

0-123

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2023 - 2024

OF

AAROHAN HOLDINGS AND
ADVISORS PRIVATE
LIMITED

(CIN : U67110TG2012PTC080139)

8-2-120/77/A, 1ST FLR, ROAD NO.2, NEAR TDP
OFFICE, BANJARA HILLS, HYDERABAD,
TELANGANA-500034

BY
AUDITORS :

PPKG AND CO
CHARTERED ACCOUNTANTS
5-8-352, 701, 7TH FLOOR, RAGHAVA RATNA
TOWERS, NEAR MEDWIN HOSPITAL, ABIDS,
HYDERABAD-500001 TELANGANA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2024-25

PAN	AAKCA4403C		
Name	AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED		
Address	8-2-120/77/A, 1ST FLR, ROAD NO.2, NEAR TDP OFFICE, BANJARA HILLS, HYDERABAD, 36-Telangana, 91-INDIA, 500034		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	413908811310824

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	1,26,73,110
	Book Profit under MAT, where applicable	3	1,36,33,185
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	22,75,651
	Interest and Fee Payable	6	1,10,517
	Total tax, interest and Fee payable	7	23,86,168
	Taxes Paid	8	23,86,164
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by VANDHANA JHA in the capacity of Managing Director having PAN AETPJ9842C from IP address 124.123.92.122 on 31-Aug-2024 12:59:02 at HYDERABAD (Place) DSC S.No & Issuer 3432740 & 23257279CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated
Barcode/QR Code



AAKCA4403C0641390881131082407f51cfa72ef885cbdbc0205c8341e4e61b695a0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1188850 @ 25%	297212	
TAX ON SHORT TERM LISTED SECURITIES U/S 111A RS. 921547 @ 15%	138232	
TAX U/S 112A ON LTCG RS. 10462713 [10562713-100000(THRESHOLD LIMIT)]	1046271	
	<u>1481715</u>	
ADD: SURCHARGE @ 7%	103720	
	<u>1585435</u>	
ADD: HEALTH AND EDUCATION CESS @ 4%	63417	
TAX AS PER NORMAL PROVISIONS	<u>1648852</u>	

CALCULATION OF BOOK PROFIT U/S 115JB

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT	11904936	
ADD: Provision for Current Tax	1749583	
	<u>13654519</u>	
DEDUCT: interest on tax free bonds	-21334	
	<u>13633185</u>	
TAX @ 15% ON BOOK PROFIT OF RS. 13633185 U/S 115JB	2044978	
ADD: SURCHARGE @ 7%	143148	
	<u>2188126</u>	
ADD: HEALTH AND EDUCATION CESS @ 4%	87525	
	<u>2275651</u>	
HIGHER OF (1648852 OR 2275651)		2275651

MAT CREDIT C/F [2275651-1648852]

626799

LESS TAX DEDUCTED AT SOURCE

SECTION 194: DIVIDENDS	58973	
SECTION 193: INTEREST ON SECURITIES	25374	
SECTION 194JB: SECTION 194JB	46797	131144
		<u>2144507</u>

LESS ADVANCE TAX

6390009 - 06248 - 15-09-2023	250000	
6390009 - 28328 - 14-12-2023	300000	
6390009 - 25562 - 13-03-2024	400000	
6390009 - 25699 - 13-03-2024	400000	1350000
		<u>794507</u>

ADD INTEREST PAYABLE

INTEREST U/S 234B	39725	
INTEREST U/S 234C	70792	110517
		<u>905024</u>
		905020

TAX PAYABLE ROUNDED OFF U/S 288B

LESS SELF ASSESSMENT TAX U/S 140A

6390009 - 06066 - 29-08-2024	905020	905020
		<u>NIL</u>

TAX PAYABLE**EXEMPTED INCOME**

Interest On Tax Free Bonds	21334	
	<u>21334</u>	

INTEREST CALCULATION U/S 234B

Period of Default (April 1, 2024 To August 29, 2024, Period Included Upto August 31, 2024)

$$5 * 1\% * 794500 (794507) = 39725$$

INTEREST CALCULATION U/S 234C

$$\text{Ist} : 3 * 1\% * 321600 (321676 (2144507 * 15\%)) = 9648$$

$$\text{IInd} : 3 * 1\% * 715000 (715028 (965028 (2144507 * 45\%)-250000)) = 21450$$

IIIrd : 3 * 1% * 1058300 (1058380 (1608380 (2144507 X 75%)-550000)) = 31749
 IVth : 1 * 1% * 794500 (794507 (2144507 (2144507 X 100%)-1350000)) = 7945

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	36AAKCA4403C1Z6
Amount of turnover/Gross receipt as per the GST return filed	9913221

FIXED ASSETS

Block	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2024
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FITTINGS	10.00%	34,385	0	0	0	34,385	3,439	30,946
MACHINERY AND PLANT	15.00%	52,375	0	0	0	52,375	7,856	44,519
MACHINERY AND PLANT	40.00%	1,04,562	0	2,61,006	0	3,65,568	94,026	2,71,542
Total		1,91,322	0	2,61,006	0	4,52,328	1,05,321	3,47,007

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	2749537	284532	2465005

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2013-14	364472	171962	364472	-	-	-	-	-
2021-22	-	1442574	1442574	1442574	-	-	-	1442574
2022-23	16897	976409	976409	959512	-	-	-	2402086
2023-24	348615	606045	606045	257430	-	-	-	2659516
2024-25	1648852	2275651	2275651	626799	-	-	-	3286315

As per Form 26AS [File Creation Date: 15-07-2024] last imported on 15-07-2024 04:38 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
193 : Interest on securities									
1.	BLRC01000G		CANARA BANK ET & T SEC	95240	27/03/2024	9524	9524	OS	
2.	CHNS00492C		SOUTH INDIAN BANK LTD REGD.OFFICE TRICHUR	23944	28/11/2023	2394	2394	OS	
3.	CHNS00492C		SOUTH INDIAN BANK LTD REGD.OFFICE TRICHUR	23560	01/06/2023	2356	2356	OS	
4.	MUMR24569G		TATA MOTORS FINANCE LIMITED	111000	04/09/2023	11100	11100	OS	
Total (Section)				253744		25374	25374		
194 : Dividends									
1.	CHEA08844D		APOLLO HOSPITALS ENTERPRISE LIMITED	240	01/03/2024	24	24	OS	
2.	CHEA08844D		APOLLO HOSPITALS ENTERPRISE LIMITED	360	11/09/2023	36	36	OS	
3.	CHEA31306C		ASHOK LEYLAND LIMITED	Nil	01/08/2023	Nil	Nil	OS	
4.	CHEA31306C		ASHOK LEYLAND LIMITED	33540	01/08/2023	3354	3354	OS	
5.	MUMA00665A		ASIAN PAINTS LIMITED	930	03/11/2023	93	93	OS	
6.	MUMA00665A		ASIAN PAINTS LIMITED	3830	30/06/2023	383	383	OS	
7.	PNEB05807E		BAJAJ AUTO LIMITED	13300	25/07/2023	1330	1330	OS	
8.	BLRB04051F		BHARAT ELECTRONICS LTD	3680	28/03/2024	368	368	OS	
9.	BLRB04051F		BHARAT ELECTRONICS LTD	3680	23/02/2024	368	368	OS	
10.	BLRB04051F		BHARAT ELECTRONICS LTD	8700	25/09/2023	870	870	OS	

11.	RTKB03826E	BHARTI AIRTEL LIMITED	6870	23/08/2023	687	687	OS
12.	MUMC00352C	CIPLA LIMITED	1920	11/08/2023	192	192	OS
13.	CALC00051C	COAL INDIA LIMITED	5250	08/03/2024	525	525	OS
14.	CALC00051C	COAL INDIA LIMITED	15250	07/12/2023	1525	1525	OS
15.	CALC00051C	COAL INDIA LIMITED	4000	23/08/2023	400	400	OS
16.	CHNC00784A	COCHIN SHIPYARD LTD	5600	27/02/2024	560	560	OS
17.	CHNC00784A	COCHIN SHIPYARD LTD	6400	07/11/2023	640	640	OS
18.	CHNC00784A	COCHIN SHIPYARD LTD	2400	30/09/2023	240	240	OS
19.	DELN06170D	COFORGE LIMITED	950	06/02/2024	95	95	OS
20.	DELN06170D	COFORGE LIMITED	950	02/11/2023	95	95	OS
21.	DELN06170D	COFORGE LIMITED	950	03/08/2023	95	95	OS
22.	DELN06170D	COFORGE LIMITED	950	10/05/2023	95	95	OS
23.	NSKC01155A	COSMO FIRST LIMITED	2080	10/08/2023	208	208	OS
24.	PNEC00013G	CUMMINS INDIA LIMITED	1800	06/03/2024	180	180	OS
25.	PNEC00013G	CUMMINS INDIA LIMITED	1300	31/08/2023	130	130	OS
26.	HYDD00401C	DIVI'S LABORATORIES LIMITED	6900	04/09/2023	690	690	OS
27.	HYDD00080D	DR REDDY'S LABORATORIES LTD.	3200	31/07/2023	320	320	OS
28.	DELH01586E	HCL TECHNOLOGIES LTD.	6000	29/01/2024	600	600	OS
29.	DELH01586E	HCL TECHNOLOGIES LTD.	6000	25/10/2023	600	600	OS
30.	DELH01586E	HCL TECHNOLOGIES LTD.	5000	31/07/2023	500	500	OS
31.	DELH01586E	HCL TECHNOLOGIES LTD.	5400	29/04/2023	540	540	OS
32.	MUMH03189E	HDFC BANK LIMITED	22330	14/08/2023	2233	2233	OS
33.	BLRH00096F	HINDUSTAN AERONAUTICS LIMITED, CORP.OFF.	22660	28/02/2024	2266	2266	OS
34.	BLRH00096F	HINDUSTAN AERONAUTICS LIMITED, CORP.OFF.	7350	24/08/2023	735	735	OS
35.	MUMH07226C	HINDUSTAN UNILEVER LIMITED	6300	02/11/2023	630	630	OS
36.	MUMH07226C	HINDUSTAN UNILEVER LIMITED	Nil	19/06/2023	Nil	Nil	OS
37.	MUMH07226C	HINDUSTAN UNILEVER LIMITED	Nil	19/06/2023	Nil	Nil	OS
38.	MUMH07226C	HINDUSTAN UNILEVER LIMITED	7700	19/06/2023	770	770	OS
39.	MUMH07226C	HINDUSTAN UNILEVER LIMITED	Nil	19/06/2023	Nil	Nil	OS
40.	MUMI16212A	ICICI BANK LIMITED	32200	01/09/2023	3220	3220	OS
41.	CALI01639B	ITC LIMITED	14060	27/02/2024	1406	1406	OS
42.	CALI01639B	ITC LIMITED	27550	14/08/2023	2755	2755	OS
43.	MUMK32143G	KOTAK MAHINDRA BANK LIMITED	380	19/08/2023	38	38	OS
44.	MUML00051C	LARSEN AND TOUBRO LIMITED	49200	02/08/2023	4920	4920	OS
45.	MUML00051C	LARSEN AND TOUBRO LIMITED	12300	02/08/2023	1230	1230	OS
46.	MUMM18898F	MAHINDRA & MAHINDRA LTD.	11370	04/08/2023	1137	1137	OS
47.	RTKN07017D	NHPC LIMITED	17500	04/03/2024	1750	1750	OS
48.	RTKN07017D	NHPC LIMITED	5630	20/09/2023	563	563	OS
49.	DELN21817F	NTPC LIMITED	11700	06/02/2024	1170	1170	OS
50.	DELN21817F	NTPC LIMITED	11700	04/11/2023	1170	1170	OS
51.	DELN21817F	NTPC LIMITED	12600	30/08/2023	1260	1260	OS
52.	MUMR00462A	RELIANCE INDUSTRIES LIMITED	76930	28/08/2023	7693	7693	OS
53.	MUMS99307F	STATE BANK OF INDIA	49160	14/06/2023	4916	4916	OS
54.	BRDS02426E	SUN PHARMACEUTICAL INDUSTRIES LIMITED	13600	16/02/2024	1360	1360	OS
55.	BRDS02426E	SUN PHARMACEUTICAL INDUSTRIES LIMITED	5600	01/09/2023	560	560	OS
56.	BLRT00117F	T T K PRESTIGE LIMITED	2700	08/08/2023	270	270	OS
57.	MUMT00188G	THE INDIAN HOTELS CO.LTD.	1000	23/06/2023	100	100	OS
58.	CHET08980G	TITAN COMPANY LIMITED	900	31/07/2023	90	90	OS
59.	MUMU03782C	ULTRATECH CEMENT LIMITED	1520	31/08/2023	152	152	OS
60.	AHMC00020G	ZYDUS LIFESCIENCES LIMITED	8360	14/08/2023	836	836	OS
Total (Section)			589730		58973	58973	
194JB : SECTION 194JB							
1.	HYDS07473E	STAM INTERACTIVE SOLUTIONS PRIVATE LIMITED	245270	31/03/2024	24527	24527	BP
2.	HYDS07473E	STAM INTERACTIVE SOLUTIONS PRIVATE LIMITED	222700	04/11/2023	22270	22270	BP
Total (Section)			467970		46797	46797	
Grand Total			1311444		131144	131144	

ANY OTHER EXEMPT INCOME

Sr. No.	Particulars	Amount
1	interest from tax free bonds	21334.00
Total		21334.00

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	INTEREST ON TDS	2771.00
Total		2771.00

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (NO STT PAID)

Name of Company	Date of Purchase/ Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
HDFC MONEY MARKET FUND	04/10/2022	10/04/2023	1055052.89	1017251.92	0.00	0.00	37800.97
ICICI PRU BANKING AND PSU FUND	03/06/2022	10/04/2023	500000.00	471138.68	0.00	0.00	28861.32
ICICI PRU BANKING AND PSU FUND	03/06/2022	15/05/2023	1000000.00	933645.14	0.00	0.00	66354.86
ICICI PRU BANKING AND PSU FUND	03/06/2022	20/06/2023	200000.00	185472.40	0.00	0.00	14527.60
HDFC MEDIUM TERM DEBT FUND	03/06/2022	08/05/2023	1000000.00	931004.84	0.00	0.00	68995.16
HDFC MEDIUM TERM DEBT FUND	03/06/2022	20/06/2023	500000.00	461447.82	0.00	0.00	38552.38
HDFC MEDIUM TERM DEBT FUND	03/06/2022	11/09/2023	337492.99	307547.54	0.00	0.00	29945.45
HDFC MEDIUM TERM DEBT FUND	04/10/2022	11/09/2023	1162507.01	1084125.02	0.00	0.00	78381.99
ICICI PRU ULTRA SHORT TERM FUND	02/01/2023	20/06/2023	308215.18	297822.49	0.00	0.00	10392.69
HDFC ULTRA SHORT TERM FUND	16/10/2023	12/07/2023	1000000.00	990389.37	0.00	0.00	9610.63
ICICI PRU ULTRA SHORT TERM FUND	16/10/2023	07/12/2023	1500000.00	1485345.48	0.00	0.00	14654.52
ICICI PRU ULTRA SHORT TERM FUND	16/10/2023	07/12/2023	999999.99	990230.31	0.00	0.00	9769.68
Total			9563268.06	9155420.81	0.00	0.00	407847.25

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (STT PAID)

Name of Company	Date of Purchase/ Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
BHARAT ELECTRONICS LIMITED	01/11/2022	28/09/2023	68685.60	53600.15	0.00	0.00	15085.45
CENTRAL DEPOSITORY SERVICES (INDIA) LIMITED	01/11/2022	22/08/2023	117120.21	122807.76	0.00	0.00	-5687.55
CONTAINER CORPORATION OF INDIA LIMITED	03/07/2023	20/07/2023	137421.06	133720.16	0.00	0.00	3700.88
DABUR INDIA LIMITED	07/07/2022	18/04/2023	208386.44	217904.08	0.00	0.00	-9517.64
GAIL (INDIA) LIMITED	18/04/2023	20/07/2023	110696.20	109752.70	0.00	0.00	943.50
GAIL (INDIA) LIMITED	18/04/2023	21/07/2023	111645.30	109752.70	0.00	0.00	1892.60
INFOSYS LIMITED	22/03/2023	18/04/2023	125934.91	139210.37	0.00	0.00	-13275.46
INFOSYS LIMITED	15/11/2022	18/04/2023	125934.91	159739.60	0.00	0.00	-33804.69
INFOSYS LIMITED	09/11/2022	18/04/2023	84451.18	114328.42	0.00	0.00	-19877.24
INFOSYS LIMITED	04/07/2022	18/04/2023	31483.73	36972.04	0.00	0.00	-5488.31
JIO FINANCIAL SERVICES LIMITED	10/08/2023	28/09/2023	101829.47	0.00	0.00	0.00	101829.47
KOTAK MAHINDRA BANK LIMITED	27/04/2023	22/08/2023	88217.23	95071.54	0.00	0.00	-6854.31
KOTAK MAHINDRA BANK LIMITED	18/04/2023	22/08/2023	44108.61	47569.55	0.00	0.00	-3460.94
KOTAK MAHINDRA BANK LIMITED	18/04/2023	22/08/2023	132217.19	142708.65	0.00	0.00	-10491.46
LARSEN & TOUBRO LIMITED	04/10/2023	28/09/2023	69400.85	53041.68	0.00	0.00	16359.17
LARSEN & TOUBRO LIMITED	22/03/2023	28/09/2023	150871.42	111874.78	0.00	0.00	38996.64
LARSEN & TOUBRO LIMITED	09/11/2022	28/09/2023	141819.13	95214.82	0.00	0.00	46604.31
LARSEN & TOUBRO LIMITED	09/11/2022	28/09/2023	84331.92	56723.73	0.00	0.00	27608.19
LARSEN & TOUBRO LIMITED	01/11/2022	28/09/2023	150592.72	100201.34	0.00	0.00	50391.38
RELIANCE INDUSTRIES LIMITED	10/04/2023	22/08/2023	252363.21	234594.71	0.00	0.00	17768.50
RELIANCE INDUSTRIES LIMITED	09/11/2022	22/08/2023	126131.65	130987.68	0.00	0.00	-4856.03
STATE BANK OF INDIA	23/08/2022	04/08/2023	287680.35	260810.60	0.00	0.00	26869.75
STATE BANK OF INDIA	12/08/2022	04/08/2023	230184.04	212589.08	0.00	0.00	17594.96
ZYDUS LIFESCIENCES LIMITED	03/04/2023	06/03/2024	5631.00	2960.02	0.00	0.00	2670.98
EDELWEISS CHINA FUND	05/01/2023	07/06/2023	1394778.37	1500000.00	0.00	0.00	-105221.63
HDFC MIDCAP OPPORTUNITIES FUND	09/05/2023	25/01/2024	1416141.19	1000000.00	0.00	0.00	416141.19
ICICI PRU MID CAP FUND	16/05/2023	25/01/2024	1355625.38	1000000.00	0.00	0.00	355625.38
Total			7163683.27	6242136.18	0.00	0.00	921547.09

STATEMENT OF LONG TERM CAPITAL GAIN ON LISTED SECURITIES

CAPITAL GAIN TAXABLE @ 10% (WITHOUT INDEXATION BENEFIT) [SECTION 112A] IS APPLICABLE										
Name of Company	Date of Purchase / Year	Date of Sale/ Year	Sales Price	Purchase Cost (Deductible)	Transfer Expenses	Exempt	Capital Gain	Actual Purchase Cost	FMV on Jan 31, 2018	
BHARAT ELECTRONICS LIMITED	23/09/2022	28/09/2023	206056.80	0.00	0.00	0.00	206056.80	0.00	0.00	
BHARAT ELECTRONICS LIMITED	23/09/2022	28/09/2023	274842.20	0.00	0.00	0.00	274842.20	0.00	0.00	
BHARAT ELECTRONICS LIMITED	23/09/2022	28/09/2023	274442.60	0.00	0.00	0.00	274442.60	0.00	0.00	
BHARAT ELECTRONICS LIMITED	23/09/2022	28/09/2023	205382.40	0.00	0.00	0.00	205382.40	0.00	0.00	
BHARAT ELECTRONICS LIMITED	18/07/2022	28/09/2023	68460.80	128044.90	0.00	0.00	-59584.10	128044.90	0.00	

BHARAT ELECTRONICS LIMITED	18/07/2022	28/09/2023	68285.95	128044.90	0.00	0.00	-59758.95	128044.90	0.00
BHARAT ELECTRONICS LIMITED	28/04/2022	28/09/2023	68285.95	122887.55	0.00	0.00	-54601.60	122887.55	0.00
BHARAT ELECTRONICS LIMITED	09/11/2020	28/09/2023	136571.90	92937.00	0.00	0.00	43634.90	92937.00	0.00
BHARTI AIRTEL LIMITED	21/06/2022	06/03/2024	467393.31	262856.16	0.00	0.00	204537.15	262856.16	0.00
BHARTI AIRTEL LIMITED	20/06/2022	06/03/2024	467393.31	256526.60	0.00	0.00	210866.71	256526.60	0.00
BHARTI AIRTEL LIMITED	30/03/2021	06/03/2024	467393.31	208545.28	0.00	0.00	258848.03	208545.28	0.00
BHARTI AIRTEL LIMITED	26/03/2021	06/03/2024	584241.60	261519.90	0.00	0.00	322721.74	261519.90	0.00
COAL INDIA LIMITED	24/10/2022	06/03/2024	452555.40	241150.80	0.00	0.00	211404.60	241150.80	0.00
DR REDDYS LABORATORIES LIMITED	26/02/2020	06/03/2024	496966.49	245462.89	0.00	0.00	251503.60	245462.89	0.00
HINDUSTAN AERONAUTICS LIMITED	15/11/2022	06/03/2024	254894.22	101088.72	0.00	0.00	153805.52	101088.72	0.00
HINDUSTAN AERONAUTICS LIMITED	01/11/2022	06/03/2024	318617.80	126568.54	0.00	0.00	192049.26	126568.54	0.00
HINDUSTAN AERONAUTICS LIMITED	24/10/2022	06/03/2024	637235.60	241476.15	0.00	0.00	395759.45	241476.15	0.00
HINDUSTAN AERONAUTICS LIMITED	17/08/2022	06/03/2024	637235.60	229952.66	0.00	0.00	407282.94	229952.66	0.00
HINDUSTAN AERONAUTICS LIMITED	27/07/2022	06/03/2024	955853.40	289603.53	0.00	0.00	666249.77	289603.53	0.00
ICICI BANK LIMITED	22/03/2022	06/03/2024	27586.21	17924.29	0.00	0.00	9661.92	17924.29	0.00
ICICI BANK LIMITED	24/02/2022	06/03/2024	551724.28	356980.25	0.00	0.00	194744.03	356980.25	0.00
ICICI BANK LIMITED	10/01/2022	06/03/2024	137931.00	100287.68	0.00	0.00	37643.39	100287.68	0.00
ICICI BANK LIMITED	04/01/2022	06/03/2024	165517.28	115759.56	0.00	0.00	49757.72	115759.56	0.00
ICICI BANK LIMITED	05/07/2021	06/03/2024	220689.71	129364.80	0.00	0.00	91324.91	129364.80	0.00
ICICI BANK LIMITED	24/06/2021	06/03/2024	220689.71	126958.90	0.00	0.00	93730.81	126958.90	0.00
ICICI BANK LIMITED	04/06/2021	06/03/2024	331034.57	192780.54	0.00	0.00	138254.03	192780.54	0.00
ICICI BANK LIMITED	26/03/2021	06/03/2024	441379.43	232627.84	0.00	0.00	208751.59	232627.84	0.00
ICICI BANK LIMITED	24/03/2021	06/03/2024	110344.86	56678.08	0.00	0.00	53666.78	56678.08	0.00
ITC LIMITED	07/07/2022	22/08/2023	180898.12	115984.28	0.00	0.00	64913.84	115984.28	0.00
ITC LIMITED	07/07/2022	28/09/2023	330305.10	217470.53	0.00	0.00	112834.57	217470.53	0.00
ITC LIMITED	22/07/2022	06/03/2024	362034.51	271018.53	0.00	0.00	91015.98	271018.53	0.00
ITC LIMITED	18/07/2022	06/03/2024	201130.22	147613.20	0.00	0.00	53517.09	147613.20	0.00
ITC LIMITED	07/07/2022	06/03/2024	140791.20	101486.23	0.00	0.00	39304.97	101486.23	0.00
LARSEN & TOUBRO LIMITED	23/08/2022	28/09/2023	150592.72	94562.06	0.00	0.00	56030.66	94562.06	0.00
LARSEN & TOUBRO LIMITED	18/07/2022	28/09/2023	216853.51	124693.34	0.00	0.00	92160.17	124693.34	0.00
LARSEN & TOUBRO LIMITED	18/07/2022	28/09/2023	84174.61	48491.85	0.00	0.00	35682.76	48491.85	0.00
LARSEN & TOUBRO LIMITED	24/02/2022	28/09/2023	300623.62	176765.55	0.00	0.00	123858.07	176765.55	0.00
LARSEN & TOUBRO LIMITED	26/03/2021	28/09/2023	216449.01	101017.01	0.00	0.00	115432.00	101017.01	0.00
LARSEN & TOUBRO LIMITED	26/03/2021	28/09/2023	602638.14	280602.80	0.00	0.00	322035.44	280602.80	0.00
LARSEN & TOUBRO LIMITED	26/03/2021	28/09/2023	84662.56	39284.39	0.00	0.00	45378.17	39284.39	0.00
LARSEN & TOUBRO LIMITED	24/03/2021	28/09/2023	302366.29	136492.83	0.00	0.00	165873.46	136492.83	0.00
LARSEN & TOUBRO LIMITED	09/02/2021	28/09/2023	217703.73	112017.66	0.00	0.00	105686.07	112017.66	0.00
LARSEN & TOUBRO LIMITED	09/02/2021	28/09/2023	84846.13	43562.43	0.00	0.00	41283.70	43562.43	0.00
LARSEN & TOUBRO LIMITED	09/02/2021	28/09/2023	521197.67	267597.75	0.00	0.00	253599.92	267597.75	0.00
LARSEN & TOUBRO LIMITED	09/02/2021	28/09/2023	85282.25	43562.43	0.00	0.00	41719.82	43562.43	0.00
LARSEN & TOUBRO LIMITED	03/11/2020	28/09/2023	523876.67	161798.30	0.00	0.00	362078.37	161798.30	0.00
LARSEN & TOUBRO LIMITED	03/11/2020	28/09/2023	605389.87	188137.50	0.00	0.00	417252.27	188137.50	0.00

LARSEN & TOUBRO LIMITED	20 03/11/20	23 28/09/20	2 249386.0	6 73373.65	0.00	0.00	6 175992.3	6 73373.65	0.00
LEMON TREE HOTELS LIMITED	20 28/04/20	23 06/03/20	2 276509.5	2 130622.2	0.00	0.00	7 145887.3	7 130622.2	0.00
MAHINDRA & MAHINDRA LIMITED	22 18/07/20	24 06/03/20	0 386524.4	0 233383.5	0.00	0.00	0 153140.9	0 233383.5	0.00
MAHINDRA & MAHINDRA LIMITED	22 20/06/20	24 06/03/20	7 579786.7	6 296954.7	0.00	0.00	1 282831.9	6 296954.7	0.00
NTPC LIMITED	22 01/11/20	24 06/03/20	0 416504.3	6 210376.9	0.00	0.00	4 206127.4	6 210376.9	0.00
STATE BANK OF INDIA	22 02/08/20	23 04/08/20	6 57546.01	2 53981.58	0.00	0.00	4 3564.43	2 53981.58	0.00
STATE BANK OF INDIA	22 02/08/20	23 04/08/20	6 172907.7	4 161944.7	0.00	0.00	4 10963.02	4 161944.7	0.00
STATE BANK OF INDIA	22 22/07/20	23 04/08/20	4 115271.8	8 103136.5	0.00	0.00	8 12135.26	8 103136.5	0.00
STATE BANK OF INDIA	22 18/07/20	23 04/08/20	4 230403.8	8 194328.6	0.00	0.00	8 36075.16	8 194328.6	0.00
STATE BANK OF INDIA	22 18/07/20	23 04/08/20	2 200274.6	0 170037.6	0.00	0.00	0 30237.02	0 170037.6	0.00
STATE BANK OF INDIA	22 07/07/20	23 04/08/20	2 28610.66	0 24270.23	0.00	0.00	0 4340.43	0 24270.23	0.00
STATE BANK OF INDIA	22 07/07/20	23 04/08/20	5 86351.13	0 72810.69	0.00	0.00	0 13540.44	0 72810.69	0.00
STATE BANK OF INDIA	22 22/03/20	23 04/08/20	5 143918.5	0 123115.3	0.00	0.00	0 20803.25	0 123115.3	0.00
SUN PHARMACEUTICALS INDUSTRIES LIMITED	20 01/04/20	24 06/03/20	2 631058.7	6 136848.1	0.00	0.00	6 494210.5	6 136848.1	0.00
SUN PHARMACEUTICALS INDUSTRIES LIMITED	19 25/11/20	24 06/03/20	43 1262117.	6 363773.3	0.00	0.00	7 898344.0	6 363773.3	0.00
ZYDUS LIFESCIENCES LIMITED	22 18/07/20	24 06/03/20	2 375399.9	6 143276.1	0.00	0.00	6 232123.7	6 143276.1	0.00
ZYDUS LIFESCIENCES LIMITED	21 01/06/20	24 06/03/20	7 140774.9	6 95489.43	0.00	0.00	6 45285.54	6 95489.43	0.00
ZYDUS LIFESCIENCES LIMITED	22 22/01/20	24 06/03/20	1 416693.9	2 119491.3	0.00	0.00	9 297202.5	2 119491.3	0.00
RELIANCE INDUSTRIES LIMITED	22 18/07/20	23 02/08/20	8 126212.0	7 120195.0	0.00	0.00	7 6017.01	7 120195.0	0.00
RELIANCE INDUSTRIES LIMITED	22 14/06/20	23 02/08/20	8 126212.0	2 131925.2	0.00	0.00	2 -5713.14	2 131925.2	0.00
RELIANCE INDUSTRIES LIMITED	22 14/06/20	23 02/08/20	6 252465.4	4 263850.4	0.00	0.00	8 -11384.9	4 263850.4	0.00
RELIANCE INDUSTRIES LIMITED	22 14/06/20	23 02/08/20	6 252203.5	4 263850.4	0.00	0.00	8 -11646.8	4 263850.4	0.00
Total			5.36 2098793	2.34 1042522	0.00	0.00	3.02 1056271	2.34 1042522	0.00

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Prabir Kumar Chatterjee	Director (DIN:02663771)
Mr. Dilip Kumar Jha	Director (DIN:05180467)
Mrs. Vandana Jha	Director (DIN:05180470)

AUDITORS

M/s. PPKG & Co.,
Chartered Accountants

REGISTERED OFFICE

H.NO. 8-2-120/77/A,
1st Floor, Road No.2, Banjara Hills,
Hyderabad, Telangana.

NOTICE OF ANNUAL GENERAL MEETING

To
The Members
Aarohan Holdings and Advisors Private Limited
H.NO. 8-2-120/77/A, 1st Floor Road No.2,
Banjara Hills, Hyderabad, Telangana, India-500034

Dear Sir,

Sub: Notice of 12th Annual general meeting on 31st August 2024

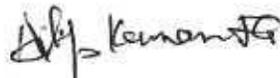
Notice is hereby given that the 12th Annual General Meeting of M/s. Aarohan Holdings and Advisors Private Limited(CIN: U67110TG2012PTC080139) will be held on Saturday, 31st August 2024 at 10.00AM at the registered office of the Company i.e at H.No. 8-2-120/77/A, 1st Floor Road NO.2, Banjara Hills, Hyderabad, Telangana, India - 500034 to transact the following business:

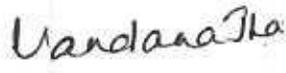
Sl. No.	AGENDA ITEMS
1.	Adoption of Audited Financial Statements for The Financial Year Ended 31st March 2024 and the report of the Directors and Auditors thereon.
2.	To re-appoint and continue M/S PPKG AND CO. as statutory auditor for 5 years from F.Y 2024-25 to FY 2028-2029 at such remuneration as may be mutually fixed by Board of Directors of the company and the Auditors.

Please submit leave of absence in case you are not in a position to attend the meeting.

The relevant papers shall be tabled at the meeting. Kindly make it convenient to attend the same.

For AAROCHAN HOLDINGS AND ADVISORS PRIVATE LIMITED


DILIP KUMAR JHA
DIRECTOR
(DIN:05180467)


VANDANA JHA
DIRECTOR
(DIN:05180470)



Date: 06/08/2024
Place: HYDERABAD

NOTES:

1. A member is entitled to attend and vote at the meeting, is also entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the company.
2. The proxy, in order to be valid, must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.
3. Members having any queries with respect to Accounts may communicate the same to the Company well in advance before the meeting.
4. Members are requested to bring their admission Slips along with Copy of Annual Report to the Annual General Meeting.
5. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliance by the companies and has issued circular stating that the service of documents / notices including annual report can be sent by e-mail to its members. To support the same members are requested to register their e-mail addresses with the company.

EXTRACTS OF MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED HELD ON TUESDAY 6th AUGUST, 2024 AT 01:00 P.M AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT H.NO. 8-2-120/77/A, 1ST FLOOR, ROAD NO.2, BANJARA HILLS HYDERABAD-500034

DIRECTORS PRESENT :

- | | | |
|--------------------------------|----------------|----------|
| 1. Mr. PRABIR KUMAR CHATTERJEE | (DIN:02663771) | Director |
| 2. Mr. DILIP KUMAR JHA | (DIN:05180467) | Director |
| 3. Mrs. VANDANA JHA | (DIN:05180470) | Director |

Mr. Dilip Kumar Jha (DIN:05180467) Director of the Company chaired the Meeting and conducted the proceedings of the meeting.

01. ADOPTION OF AUDITED ANNUAL FINANCIAL STATEMENT FOR THE F.Y. 2023-24:

The Audited Balance Sheet as on that date and Profit & Loss Account of the Company for the period ended 31.03.2024 were placed before the Board for approval. Detailed discussions were held regarding the performance of the company. Then the following resolutions were passed.

"RESOLVED THAT Audited Financial Statements of the Company comprising of Balance Sheet as at March 31, 2024, Statement of Profit and Loss for the year ended March 31, 2024 together with the notes forming part thereof, for the financial year ended March 31, 2024 as placed before the Board be and are hereby approved."

"RESOLVED FURTHER THAT said audited financial statements for the year ended 31st March, 2024 be signed on behalf of the Board by Dilip Kumar Jha (DIN:05180467) and Vandana Jha (DIN:05180470), Directors of the Company."

02: APPROVAL OF AUDITORS' REPORT FOR THE F.Y. 2023-24:

The Chairman placed before the Board the Report of the Statutory Auditor's with no qualifying remarks on the Annual Accounts of the Company for the F.Y. 2023-24 was placed before the Board. The Board noted the same and approved for circulation to the Shareholders duly attached with the Annual Accounts.

03: APPROVAL OF DIRECTORS' REPORT FOR THE F.Y. 2023-24:

A draft of the Directors' Report was laid before the Board on the state of affairs of the company for the F.Y.2023-24 and after detailed deliberations the Directors approved the same and passed the following resolutions:

"RESOLVED THAT Draft Directors' Report on the state of affairs of the Company for the Financial year 2023-24 placed before the Board be and are hereby approved and Dilip Kumar Jha(DIN:05180467) and Vandana Jha(DIN:05180470) , Directors of the Company be and are hereby authorized to sign the same."

04: TO FIX DATE, TIME AND PLACE FOR CONVENING OF ANNUAL GENERAL MEETING:

The Chairman informed the Board that according to the provisions of section 96 of the Companies Act, 2013 of said Act, the Annual General Meeting of the Company should be held latest by 30-September-2024, it is, therefore, necessary to fix the day, date, time and venue of the AGM, a draft of the notice convening the Annual General Meeting of the company was also placed before the Board for approval. After a brief discussion following resolution was passed:

"RESOLVED THAT pursuant to the provisions of Section 96 of the Companies Act, 2013 of the said Act, the Annual General Meeting of the Company be convened as per under mentioned schedule."

Date: - 31/08/2024

Day: - Saturday

Time: - 10:00 a.m.

Venue: - H.No.8-2-120/77/A, 1st Floor, Road No.2, Banjara Hills Hyderabad-500034

"RESOLVED THAT the draft of the notice convening the Annual General Meeting of the Company, as placed before the Board, be and is hereby approved and Dilip Kumar Jha (DIN:05180467), Director of the company be and is hereby authorised to issue notice convening the Annual General Meeting to all the members entitled thereto under the provisions of the Companies Act, 2013 and all other applicable laws and to do all such acts, deeds and things as he deems necessary for convening the meeting successfully".

05: AUTHORITY FOR FILING FORM:

The Chairman informed to the Board that under the new regime of E-Filing of company Law forms, the forms to be filed with Registrar of Companies (ROC) online shall be signed by a person who shall be authorized by the Board. The Board noted the same and authorized all or any 2 director(s) among the Board of Directors of Company for filing Annual Return and all other forms and Returns with ROC and passed the following resolution:

"RESOLVED THAT All or any 2 Director(s) of the Company be and are hereby severally authorized to file Annual Return and other forms and returns with Registrar of Companies, for and on behalf of the Company, and to carry out necessary corrections if any in the forms and returns filed with Registrar of Companies by the Company from time to time and to obtain receipts, certificates, certified copies etc., on behalf of the Company."

VOTE OF THANKS

There being no other business to transact, the meeting concluded with a vote of thanks to the chair at 03.00 P.M.

Date of Entry: 06.08.2024
Date of Signing: 06.08.2024



Dilip Kumar Jha
CHAIRMAN
DILIP KUMAR JHA

Place: HYDERABAD
Date: 06/08/2024

BOARDS REPORT

To,
The Members,
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

The Directors of your Company have pleasure in presenting before you the 12th Annual Report of the Company together with the Audited Financial Statements for the year ended 31st March 2024.

1. FINANCIAL SUMMARY:

The Company's financial performance for the financial year ended March 31, 2024:
(Amount in Lakhs INR)

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
Revenue from Operations	452.88	2724.95
Profit Before Tax	130.10	39.21
Less: -Current Tax	17.45	3.77
-Deferred Tax	(6.20)	28.80
-Income Tax earlier years	0.00	0.00
Profit For the Year	119.05	6.64
Add: Balance in Profit and Loss Account	230.71	224.06
Closing Balance	349.76	230.71

2. STATE OF AFFAIRS / HIGHLIGHTS:

1. The Company is engaged in the business of Investment Activities.
2. There has been no change in the business of the Company during the financial year ended March 31, 2024.

3. WEB LINK OF ANNUAL RETURN, IF ANY:

The Company has a website, i.e. <https://aaroahanfinance.com/>, and the annual return of the company has been published on such a website as per Section 92(3) of the Companies Act, 2013

4. MEETINGS OF BOARD OF DIRECTORS:

5 Board Meetings were held during the Financial Year ended March 31, 2024.

SI No.	Date
1	15-06-2023
2	25-08-2023
3	20-09-2023
4	28-12-2023
5	18-03-2024

The names of members of the Board, their attendance at the Board Meetings is as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2023-24
Mr. Dilip Kumar Jha	5
Mrs. Vandana Jha	5
Mr. Prabir Chaterjee	5

5. DETAILS IN RESPECT OF FRAUD:

The Auditor's Report doesn't contain any information in relation to fraud.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

7. MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

8. CHANGE IN DIRECTORSHIP:

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year ended March 31, 2024, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

There are no materially significant related party transactions during the financial year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year, as per Accounting Standard -18 Related Party Disclosures is given in Annexure-II to the Balance Sheet as on March 31, 2024.

11. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

12. PARTICULARS OF LOANS AND INVESTMENT:

The Company has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

13. TRANSFER TO RESERVE:

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under review.

14. DIVIDEND:

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: NIL
- Capital investment on energy conservation equipment's: NIL

B. Foreign Exchange earnings and Outgo

Earnings	NIL
Outgoings	NIL

16. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

17. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE [“POSH”]:

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment.

The policy on prevention of sexual harassment at workplace aims at prevention of harassment of employees {whether permanent, temporary, ad-hoc, consultants, interns or contract workers irrespective of gender} and lays down the guidelines for identification, reporting and prevention of undesired behaviour. The Company has duly constituted internal complaints committee as per the said Act.

During the financial year ended March 31, 2024, there will nil complaints recorded pertaining to sexual harassment.

18. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2024, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

19. INTERNAL FINANCIAL CONTROL:

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

20. AUDITOR:

Statutory Auditors

Auditors of the Company M/s PPKG & Co.(FRN:0009655S) hold office until the conclusion of the ensuing Annual General Meeting and being eligible offer themselves for re-appointment until the conclusion of Annual General Meeting of the company to be held in the F.Y. 2024-2025 till F.Y. 2028-2029.

As required under the provisions of section 139(1) of the Companies Act, 2013, the company has received a written consent from M/s PPKG & Co.(FRN:0009655S) to their re-appointment and a certificate, to the effect that their re-appointment, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

Secretarial Auditors

Pursuant to provisions of Section 204 of the Companies Act, 2013 Secretarial Audit is not applicable to the Company for the year FY 2023-24, hence the Company has not appointed Secretarial Auditors.

Cost Auditors

As per Section 148 of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, Cost audit is not applicable to the Company for the year 2023-24 and hence, the Company has not appointed any Cost Auditors.

21. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2024, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, M/s. PPKG & Co., Chartered Accountants, Hyderabad (FRN: 009655S). The Directors further confirm that: -

- a) In the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

22. DEPOSITS:

The company has not accepted any deposits during the financial year under review. However, loan from directors/ Relative of Directors taken during the year are as follows:

Name of Director	Loan taken during the year	Loan remaining at the end of the year
Nil	Nil	Nil

23. CORPORATE SOCIAL RESPONSIBILITY:

As the provisions of Section 135 of the Companies Act, 2013 are not applicable, your Company is not required to constitute a Corporate Social Responsibility Committee, develop and implement any Corporate Social Responsibility policy.

24. COST RECORD:

The provision of Cost audit as per section 148 doesn't applicable on the Company.

25. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

No application has been made or any proceeding is pending under the IBC, 2016. Hence this clause is not applicable.

26. DIFFERENCE IN VALUATION:

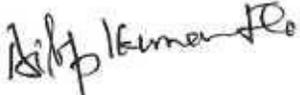
The company has never made any one-time settlement against the loans obtained from Banks and Financial Institution during the financial year. Hence this clause is not applicable.

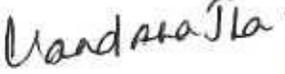
ACKNOWLEDGMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

For and on behalf of the Board of Directors
AAROHAN HOLDINGS & ADVISORS PRIVATE LIMITED


Dilip Kumar Jha
(Director)
DIN:05180467


Vandana Jha
(Director)
DIN:05180470



Place: Hyderabad
Dated: 06/08/2024

Annexure-1
FORM NO. AOC.2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

6. Details of contracts or arrangements or transactions not at arm's length basis:

S.No	Particulars	Details
a)	Names of the Related party & nature of relationship.	NIL
b)	Nature of contracts/ arrangements/ transactions.	
c)	Duration of the contracts/ arrangements/ transactions.	
d)	Salient terms of the contracts or arrangements or transactions including the value, if any.	
e)	Justification for entering into such contracts or arrangements or transactions.	
f)	Date of approval by the Board.	
g)	Amount paid as advances, if any.	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188.	

7. Details of contracts or arrangements or transactions at arm's length basis:

S.No	Particulars	Details
a)	Names of the Related party & Nature of Relationship	Dilip Kumar Jha
b)	Nature of contracts/ arrangements/ transactions	
c)	Duration of the contracts/ arrangements/ transactions	1 year
d)	Salient terms of the contracts or arrangements or transactions including the value, if any.	
e)	Date of approval by the Board.	-
f)	Amount paid as advances, if any.	-

S.No	Particulars	Details
a)	Names of the Related party & Nature of Relationship	Vandana Jha
b)	Nature of contracts/ arrangements/ transactions	
c)	Duration of the contracts/ arrangements/ transactions	1 year
d)	Salient terms of the contracts or arrangements or transactions including the value, if any.	
e)	Date of approval by the Board.	-
f)	Amount paid as advances, if any.	-

S.No	Particulars	Details
a)	Names of the Related party & Nature of Relationship	Prabir Kumar Chatterjee
b)	Nature of contracts/ arrangements/ transactions	
c)	Duration of the contracts/ arrangements/ transactions	1 year
d)	Salient terms of the contracts or arrangements or transactions including the value, if any.	
e)	Date of approval by the Board.	-
f)	Amount paid as advances, if any.	-

BY ORDER OF THE BOARD
FOR AAROHAH HOLDINGS AND ADVISORS PRIVATE LIMITED


DILIP KUMAR JHA
DIRECTOR
(DIN:05180467)


VANDANA JHA
DIRECTOR
(DIN : 05180470)



Place : HYDERABAD
Date : 06/08/2024

INDEPENDENT AUDITORS' REPORT

TO
THE MEMBERS OF
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
HYDERABAD

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED** ("the Company"), which comprise the Balance sheet as at 31st March, 2024, the statement of profit and loss and the Statement of Cash flows for the period ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the 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 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, 2024, its Profit, changes in equity and cash flow statement for the period ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SA's) 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 Companies Act, 2013 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.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's 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 Financial Statements or our knowledge obtained in the 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 is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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 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 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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 scepticism throughout the audit. We also:

- a. 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.
- b. 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

- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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 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 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure 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.
- (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 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) According to information and explanations given to us together with our audit examination, reporting with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are not applicable on the company.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- (h) 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 does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the

company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c.) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

vi. No Dividend has been declared or paid during the year by the company, hence provisions of section 123 of the Companies Act, 2013, are not applicable.

vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

for PPKG AND CO
Chartered Accountants
FRN No. 0009655S

Girdhari Lal Toshniwal

GIRDHARI LAL TOSHNIWAL
(PARTNER)
M No. 205140

Place : Hyderabad
Date : 06/08/2024

UDIN: 24205140BKALKT8355



AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

CIN : U67110TG2012PTC080139

BALANCE SHEET AS AT 31/03/2024

In ` Lakhs

Particulars	Note No.	as at 31/03/2024	as at 31/03/2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	240.00	240.00
Reserves and surplus	2	362.56	243.51
Money received against share warrants		-	-
Share application money pending allotment		602.56	483.51
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		0.00	0.00
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	3	24.77	10.49
Short-term provisions	4	11.21	4.05
		35.99	14.54
TOTAL		638.54	498.05
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	5	3.71	1.57
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		3.71	1.57
Non-current investments	6	461.15	372.14
Deferred tax assets (net)	7	13.02	6.82
Long-term loans and advances		-	-
Other non-current assets		-	-
		477.89	380.53
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	8	65.07	68.65
Cash and cash equivalents	9	54.64	20.51
Short-term loans and advances		-	-
Other current assets	10	40.95	28.35
		160.66	117.52
Accounting Policies and Notes on Accounts	1.0		
TOTAL		638.54	498.05

In terms of our attached report of even date
For PPKG AND CO

For AAROHAN HOLDINGS AND ADVISORS PRIVATE
LIMITED

CHARTERED ACCOUNTANTS
FIN : 00096555

Girdhari Lal Toshniwal
GIRDHARI LAL TOSHWAL
(PARTNER)
M. NO. : 205140



Dilip Kumar Jha
DILIP KUMAR JHA
(DIRECTOR)

Vandana Jha
VANDANA JHA
(DIRECTOR)

(DIN : 05180467)

(DIN : 05180470)

Place : HYDERABAD

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024**Note No. 1 Share Capital**

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Authorised		
4000000 (4000000) Equity Shares EQUITY of ` 10/- Par Value	400.00	400.00
	400.00	400.00
Issued		
2400000 (2400000) Equity Shares EQUITY of ` 10/- Par Value	240.00	240.00
	240.00	240.00
Subscribed		
2400000 (2400000) Equity Shares EQUITY of ` 10/- Par Value	240.00	240.00
	240.00	240.00
Paidup		
2400000 (2400000) Equity Shares EQUITY of ` 10/- Par Value Fully Paidup	240.00	240.00
	240.00	240.00

Holding More Than 5%

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	% Held	Number of Share	% Held
DILIP KUMAR JHA	1775000	73.96	1775000	73.96
PRABIR KUMAR CHATTERJEE	400000	16.67	400000	16.67
VANDANA JHA	225000	9.38	225000	9.38

Shareholding of Promoters

Shares held by promoters as at 31/03/2024

EquityShares EQUITY of ` 10

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	VANDANA JHA	225000	9.38	0
2	DILIP KUMAR JHA	1775000	73.96	0
3	PRABIR KUMAR CHATTERJEE	400000	16.67	0

Shares held by promoters as at 31/03/2023

EquityShares EQUITY of ` 10

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	VANDANA JHA	225000	9.38	0
2	DILIP KUMAR JHA	1775000	73.96	0
3	PRABIR KUMAR CHATTERJEE	400000	16.67	0

Breakup of Equity Capital

EquityShares EQUITY of ` 10

Particular	as at 31/03/2024	as at 31/03/2023
Directors And Related Parties	2400000	2400000

Note No. 2 Reserve and Surplus

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Securities Premium Opening	12.80	12.80
	12.80	12.80
Profit and Loss Opening	230.71	224.06
Amount Transferred From Statement of P&L	119.05	6.64
	349.76	230.71
	362.56	243.51

Note No. 3 Other Current Liabilities

Particulars	In ' Lakhs	
	as at 31/03/2024	as at 31/03/2023
Other payables		
Employee Related	9.32	2.68
Tax Payable	13.25	6.81
Other Current Liabilities	2.21	0.99
	24.77	10.49

Note No. 4 Short Term Provisions

Particulars	In ' Lakhs	
	as at 31/03/2024	as at 31/03/2023
Employee Benefits		
Provident Fund Scheme	0.67	0.50
Other Employee Liabilities Related Provision	0.01	0.01
Tax Provision		
Current Tax	9.09	2.55
Others	1.45	1.00
	11.21	4.05

No. 5 Property, Plant and Equipment

In ' Lakhs

Particulars	Gross			Depreciation			Impairment			Net					
	Opening as at 01/04/2023	Addition	Deduction	Revaluation	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Deductible	Other Adj.	Closing as at 31/03/2024	Opening as at 01/04/2023	During Period	Reversal	Closing as at 31/03/2024	Closing as at 31/03/2023
Office equipments															
Electrical equipments	0.87				0.87	0.80	0.02			0.82					
Vehicle	0.37				0.37	0.33	0.01			0.34					0.03
Computer equipments	1.23				1.23	1.13	0.03			1.16					0.11
Software for computers	0.22				0.22	0.19	0.01			0.20					0.03
Tools and works	3.82				3.82	3.49	0.09			3.58					0.33
Computer and software	0.39				0.39	0.38				0.38					0.01
Computer and software	6.54				6.54	6.21				6.21					0.33
Computer and software	0.14				0.14	0.13				0.13					0.00
Computer	1.74	2.61			4.35	1.34	0.25			1.59					2.75
Other equipments	12.84	2.61			15.45	11.74	0.35			12.10					3.35
Generator	0.50				0.50	0.20	0.05			0.26					0.24
Generator	0.31				0.31	0.29				0.29					0.02
Generator	0.17				0.17	0.11	0.04			0.15					0.06
Generator	0.98				0.98	0.60	0.09			0.70					0.28
Generator and															
Generator	0.09				0.09	0.09				0.09					0.00
Generator	0.09				0.09	0.09				0.09					0.00
Generator	15.14	2.61	0.00	0.00	17.75	13.57	0.47	0.00	0.00	14.04	0.00	0.00	0.00	3.71	1.57
Generator	15.14	0.00	0.00	0.00	15.14	12.53	1.04	0.00	0.00	13.57	0.00	0.00	0.00	1.57	2.61

Note No. 6 Non-current investments

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Investments in Equity Instruments	296.04	195.47
Investments in debentures or bonds	39.52	39.52
Investments in Mutual Funds	125.60	137.15
	461.15	372.14

Note No. 7 Deferred Taxes

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Deferred Tax Assets		
Property, Plant and Equipment	0.00	0.30
Unrealised Carried Forward Losses	13.02	6.52
	13.02	6.82

Note No. 8 Trade receivables

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Trade Receivable		
Unsecured considered good		
Exceeding Six Months	65.07	68.65
	65.07	68.65

Ageing Schedule as at 31/03/2024

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	Not due	
(i) Undisputed Trade receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables - considered doubtful	63.24	1.82	0.00	0.00	0.00	0.00	65.07
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ageing Schedule as at 31/03/2023

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	Not due	
(i) Undisputed Trade receivables - considered good	0.00	68.65	0.00	0.00	0.00	0.00	68.65
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 9 Cash and cash equivalents

In ` Lakhs

Particulars	as at 31/03/2024	as at 31/03/2023
Cash in Hand	0.00	0.06
Balances With Banks	54.63	20.45
	54.64	20.51

Note No. 10 Other current assets

In ` Lakhs

Particulars	In ` Lakhs	
	as at 31/03/2024	as at 31/03/2023
MAT CREDIT 2021-22	9.59	9.59
INTEREST ACCRUED TFB	0.91	0.63
MAT CREDIT 22-23	2.57	2.57
RENEWAL FEES TO SEBI	4.44	1.11
SALARY PAYABLE TO VANDANA JHA	0.08	0.00
CGST INPUT	0.61	0.00
IGST INPUT	1.41	0.00
SGST INPUT	0.61	0.00
DIVIDEND RECEIVABLES	0.00	0.02
MAT CREDIT FOR FY 2023-24	6.30	0.00
MAT CREDIT 2020-21	14.43	14.43
	40.95	28.35

In terms of our attached report of even date
For PPKG AND CO

For AAROHAH HOLDINGS AND ADVISORS PRIVATE
LIMITED

CHARTERED ACCOUNTANTS
FRN : 00096555

Girdhar Lal Toshniwal
GIRDHARI LAL TOSHNIWAL
(PARTNER)
A. NO. : 205140



Dilip Kumar Jha
DILIP KUMAR JHA
(DIRECTOR)
(DIN : 05180467)

Vandana Jha
VANDANA JHA
(DIRECTOR)
(DIN : 05180470)

Place : HYDERABAD

Date : 06/08/2024



AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
CIN : U67110TG2012PTC080139
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2024

In ' Lakhs except earning per share

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Revenue from operations	11	452.88	2,724.96
Other income	12	126.73	28.45
Total Income		579.61	2,753.41
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	13	351.68	2,640.89
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	14	25.35	19.65
Finance costs	15	0.13	0.15
Depreciation and amortization expense	16	0.47	1.04
Other expenses	17	71.63	52.46
Total expenses		449.27	2,714.19
Profit before exceptional and extraordinary items and tax		130.34	39.21
Exceptional items		-	-
Profit before extraordinary items and tax		130.34	39.21
Extraordinary Items		-	-
Profit before tax		130.34	39.21
Tax expense:	18		
Current tax		17.50	3.77
Deferred tax		(6.20)	28.80
Profit/(loss) for the period from continuing operations		119.05	6.64
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		119.05	6.64
Earnings per equity share:	19		
Basic		4.96	0.28
Diluted		4.96	0.28

In terms of our attached report of even date
For PPKG AND CO

CHARTERED ACCOUNTANTS
FRN : 0009655S

Girdhari Lal Toshniwal
GIRDHARI LAL TOSHNIWAL
(PARTNER)
M. NO. : 205140



For AAROHAN HOLDINGS AND ADVISORS PRIVATE
LIMITED

Dilip Kumar Jha
DILIP KUMAR JHA
(DIRECTOR)
(DIN : 05180467)

Vandana Jha
VANDANA JHA
(DIRECTOR)
(DIN : 05180470)

Place : HYDERABAD

Date : 06/08/2024

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024**Note No. 11 Revenue from operations**

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Sale of Services	452.88	2,724.96
	452.88	2,724.96

Note No. 12 Other income

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest	2.93	5.30
Dividend	4.88	3.40
Profit(Loss) on Redemption / Sale of Investment & Property, Plant and Equipment (Net)	118.92	18.89
Adjustments	0.00	0.87
	126.73	28.45

Note No. 13 Purchases of Stock-in-Trade

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Finished Goods	351.68	2,640.89
	351.68	2,640.89

Note No. 14 Employee benefits expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Salary, Wages & Bonus	24.68	18.75
Contribution to Provident Fund	0.14	0.17
Staff Welfare Expenses	0.53	0.73
	25.35	19.65

Note No. 15 Finance costs

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest Expenses		
Bank Charges	0.01	0.02
Other Interest Charges	0.12	0.13
	0.13	0.15

Note No. 16 Depreciation and amortisation expense

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Depreciation & Amortisation		
Depreciation Tangible Assets	0.47	1.04
	0.47	1.04

Note No. 17 Other expenses

In ` Lakhs

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Administrative and General Expenses		
Telephone Postage	1.38	1.34
Printing Stationery	0.21	0.17
Rent Rates And taxes	2.28	2.53
Auditors Remuneration	1.55	1.00
Managerial Remuneration	49.50	30.80
Repairs Maintenance Expenses	0.22	0.35
Electricity Expenses	0.68	0.68
Travelling Conveyance	3.12	1.08
Legal and Professional Charges	0.03	0.07
Donations Subscriptions	0.00	0.20
Safety and Security Expenses	1.67	1.66

Information Technology Expenses	7.02	8.08
Subscriptions, Membership Fees	1.73	0.57
Other Administrative and General Expenses	0.92	1.18
Write off Assets and Liabilities		
Other Write Offs	0.82	0.27
Other Expenses	0.50	2.43
	71.63	52.46

Note No. 18 Tax expense

Particulars	In ` Lakhs	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Current tax	17.50	3.77
Deferred tax	(6.20)	28.80
	11.29	32.57

Note No. 19 Earnings per equity share

Particulars	In `	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Earnings Per Equity Share		
Basic	4.96	0.28
Diluted	4.96	0.28
Number of Shares used in computing EPS		
Basic	2400000	2400000
Diluted	2400000	2400000
Weighted Average Number of shares		
Number of Shares for basic EPS calculation	24,00,000.00	24,00,000.00

In terms of our attached report of even date
For PPKG AND CO

CHARTERED ACCOUNTANTS
FIN : 0009655S

Girdhari Lal Toshniwal
GIRDHARI LAL TOSHNIWAL
(PARTNER)
M. NO. : 205140



For AAROCHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

Dilip Kumar Jha
DILIP KUMAR JHA
(DIRECTOR)
(DIN : 05180467)

Vandana Jha
VANDANA JHA
(DIRECTOR)
(DIN : 05180470)

Place : HYDERABAD

Date : 06/08/2024

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

Significant Accounting Policies:

Basis of preparation:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of The Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1. Tangible Fixed Assets:

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

2. Intangible Fixed Assets:

- Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably

3. Impairment of Assets:

- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

4. Depreciation and Amortisation:

- Depreciation on the fixed assets is provided under WDV method as per the rates prescribed in Schedule XIV to The Companies Act, 2013 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:

iii. Assets costing below Rs.5000/- are fully depreciated in the year.

- Leasehold land and leasehold improvements are amortised over the primary period of lease.
- Intangible assets are amortised over their useful life of 5 years.

5. **Investments:**

- Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.
- On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long- term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the Short/long term investments.
- On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6. **Employee Benefits:**

- Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.
- Gratuity provision would be made at the time of payment.

7. **Inventories:**

- Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business.

8. **Borrowing Costs:**

- Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

9. **Revenue Recognition:**

Revenue from Operations

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer.
- Sale of services are recognised when services are rendered and related costs are incurred.
- Profit from partnership firms are considered as operating Income.

- Revenue from job work services is recognised based on the services rendered in accordance with the Terms of Contracts.
- Export benefit are accounted for in the year of exports based on eligibility and when there is no un-certainty in receiving the same.

Other income

- Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

10. Taxation:

Tax expense comprises Current and Deferred Tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of The Income Tax Act, 1961 and tax expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax

liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws

- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
 - At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.
11. **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

12. Earnings per share:

- Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

13. Provisions:

- A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

14. Contingent liabilities:

- A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably; the Company does not recognize a contingent liability but discloses its existence in the financial statements.

15. **Cash and cash equivalent:**

- Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand.

II .NOTES ON ACCOUNTS:

1. The Provision for Income tax has been made based on the computation as per the provisions of Income tax Act.
2. No Provision for Gratuity has been made, gratuity will be paid as and when employee retires.
3. Since the company has only one segment, Segment reporting is not applicable to it.
4. The amount shown under receivables / payables is subject to confirmation from respective parties.
5. Previous year figures have been re-grouped / re-arranged wherever necessary.
6. Particulars Of Employees :

Sr.No	PARTICULARS	AMOUNT
a.	Employees who are in receipt of remuneration of Rs 60,00,000/- or more per annum or Employees who are in receipt of remuneration of Rs 5,00,000/- or more per month; employed throughout the year	NIL
b.	Employees who are in receipt of remuneration of Rs 60,00,000/- or more per annum or Employees who are in receipt of remuneration of Rs 5,00,000/- or more per month; employed for part of the year	NIL

7. Managerial Remuneration : (Amt in Lacs)

NAME	DESIGNATION	CURRENT YEAR	PREVIOUS YEAR
DILIP KUMAR JHA	DIRECTOR	14.62	7.70
VANDANA JHA	DIRECTOR	10.12	7.70
PRABIR KUMAR CHATTERJEE	DIRECTOR	24.75	15.40

8. Earnings Per Share:

Sr.No.	Particulars	Current Year	Previous Year
1.	Net Profit or (Loss) as per Profit and Loss account available for equity share holders	1,19,04,938.08	6,64,336.10
2.	Weighted average number of Equity Shares for Basic EPS	24,00,000.00	24,00,000.00
3.	Weighted average number of Equity Shares for Diluted EPS	24,00,000.00	24,00,000.00
4.	Basic Earnings per Share	4.96	0.28
5.	Diluted Earnings per Share	4.96	0.28

9. Particulars of Auditor's remuneration are as follows : AMOUNT (Rs.)

Sr.No	Particulars	2023-24	2022-23
1	Audit Fee	1,30,000	1,00,000
TOTAL		1,30,000	1,00,000

10. Deferred tax has been provided in accordance with Accounting Standard 22 on 'Accounting for taxes on income' issued by the Institute of Chartered Accountants of India w.e.f 01.04.2002.

(Amt in Lacs)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Opening Deferred Tax Asset/(Liability)	6.82	35.62
Deferred Tax Liability on account of difference in depreciation as per Income tax Act, 1961 and that as per Companies Act, 1956.	-	-
Less/Add : Deferred Tax Assets	6.20	(28.80)
Closing Balance	13.02	6.82
Deferred tax liability / assets	Asset	Asset

11. VALUE OF IMPORTS : (CIF VALUE)

PARTICULARS	INR
NIL	NIL

12. EXPENDITURE & EARNINGS IN FOREIGN CURRENCY :

PARTICULARS	INR
Expenditure in Foreign Currency	NIL
Earnings in Foreign Currency	NIL
Inflow in Foreign Currency	NIL

13. Remittances in Foreign Currency on account of Dividend : NIL

14. Related party disclosures (as identified by the management) as per Accounting Standard 18 are as given below :

Names of related parties, description of relationship and amount outstanding as on 31st March, 2024. (Amt in Rupees)

Related Party	Relationship	Balance outstanding as on 31.03.2024		Balance outstanding as on 31.03.2023	
		Payable	Receivable	Payable	Receivable
<u>VANDANA JHA</u>					
Remuneration	Director	-	-	41,500	-
<u>DILIP JHA</u>	Director	-	-	-	-
Remuneration	Director	3,15,000	-	44,105	-
<u>PRABIR K CHATTERJEE</u>					
	Director				
Remuneration	Director	2,96,823	0	82,736	-

15. In respect of the above parties, there is no provision for doubtful debts as on 31st March, 2024 and no amount has been written off or written back during the year in respect of debts due from/to them.

16. Contingent Liabilities: NIL

for PPKG AND CO
Chartered Accountants

Girdhari Lal Toshniwal

GIRDHARI LAL TOSHWAL
(PARTNER)

M.NO. : 205140



Place : HYDERABAD

Date : 06/08/2024

for AAROHAH HOLDINGS AND
ADVISORS PRIVATE LIMITED

Dilip Kumar Jha

DILIP KUMAR JHA
DIRECTOR

(DIN : 05180467)

Vandana Jha

VANDANA JHA
DIRECTOR

(DIN : 05180470)



11. The financial statements are free of material misstatements, including omissions.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
13. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
14. No personal expenses have been charged to revenue accounts.
15. No fraud has been committed during the year.
16. All the payments made in excess of Rs. 10,000/-, in respect of any expenditure incurred by the Company, as specified in Section 40A(3) of the Income Tax Act, 1961, during the previous year 2023-24 relevant to the Assessment Year 2024-25, have been made only by an account payee cheque drawn on a bank or by an account payee bank draft or electronic fund transfer.
17. All the loans taken or repaid in excess of Rs. 20,000/- by the Company, as specified in Section 269SS or 269ST of the Income Tax Act, 1961, during the previous year 2023-24 relevant to the Assessment Year 2024-25, have been made only by an account payee cheque drawn on a bank or by an account payee bank draft or electronic fund transfer.

18. GOING CONCERN EVALUATION

AREA OF ANALYSIS	FY:2021-22	FY:2022-23	FY:2023-24
1.NETWORTH	476.86	483.51	602.56
2.TURNOVER	2,306.10	2,724.95	452.88
3.SUNDRY DEBTORS	111.35	68.65	65.06

It has been observed that there are no pending litigations with the company, nor any mishappening have occurred during the year.

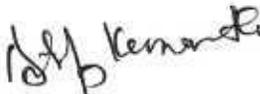
Based on the above information, we are at opinion of entity's ability to continue as Going Concern

19. We here by confirm that none of our vendors or we have not taken any loans from entities registered under Micro, Small and Medium Enterprise, hence there are not dues.

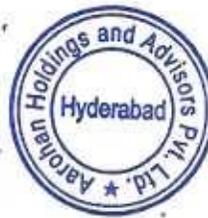
I confirm the above information.

Yours faithfully,

for **AAROHAH HOLDINGS AND ADVISORS PRIVATE LIMITED**


DILIP KUMAR JHA
DIRECTOR
(DIN : 05180467)


VANDANA JHA
DIRECTOR
(DIN : 05180470)



Dated: 06/08/2024
Place: **HYDERABAD**

AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
8-2-120/77/A, 1ST FLR, ROAD NO.2, NEAR TDP OFFICE, BANJARA HILLS,
HYDERABAD, TELANGANA-500034
CIN : U67110TG2012PTC080139

LETTER OF REPRESENTATION

To,

GIRDHARI LAL TOSHNIWAL
PARTNER
PPKG AND CO
5-8-352, 701, 7TH FLOOR,
RAGHAVA RATNA TOWERS,
NEAR MEDWIN HOSPITAL, ABIDS,
HYDERABAD-500001 TELANGANA

**Sub Representation for the purpose of audit for the financial year 2023-2024 (Assessment year 2024-
: 2025)**

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of **AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED** for the year ended on **31/03/2024** for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of **AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED**, as on **31/03/2024** and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the Companies Act, 2013 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations;

1. Ours' is a private limited company incorporated under the Companies Act, 2013 bearing Regn. No U67110TG2012PTC080139 dated No 04/04/2012. A copy of the memorandum & Articles of association is already with you.

Following persons are the members of the Board of Directors of the Company as on date:-

SN	Name of Director	Designation	Date of appointment
1	Dilip Kumar Jha	Director	04/04/2012
2	Prabir Kumar Chatterjee	Director	02/07/2014
3	Vandana Jha	Director	04/04/2012

-
2. The Company has obtained all registrations/ license required to run the business.
 3. So far the Company has filed I.T. Return for the FY ending March 2023. PAN of the Company is AAKCA4403C. There are no demands/ appeals pending.
 4. All the Statutory Compliance like GST, PF, ESIC etc, has been paid timely and there is no default there.
 5. We have maintained following books of account:-
 - (a) Cash book (b) Bank Book (c) Ledger (d) Journal.

All the books have been kept on computer and printouts are taken on monthly/yearly basis as per needs. All the aforesaid books have been kept and maintained at 8-2-120/77/A, 1ST FLR, ROAD NO.2, NEAR TDP OFFICE, BANJARA HILLS, HYDERABAD, TELANGANA-500034.

6. We enclose herewith copy of final accounts for the year-ended 31/03/2024 duly approved by the Board of Directors of the Company, for your perusal and doing the needful.

7. **Accounting Policies**

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis except discounts claims and rebates, which cannot be determined with certainty in the respective accounting year.

8. **Assets**

The company has satisfactory title to all assets.

9. **Fixed Assets**

The net book values at which fixed assets are stated in the balance sheet are arrived at;

- (a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- (b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.
- (c) After providing adequate depreciation on fixed assets during the period.

10. **Capital Commitments**

At the balance sheet date, there were no outstanding commitments for capital expenditure.

11. **Investments**

- (a) The company have investments.

- (b) Long-term quoted investments are valued cost less provision for permanent diminution in their value.
- (c) Long term unquoted investments are valued at cost.
- (d) All the investments belong to the entity and they do not include any investments held on behalf of any other persons.
- (e) The entity has clear title to all of its investments. There are no charges against the investments of the entity except those appearing in the records of the entity.

12. **Inventories**

(a) Inventories at the year-end consisted of the following:

(b) All quantities were determined by actual physical count or weight that was taken under our supervision and in accordance with written instructions, on 31/03/2024.

Particulars	Amount
Raw Materials & consumables	nil
Work-in-Progress	nil
Finished Goods	nil
Shares in Stock	nil
Total	nil

13. **Debtors, Loans and Advances**

The following items appearing in the books as at 31/03/2024 are considered good and fully recoverable.

Particulars	Amount
<u>Sundry Debtors</u>	
Considered good	65,06,598.91
Considered Doubtful	-
Less : Provision	-
Net Sundry Debtors	65,06,598.91
<u>Loans and Advances</u>	
Considered good	-
Considered Doubtful	-
Less : Provision	-
Net Loans & Advances	-

14. **Liabilities**

- (a) We have recorded all known liabilities in the financial statements except retirement benefits, discounts claims and rebates.
- (b) We have disclosed in note to the financial statements all guarantees that, if any we have given to third parties.
- (c) There are no Contingent Liabilities as on 31/03/2024.

15. **Provisions for Claims and Losses**

- (a) There are no known losses and claims of material amounts for which provision is required to be made.
- (b) There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.

16. **Profit and Loss Account**

Except as disclosed in the financial statements, the results for the year were not materially affected by;

- (a) transactions of a nature not usually undertaken by the company.
- (b) circumstances of an exceptional or non-recurring nature.
- (c) Charges or credits relating to prior years except as stated in the accounts.
- (d) Changes in accounting policies

17. **General**

- (a) The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements;
 - Loss arising from sale and purchase commitments.
 - Agreements and options to buy back assets previously sold.
 - Assets pledged as collateral.
- (b) There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
- (c) The financial statements are free of material misstatements, including omissions.
- (d) The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

- (e) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- (f) The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
- (g) The Cash balance as on 31/03/2024 has been physically verified by the management at Rs.454/-
- (h) The details of disputed dues in case of GST/Sales tax/ Income tax/ Customer tax/ Excise duty/ cess which have not been deposited on account of dispute is as under:

Name of Statute	Nature of the Dues	Amount (Rs.)	F. Y. to which the amount relates	Forum where dispute is pending
nil	nil	nil	nil	nil

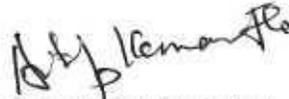
- (i) The company has not defaulted in repayment of dues to financial institution or bank.
- (j) The company has not given any guarantee for loans taken by others from bank or financial institutions.
- (k) We confirm that no short-term funds have been employed for long-term purposes.
- (l) We confirm that during the year company has not issued any shares.
- (m) We confirm that during the year company has not issued any debentures to any person.
- (n) We confirm that during the year company has not raised funds from public issue of shares.
- (o) We confirm that company is regular in payment of dues to banks against loans taken as per the terms of agreement. Further company has not issued any debentures.
- (p) None of the employees of the Company were in receipt of remuneration in excess of the limits specified under various provisions of the Companies Act, 2013.
- (q) We confirm that Company has duly complied all the provisions of Section 40(A)3 of the I.T. Act, 1961, read with Rule 6DD and has not made any payment of expenditure in excess of Rs.10000/- in Cash.
- (r) We confirm that Company has duly complied all the provisions of Section 269SS and 269T of the I.T. Act, 1961 and has not taken/accepted and or repaid any loans or deposits in excess of limits prescribed under these sections otherwise them through account payee cheques and or draft as the case may be.

(s) No personal expenses have been charged to revenue accounts.

(t) No fraud has been committed during the year.

By order of the Board

for AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED



DILIP KUMAR JHA
(DIRECTOR)
(DIN: 05180467)



VANDANA JHA
(DIRECTOR)
(DIN:05180470)



Dated: 06/08/2024

Place: HYDERABAD

AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
CIN: U67110TG2012PTC080139
H.NO.8-2-120/77/A, 1ST FLOOR ROAD NO.2, BANJARA HILLS,
HYDERABAD, TELANGANA, INDIA, 500034
Email id: dilip.jha@aarohanfinance.com

APPOINTMENT LETTER

Date: 31/08/2024

Place: Hyderabad

To,
M/s. PPKG & Co.,
Chartered Accountants
5-8-352,701, 7th Floor,
Raghava Ratna Towers,
Chirag Ali Lane, Abids,
Hyderabad- 500001, TG.

Dear Sir/ Ma'am,

Sub: Intimation of the Appointment as Statutory Auditors of the Company for FY 2024-25 to 2028-29.

We are pleased to inform you that your firm i.e., M/s PPKG & Co., (Firm Registration No-009655S), Chartered Accountants is appointed as the Statutory Auditors of the Company to hold the office from this annual general meeting till the conclusion of the annual general meeting to be held in 2029 of the company on such terms and conditions and at remuneration as mutually agreed.

Thanking you.

Yours faithfully,

For and on behalf of

AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

Dilip Jha
DILIP KUMAR JHA
Director
DIN: 05180467



AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

CIN: U67110TG2012PTC080139

H.NO.8-2-120/77/A, 1ST FLOOR ROAD NO.2, BANJARA HILLS, HYDERABAD,
TELANGANA, INDIA, 500034

Email id: dilip.jha@aarohanfinance.com

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED HELD ON SATURDAY, 31st AUGUST, 2024 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED H.NO.8-2-120/77/A, 1ST FLOOR ROAD NO.2, BANJARA HILLS, HYDERABAD, TELANGANA, INDIA, 500034

RE-APPOINTMENT OF PPKG AND Co. AS THE STATUTORY AUDITORS OF THE COMPANY

"RESOLVED THAT pursuant to Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with companies (Audit and Auditors) Rules, 2014, M/s. PPKG AND CO., Chartered Accountants, be and are hereby reappointed as the Statutory auditors of the company to hold office from the conclusion of this Annual General Meeting that is on 31/08/2024 for financial year 2024-25 till the conclusion of the Annual General Meeting of the Company to be held in the year 2029 for financial year 2028-29, at such remuneration as may be mutually fixed by Board of Directors of the company and the Auditors.

CERTIFIED TRUE COPY
AAROHAN HOLDINGS AND ADVISORS PRIVATE
LIMITED

Dilip Kumar Jha
DILIP KUMAR JHA
Director
DIN: 05180467



Audit Engagement Letter

To,
The Board of Directors,
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
H.NO.8-2-120/77/A,
1ST FLOOR ROAD NO.2,
BANJARA HILLS, HYDERABAD,
TELANGANA - 500034 INDIA

Dear Sir,

We refer to the letter dated 30/09/2019 informing us about our (re) appointment/ratification as the Statutory Auditors and Tax auditors of the Company. You have requested that we audit the financial statements of the Company as defined in Section 2(40) of the Companies Act, 2013 ('2013 Act'), for the financial year(s) beginning April 1, 2023 and ending March 31, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion if the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required, and give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, and its profit/loss and for the year ended on that date which, inter alia, includes reporting in conjunction whether the Company has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls. In forming our opinion on the financial statements, we will rely on the work of branch auditors appointed by the Company and our report would expressly state the fact of such reliance.

We will conduct our audit in accordance with the Standards on Auditing (SAs), issued by the Institute of Chartered Accountants of India (ICAI) and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the 2013 Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

The terms of reference for our audit of internal financial controls over financial reporting carried out in conjunction with our audit of the Company's financial statements will be as stated in the separate engagement letter for conducting such audit and should be read in conjunction with this letter.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, including the possibility of collusion or improper Management override of controls, there is an unavoidable risk that material misstatements due to fraud or error may occur and not be detected, even though the audit is properly planned and performed in accordance with the SAs. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Our audit will be conducted on the basis that the Management and those charged with governance (Audit Committee / Board) acknowledge and understand that they have the responsibility:

1. For the preparation of financial statements that give a true and fair view in accordance with the applicable Financial Reporting Standards and other generally accepted accounting principles in India. This includes:
 - i. Compliance with the applicable provisions of the 2013 Act;
 - ii. Proper maintenance of accounts and other matters connected therewith;
 - iii. The responsibility for the preparation of the financial statements on a going concern basis;
 - iv. The preparation of the annual accounts in accordance with, the applicable accounting standards and providing proper explanation relating to any material departures from those accounting standards;
 - v. Selection of accounting policies and applying them consistently and making judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
 - vi. Taking proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the 2013 Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - vii. Laying down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
 - viii. Devising proper systems to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.
2. Identifying and informing us of financial transactions or matters that may have any adverse effect on the functioning of the Company.
3. Identifying and informing us of:
 - a) All the pending litigations and confirming that the impact of the pending litigations on the Company's financial position has been disclosed in its financial statements;
 - b) All material foreseeable losses, if any, on long term contracts including derivative contracts and the accrual for such losses as required under any law or accounting standards; and

c)Any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

d)Informing us of facts that may affect the financial statements, of which Management may become aware during the period from the date of our report to the date the financial statements are issued.

4. Identifying and informing us as to whether any director is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the 2013 Act. This should be supported by written representations received from the directors as on March 31, 2024 and taken on record by the Board of Directors.

5. To provide us, inter alia, with:

(a)Access, at all times, to all information, including the books, accounts, vouchers and other records and documentation of the Company, whether kept at the Head Office or elsewhere, of which the Management is aware that are relevant to the preparation of the financial statements such as records, documentation and other matters. This will include books of account maintained in electronic mode;

b)Access, at all times, to the records of all the subsidiaries (including associate companies and joint ventures as per Explanation to Section 129(3) of the 2013 Act) of the Company in so far as it relates to the consolidation of its financial statements, as envisaged in the 2013 Act;

c)Access to reports, if any, relating to internal reporting on frauds (e.g., vigil mechanism reports etc.), including those submitted by cost accountant or company secretary in practice to the extent it relates to their reporting on frauds in accordance with the requirements of 143(12) of the 2013 Act;

d)Additional information that we may request from the Management for the purposes of our audit;

e)Unrestricted access to persons within the Company from whom we deem it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as the auditors of the Company; and

f)All the required support to discharge our duties as the statutory auditors as stipulated under Companies Act, 2013/ ICAI standards on auditing and applicable guidance.

As part of our audit process, we will request from the Management written confirmation concerning representations made to us in connection with our audit.

Our report prepared in accordance with relevant provisions of the 2013 Act would be addressed to the shareholders of the Company for adoption of the accounts at the Annual General Meeting. In respect of other services, our report would be addressed to the Board of Directors. The form and content of our report may need to be amended in the light of our audit findings.

In accordance with the requirements of Section 143(12) of the 2013 Act, if in the course of performance our duties as auditor, we have reason to believe that an offence involving fraud is being or has been committed against the Company by officers or employees of the Company, we will be required to report to the Central Government, in accordance with the rules prescribed in this regard which, inter alia, requires us to forward our report to the Board or Audit Committee, as the case may be, seeking their reply or observations, to enable us to forward the same to the Central Government.

As stated above, given that we are required as per Section 143(12) of the Act to report on frauds, such reporting will be made in good faith and, therefore, cannot be considered as breach of maintenance of client confidentiality requirements or be subject to any suit, prosecution or other legal proceeding since it is done in pursuance of the 2013 Act or of any rules or orders made there under.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' / 'quality review' under the Chartered Accountants Act, 1949. The reviewer(s) may inspect, examine or take abstract of our working papers during the course of the peer review/quality review.

We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during the course of our audit.

In terms of Standard on Auditing 720 – "The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements" issued by the ICAI and deemed to be prescribed by the Central Government in accordance with Section 143(10) of the 2013 Act, we request you to provide to us a Draft of the Annual Report containing the audited financial statements so as to enable us to read the same and communicate material inconsistencies, if any, with the audited financial statements, before issuing the auditor's report on the financial statements.

Our fees for the audit of the Financial Statements for the year have been fixed by the members at the Annual General Meeting in such manner as may be decided by the board.

In addition, out of pocket expenses are billed for reimbursement as incurred. Expenses for items such as travel and local conveyance, boarding and lodging, communications costs will be billed at actual/as agreed, including taxes on the same.

This letter should be read in conjunction with my / our Appointment letter issued by the Company for the Audit of Internal Financial Controls Over Financial Reporting under the 2013 Act, in respect of which no separate fees have been fixed/will be mutually agreed.

We will notify you promptly of any circumstances, we encounter that could significantly affect our estimate of fees and discuss with you any additional fees, as necessary.

We look forward to full cooperation from your staff during our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Thanking you
Yours Sincerely,

For **PPKG & Co.**
Chartered Accountants
ERN: 0009655S

Girdhari Lal Toshniwal

Girdhari Lal Toshniwal

M No. 205140

Partner

Dated the 06/08/2024



Copy to: Director of the Company

Acknowledged on behalf of **AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED**

Dilip Kumar Jha
(Signature)

Name and Designation: **DILIP KUMAR JHA**

Dated the 06/08/2024



FORM 'DD-A'
Intimation by Director
[Pursuant to Section 164(2)]

Registration No. of Company : U67110TG2012PTC080139
Nominal Capital : Rs. 4,00,00,000/-
Paid-up Capital : Rs. 2,40,00,000/-
Name of Company : Aarohan Holdings and Advisors Private Limited.
Address of its registered office : House No. 8-2-120/77/A, 1st Floor, Road No. 2, banjara Hills,
Hyderabad, Telangana -500034

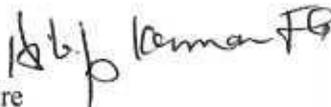
To
The Board of Directors,
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
H.NO.8-2-120/77/A,
1ST FLOOR ROAD NO.2,
BANJARA HILLS, HYDERABAD,
TELANGANA - 500034 INDIA

I, Mr. DILIP KUMAR JHA son of Mr. UMA CHARAN JHA, Director of the Company, resident of 8-2-120/77/A 1ST FLOOR, NEAR TELUGU DESAM OFFICE ROAD NO. 2 BANJARA HILLS HYDERABAD TELANGANA- 500034, INDIA hereby give notice that I am a Director/Director in the following companies

Sr. no	Name of the Company	Date of Appointment	Date of Cessation
1.	AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED	04/04/2012	

I further confirm that I have not incurred disqualification under Section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.




Signature _____
Name: DILIP KUMAR JHA
(DIN: 05180467)

Dated the 06/08/2024

FORM 'DD-A'
Intimation by Director
[Pursuant to Section 164(2)]

Registration No. of Company : U67110TG2012PTC080139
Nominal Capital : Rs. 4,00,00,000/-
Paid-up Capital : Rs. 2,40,00,000/-
Name of Company : Aarohan Holdings and Advisors Private Limited.
Address of its registered office : House No. 8-2-120/77/A, 1st Floor, Road No. 2, banjara Hills,
Hyderabad, Telangana -500034

To
The Board of Directors,
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
H.NO.8-2-120/77/A,
1ST FLOOR ROAD NO.2,
BANJARA HILLS, HYDERABAD,
TELANGANA - 500034 INDIA

I, Mrs. VANDANA JHA wife of Mr. DILIP KUMAR JHA , Director of the Company, resident of H.NO.8-2-120/77/A, 1ST FLOOR ROAD NO.2, BANJARA HILLS, HYDERABAD, TELANGANA - 500034 INDIA hereby give notice that I am a Managing Director/Director in the following companies.

Sr. no	Name of the Company	Date of Appointment	Date of Cessation
I.	AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED	04/04/2012	

I further confirm that I have not incurred disqualification under Section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.



Vandana Jha
Signature _____
Name: VANDANA JHA
(DIN: 05180470)

Dated the 06/08/2024

FORM 'DD-A'
Intimation by Director
[Pursuant to Section 164(2)]

Registration No. of Company : U67110TG2012PTC080139
Nominal Capital : Rs. 4,00,00,000/-
Paid-up Capital : Rs. 2,40,00,000/-
Name of Company : Aarohan Holdings and Advisors Private Limited.
Address of its registered office : House No. 8-2-120/77/A, 1st Floor, Road No. 2, banjara Hills,
Hyderabad, Telangana -500034

To
The Board of Directors,
AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED
H.NO.8-2-120/77/A, 1ST FLOOR ROAD NO.2, BANJARA HILLS,
HYDERABAD, TELANGANA - 500034 INDIA.

I, Mr. PRABIR KUMAR CHATTERJEE son of Mr. DURGADAS CHATERJEE , Director of the Company, resident of of 701Rick Ashe Building , St. Anthony Road, Tumer Road Pali Road junction, Bandra West, Mumbai, Maharashtra, 400050 hereby give notice that I am a Managing Director/Director in the following companies:

Sr. no	Name of the Company	Date of Appointment	Date of Cessation
1.	AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED	02/07/2014	
2.	QUANTRIUM TECH PRIVATE LIMITED	10/01/2020	

I further confirm that I have not incurred disqualification under Section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.



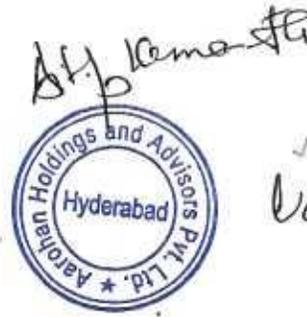
Signature 
Name: PRABIR KUMAR CHATTERJEE
(DIN: 02668771)

Dated the 06/08/2024

List of Share Holders as on 31/03/2024

Equity Share @10 Each

SN	Ledger Folio	Name	Type of Share/Debtenture	Number of Shares/Debtentures	Nominal Amount	%age
1	01	Vandana Jha	Equity	225000	2250000	9.36
2	2	DILIP KUMAR JHA	Equity	1775000	17750000	73.96
3	3	PRABIR KUMAR CHATTERJEE	Equity	400000	4000000	16.67
			Equity	2400000	24000000	



Vandana Jha

AAROHAN HOLDINGS AND ADVISORS PRIVATE LIMITED

CIN : U67110TG2012PTC080139

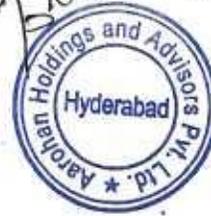
H.NO.8-2-120/77/A, 1ST FLOOR, ROAD NO.2, BANJARA HILLS, HYDERABAD - 500034 Telangana

E-Mail : dilip.jha@aarohanfinance.com

LIST OF DIRECTORS AS ON 31/03/2024

DIN	NAME	BEGIN DATE	END DATE
02663771	PRABIR KUMAR CHATTERJEE	02/07/2014	-
05180467	DILIP KUMAR JHA	04/04/2012	-
05180470	VANDANA JHA	04/04/2012	-

Dilip Jha



Vandana Jha