

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AAA RESOURCES PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **AAA Resources Private Limited** ("the Company"), which comprise of the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended; (IND AS) and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its profit (including Other Comprehensive Income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made 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 on the financial statements.



Information other than the Financial Statements and Auditor's 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 Directors' Report including Annexures to Directors' Report, Management Discussion and analysis; Report on Corporate Governance and Shareholders Information, 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 or 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 Financial Statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated. After going through the other information identified as such, if we conclude that there is a material misstatement, we are required to communicate the matter to those charged with governance. We have nothing to report in this regard.

When we read the other information, which we will obtain after the date of Auditors' Report and if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and those charged with governance for the Financial Statements

The 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, total comprehensive income, changes in equity and cash flows and of the Company in accordance with the Indian Accounting Standards specified under Section 133 of the Act 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.



In preparing the Financial Statements, the Board of Directors and Management are 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 the 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 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 scepticism 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 but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
- 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Statements.

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 auditors' report unless law or regulation precludes public disclosure about the matters 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. As required by 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 Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.



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 (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid Financial Statements comply with the IND AS specified under Section 133 of the Act, read with the Companies (accounting Standards) Rules, 2021;
 - e. On the basis of the written representations received from the directors appointed as on 31st March, 2024 and taken on record by the Board of Directors, none of the directors were disqualified as on 31st March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion vide notification number GSR 583 (E) dated 13.06.2017 issued by the Ministry of Corporate Affairs;
 - 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:
 - i. The Company has disclosed the impact of pending litigations, if any, on its financial position in its 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 is no amount which is required to be transferred to the Investor Education and Protection Fund by the Company in accordance with the relevant provisions of the Act and the Rules made there under.
 - iv. (a) The management has represented that, to the best of it's 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 it's 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 which we 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 (a) and (b) contain any material misstatement.

h. The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Uttam Tekriwal & Company

Chartered Accountants

Firm Registration No.: 332340E



Place: **Kolkata**

Date: **30th April, 2024**

A handwritten signature in blue ink, appearing to read "Uttam Tekriwal".

**(Uttam Tekriwal)
Proprietor**

**Membership No. 055403
UDIN No. 24055403BKGYKB3297**

Annexure A to the Independent Auditor's Report

(Referred to in Paragraph-1 on Other Legal and Regulatory Requirements of our Report of even date to the members of **AAA Resources Private Limited** on the Financial Statements for the year ended 31st March, 2024)

- i. a) The Company is maintaining proper records showing full particulars including quantitative details and situation of its Property, Plant and Equipment.
- b) As explained to us, Property, Plant and Equipment have been physically verified by the Management at regular intervals and as informed to us, no discrepancy was noticed in Property, Plant and Equipment and Intangible Assets during the year.
- c) According to the information and explanations given to us and based on the examination of books and records, we report that the title deeds of immovable property and lease agreement in respect of leasehold land disclosed in the financial statements are held in the name of the Company.
- d) As informed to us the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e) As informed to us, the Company does not hold any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. a) According to the information and explanations given to us, there is no inventory in the Company. Accordingly, clause 3(ii)(a) of the Order is not applicable.
- b) According to the information and explanations given to us, there is no working capital limits from any bank. Accordingly, clause 3(ii)(b) of the Order is not applicable.
- iii. According to the information and explanations given to us, the Company has not made investments in, not provided any guarantee or security or granted any loan, secured or unsecured, during the year, to companies, firms, Limited Liability Partnerships or any other parties covered in the register maintained under Section 189 of the Act.



- iv. According to the information and explanations given to us and on the basis of the books and records examined by us, we report that the Company has complied with the provisions of sections 185 and 186 of the Act with respect to the loans given, investments made and security provided.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public during the year within the meaning of sections 73 to 76 of the Act and the rules framed thereunder to the extent notified.
- vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act in respect of services carried out by the Company. Accordingly, clause 3(vi) of the Order is not applicable.
- vii. According to the information and explanations given to us in respect of statutory dues :
- a) The Company was regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Tax Deducted at Source (Income Tax) & Professional Tax and any other statutory dues with the appropriate authorities.
- b) There were no arrears in undisputed amounts payable in respect of Tax Deducted at Source (Income Tax) and other statutory dues as at 31st March, 2024 for a period of more than six months from the date the same became payable.
- viii. In our opinion, there are no transactions recorded in the books of account that 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, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) According to the information and explanations given to us, the company is not declared as wilful defaulter by any bank or financial institution or other Lender.
- c) According to the information and explanations given to us and based on our examination of the books and records, we report that the Company had not availed any term loan during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.



d) According to the information and explanations given to us and based on our examination of the books and records, we report that the Company had not availed any loans during the year. Accordingly, clause 3(ix)(d) of the Order is not applicable.

e) According to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) According to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. a) According to the information and explanations given to us and based on our examination of the books and records, the Company has not raised money by way of initial public offer or further public offer (Including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

b) According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year.

xi. a) According to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the year in course of our audit.

b) According to the information and explanations given to us and based on our examination of the books and records, we are in the opinion that no report under sub-section (12) of section 143 of the Companies Act need to be filed by us 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 explanations given to us, no whistle- blower complaints were received by the Company during the year.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3 (xii) of the Order is not applicable.



- xiii. According to the information and explanations given to us and based on our examination of the books and records, we report that all transactions with the related parties are in compliance with sections 177 and sections 188 of the Companies Act and the details have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us and based on our examination of the books and records, the Company is not required to appoint internal auditors as required under section 138 of the Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014, and as such there was no Internal Auditors reports available. However, the Company is having internal control systems commensurate with the size and nature of its business.
- xv. According to the information and explanations given to us and based on our examination of the books and records, we report that the Company has not entered into any non-cash transactions with directors or persons connected with him during the year. Accordingly, Clause 3 (xv) of the Order is not applicable.
- xvi. In our opinion, considering the financial statements, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) of the Order is not applicable.
- xvii. According to the information and explanations given to us, the company has not incurred any cash loss in the financial year and in the immediately preceding financial year.
- xviii. According to the information and explanations given to us, there has been no resignation of the statutory auditors during the year.
- xix. According to the information and explanations given to us and based on our examination of the books and records, financial ratio's, ageing and expected dates of realisation of financial assets and payments of financial liabilities, our knowledge of Board of Directors and management plans, we are of the opinion that no material uncertainty exists on the date of audit report on the Company's ability of meetings its liabilities existing at the Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date.



- xx. According to the information and explanations given to us and based on our examination of the books and records, section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, Clause 3 (xx) of the Order is not applicable.
- xxi. According to the information and explanations given to us and based on our examination of the books and records, clause 3(xxi) of the Order is not applicable to the Company.

For Uttam Tekriwal & Company

Chartered Accountants

Firm Registration No.: 332340E

Place: **Kolkata**

Date: **30th April, 2024**



Uttam Tekriwal
(Uttam Tekriwal)
Proprietor

Membership No. 055403

UDIN No. 24055403BKGYKB3297

Annexure - B to the Independent Auditor's Report

(Referred to in paragraph-2(f) on Other Legal and Regulatory Requirements of our Report of even date to the members of **AAA Resources Private Limited** on the Financial Statements for the year ended 31st March, 2024)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of AAA Resources Private Limited ("the Company") as of 31st March, 2024 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements both applicable to an audit of Internal Financial Controls and, issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial



control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls were operating effectively as at 31st March, 2024, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Uttam Tekriwal & Company**
Chartered Accountants
Firm Registration No.: 332340E



Place: **Kolkata**

Date: 30th April, 2024


(Uttam Tekriwal)
Proprietor

Membership No. 055403

UDIN No. 224055403BKGYKB3297

AAA RESOURCES PRIVATE LIMITED

CIN No : U13209MH2006PTC160774

₹ in '000

Balance Sheet as at 31st March, 2024

Particulars	Notes	As at	As at
		31st March 2024	31st March 2023
ASSETS			
Non Current Assets			
Property, plant and equipment	2A	16,093.78	17,678.45
Other Intangible assets	2B	93,696.81	93,696.81
Financial assets			
Financial assets - Others	3	45.00	45.00
Deferred tax assets (Net)	4	-	280.69
Non-current tax assets (Net)		67.24	-
Other non-current assets	5	201.73	-
Subtotal (A)		1,10,104.56	1,11,700.95
Current Assets			
Financial Assets			
Investments	6	2,001.22	2,448.27
Trade receivables	7	3,532.94	8,763.48
Cash and cash equivalents	8	8,746.55	64.25
Other current assets	9	351.91	201.17
Subtotal (B)		14,632.62	11,477.17
Total Assets (A+B)		1,24,737.18	1,23,178.12
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	10	7,400.00	7,400.00
Other equity	11	1,15,696.49	1,14,303.95
Total equity (C)		1,23,096.49	1,21,703.95
LIABILITIES			
Non Current Liabilities			
Deferred tax liability (Net)	4	187.66	-
		187.66	-
Current Liabilities			
Financial Liabilities			
Trade payables - Due to	12	-	-
Micro enterprises and small enterprises		-	-
Other than micro enterprises and small enterprises		1,437.08	1,466.61
Other current liabilities	13	15.95	7.56
Total Current Liabilities (D)		1,453.03	1,474.17
Total Equity and Liabilities (C+D)		1,24,737.18	1,23,178.12

Significant Accounting Policies 1
The accompanying notes form an integral part of the Financial Statements

As per our attached report of even date.

For Uttam Tekriwal & Company

Chartered Accountants

Firm Registration No.332340E



Uttam Tekriwal

Proprietor

Membership No. 055403

UDIN No. 224055403BKGYKB3297

Place : Kolkata

Dated : 30/04/2024

For and on behalf of the Board



Arun Agarwal

Director

DIN: 01875702

Place : Kolkata

Dated : 30/04/2024



Suraj Gupta

Director

DIN: 09634584

Place : Kolkata

Dated : 30/04/2024



AAA RESOURCES PRIVATE LIMITED

CIN No : U13209MH2006PTC160774

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

<u>Particulars</u>	<u>Notes</u>	<u>For the Year ended 31st March 24</u>	<u>For the Year ended 31st March 23</u>
INCOME			
Revenue from operations	14	4,550.26	3,976.69
Other income	15	825.39	183.98
Total Income		5,375.65	4,160.67
EXPENSES			
Depreciation and amortization expense	16	1,584.67	1,580.34
Other expenses	17	1,930.09	2,439.38
Total Expenses		3,514.76	4,019.72
Profit before exceptional items		1,860.89	140.95
Exceptional items		-	-
Profit / (Loss) before tax		1,860.89	140.95
Less: Tax Expenses	4	-	-
Current Tax		-	-
Deferred Tax		468.35	35.51
Profit / (Loss) for the year		1,392.54	105.44
Other Comprehensive Income			
<u>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</u>			
Re-measurement gains/ (losses) on defined benefit plans		-	-
Tax Effect on above		-	-
Other comprehensive income for the year		-	-
Total comprehensive income for the year		1,392.54	105.44
Earning per Equity Share of Rs 10 each			
Basic & Diluted (Rs)	18	1.88	0.14
Significant Accounting Policies	1		
The accompanying notes form an integral part of the Financial Statements			

As per our attached report of even date.

For Uttam Tekriwal & Company

Chartered Accountants

Firm Registration No.332340E



Uttam Tekriwal

Proprietor

Membership No. 055403

UDIN No. 224055403BK6YKB3297

Place : Kolkata

Dated : 30/04/2024

For and on behalf of the Board



Arun Agarwal

Director

DIN: 01875702



Suraj Gupta

Director

(DIN: 09634584)

Place : Kolkata

Dated : 30/04/2024

Place : Kolkata

Dated : 30/04/2024



AAA RESOURCES PRIVATE LIMITED

CIN No : U13209MH2006PTC160774

Regd. Office: 1, Shakesphere Sarani, 5th Floor, A.C. Market, Middleton Row, Kolkata – 700071

Statement of Cash Flow for the Year ended 31st March, 2024

₹ in '000

Particulars	Period Ended	Year Ended
	31/03/2024	31/03/2023
Cash Flow from Operating Activities:		
Profit before Tax	1,860.88	140.95
Adjustments for :		
Depreciation & Amortisation	1,584.67	1,580.34
Gain on Sale of Mutual Fund	(45.50)	(135.93)
Fair Value of Mutual Fund (FVTPL)	(107.45)	(42.15)
Operating Profit before Working Capital changes	3,292.60	1,543.21
Adjustments for :		
Trade Receivables	5,230.54	(2,646.09)
Other Current Asset	(150.75)	(201.17)
Other Non Current Asset	(201.73)	-
Trade Payables	(29.51)	61.51
Other Current Liabilities	8.39	(16.29)
Cash generated from operations	8,149.54	(1,258.83)
Direct Taxes Paid (Net of refund)	(67.24)	-
Net Cash from Operating Activities	8,082.30	(1,258.83)
Cash Flow from Investing Activities:		
(Purchase) / Sale of Investments	600.00	950.00
Net Cash used in Investing Activities	600.00	950.00
Cash Flow from Financing Activities		
Repayments of Short Term Borrowings	-	-
Net Cash used in Financing Activities	-	-
Net Increase in Cash and Cash Equivalents	8,682.30	(308.83)
Cash and Cash Equivalents (Opening Balance)	64.25	373.08
Cash and Cash Equivalents (Closing Balance)	8,746.55	64.25
Break up of Closing Cash & Cash Equivalent		
Bank Balance in Current Account	8,746.55	64.25

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flows .

2. Figures for previous year have been regrouped wherever necessary for uniformity in presentation

As per our attached report of even date.

For and on behalf of the Board of Directors

For Uttam Tekriwal & Company

Chartered Accountants

Firm Registration No.332340E



Uttam Tekriwal


Proprietor

Membership No. 055403

UDIN: 224055403BKGYKB3297

Place : Kolkata

Dated : 30/04/2024



Arun Agarwal

Director

DIN : 01875702

Place : Kolkata

Dated : 30/04/2024



Suraj Gupta

Director

DIN: 09634584

Place : Kolkata

Dated : 30/04/2024

