold/disposed off. Modification or extension to an existing asset, which is of capital nature and which becomes an integral part thereof is depreciated prospectively over the remaining useful life of that asset.</p>
2.6	<p>Employee Benefits</p> <p>I. Provident Fund Provision for provident fund as per 'the Employees Provident funds and Miscellaneous Provisions Act, 1952' are not applicable to the company</p> <p>II. Gratuity Provision for Gratuity will be recognised only on payment basis.</p> <p>III. Other Benefits Leave encashment & Other retirement employees benefits will be recognised only on payment basis.</p>
2.7	<p>Earnings per share The Earning Per Share (EPS) has been calculated as prescribed in Accounting Standard-20 issued by the Institute of Chartered Accountants of India. Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.</p>
2.8	<p>Taxes on Income Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.</p>
2.9	<p>Provisions and contingencies A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>

For M/s Sharma DheeraJ & Co.
Chartered Accountants
FRN: 025615C

DheeraJ Sharma
Proprietor
M. No. 440951
Date : 18.07.2023
Place: Ghaziabad



For and on behalf of the Board of Directors of
NAMBERDAR BIO FUELS PRIVATE LIMITED

For Namberdar Bio Fuels Pvt. Ltd. For Namberdar Bio Fuels Pvt. Ltd.


Arvind Chaudhary
Director
DIN: 09566127


Harender Singh
(Director)
DIN: 09566128

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipliyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs hundred, except per equity share data

Note 3 Share capital

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	INR	Number of shares	INR
(a) Authorised				
Equity shares of Rs. 10 each with voting rights	1,000,000.00	100,000.00	-	-
(b) Issued				
Equity shares of Rs. 10 each with voting rights	1,000,000.00	100,000.00	-	-
(c) Subscribed and fully paid up				
Equity shares of Rs. 10 each with voting rights	1,000,000.00	100,000.00	-	-
(d) Subscribed but not fully paid up				
Equity shares of Rs. 10 each with voting rights	-	-	-	-
Total	1,000,000.00	100,000.00	-	-

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/ Subscribed	Bonus	ESOP	Closing Balance
Equity shares with voting rights					
As at 31 March, 2023					
- Number of shares	-	1,000,000.00	-	-	1,000,000.00
- Amount (INR)	-	100,000.00	-	-	100,000.00
As at 31 March, 2022	-	-	-	-	-
- Number of shares	-	-	-	-	-
- Amount (INR)	-	-	-	-	-

Terms/Rights attached

I Equity Shares

The Company has only one class of Equity shares having a par value of Rs. 10 /-. Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the Year Ended 31st March 2023 no dividend has been recognized as distributions to equity shareholders

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Arvind Chaudhary	950,000.00	95.00	-	-
Harender Singh	50,000.00	5.00	-	-
Total	1,000,000.00	100.00	-	-

(ii) Details of shares held by promoters

Class of shares / Name of shareholder	% Change During the Year	As at 31 March, 2023		As at 31 March, 2022	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights					
Arvind Chaudhary	-	950,000.00	95.00	-	-
Harender Singh	-	50,000.00	5.00	-	-
Total	-	1,000,000.00	100.00	-	-



For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director

NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs Hundred

Note 4 Reserves and surplus

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Securities Premium Reserve	-	-
(b) Revaluation Reserve	-	-
(c) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	(4,768.94)	-
Less: Prior period Adjustments	-	-
General reserve	-	-
Closing balance	(4,768.94)	-
Total	(4,768.94)	-

Note 5 Long-term borrowings

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Bonds/debentures		
(b) Term loans		
(i) From Bank	138,385.98	-
(ii) From Other Parties	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties	94,800.00	-
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances	-	-
Total	233,185.98	-

*Company has availed term loan facilities from Bank of baroda of Rs. 1.60 Crores & Cash credit facilities of Rs. 0.40 Crores . Cash Credit facilities is not disbursed due to non operation of plant during the F.Y. 2022-23. Primary security against Term Loan & Cash Credit is Hypothecation of stock & book debts & Plant & Machineries.

Note 6 Other long-term liabilities

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Trade Payables: *		
(i) Acceptances	-	-
(ii) Other than Acceptances	-	-
(b) Others:	-	-
Total	-	-

* Trade payables are dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.

Note 7 Long-term provisions

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Provision for employee benefits:	-	-
(b) Provision - Others	-	-
Total	-	-



For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs Hundred

Note 8 Short-term borrowings

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Loans repayable on demand	-	-
(A) from banks (cash credit)	-	-
(B) from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances	-	-
Total	-	-

Note 9 Trade payables *

Note 9.1 : Trade Payables (As on 31st Mar 2023)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	20,632.24	-	-	-	20,632.24
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues — Others	-	-	-	-	-
Total	20,632.24	-	-	-	20,632.24

Note 9.1 : Trade Payables (As on 31st Mar 2022)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues — Others	-	-	-	-	-
Total	-	-	-	-	-

* Trade payables are dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.

Note 10 Other current liabilities

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unpaid dividends	-	-
(f) Application money received for allotment of securities and due for refund and interest accrued thereon.	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon	-	-
(i) Other payables	-	-
(i) TDS Payable	393.25	-
(ii) GST Payable	-	-
(iii) Salary Payable	1,122.24	-
(iv) Audit Fee & Consultancy Charges Payable	-	-
(v) EPF Payable	-	-
(vi) ESI Payable	-	-
(vii) Others	33,953.51	-
Total	35,469.00	-

Note 11 Short-term provisions

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(i) Provision for Audit Fee	300.00	-
(ii) Provision for Income Tax	-	-
(iii) Provision for Bonus	-	-
(iv) Provision for Employee Benefits	-	-
(v) Provision for Expenses	-	-
Total	300.00	-



For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director



NAMBERDAR BIO FUELS PRIVATE LIMITED
Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

NOTE - 12 Property Plant & Equipment and intangible assets

Description of Assets	GROSS BLOCK			EPRECIATION / AMORTISATIO			NET BLOCK	
	As at April 1, 2022	Additions during the Period	Sales / Adj. during the Year	As at Mar 31, 2023	For the Period	Sales / Adj. during the Year	As at Mar 31, 2023	As at March 31, 2022
Capital WIP	-	275,107.94	-	275,107.94	-	-	275,107.94	-
PPE WIP	-	12.00	-	12.00	0.31	-	11.69	-
Tangible	-	121.00	-	121.00	2.40	-	118.60	-
Fan								
Table								
Total (A)	-	275,240.94	-	275,240.94	2.72	-	275,238.23	-
Intangible								
Software								
Total (B)	-	-	-	-	-	-	-	-
Grand Total	-	275,240.94	-	275,240.94	2.72	-	275,238.23	-
Previous Year								
Tangible	-	38,760.07	-	38,760.07	-	-	-	-
Intangible	-	-	-	-	-	-	-	-

For Namberdar Bio Fuels Pvt. Ltd.

Director

For Namberdar Bio Fuels Pvt. Ltd.

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs Hundred

Note 13 Non-current investments

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
Investments		
A. Trade Investment	-	-
B. Other investments	-	-
Total	-	-

Note 14 Deferred Tax Assets

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
Timing Difference		
Opening Balance	-	-
Creation:		
Add: Depreciation as per Companies Act	2.72	-
Add: Preliminary Expenses W/off	-	-
Add: Expenses Disallowed u/s 40A	-	-
Less: Depreciation as per Income Tax Act	9.98	-
Add: Carry Forward Losses	6,370.42	-
Less: Preliminary Expenses allowed	-	-
Less: Reversal of Brought Forward Loss/ Unabsorbed Depreciation	-	-
Closing Balance	6,363.16	-
Deferred Tax Assets/ (Liabilities)		
DTL Rate	25.168%	25.168%
Deferred Tax Assets/ (Liabilities) carried to Balance Sheet		
Opening Balance	1,601.48	-
Amount charged to Profit and Loss Account	1,601.48	-

Note 15 Other non-current assets

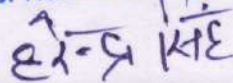
Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	-	-
(ii) Security Deposits	-	-
(iii) Others - Deposit	-	-
Total	-	-

For Namberdar Bio Fuels Pvt. Ltd.

For Namberdar Bio Fuels Pvt. Ltd.



Director



Director



NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

In Rs Hundred

Notes forming part of the financial statements

Note 16 Current Investments

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
Investments in Bank	-	-
FDR with Bank	-	-
Investment in others	-	-
Total	-	-

Note 17 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Closing stock	-	-
(Valued at cost or market price whichever is lower)	-	-
Total	-	-

Note 18 - Trade Receivables

Note 18.1 : Trade Receivables (As on 31st March 2023)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months -1 Year	1-2 Year	2-3 Year	More than 3 Year	
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 18.1 : Trade Receivables (As on 31st March 2022)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months -1 Year	1-2 Year	2-3 Year	More than 3 Year	
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

Trade receivables are dues in respect of goods sold or services rendered in the normal course of business.

For Namberdar Bio Fuels Pvt. Ltd.

Director

For Namberdar Bio Fuels Pvt. Ltd.

Director



NAMBERDAR BIO FUELS PRIVATE LIMITED

Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs Hundred

Note 19 Cash and cash equivalents

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Cash in hand	-	-
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In Deposits	-	-
(i) In Current accounts	11,707.93	-
Total	11,707.93	-

Note 20 Short-term loans and advances

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
(a) Loans and advances to related parties	-	-
(a) Secured, considered good;	-	-
(b) Unsecured, considered good;	-	-
(c) Doubtful.	-	-
(b) Advances	-	-
(c) Advances to Employees	-	-
(d) TDS Receivable (AY 2023-24)	-	-
(e) TDS Receivable (AY 2022-23)	-	-
(f) TDS Receivable (AY 2021-22)	-	-
(g) TDS Receivable (Foreign)	-	-
(h) Advance to Suppliers and Service Providers	55,661.57	-
(i) Prepaid Expenses	-	-
(j) GST ITC & Cash Ledger	40,609.07	-
(k) Advance Tax	-	-
Total	96,270.64	-

Note 21 Other current assets

Particulars	As at 31 March, 2023	As at 31 March, 2022
	INR	INR
Other Current Assets	-	-
Accrued Interest	-	-
Preliminary Expenses	-	-
Total	-	-

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director



NAMBERDAR BIO FUELS PRIVATE LIMITED
 Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
 CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs hundred, except per equity share data

Note 22 - Revenue From Operations

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
(a) Sale of products	-	-
(b) Sale of services	-	-
(i) Export	-	-
(ii) Domestic	-	-
(c) Other operating revenues - Dividend	-	-
Total	-	-

Note 23 - Other Income

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
(a) Interest Income (in case of a company other than a finance company)	-	-
(b) Dividend Income	-	-
(c) Net gain/loss on foreign currency transactions and translation	-	-
(d) Other non-operating income (net of expenses directly attributable to such income)	-	-
Total	-	-

Note No. 24 : Change in Inventories

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Finished Goods		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Work-in-Progress		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Stock In Trade		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Total Inventory at the beginning of the Year	-	-
Total Inventory at the end of the Year	-	-

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
 Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
 Director



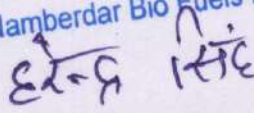
Note 25 - Employee Benefits Expenses		
In Rs hundred, except per equity share data		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
(i) Salaries, Wages and Other Allowances	2,428.24	-
(ii) Other Employee Benefits-Gratuity Expenses	-	-
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)	-	-
(iv) staff welfare expenses	-	-
Total	2,428.24	-
Note 26 - Finance Costs		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
(a) Interest Expense	-	-
(b) Other borrowing costs	-	-
Total	-	-
Note 27 - Other Expenses		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Professional Charges	1,843.04	-
Audit Fee	300.00	-
Food & Beverages	383.15	-
Legal & Professional Charges	470.00	-
Medical Expenses	71.10	-
Misc Expenses	249.20	-
Office Maintenance	182.80	-
Office Expenses	121.14	-
Bank Charges	16.34	-
Travelling Expenses	316.40	-
Interest On Tds	3.69	-
Printing & Stationary	2.60	-
Round Off	0.00	-
Total	3,939.46	-

For Namberdar Bio Fuels Pvt. Ltd.



Director

For Namberdar Bio Fuels Pvt. Ltd.



Director



In Rs hundred, except per equity share data

Note 28 - Basic Earning per Share		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(4,768.94)	-
(ii) Weighted Average of outstanding Equity Shares *	1,000,000.00	-
(iii) Basic Earning per share	(0.48)	-
Note 29 - Diluted Earning per Share		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(4,768.94)	-
(ii) Weighted Average of outstanding Equity Shares *	1,000,000.00	-
(iii) Diluted Earning per share	(0.48)	-
*Weighted Average of Outstanding Equity Shares		
Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
(i) Opening no. of shares	-	-
Weights	1.00	1.00
(ii) Allotment made during the year	1,000,000.00	-
Weights	1.00	1.00
Weighted Average	1,000,000.00	-

For Namberdar Bio Fuels Pvt. Ltd. For Namberdar Bio Fuels Pvt. Ltd.

[Signature]

Director

[Signature] Director



NAMBERDAR BIO FUELS PRIVATE LIMITED
Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh-201001
CIN No. U23200UP2022PTC162096

Notes forming part of the financial statements

In Rs hundred, except per equity share data

Additional Regulatory Information

Note No. 30 : Disclosure of related party Transactions in terms of AS-18

A. Name of Related Party	Relationship
i. Arvind Chaudhary	Director
ii. Harender Singh	Director
iii. Dharamveer Singh	Director's relative
iv. Ashu Enterprises	Director's relative
v. Sunita Brickfield	Director's relative
vi. Shivam Brickfield	Director's relative

B. Transaction with Related Parties during the year

Name	Relation	Nature of Transaction	Amount (INR)
i. Arvind Chaudhary	Director	Receipt of Unsecured Loan	7,480,000.00
ii. Dharamveer Singh	Director's Relative	Receipt of Unsecured Loan	2,000,000.00
iii. Ashu Enterprises	Director's Relative	Purchase of Goods	98,175.00
iv. Sunita Brickfield	Director's Relative	Purchase of Goods	308,400.00
v. Shivam Brickfield	Director's Relative	Purchase of Goods	720,000.00
Total			10,606,575.00

Note No. 31 : Details of earnings in foreign exchange

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Export of goods calculated on FOB basis	-	-
Interest and dividend	-	-
Royalty	-	-
Know-how	-	-
Professional and consultation fees	-	-
Other income	-	-
Total Earning in Foreign Exchange	-	-

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]

Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]

Director



In Rs hundred, except per equity share data

Note No. 32 : Details of expenditure in foreign exchange

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
Import of goods calculated on CIF basis		
(i) Raw material	-	-
(ii) Component and spare parts	-	-
(iii) Capital goods	-	-
Expenditure on account of		
Royalty	-	-
Know-how	-	-
Professional and consultation fees	-	-
Interest	-	-
Foreign Travelling	-	-
Dividend paid	-	-
Total Expenditure in foreign exchange	-	-

Note 33 - Payment to Auditor

Particulars	For the Year Ended on 31st March 2023	For the Year Ended on 31st March 2022
	INR	INR
i) Statutory Audit Fee	300.00	-
ii) Other Certification and Taxation Matters	-	-
Total	300.00	-

For Namberdar Bio Fuels Pvt. Ltd. For Namberdar Bio Fuels Pvt. Ltd.
Director Director



Note 34 - Segment Reporting (AS-17)

Since the company primarily operates in one segment . Hence segment reporting under AS-17 is not applicable. In the opinion of Board of Directors, all current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount they are stated. Provision for all known liabilities is adequate.

Note 35 - Previous Year Figures

Previous year figures has not reported due to first financial statement after Incorporation of Company.

Note 36 - Additional disclosure/ regulatory information

(i) Title deeds of Immovable Property not held in name of the Company
Company owns no immovable property hence not applicable.

(ii) Company has not revalued its Property, Plant and Equipment

(iii) No Loans or Advances in the nature of loan have been granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person

(iv) No proceedings have 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 thereunde

(v) Wilful Defaulter

company has not declared wilful defaulter by any bank or financial institution or other lender

(vi) Registration of charges or satisfaction with Registrar of Companies

No registration or satisfaction of charges is pending by the company as on 31.03.2023


(vii) Undisclosed income

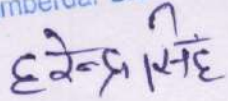
There is no such income which has not been disclosed in books of accounts.

(viii) Details of Crypto Currency or Virtual Currency

No such transactions undertaken by the company during the year & no such currency was held by the company.

(ix) Utilisation of Borrowed funds - During the year company made no borrowings.

For Namberdar Bio Fuels Pvt. Ltd.

Director

For Namberdar bio Fuels Pvt. Ltd.

Director



NAMBERDAR BIO FUELS PRIVATE LIMITED
DEPRECIATION AS PER INCOME TAX ACT
F.Y. 2022-23

in Rs. Hundred

Name of Block	Rate of Depreciation	Opening Balance as on 01.04.2022	Addition / Deletion During 1st half of the Year	Addition / Deletion During 2nd half of the Year	Total	Depreciation	Closing Balance as on 31.03.2023
PPE WIP	40.00%	-	-	-	-	-	-
Fan	15.00%	-	-	12.00	12.00	0.90	11.10
Table	15.00%	-	-	121.00	121.00	9.08	111.93
TOTAL		-	-	133.00	133.00	9.98	123.03

For Namberdar Bio Fuels Pvt. Ltd.

[Handwritten Signature]

Director

For Namberdar Bio Fuels Pvt. Ltd.

[Handwritten Signature]

Director



NAMBERDAR BIO FUELS PRIVATE LIMITED
D-42, SIKANDRABAD INDUSTRIAL AREA, SIKANDRABAD,
BULANDSHAHR, UTTAR PRADESH
H.O.: D.R. COMPLEX KH NO.80, SHOP NO.02,
CHAUDHARY MARKET, LALKUAN,
GHAZIABAD (U.P.) PIN 201001

Trial Balance

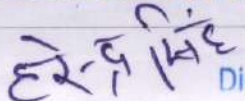
1-Apr-22 to 31-Mar-23

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account			1,00,00,000.00	1,00,00,000.00 Cr
Arvind Chaudhary Capital			95,00,000.00	95,00,000.00 Cr
HARENDER SINGH			5,00,000.00	5,00,000.00 Cr
Loans (Liability)		6,01,860.38	2,39,20,458.00	2,33,18,597.62 Cr
Secured Loans		6,01,860.38	1,44,40,458.00	1,38,38,597.62 Cr
Unsecured Loans			20,00,000.00	20,00,000.00 Cr
Arvind Chaudhary Unsecured Loan			74,80,000.00	74,80,000.00 Cr
Current Liabilities		4,20,06,711.43	3,80,19,771.16	39,86,940.27 Dr
Duties & Taxes		82,93,499.49	42,71,916.68	40,21,582.81 Dr
Provisions			30,000.00	30,000.00 Cr
Sundry Creditors		3,35,82,611.94	3,00,79,678.98	35,02,932.96 Dr
SALARY PAYABLE		1,30,600.00	2,42,824.00	1,12,224.00 Cr
Arvind Chaudhary Imprest			33,95,351.50	33,95,351.50 Cr
Fixed Assets		2,79,49,944.46	4,25,850.00	2,75,24,094.46 Dr
AIR COMPRESSOR		30,000.00	30,000.00	
BRIKS		3,000.00	3,000.00	
DRUM		5,600.00	5,600.00	
FAN		1,200.00		1,200.00 Dr
Plant & Machinery		1,71,195.00	1,71,195.00	
PPE WIP		2,77,26,849.46	2,16,055.00	2,75,10,794.46 Dr
TABLE		12,100.00		12,100.00 Dr
Current Assets		3,38,37,670.00	3,26,66,877.23	11,70,792.77 Dr
Opening Stock				
Bank Accounts		3,38,37,670.00	3,26,66,877.23	11,70,792.77 Dr
Purchase Accounts		2,38,23,948.02	2,38,23,948.02	
Interstate Purchase 12%		36,27,240.00	45,90,430.00	9,63,190.00 Cr
INTERSTATE PURCHASE 18%		13,77,069.00	4,13,879.00	9,63,190.00 Dr
Local Purchase 14%		1,40,625.00	1,40,625.00	
Local Purchase 18%		1,65,25,359.12	1,65,25,359.12	
Local Purchase 5%		93,498.80	93,498.80	
LOCAL PURCHASE 6%		10,28,400.00	10,28,400.00	
LOCAL PURCHASE@12%		8,69,046.10	8,69,046.10	
PURCHASE		210.00	210.00	
Purchase Return		1,62,500.00	1,62,500.00	
Direct Expenses		20,60,743.00	20,60,743.00	
CEMENT		24,550.00	24,550.00	
Dust		1,35,938.00	1,35,938.00	
FREIGHT		3,53,195.00	3,53,195.00	
Carried Over		13,02,80,877.29	13,09,17,647.41	6,36,770.12 Cr

For Namberdar Bio Fuels Pvt. Ltd.

For Namberdar Bio Fuels Pvt. Ltd.


Director



Director

continued ...

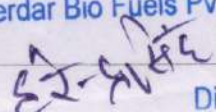
NAMBERDAR BIO FUELS PRIVATE LIMITED


Trial Balance : 1-Apr-22 to 31-Mar-23

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		13,02,80,877.29	13,09,17,647.41	6,36,770.12 Cr
GAS CUTTER		9,300.00	9,300.00	
HASRAT (WELDING EXPENSES)		13,500.00	13,500.00	
JCB RENT		2,60,160.00	2,60,160.00	
Labour Charges		2,56,820.00	2,56,820.00	
PLANT MAINTENANCE		2,65,110.00	2,65,110.00	
Site Expenses		7,42,170.00	7,42,170.00	
Indirect Expenses		30,22,851.58	23,86,081.46	6,36,770.12 Dr
Audit Fee		30,000.00		30,000.00 Dr
BANK CHARGES		1,633.80		1,633.80 Dr
BANK Interest		2,20,908.00	2,20,908.00	
BANK PROCESSING CHARGES		2,06,029.40	2,06,029.40	
BHOG PRASHAD		600.00		600.00 Dr
BROOM		140.00		140.00 Dr
Bulb		470.00		470.00 Dr
CARTAGE		51,710.00	51,710.00	
CGTMSE FEE		1,01,867.04	1,01,867.04	
CHOONA		2,100.00	2,100.00	
COMMISSION		15,000.00	15,000.00	
COMPANY REGISTRATION		4,43,736.00	4,43,736.00	
COUPLING SET		14,500.00	14,500.00	
Crane Rent		1,700.00	1,700.00	
CUTTING WHEEL		5,715.00	5,715.00	
DIESEL		1,20,319.00	1,20,319.00	
ELECTRICAL EQUIP		3,400.00	3,400.00	
ELECTRICITY EXPENSES		1,32,600.00	1,32,600.00	
FABRICATION		3,360.00	3,360.00	
FACTORY DOOR		9,000.00	9,000.00	
FACTORY EXP		3,000.00	3,000.00	
Factory Gate		8,000.00	8,000.00	
FITINGS		6,300.00	6,300.00	
Food & Beverages		34,438.00		34,438.00 Dr
FOUNDATION BOLT OF PLANT		13,050.00	13,050.00	
GATE & PIPES		7,776.00	7,776.00	
GENERATOR RENT		25,000.00	25,000.00	
GLANDER		1,260.00	1,260.00	
GLINDER		4,020.00	4,020.00	
Interest on TDS		369.00		369.00 Dr
JOB WORK		14,000.00	14,000.00	
LADDER & COT		5,450.00	5,450.00	
LED Light & Battery		900.00	900.00	
Legal & Professional Charges		47,000.00		47,000.00 Dr
LOADING CHARGES		2,957.00	2,957.00	
LOOSE TOOLS		25,590.00	25,590.00	
MANGE MATERIAL		19,530.00	19,530.00	
Medical Expenses		7,110.00		7,110.00 Dr
Carried Over		13,33,03,728.87	13,33,03,728.87	

For Namberdar Bio Fuels Pvt. Ltd.

For Namberdar Bio Fuels Pvt. Ltd.


Director


Director

NAMBERDAR BIO FUELS PRIVATE LIMITED

Trial Balance : 1-Apr-22 to 31-Mar-23

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		13,33,03,728.87	13,33,03,728.87	
MIRROR		3,800.00	3,800.00	
MISC EXPENSES		6,325.00		6,325.00 Dr
Mobile Recharge		1,449.00		1,449.00 Dr
MOTOR CYCLE		2,180.00		2,180.00 Dr
MOTORCYCLE REPAIR		900.00		900.00 Dr
MOTOR CYCLE SERVICE		1,300.00		1,300.00 Dr
NUT BOLT		37,082.00	37,082.00	
Office Expenses		10,665.00		10,665.00 Dr
OFFICE MAINTAINANCE		18,280.00		18,280.00 Dr
Other Expenses		12,005.00		12,005.00 Dr
PAINT ON PLANT		36,950.00	36,950.00	
PAINT THINNNER		5,220.00	5,220.00	
PENTRY EXPENSES		1,877.00		1,877.00 Dr
Petrol		31,140.00		31,140.00 Dr
PIPE		12,730.00	12,730.00	
PLUMBER		10,965.00	10,965.00	
PLYWOOD		1,000.00	1,000.00	
PRIMARY BRUSH THINNER		3,690.00	3,690.00	
Printing & Stationary		260.00		260.00 Dr
Professional Charges		1,84,304.00		1,84,304.00 Dr
PUMP		4,000.00	4,000.00	
RENT		6,00,000.00	6,00,000.00	
ROPE		1,280.00	1,280.00	
ROUND OFF		5.34	5.02	0.32 Dr
SALARY		2,42,824.00		2,42,824.00 Dr
SAND		11,850.00	11,850.00	
SARIYA		28,688.00	28,688.00	
SHAFT		16,000.00	16,000.00	
SOCKET		1,050.00	1,050.00	
SURENDRA (WAGES)		44,410.00	44,410.00	
SWITCH		6,330.00	6,330.00	
TARPIN		700.00	700.00	
TEJAB		9,255.00	9,255.00	
TELEVISION EXP		1,000.00		1,000.00 Dr
TRACTOR RENT		15,989.00	15,989.00	
TRAVELLING ALLOWANCE		500.00		500.00 Dr
TREE CUTTING (PEEPAL)		2,200.00	2,200.00	
TUBE		300.00	300.00	
WATER		53,140.00	53,140.00	
WELDING ROD		7,150.00	7,150.00	
WIRE		3,520.00	3,520.00	
Grand Total		13,33,03,728.87	13,33,03,728.87	

For Namberdar Bio Fuels Pvt. Ltd.

A. S. K. S.
Director

For Namberdar Bio Fuels Pvt. Ltd.

[Signature]
Director