

!! SHRI GANESHAY NAMAH !!

AUDITED

FINANCIAL STATEMENTS

WITH

AUDIT REPORT

OF

VINIT MOBILE PRIVATE LIMITED

(Formerly known as TANYA SILK MILLS PRIVATE LIMITED)

7004, WORLD TRADE CENTRE,
NEAR UDHANA DARWAJA RING ROAD SURAT - 395002

ACCOUNTING YEAR : 2022-23

ASSESSMENT YEAR : 2023-24

:: ADVISORS ::

C B L & CO.

52, 4TH FLOOR, LEONARD SWUARE
YOGI CHOWK, SURAT-395002.

(M) 95863-79572

e-mail : help.cblco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of VINIT MOBILE PRIVATE LIMITED

Report on the Audit of the Financial Statements Opinion

We have audited the financial statements of VINIT MOBILE PRIVATE LIMITED, which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, (statement of changes in equity) and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the returns for the year ended on that date audited by the branch auditors of the company's branches located at (location of branches)].

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, 2023, and its profit/loss, (changes in equity) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the 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.

Key Audit Matters

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the 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.

Responsibilities of Management and Those Charged with Governance 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, (changes in equity) 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.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting



from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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



Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with 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 has disclosed the impact of pending litigations on its financial position



in its standalone financial statements.

- II. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- III. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For C B L & Co
Chartered Accountants
FRN No. 148227W



Chintan Shah
Partner
M. No. 181833
UDIN: 23181833BGXUTB2566



Place: Surat
Date: 04/09/2023

VINIT MOBILE PRIVATE LIMITED
(Formerly known as TANYA SILK MILLS PRIVATE LIMITED)
CIN :- U51100GJ2011PTC065617
7004, WORLD TRADE CENTRE,
NEAR UDHANA DARWAJA RING ROAD SURAT - 395002

BALANCE SHEET AS ON 31/03/2023

			(Amount in Rs)	
	Particulars	Note	Current Year As on 31/03/2023	Previous year As on 31/03/2022
	<u>I EQUITY & LIABILITIES</u>			
1)	<u>Share Holders Funds</u>			
(a)	Share Capital	2	100000	100000
(b)	Reserves & Surplus	3	-64058	-63126
	TOTAL		35942	36874
2)	<u>Non-current Liabilities</u>	4		
a)	Long Term Borrowings		329000	329000
	TOTAL		329000	329000
3)	<u>Current Liabilities</u>	5		
a)	Short Term Borrowings		0	0
b)	Trade Payables		0	0
c)	Other Current Liabilities		8460	2500
d)	Short Term Provision		0	0
	TOTAL		8460	2500
	TOTAL EQUITY & LIABILITIES		373402	368374

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

In Terms of Our Audit Report of Even Date
FOR C B L & CO.,
Chartered Accountants

Chintan Shah

PARTNER

M.No. 181833

Place: SURAT

Date: 04/09/2023



FOR VINIT MOBILE PRIVATE LIMITED

Vinit

VINIT JALAN

DIRECTOR

DIN NO.0866210

Shweta Khemka

SHWETA KHEMKA

DIRECTOR

DIN NO.08672239

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BALANCE SHEET AS ON 31/03/2023

			(Amount in Rs)	
	Particulars	Note	Current Year As on 31/03/2023	Previous year As on 31/03/2022
	<u>II.ASSETS</u>			
1	<u>Non- Current Assets</u>	6		
a)	<u>Fixed Assets</u>			
i)	Tangible Asstes		83250	83250
	TOTAL		83250	83250
a)	Non current Investments		0	0
b)	Long Term Loan & Advances		0	0
c)	Other Non current Asstes		0	0
	TOTAL		0	0
2)	<u>Current Assets</u>	7		
a)	Inventories		0	0
b)	Trade Recievables		0	0
c)	Cash & Cash equivalents		45234	43195
d)	Balance with Govt. Authority		19188	16199
e)	Other Current Assets		225730	225730
	TOTAL		290152	285124
	TOTAL ASSETS		373402	368374

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

In Terms of Our Audit Report of Even Date
FOR C B L & CO.,
Chartered Accountants

Chintan Shah
PARTNER
M.No. 181833
Place: SURAT
Date: 04/09/2023



FOR VINIT MOBILE PRIVATE LIMITED

Vinit
VINIT JALAN
DIRECTOR
DIN NO.0866210

Shweta Khemka
SHWETA KHEMKA
DIRECTOR
DIN NO.08672239

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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2023

			Amount (In Rs.)	
	Particulars	Note	Current year As on 31/03/2023	Previous year As on 31/03/2022
I)	Revenue From Operation			
	Sales/Service of Products	8	22000	0
	Net Revenue from Operation		22000	0
II)	Other Income	9	0	0
	TOTAL REVENUE FROM OPERATION		22000	0
	EXPENDITURE			
	Purchases	10	16603	
	Employee Benefit Expenses	11	0	0
	Finance Cost	12	1829	2360
	Other Exp.	13	4500	2500
	Depreciation and Amortization Exp.	14	0	0
	TOTAL EXP.		22932	4860
	PROFIT BEFORE TAX		-932	-4860
	TAX EXPENSES			
a)	PROVISION FOR INCOME TAX		0	0
b)	DEFERRED TAX		0	0
	PROFIT / (LOSS) AFTER TAX		-932	-4860
	Earning per equity share of face value of Rs 10/-			
	Basic & Diluted (in Rs)		-0.09	-0.49

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

In Terms of Our Audit Report of Even Date
FOR C B L & CO.,
Chartered Accountants

Chintan Shah
PARTNER
M.No. 181833

Place: Surat
Date: 04/09/2023



FOR VINIT MOBILE PRIVATE LIMITED

Vinit 5
VINIT JALAN
DIRECTOR
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NOTE NO

2)

SHARE CAPITAL

The authorised, issued, subscribed and fully paid and subscribed and partly paid up share capital comprises of equity share having a par value of Rs. 10/-each as follows

(Amt. in Rs.)

Particulars	Current year As on 31/03/2023	Previous year As on 31/03/2022			
SHARE HOLDER FUND					
a) SHARE CAPITAL					
AUTHORISED SHARE CAPITAL					
1000000 Equity Shares of Rs.10/- Each	10000000	10000000			
P.Y. 1000000 Equity Share of Rs 10/-Each	=====	=====			
b) ISSUE SHARE CAPITAL					
10000 Equity Shares of Rs.10/- Each	100000	100000			
P.Y. 10000 Equity Share of Rs 10/-Each					
c) SUBSCREIBED & PAID UP SHARE CAPITAL					
Equity Shares of Rs.10/- Each out of which					
10000 Equity Shares of Rs.10/- Each & Fully paid up	100000	100000			
P.Y. 10000 Equity Share of Rs 10/-Each					
TOTAL	100000	100000			
d) As the opening No. of Share & Closing no. of Share are same there is no need of reconciliation.					
e) RIGHT,PREFERENCE AND RESTRICTION ATTACHED TO SHARES					
The company has one class of equity Shares having a par value of Rs.10/-each.Each shareholder is eligible for one vote per share held.In the event of liquidation,the shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in the proportion to their share holding.					
f) i) In last 5 years, No share were Alloted without payment being received in cash					
ii) In last 5 years, No bonus share were Alloted.					
iii) In last 5 years, No share were bought back.					
Listof Share Holders Holding more then 5% shares on the date of Balance Sheet:					
Sr No	Name of Share Holder		As on 31.03.2023		As on 31.03.2022
		% Held	No of Shares	% Held	No of Shares
1	Vinit Ravishankar Jalan	50.00%	5000	50.00%	5000
2	Shweta Khemka	50.00%	5000	50.00%	5000
3) RESERVES & SURPLUS					
a) Opening Balance of Profit & Loss A/c			-63126	-58266	
Add: Profit of the Year			-932	-4860	
Add: Pre-Operative Exp Of Previous Year			0	0	
TOTAL			-64058	-63126	
TOTAL SHARE HOLDER FUND			35942	36874	



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4)	NON - CURRENT LIABILITIES		
	<u>Long Terms Borrowings</u>		
	<u>From Shareholders, Friends & Relatives</u>		
	Manoj Kumar Kejriwal	229000	229000
	Vinit Jalan	100000	100000
	TOTAL NON-CURRENT LIABILITIES	329000	329000
5)	CURRENT LIABILITIES		
a)	Trade Payable	0	0
	Creditors	0	
	Total		
b)	Other Current Liabilities		0
	N Kumbhat & Co		0
	Rajesh bhauwala	0	
	Advance to Creditors	4500	2500
	C B L & CO.	3960	0
	GST Payable	8460	2500
	TOTAL		
b)	Short Term Provision	0	0
	Provision For Income Tax	0	0
	TOTAL		
		8460	2500
	TOTAL CURRENT LIAB.		

In Terms of Our Audit Report of Even Date
FOR C B L & CO.,
Chartered Accountants

Chintan Shah
PARTNER
M.No. 181833
Place: SURAT
Date: 04/09/2023



FOR VINIT MOBILE PRIVATE LIMITED

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NOTE NO	Particulars	Current Year As on 31/03/23	Previous Year As on 31/03/22
6)	NON- CURRENT ASSETS		
a)	Non-Current Investments	0	0
	Software Purchase	83250	83250
	TOTAL	83250	83250
	TOTAL NON CURRENT ASSETS	83250	83250
7)	CURRENT ASSETS		
i)	<u>Balance with Gov. Authority</u>		
	GST Receivable	19188	16199
	TOTAL	19188	16199
ii)	<u>Cash & Cash Equivalents</u>		
	Bank of Baroda	0	
	Union Bank of India	10648	7477
	AU Bank	27908	0
	Cash in Hand(As certified by Director)	6678	35718
	TOTAL	45234	43195
iii)	<u>Other Current Assets</u>		
	Preliminary Exp	225730	225730
	Advance to Supplier	0	0
	TOTAL	225730	225730
	TOTAL CURRENT ASSETS	270964	268925



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NOTES OF STATEMENT OF PROFIT & LOSS

NOTE NO	Particulars	Current Year	Previous Year
8)	<u>Revenue From Operation</u>		
	Service/Sale of Product	22000	0
	TOTAL	22000	0
9)	<u>Other Income</u>		
	Commission Income	0	0
	Interest Income	0	0
	TOTAL	0	0
10)	<u>Purchases</u>		
	Purchases	16603	0
	TOTAL	16603	
11)	<u>Employee benefit expenses:</u>		
	Wages & Salaries to Employee	0	0
	Director Salary	0	0
	TOTAL	0	0
12)	<u>Finance Cost</u>		
	Bank Charges	1829	2360
	TOTAL	1829	2360
13)	<u>Other Exp.</u>		
	Audit Fees	4500	2500
	Legal & Professional Fees	0	0
	TOTAL	4500	2500
14)	<u>Depreciation & Amortization Exp.</u>		
	Depreciation	-	-
	TOTAL	-	-

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

In Terms of Our Audit Report of Even Date
FOR C B L & CO.,
Chartered Accountants

FOR VINIT MOBILE PRIVATE LIMITED

Chintan Shah
PARTNER
M.No. 181833
Place: SURAT
Date: 04/09/2023



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SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS
Significant Accounting Policies

A) 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.

The financial statements are normally prepared on the assumption that an entity is a going concern and will continue in operation for the foreseeable future. The impact of COVID 19 for the pre and post balance sheet date does not depicts any adverse effect on the use of fundamental accounting assumption of going concern in the preparation of the financial statements of the company.

B) 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.

C) FIXED ASSETS

There is no fixed asset in the company.

D) INVESTMENTS

There is no such investment

E) VALUATION OF INVENTORIES

There is no stock in the company

F) BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to profit & loss A/c. However, there is no such cost during the year

G) RETIREMENT BENEFITS

There is no employee during the year.

H) PROVISION FOR CURRENT & DEFERRED TAX

Provision for current tax is made after taking into consideration benefit admissible under the provision of the Income Tax Act 1961. Deferred tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on balance sheet date. There are no deferred Tax liability or assets at the end of the year.



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TAXATION

Deferred tax Liabilities has been provided for as per AS-22 issued by Institute of Chartered Accountants of India.

W.D.V as per Books of Accounts

W.D.V as per Income Tax

Timing Difference

Deferred Tax Liability/ Assets

Less: Opening Provision

-
-
-
-
-

I) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS.

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.

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.

J) REMUNERATION TO AUDITORS AND DIRECTOR

	F.Y. 2022-23	F.Y. 2021-22
A) Auditors	4500	2500
Audit Fees		
Other Consultancy	0	0
Add: GST	4500	2500
B) Directors Salary		

K) EARNING 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.

	C.Y.	P.Y.
Net Profit for the year (Amt. available for eq. shareholder)	(932)	(4,860)
Weighted average number of shares	10,000	10,000
Earning per share basic & diluted	(0.09)	(0.49)
Face value per Eq.Share	10.00	10.00
L) (e) Value of Imports on C.I.F.	Rs. NIL	(P.Y. Rs. NIL)
(b) Expenditure in foreign currency	Rs. NIL	(P.Y. Rs. NIL)
(c) Amount remitted in foreign currency	Rs. NIL	(P.Y. Rs. NIL)
Dividend A/c		



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M) (Exports on F.O.B. Rs. NIL (P.Y. Rs. NIL)
(b) Earning in Foreign Currency Rs. NIL (P.Y. Rs. NIL)

These financial statement have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous period figure recast / restated to conform to the classification of the current period. As this is the first year of incorporation of the company, hence previous year figures has not been given.

O) Disclosure required as per AS-18 issued by ICAI in respect of related party is as under:

a) List of Related Parties & relationship

S.No.	Name of the Parties	Relationship
1	VINIT JALAN	Director
2	SHWETA KHEMKA	Director

P) There are no such transaction in the year.

FOR VINIT MOBILE PRIVATE LIMITED

Vinit
Director

Shweta Khemka
Director



VINIT MOBILE PRIVATE LIMITED
(Formerly known as TANYA SILK MILLS PRIVATE LIMITED)

CIN :- U51100GJ2011PTC065617

7004, WORLD TRADE CENTRE,

NEAR UDHANA DARWAJA RING ROAD SURAT - 395002

EMAIL-ID-accounts@kejriwalindustries.com

(M) 9714503054

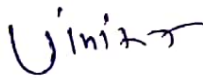
Date : 31.3.2023

CERTIFICATE

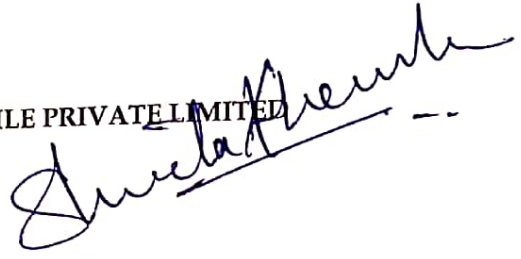
To,
CHINTAN SHAH
Chartered Accountants
52, 4TH FLOOR, LEONARD SQUARE
YOGI CHOWK, SURAT

We here by certify that in the financial year 2022-23 we have not issued any cheques/ DD in excess of Rs.10000/- towards payment of any purchase/Expenses or to any creditors otherwise than A/C payee. Further we hereby certify that no deposit/Loan of Rs.20000/- or more has been accepted /taken or repaid otherwise than A/C payee Cheque/DD . This certificate is given for the purpose of Audit.

FOR VINIT MOBILE PRIVATE LIMITED



Director



Director

VINIT MOBILE PRIVATE LIMITED

(FORMERLY KNOWN AS TANYA SILK MILLS PRIVATE LIMITED)

CIN: U51100GJ2011PTC065617

Reg. Office: 7004, World Trade Centre,
Ring Road, Surat-395002

Email Id: accounts@kejriwalindustries.com Contact No. +91 9374674493

Directors' Report 2022-23

To

The Members of

VINIT MOBILE PRIVATE LIMITED

(FORMERLY KNOWN AS TANYA SILK MILLS PRIVATE LIMITED)

Your Directors have pleasure in presenting the Board's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended March 31, 2023.

FINANCIAL HIGHLIGHTS

(Amount in ₹)

Particulars	2022-2023	2021-2022
Gross Income	22,000	0
Expenditure	22,932	4,860
Profit/(Loss) Before Income Tax	(932)	(4,860)
Less: Provision for Income Tax	0	0
Less: Deferred Tax Assets	0	0
Profit/(Loss) After Income Tax & Prior Adjustment	(932)	(4,860)
Add: Balance Brought Forward	0	0
Transfer to General Reserve	(932)	(4,860)

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the year ended on March 31, 2023, your Company has incurred loss of Rs. 932/- as compared to the loss of Rs. 4,860/- in the previous year ended on March 31, 2022. Your directors are hopeful for the bright future of the company in the years to come.

CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business undertaken by your company.

DIVIDEND

In view of the loss incurred during the year under review, your directors do not recommend any dividend for the current financial year ended on March 31, 2023.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

For the financial year ended March 31, 2023, your Company has incurred loss and proposed to transfer entire Profit & Loss Account to General Reserve Account.

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INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

During the financial under review, neither your company nor any other company became Subsidiary, Joint venture or Associate Company or ceased to be so.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no unpaid/unclaimed Dividend declared, the provisions of Section 125 of the Companies Act, 2013 do not apply.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form MGT-9 is attached as (Annexure A).

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2022-23, the Company held four meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1	20/06/2022	2	2
2	02/09/2022	2	2
3	20/12/2022	2	2
4	28/03/2023	2	2

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had 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

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of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The Company being unlisted sub clause (e) of section 134(3) is not applicable.
- (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.

AUDITORS AND REPORT THEREON

Auditors, M/s. C B L & Co., Chartered Accountants hold office until the conclusion of ensuing Annual General Meeting [AGM], Your directors proposed to recommend their reappointment from conclusion of this AGM to till the conclusion of the sixth AGM from that AGM covering financial years 2020-21 to 2024-25.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

In the absence of reporting of any frauds by the auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government; your company has no details to offer in terms of Section 134(3)(ca) of the Companies Act, 2013.

Further the Auditors' Report for the financial year ended, March 31, 2022 is annexed to the financial statements.

LOANS, GUARANTEES AND INVESTMENTS

There were no loans, guarantees or investments made by your Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

BORROWING FROM DIRECTORS

During the year, your Company has not accepted any Borrowing from directors

RELATED PARTY TRANSACTIONS

Your Company has not entered into any Related Party Transactions as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act. Hence, no details are required to be given Form AOC-2.

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DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

There is no case filed, if any, during the Financial Year under the said Act hence the company has no details to offer.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

As required by Section 134(3)(m) read with the Companies (Accounts) Rules, 2014, your directors report as under:

(A) Conservation of Energy

- (i) Steps taken / impact on conservation of energy, with special reference to the following: Nil
- (ii) Steps taken by the company for utilizing alternate sources of energy including waste generated: Nil
- (iii) Capital investment on energy conservation equipment: Nil

(B) Technology absorption:

- 1. Efforts, in brief, made towards technology absorption.
- 2. Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc.
- 3. In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished:
 - (a) Details of technology imported.
 - (b) Year of import.
 - (c) Whether the technology been fully absorbed
 - (d) If not fully absorbed, areas where absorption has not taken place, and the reasons therefore.
- 4. Expenditure incurred on Research and Development: Rs Nil

(C) Foreign exchange earnings and Outgo

(Amount in ₹)

	Current year	Previous Year
Earnings	Nil	Nil
Outgo	Nil	Nil

RISK MANAGEMENT

Your directors have commenced identifying elements risk threatening the Company's existence and working out some risk management policy to minimize their impact. Your directors hope that such a considered policy would be in place after formal discussions with concerned experts.

DIRECTORS AND KMP

During the year under review, there is no change in the composition of Board of Directors.

VINIT MOBILE PRIVATE LIMITED

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DEPOSITS

During the year, your Company has not accepted any deposits under Section 73 of the Companies Act, 2013 and therefore not required to furnish information as per Rule 8(5)(v) and (vi) of the Companies (Accounts) Rules, 2014

SHARES

a. BUY BACK OF SECURITIES

Your Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

Your Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

Your Company has not provided any Stock Option Scheme to the employees.

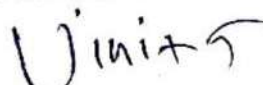
ORDER OF COURT

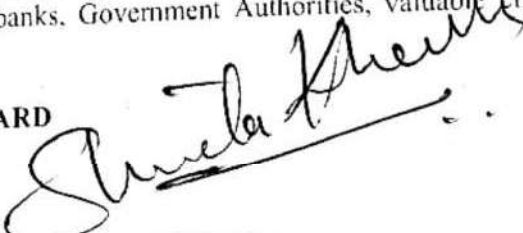
No orders are passed by the regulators or courts or Tribunals impacting the going concern status of your company's operations in future.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation and support received from all concerned including banks, Government Authorities, valuable clients and field and office staff and employees at all levels.

FOR AND ON BEHALF OF THE BOARD


VINIT RAVI SHANKAR JALAN
DIN: 08666210
DIRECTORS


SHWETA KHEMKA
DIN: 08672239
DIRECTORS

Place: Surat

Date: September 04, 2023

Annexure I

Form No. MGT-9

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON
31.03.2023

*[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the
Companies (Management and Administration) Rules, 2014]*

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U51100GJ2011PTC065617
ii.	Registration Date	26/05/2011
iii.	Name of the Company	Vinit Mobile Private Limited
iv.	Category/Sub-Category of the Company	Company Limited by Shares: Non-Govt. Company
v.	Address of the Registered office and contact details	7004, World Trade Centre, Ring Road Surat - 395002 Gujarat
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	NIL	-	-
2			
3			

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	%of shares held	Applicable Section
1.	NA	-	-	-	-
2.					
3.					
4.					

III. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

[illegible]

Funds									
f) Insurance Companies	0	0	0	0	0	0	0	0	-
g) FIIs	0	0	0	0	0	0	0	0	-
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	-
i) Others (specify)	0	0	0	0	0	0	0	0	-
Sub-total(B)(1)	0	0	0	0	0	0	0	0	-
2. Non Institutions									
a) Bodies Corp.	0	0	0	0	0	0	0	0	-
(i) Indian									
(ii) Overseas									
b) Individuals	0	0	0	0	0	0	0	0	-
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others(Specify)	0	0	0	0	0	0	0	0	-
Sub-total(B)(2)	0	0	0	0	0	0	0	0	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	-
C.Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	-
Grand Total (A+B+C)	0	10000	10000	100	0	10000	10000	100	-

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbe red to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbe red to total shares	% change in share holdi ng durin g the year
1.	Mr. Vinit Jalan	5000	50	0	5000	50	0	-
2.	Ms. Shweta Khemka	5000	50	0	5000	50	0	-
	Total							

iii.Change in Promoters' Shareholding (please specify if there is no change

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	10000	100	10000	100
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
	At the End of the year	10000	100	10000	100

IV. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	0	329000	0	329000
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not				
Total(i+ii+iii)	0	329000	0	329000
Change in Indebtedness during the financial year	0	0	0	0
- Addition				
- Reduction				
Net Change	0	0	0	0
Indebtedness at the end of the financial year	0	329000	0	329000
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	0	329000	0	329000

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	0	0	0	0	0
2.	Stock Option	0	0	0	0	0
3.	Sweat Equity	0	0	0	0	0
4.	Commission - as % of profit - others, specify...	0	0	0	0	0
5.	Others, please specify	0	0	0	0	0
6.	Total(A)	0	0	0	0	0
	Ceiling as per the Act	0	0	0	0	0

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
	<u>Independent Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	0	0	0	0	0
	Total(1)					
	<u>Other Non-Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	0	0	0	0	0
	Total(2)	0	0	0	0	0
	Total(B)=(1+2)	0	0	0	0	0
	Total Managerial Remuneration	0	0	0	0	0
	Overall Ceiling as per the Act	0	0	0	0	0

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	0	0	0	0
2.	Stock Option	0	0	0	0
3.	Sweat Equity	0	0	0	0
4.	Commission - as % of profit	0	0	0	0

	-others.specify...				
5.	Others.please specify	0	0	0	0
6.	Total				

VI. PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/Punishment/Compounding fees imposed	Authority [RD/NCLT/Court]	Appeal made. If any (give details)
A. Company					
Penalty	0	0	0	0	0
Punishment	0	0	0	0	0
Compounding	0	0	0	0	0
B. Directors					
Penalty	0	0	0	0	0
Punishment	0	0	0	0	0
Compounding	0	0	0	0	0
C. Other Officers In Default					
Penalty	0	0	0	0	0
Punishment	0	0	0	0	0
Compounding	0	0	0	0	0

FOR AND ON BEHALF OF THE BOARD

Vinito
VINIT RAVI SHANKAR JALAN
 DIN: 08666210
 DIRECTORS

Shweta Khemka
SHWETA KHEMKA
 DIN: 08672239
 DIRECTORS

Place: Surat
 Date: September 04, 2023

VINIT MOBILE PRIVATE LIMITED
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Email ID: accounts@kejriwalindustries.com

(M): 9714503054

NOTICE OF THE 12TH ANNUAL GENERAL MEETING

Date: 4th September, 2023

NOTICE is hereby given that the 12th Annual General Meeting of the members of Vinit Mobile Private Limited will be held on Saturday, the 30th September, 2023 at 11:00 a.m. at the Registered Office of the Company situated at 47, Gitanagar 1, Bamroli, Bhestan, Surat - 395023, to transact the following business:

ORDINARY BUSINESS:

1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2023, together with the Reports of the Board of Directors and the Auditors thereon.

For, Vinit Mobile Private Limited




Vinit Ravi Shankar Jalan

Director

DIN: 08666210

Date: 4th September, 2023

Place: Surat

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself/herself and the proxy need not be a member of the Company. The instrument appointing the proxy, in order to be effective, must be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
2. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting.
3. All documents referred to in the accompanying Notice are open for inspection at the Registered Office of the Company on all working days, except Saturdays, between 11:00 a.m. and 1:00 p.m. up to the date of the Annual General Meeting.

ROUTE MAP

