

Balance Sheet as at 31st March 2024

₹ in thousand

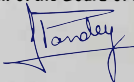
Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital		100.00	100.00
Reserves and surplus		(851.53)	453.59
Money received against share warrants		(761.53)	653.59
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings		843.00	443.00
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
		843.00	443.00
Current liabilities			
Short-term borrowings		269.41	269.41
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others		1,805.62	1,810.80
Other current liabilities		100.82	2.02
Short-term provisions			
		2,205.85	2,082.23
TOTAL		2,357.32	3,078.82
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment		212.81	241.54
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances		184.00	184.00
Other non-current assets			
		396.81	425.54
Current assets			
Current investments			
Inventories			
Trade receivables		785.61	1,167.02
Cash and cash equivalents		96.75	496.36
Short-term loans and advances			
Other current assets		1,078.15	989.90
		1,960.51	2,653.28
TOTAL		2,357.32	3,078.82

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For M.S.R.R & CO
 Chartered Accountants
 (FRN: 0108511w)

R.K. Sanghvi
 RUCHI KIRTIBHAI SANGHVI
 PARTNER
 Membership No.: 157199
 UDIN :
 Place: AHMEDABAD
 Date: 28/08/2024

For and on behalf of the Board of Directors


 AVNISH PANDEY
 Director
 DIN: 10187441

CENTRE FOR GREEN MOBILITY AHMEDABAD
PRUTHVI TOWER, B - 101, JODHPUR VILLAGE, SATELLITE,
AHMEADABAD-380015
CIN : u73200gj2012npI073125

(F.Y. 2023-2024)

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

₹ in thousand

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations			
Less: Excise duty			
Net Sales			
Other income		918.98	2,213.88
Total Income		918.98	2,213.88
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		403.58	375.16
Changes in inventories			
Employee benefit expenses		1,640.50	1,013.54
Finance costs			
Depreciation and amortization expenses		28.73	34.65
Other expenses		151.28	176.51
Total expenses		2,224.10	1,599.84
Profit before exceptional, extraordinary and prior period items and tax		(1,305.12)	614.04
Exceptional items			
Profit before extraordinary and prior period items and tax		(1,305.12)	614.04
Extraordinary items			
Prior period item			
Profit before tax		(1,305.12)	614.04
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(1,305.12)	614.04
Earning per share-in ₹			
Basic			
Before extraordinary Items			
After e xtraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M.S.R.R & CO
Chartered Accountants
(FRN: 0108611w)

R. K. Sanghvi

RUCHI KIRTIBHAI SANGHVI
PARTNER
Membership No.: 157199
UDIN :
Place: AHMEDABAD
Date: 28/08/2024

For and on behalf of the Board of Directors

Avnish Pandey

AVNISH PANDEY
Director
DIN: 10187441

Notes to Financial statements for the year ended 31st March 2024
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Share Capital	₹ in thousand	
	As at 31st March 2024	As at 31st March 2023
Particulars		
Authorised :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Issued :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Subscribed and paid-up :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	100.00	100.00
Total	100.00	100.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares	₹ in thousand			
	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	100.00	10,000	100.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	100.00	10,000	100.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	VANDANA PHADKE	5,000	50.00	5,000	50.00
Equity	MADHU MALHOTRA	5,000	50.00	5,000	50.00
	Total :	10,000	100.00	10,000	100.00

Reserves and surplus

Particulars	₹ in thousand	
	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	453.59	(160.45)
Add: Profit for the year		614.04
Less: Loss for the year	(1,305.12)	
Closing Balance	(851.53)	453.59
Balance carried to balance sheet	(851.53)	453.59

Note No. Long-term borrowings

Particulars	₹ in thousand			₹ in thousand		
	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Other Loans and advances						
PALLAVI GUPTA	400.00		400.00			

CENTRE FOR GREEN MOBILITY AHMEDABAD
 PRUTHVI TOWER, B - 101, JODHPUR VILLAGE, SATELLITE,
 AHMEADABAD-380015
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(F.Y. 2023-2024)

VANDANA PHADKE	288.00		288.00	288.00		288.00
VINOD RABADIYA	155.00		155.00	155.00		155.00
	843.00		843.00	443.00		443.00
The Above Amount Includes						
Unsecured Borrowings	843.00		843.00	443.00		443.00
Net Amount	843.00	0	843.00	443.00	0	443.00

Note No. Provisions

₹ in thousand

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Total						

Note No. Short-term borrowings

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Other Loans and advances		
ANUJBHAI MALHOTRA	219.41	219.41
BANKIM KALRA	50.00	50.00
	269.41	269.41
Total	269.41	269.41

Trade payables

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
(B) Others		
Anuj Malhotra Huf	1,425.00	1,425.00
CA RUCHI SANGHVI	5.00	5.00
CA SAHIL GALA	29.00	29.00
Funds For NGOS India Private Limited	5.00	5.00
M S RANADE and CO	175.05	130.80
PRINTO DOCUMENT SERVICES PRIVATE LIMITED	4.33	
SHREE MADHAV NAIK	216.00	216.00
HAZEL EARTH	36.24	
	1,895.62	1,810.80
Total	1,895.62	1,810.80

Note No. Other current liabilities

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
DEFERRED TAX LIABILITY	2.02	2.02
IGST 18%	98.80	
	100.82	2.02
Total	100.82	2.02

②

(F.Y. 2023-2024)

CENTRE FOR GREEN MOBILITY AHMEDABAD
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Property, Plant and Equipment and Intangible assets as at 31st March 2024

₹ in thousand

Assets	Useful Life (In Years)	Balance as at 1st April 2023	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
			Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets													
Own Assets													
CAMERA	15.00	87.45					87.45	28.82	10.62		39.45	48.00	58.63
CYCLE	10.00	4.82					4.82	2.11	0.68		2.79	2.03	2.71
ELECTRONICS AND EQUIPMENTS	10.00	117.75					117.75	22.37	9.54		31.91	85.84	95.38
COMPUTERS AND LAPTOP	3.00	11.84					11.84					11.84	11.84
FURNITURE	10.00	20.84					20.84	9.47	2.97		12.44	8.40	11.37
OFFICE EQUIPMENT	5.00	74.98					74.98	13.37	4.92		18.29	56.70	61.61
Total (A)		317.68					317.68	76.14	28.73		104.87	212.81	241.54
P.Y Total		317.68					317.68	41.50	34.65		76.14	241.54	276.19

General Notes :

- No depreciation if remaining useful life is negative or zero.
- Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
- In case of leap year, depreciation is calculated on the basis of 366 days in a year.

CENTRE FOR GREEN MOBILITY AHMEDABAD
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Note No. (i) Loans and advances

₹ in thousand

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	184.00		184.00	
Total				

Note No. Inventories

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
Total		

Note No. Trade receivables

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good		
Unsecured, Considered Good	785.61	1,167.02
Doubtful		
Allowance for doubtful receivables		
Total	785.61	1,167.02

(Current Year)

₹ in thousand

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)		738.93	46.68			785.61
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in thousand

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	391.41	728.93	46.68			1,167.02
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. (a) Trade receivables: Less than six months: Unsecured, Considered Good, Undisputed

₹ in thousand

Particulars	As at 31st March 2024	As at 31st March 2023
HAZEL EARTH		391.41
Total		391.41

(P)

Note No. (b) Trade receivables: Exceeding six months: Unsecured,
 Considered Good, Undisputed

Particulars	₹ In thousand	
	As at 31st March 2024	As at 31st March 2023
BHUMIPUTRA PROJECTS	354.00	354.00
DELHI JAL BOARD	152.83	152.83
EXECUTIVE ENGINEERING	63.33	63.33
LEDeG,	25.42	25.42
PLANNET STUDIO	132.30	122.30
The Executive Engineer	4.88	4.88
The Executive Engineer (PR) SR-I,	6.17	6.17
Total	738.93	728.93

Note No. (c) Trade receivables: 1-2 years: Unsecured, Considered
 Good, Undisputed

Particulars	₹ In thousand	
	As at 31st March 2024	As at 31st March 2023
ANUJ MALHOTRA CREDITOR	46.68	46.68
Total	46.68	46.68

Note No. Cash and cash equivalents

Particulars	₹ In thousand	
	As at 31st March 2024	As at 31st March 2023
Cash in hand		
Cash	32.44	32.44
Total	32.44	32.44
IDBI BANK		1.27
Total	64.31	1.27
IDBI BANK A/C NO. 10830		
Total	32.44	32.44

Note No. Other current assets

Particulars	₹ In thousand	
	As at 31st March 2024	As at 31st March 2023
Other Assets		
RENT SECURITY DEPOSIT	80.00	80.00
TDS	188.80	188.80
TDS RECIEVABLE	81.50	
MADHU ANOOPKUMAR MALHOTRA	290.00	290.00
CGST 9%	3.38	
SGST 9%	434.47	431.09
Total	1,078.15	989.90

Other income

Particulars	₹ In thousand	
	31st March 2024	31st March 2023
Interest Income		
SAVING BANK INT	3.98	1.80
	3.98	1.80
Other non-operating income		
GST SALES INTERSTATE	915.00	2,212.09
	915.00	2,212.09
Total	918.98	2,213.89

Purchase of stock-in-trade

Particulars	₹ In thousand	
	31st March 2024	31st March 2023
GST PURCHASE 12		245.16
GST PURCHASE @18%	37.50	130.00
GST PURCHASE INTERSTATE 18%	366.08	
Total	403.58	375.16

Employee benefit expenses

₹ In thousand

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Particulars	31st March 2024	31st March 2023
Salaries and Wages		
SALARY EXP.		1,013.54
INTERNS SALARY	115.00	
SALARY EXP	1,525.50	
	1,640.50	1,013.54
Total	1,640.50	1,013.54

Depreciation and amortization expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	28.73	34.65
Total	28.73	34.65

Other expenses

₹ in thousand

Particulars	31st March 2024	31st March 2023
AUDIT FEES EXP.		94.00
SURVEY EXPENSE		76.24
Bank charges	1.28	6.27
CONSULTATION EXP	70.00	
ROUND OFF		
TRAINING CHARGES	80.00	
Total	151.28	176.51

(P)