V KUMAR JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

To,
The Members,
ESOI ENTERPRISES PRIVATE LIMITED
PLOT NO - 111, SECTOR NO - 1-S, NEW PANVEL (E),
TAL - PANVEL, RAIGARH,
NAVI MUMBAI,
MAHARASHTRA - 410206

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of ESOI ENTERPRISES PRIVATE LIMITED **(CIN-U29309MH2018PTC318093)** ("the Company"), which comprise the Balance sheet as at 31st March 2023, the Statement of Profit and Loss for the period ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there-under, and we

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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

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

Information other than the financial statements and auditors' report thereon

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated, if based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with

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Rule 7. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit

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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.

- 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

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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.

For V KUMAR JAIN & ASSOCIATES
Chartered Accountants
Firm Registration No: - 132330W

Vikas Jain

V KUMAR JAIN & ASSOCIATES PARTNER MUMBAI Chartered

CA VIKAS JAIN
(Partner)
Membership No: - 151737
UDIN: 23151737BGZOOH5163

Date:10.08.2023
Place: VASAI

ESOI ENTERPRISES PRIVATE LIMITED

CIN-U29309MH2018PTC318093

Plot No - 111, Sector No - 1-S, New Panvel (E), Tal – Panvel, Raigarh

Navi Mumbai - 410206, Maharashtra

Balance Sheet as at March 31, 2023

(Rs. In hundreds unless otherwise stated)

	Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	3	10,000.00	10,000.00
	(b) Reserves and Surplus	4	3,731.00	1,874.66
			13,731.00	**11,874.66**
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	5	18,680.40	5,450.00
	(b) Deffered Tax Liability	6	-	-
			18,680.40	**5,450.00**
3	**Current Liabilities**			
	(a) Short-Term Borrowings	7	-	-
	(b) Trade Payables	8		
	(i) Total outstanding dues of micro enterprises and small enterprises; and		-	
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.		20,814.19	26,137.06
	(c) Other Current Liabilities	9	3,676.07	168.88
	(d) Short-Term Provisions	10	4,540.15	4,377.89
			29,030.41	**30,683.83**
	Total		**61,441.82**	**48,008.49**
II.	**ASSETS**			
1	**Non-Current Assets**			
	Property, Plant and Equipment and Intangible assets			
	(i) Tangible Assets	11	783.29	1,056.93
	(ii) Intangible Assets		-	-
	(b) Non-Current Investments	12	-	-
	(c) Deferred Tax Assets (Net)	13	151.74	120.08
	(d) Other Non Current Asset	14	2,500.00	-
			3,435.03	**1,177.01**
2	**Current Assets**			
	(a) Inventories	15	41,739.35	43,310.98
	(b) Trade receivables	16	14,953.23	273.86
	(c) Cash and Cash Equivalents	17	415.85	2,174.41
	(e) Other Current Assets	18	898.36	1,072.23
			58,006.79	**46,831.48**
	Total		**61,441.82**	**48,008.49**

The Notes referred to above form an integral part of the Balance Sheet

As per our report of even date

Significant accounting policies 1 to 2

See accompanying notes to financial statement 3 to 32

For V Kumar Jain & Associates
Chartered Accountants
Firm Reg. No : 132330W

V Kumar Jain & Associates Chartered Accountants PARTNER MUMBAI

Vikas Jain
Partner
Membership No. : 151737
UDIN: 23151737BGZOOH5163
Place: Panvel
Date: 10.08.23

For and on behalf of the Board of Directors of
ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Sign.

For ESOI ENTERPRISES PVT
Director/Auth.

SUNITHA J KUMAR
Director
DIN: 02175002
Place: Panvel
Date: 10.08.2023

ATHIRA T NAIR
Director
DIN: 08300253
Place: Panvel
Date:10.08.2023

ESOI ENTERPRISES PRIVATE LIMITED

CIN-U29309MH2018PTC318093
Plot No - 111, Sector No - 1-S, New Panvel (E), Tal – Panvel, Raigarh
Navi Mumbai - 410206, Maharashtra

Statement of Profit & Loss for the Year ended March 31, 2023

(Rs. In hundreds unless otherwise stated)

	Particulars	Note No.	Year ended March 31, 2023	Year ended March 31, 2022
I	**Revenue from Operations**	19	84,295.89	66,047.39
II	**Other Income**	20	26.50	57.90
III	**TOTAL INCOME (I + II)**		**84,322.39**	**66,105.29**
IV	**EXPENSES**			
	Cost of Materials Consumed	21	38,273.74	19,148.36
	Purchases of Stock-in-Trade	22	-	-
	Changes in Inventories	23	(3,150.50)	7,886.15
	Employee Benefit Expenses	24	43,300.37	35,131.47
	Finance Costs	25	-	-
	Depreciation and Amortization Expenses	26	273.64	369.24
	Other Expenses	27	3,116.58	1,768.91
	TOTAL EXPENSES		**81,813.83**	**64,304.13**
V	**Profit before Exceptional and Extraordinary Items and Tax (III-IV)**		**2,508.56**	**1,801.16**
VI	Exceptional Items		-	-
VII	**Profit before Extraordinary Items and Tax**		**2,508.56**	**1,801.16**
VIII	Extraordinary Items		-	-
IX	**Profit Before Tax**		**2,508.56**	**1,801.16**
X	**Tax Expense**			
	Current Tax		(683.88)	(520.45)
	Deferred Tax	28	31.66	52.13
XI	**Profit/(Loss) for the period from Continuing Operations(IX-X)**		**1,856.34**	**1,332.84**
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	**Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)**		-	-
XV	**Profit(Loss) for the Period(XI+XIV)**		**1,856.34**	**1,332.84**
XVI	**Earnings per Equity Share**	29		
	-Basic		1.86	1.33
	-Diluted		1.86	1.33

The Notes referred to above form an integral part of the Statement of Profit and Loss
As per our report of even date

Significant accounting policies 1 to 2
See accompanying notes to Financial Statements 3 to 32

For V Kumar Jain & Associates
Chartered Accountants
Firm Reg. No : 132330W

V KUMAR JAIN & ASSOCIATES PARTNER MUMBAI Chartered Accountants

Vikas Jain
Partner
Membership No. : 151737
UDIN:23151737BGZOOH5163
Place: Vasai
Date: 10.08.2023

For and on behalf of the Board of Directors of
ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.
Director/Auth Signatory

SUNITHA J KUMAR
Director
DIN: 02175002
Place: Panvel
Date: 10.08.2023

ATHIRA T NAIR
Director
DIN: 08300253
Place: Panvel
Date: 10.08.2023

1 Corporate Information

ESOI ENTERPRISES PRIVATE LIMITED ("the Company") was incorporated in India on 11th DECEMBER, 2018 having its registered office at Plot No - 111, Sector No - 1-S, New Panvel (E), Tal – Panvel, Raigarh, Navi Mumbai - 410206, Maharashtra, India. The principal activity of the company is to carry on the business of Engineering activities and technical testing & analysis

2 Significant accounting policies

2.1 Basis of Preparation of Financial Statements

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles ("GAAP") and in compliance with the Accounting Standards as specified in the Companies (Accounting Standards) Rules 2006 read with Rule 7(1) of Companies (Accounts) Rule, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act 2013.

All assets and liabilities have been classified as current or non-current as per Company's operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year except stated specifically in the notes, if any.

2.3 Property, Plant and Equipment and Intangible assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. Costs directly attributable to the acquisition are capitalised until the fixed assets are ready for use, as intended by the management. The Company depreciates fixed assets using the Written Down Value method of depreciation at the rates prescribed in Schedule II to the Companies Act, 2013. Company reviewed the Life of Assets and charged Written Down Value method.

2.4 Investments

The Company had not made any investment during the current Financial Year.

2.5 Provisions and Contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. No contingent Liabilities existed as on the Balance Sheet date as informed to us.

2.6 Income Taxes

The cureent tax is the amount of income tax payable on the current profit/loss for a period. The current tax is calculated using tax rates and tax laws that have been substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.7 Cash and cash equivalents

Cash and cash equivalents consists of Cash In Hand and Balances with bank.

2.8 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below:

Sales are recognised, net of returns and trade discounts on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

2.9 Employee benefits

Employee Benefit include Salaries and Wages.

2.10 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale. Work-in-progress and finished goods include appropriate proportion of overheads.

2.11 Earning per share

Basic Earnings per share is calculated by dividing the net profit / loss attributable to equity share holders by the weighted average of equity shares outstanding during the period. The weighted average of equity shares outstanding during the period and for all periods presented is adjusted for events such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is calculated by dividing the net profit / loss attributable to the equity share holders by the weighted average number of equity shares outstanding during the period adjusted for the effects of dilutive potential equity shares

ESOI ENTERPRISES PRIVATE LIMITED
Notes to the financial statements as at March 31, 2023

3 Share capital

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Authorised:	No. of Shares	Amount	No. of Shares	Amount
Equity share of Rs. 10 each	1,00,000.00	**10,000.00**	1,00,000.00	**10,000.00**
Issued, subscribed and fully paid-up:				
Equity share of Rs. 10 each fully paid up	1,00,000.00	**10,000.00**	1,00,000.00	**10,000.00**
Total		**10,000**		**10,000**

In ₹ (Hundreds)

Reconciliation of number of shares	As at March 31, 2023		As at March 31, 2022	
Particulars	**No. of Shares**	**Amount**	**No. of Shares**	**Amount**
Equity shares				
At the beginning of the year	1,00,000.00	**10,000.00**	1,00,000.00	**10,000.00**
Shares issued during the year	-	-	-	-
At the end of the year	1,00,000.00	10,000.00	1,00,000.00	10,000.00

Rights, preferences and restrictions attached to shares

The Company has only one class of issued, subscribed and paid-up equity capital having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. The dividend shall be apportioned and paid proportionately to the amount paid or credited on the shares but if and so long as nothing is paid on any of the shares in the company, dividend may be declared and paid according to the amount of shares.

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

Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

	As at March 31, 2023		As at March 31, 2022	
Equity shares of Rs 10 each fully paid up	No. of Shares	Holding	No. of Shares	Holding
SUNITHA J. KUMAR	70,000.00	70%	70,000.00	70%
ATHIRA T. NAIR	30,000.00	30%	30,000.00	30%

Shares held by promoters

S.No.	Promoter name (as defined in the Companies Act, 2013)	% of total shares		% change during the year*
1	SUNITHA J. KUMAR	70,000.00	70%	-
2	ATHIRA T. NAIR	30,000.00	30%	-

*percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue.

ESOI ENTERPRISES PRIVATE LIMITED
Notes to the financial statements as at March 31, 2023

4 Reserves & Surplus

In ₹ (Hundreds)

4.1 Current reporting period

	Retained Earnings	Other items of Other Comprehensive Income (specify nature	Total
Balance at the beginning of the current reporting period	1,874.66	-	**1,874.66**
Transfer to retained earnings	1,856.34	-	1,856.34
Any other change (to be specified)	-	-	-
Balance at the end of the current reporting period	**3,731.00**	-	**3,731.00**

4.2 Previous Reporting Period

In ₹ (Hundreds)

	Retained Earnings	Other items of Other Comprehensive Income (specify nature	Total
Balance at the beginning of the current reporting period	541.82	-	**541.82**
Changes in accounting policy/prior period errors	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-
Total Comprehensive Income for the current year	-	-	-
Dividends	-	-	-
Transfer to retained earnings	1,332.84	-	1,332.84
Any other change (to be specified)	-	-	-
Balance at the end of the current reporting period	**1,874.66**	-	**1,874.66**

ESOI ENTERPRISES PRIVATE LIMITED
Notes to the financial statements as at March 31, 2023

5 Long-Term Borrowings

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Secured		-		-
Term Loans				
From other parties	-		-	
From banks	-		-	
Unsecured		**18,680.40**		**5,450.00**
Loans from Related Parties				
ATHIRA T. NAIR	9,750.00		5,450.00	
SUNITHA J. KUMAR	8,930.40			
Total		**18,680.40**		**5,450.00**

6 Deferred Tax Liabilities (Net)

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Deferred Tax Liability				-
Total		-		-

7 Short-Term Borrowings

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Secured		-		-
Loans repayable on demand				
From banks				
Unsecured		-		-
From other parties				
Loans from Related Parties				
			-	
Deposits				
Total		-		-

8 Trade Payables

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Others	20,814.19	**20,814.19**	26,137.06	**26,137.06**
MSME	-			
Total		**20,814.19**		**26,137.06**

8. 1 Trade Payables ageing schedule(C.Y)

In ₹ (Hundreds)

Particulars	Outstanding for following periods from due date of payment				
	less than 1 year	1 to 2 years	2 to 3 years	more than 3 years	Total
(i)MSME			-	-	-
(ii)Others	17,737.33	3,076.86	-	-	**20,814.19**
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**17,737.33**	**3,076.86**	-	-	**20,814.19**

8. 2 Trade Payables ageing schedule (P.Y)

In ₹ (Hundreds)

Particulars	Outstanding for following periods from due date of payment				
	less than 1 year	1 to 2 years	2 to 3 years	more than 3 years	Total
(i)MSME	-	-	-	-	-
(ii)Others	26,137.06	-	-	-	**26,137.06**
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**26,137.06**	-	-	-	**26,137.06**

8.3 Disclosures under the Micro.Small & Medium Enterprise Development Act,2006

Micro and Small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the company. These are no over dues to parties on account of principal amount and/ or interest and accordingly no additional disclosures have been made.

In ₹ (Hundreds)

9 Other Current Liabilities

Particulars	**As at March 31, 2023**		**As at March 31, 2022**	
		3,676.07		**168.88**
Duties and Taxes				
GST Payable	3,675.57		168.88	
TDS	0.50			
Total		**3,676.07**		**168.88**

In ₹ (Hundreds)

10 Short-Term Provisions

Particulars	**As at March 31, 2023**		**As at March 31, 2022**	
Provision		**4,540.15**		**4,377.89**
Professional Fees Payable	500.00			
Audit Fees Payable	500.00		500.00	
Provision For Electricity	266.10			
PT Payable	21.75		16.00	
Provision For Salary	3,252.30		3,861.89	
Total		**4,540.15**		**4,377.89**

ESOI ENTERPRISES PRIVATE LIMITED
Notes to the financial statements as at March 31, 2023

11 Property, Plant and Equipment and Intangible assets

In ₹ (Hundreds)

Particulars	Gross Block						Depreciation and Amortization			Net Block	
	As on March 31, 2022	Additions	Sales during the year	Deductions /Impairment	Revaluation (if change >10%)	As on March 31, 2023	upto March 31, 2022	For the year	Upto March 31, 2023	As at March 31, 2023	As at March 31, 2022
Tangible Assets											
Plant and Equipment				-		-			-	-	-
Furniture and Fixtures	1,973.68			-		1,973.68	916.75	273.64	1,190.39	783.29	1,056.93
Vehicles				-		-	-		-	-	-
Office Equipment						-			-	-	-
Total	1,973.68	-		-		1,973.68	916.75	273.64	1,190.39	783.29	1,056.93
Intangible Assets											
Brands /Trademarks	-	-		-		-	-	-	-	-	-
Computer Software	-	-		-		-	-	-	-	-	-
Total	-	-		-		-	-	-	-	-	-
Grand Total	1,973.68	-		-		1,973.68	916.75	273.64	1,190.39	783.29	1,056.93

12 Non Current Investments In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Other non-current investments		-		-
			-	
Total		-		-

13 Deferred Tax Assets (Net) In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Deferred Tax Asset for the year	151.74	151.74	120.08	120.08
Total		**151.74**		**120.08**

14 Other Non Current Asset In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Security Deposits		**2,500.00**		-
Secured, considered good	-		-	
Unsecured, considered good	2,500.00		-	
Total		**2,500.00**		-

15 Inventories In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Raw Materials and components	29,682.75	29,682.75	34,404.88	34,404.88
Work-in-progress	5,869.60	5,869.60	3,306.10	3,306.10
Finished goods	6,187.00	6,187.00	5,600.00	5,600.00
Stock In Trade	-			-
Total		**41,739.35**		**43,310.98**

16 Trade receivables In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Trade Receivables		**14,953.23**		**273.86**
Unsecured, considered good	14,953.23		273.86	
Total		**14,953.23**		**273.86**

16 .1 Trade Receivables aging schedule (C.Y) In ₹ (Hundreds)

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	**6 months -1 year**	**More than 1 years**	**Total**
(i) Undisputed Trade receivables – considered good	12,285.48	2,050.30	617.45	**14,953.23**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-

16 .2 Trade Receivables aging schedule (P.Y) In ₹ (Hundreds)

Particulars	Outstanding for following periods from due date of payment			
	Less than 6 months	**6 months -1 year**	**More than 1 years**	**Total**
(i) Undisputed Trade receivables – considered good	273.86	-	-	**273.86**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-

17 Cash and Cash Equivalents

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Balances with banks				
ICICI Bank-6220		379.00		2,124.06
Bank deposits with more than 12 months maturity	379.00		2,124.06	
Cash on hand	-		-	
Others	36.85	36.85	50.35	50.35
Total		-		
		415.85		2,174.41

18 Other Current Assets

In ₹ (Hundreds)

Particulars	As at March 31, 2023		As at March 31, 2022	
Advance Tax Paid		-		
Short term advance		-		-
MAT Credit Available		-		
Gst Cash Ledger Balance		-		-
TCS Receivable		-		-
TDS Receivable		-		-
GST credit available	898.35	898.35	657.16	657.16
Total		-	415.07	415.07
		898.35		1,072.23

19 Revenue from Operations

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Sale of Products	8,307.67	6,785.22
Sale of Services	75,988.22	59,262.17
Total	**84,295.89**	**66,047.39**

20 Other income

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Interest Income	26.24	57.90
Discount Received	0.26	-
Total	**26.50**	**57.90**

21 Cost of Materials Consumed

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Opening Balance of Raw Materials	34,404.88	-
Add : Purchase of Raw Materials	33,551.61	53,553.24
Less : Closing Balance of Raw Materials	(29,682.75)	(34,404.88)
Total	**38,273.74**	**19,148.36**

22 Purchases of Stock-in-Trade

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Purchase of Finished Goods	-	-
Total	-	-

23 Changes in Inventories

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Finished goods	**(587.00)**	**11,192.25**
-Opening Balance	5,600.00	16,792.25
Less : Closing Balance	6,187.00	5,600.00
Work In Progress	**(2,563.50)**	(3,306.10)
-Opening Balance	3,306.10	-
Less : Closing Balance	5,869.60	3,306.10
Stock In Trade	-	-
-Opening Balance	-	
Less : Closing Balance	-	
Total	(3,150.50)	7,886.15

24 Employee Benefit Expenses

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Salaries and Wages	43,300.37	35,131.47
Contribution to Provident Fund and Other Funds	-	-
Staff Welfare Expenses	-	-
Total	**43,300.37**	**35,131.47**

25 Finance Costs

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Interest on OD A/c	-	-
Total	-	-

26 Depreciation and Amortization Expenses

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Depreciation	273.64	369.24
Total	**273.64**	**369.24**

27 Other Expenses

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Commission Expenses	-	-
Payment to Auditors - As Auditor	500.00	600.00
Power and fuel	1,054.40	-
Rent	1,000.00	-
Repairs to machinery		60.00
Rates & Taxes		
Miscellaneous expenses	557.78	2.79
Transportation Expenses	-	-
Travelling and Conveyance Expenses	-	-
Satatutory Audit Fees		
Communication Expenses		-
Professional/Consulatncy/Technical Fees	-	1,100.00
Bank Charges	4.40	6.12
Advertisement Expenses	-	-
Total	**3,116.58**	**1,768.91**

28 Deferred tax

In ₹ (Hundreds)

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Deferred Tax	31.66	52.13
Total	**31.66**	**52.13**

29 Earnings per equity share

In ₹ (Hundreds)

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Particulars	Year ended March 31, 2023	Year ended March 31, 2022
Earnings per Equity Share		
Net profit for the year (in Hundreds)	1856.34	1332.84
Weighted Average Number of equity shares	1,00,000.00	1,00,000.00
-Basic	1.86	1.33
-Diluted	1.86	1.33

30 Related Party transactions

In accordance with the requirements of Accounting Standard 18 on Related Party transactions as prescribed under the Companies (Accounting Standards) Rules, 2006, the details of related party transactions are given below:

Related Party Transactions taken during the year

Name of the Related Party	Relation	Nature of Transactions	Amount (Rs.)
ATHIRA T NAIR	DIRECTOR	LOAN GIVEN BY DIRECTOR	4,30,000
ATHIRA T NAIR	DIRECTOR	REMUNERATION	6,00,000
SUNITHA J KUMAR	DIRECTOR	LOAN GIVEN BY DIRECTOR	8,93,040
SUNITHA J KUMAR	DIRECTOR	REMUNERATION	6,00,000
NEXA MUMBAI (Prop. JYOTHI KUMAR N)	HUSBAND OF DIRECTOR (SUNITHA J KUMAR) & FATHER OF DIRECTOR (ATHIRA T NAIR)	SALE OF GOODS AND SERVICES (INCLUDING GST AMOUNT)	87,14,299
AVIATION & MARINE SERVICES (Partner JYOTHI KUMAR N)	HUSBAND OF DIRECTOR (SUNITHA J KUMAR) & FATHER OF DIRECTOR (ATHIRA T NAIR)	SALE OF GOODS AND SERVICES (INCLUDING GST AMOUNT)	3,72,585

Note: Related Party relationship is as identified by the Company and relied upon by the Auditors

31 Additional regulatory information required by Schedule III

(i) Title deeds of immovable properties not held in name of the company
There is no immovable property held in the name of Company.

(ii) Details of benami property held
No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(iii) Wilful defaulter
The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iv) Compliance with number of layers of companies
The Company is not required to comply with above requirement.

(v) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vi) Utilisation of borrowed funds and share premium
(1) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. 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

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(2) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. 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

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(vii) Undisclosed income
There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(viii) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(ix) Borrowing secured against current assets

The Company has no borrowings from banks and financial institutions on the basis of security of current assets.

(x) Valuation of PP&E, intangible asset and investment property
The Company has not revaluated any property, plant and equipment during the current year.

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

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

(xii) Utilisation of borrowings availed from banks and financial institutions

The Company has not borrowed any Funds from Banks and Financial Institutions

32.a Key Financial Ratio

Key Financial Ratio	units	F.Y. 2022-23	F.Y. 2021-22	% changes from march 31,2022 to march 31 2023
(a) Current ratio	Times	2.00	1.53	30.92
(b) Debt-equity ratio	Times	1.36	0.46	196.42
(c) Debt service coverage ratio	Times	0.00	19.73	-100.00
(d) Return on equity ratio	Percentage	14.50	11.89	21.93
(e) Inventory turnover ratio	Times	2.22	3.19	-30.33
(f) Trade receivables turnover ratio	Times	11.07	8.14	35.99
(g) Trade payables turnover ratio	Times	1.43	2.55	-43.90
(h) Net capital turnover ratio	Times	2.91	4.09	-28.88
(i) Net profit ratio	Percentage	2.20	2.02	9.13
(j) Return on capital employed	Percentage	7.74	10.40	-25.55
(k) Return on investment	Percentage	4.08	3.75	8.82

32.b Reasons for more than 25% deviations in the above ratio :

1) **Increase in current ratio is due to increade in trade receivable during the reporting period**
2) **Increase in Debt equity ratio is due to increase in Long Term borrowing during the reporting period**
3) **Decrease in Debt Coverage ratio is due to no repayment of loan during the current year.**
4) **Decrease in Inventory Turnover ratio is due to increase in Cost of Raw material consumed during the current year.**
5) **Increase in trade receivable turnover ratio is due to increase in trade receivable during the reporting period.**
6) **Decrease in trade payable turnover ratio is due to decrease in trade payable during the reporting period.**
7) **Decrease in Net capital turnover ratio is due to increase in current asset during the reporting period.**
8) **Decrease in Return on capital employed is due to increase in total asset.**

For V Kumar Jain & Associates
Chartered Accountants
Firm Reg. No : 132330W

V KUMAR JAIN & ASSOCIATES PARTNER MUMBAI Chartered Accountants

Vikas Jain
Partner
Membership No. : 151737
UDIN: 23151737BGZOOH5163
Place: Vasai
Date: 10.08.2023

For and on behalf of the Board of Directors of
ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Signatory

SUNITHA J KUMAR
Director
DIN: 02175002
Place : Panvel
Date: 10.08.2023

For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Signatory

ATHIRA T NAIR
Director
DIN: 0830025
Place: Panvel
Date: 10.08.2023

ESOI ENTERPRISES PRIVATE LIMITED

PLOTNO – 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL – PANVEL, RAIGARH,
NAVI MUMBAI, MAHARASHTRA - 410206
CIN:U29309MH2018PTC318093

Contact No. : +91- 9819239654 E-Mail: esoipvtltd@gmail.com

BOARD'S REPORT 2022-23

To,
The Members,
ESOI ENTERPRISES PRIVATE LIMITED

Your Board of Directors ("Board") takes pride in presenting the Annual Report of the Company together with the Audited Financial Statements for the Financial Year ("FY") ended March 31, 2023 ("period under review").

FINANCIAL RESULTS.

The Company's financial performance for the financial year ended March 31st, 2023 along with the financial performance of previous year ended March 31st, 2022 given hereunder:

(Rs. In Hundreds)

Particulars	Year ended 31st March, 2023 (Rs.)	Year ended 31st March, 2022 (Rs.)
Revenue From Operations	84,295.89	66,047.39
Other Income	26.50	57.90
Total Income	84,322.39	66,105.29
Total Expenditure	(81,813.83)	(64,304.12)
Profit before Tax	2,508.55	1,801.16
Less: Tax Expenses	(652.22)	(468.32)
Net Profit for the Year	1,856.34	1,332.84

OPERATIONS:

The Company has earned Gross Income of Rs.84,32,239.16/-during the financial year under review. After meeting expenses and tax expenses, the Net Profit of the Company stood at Rs.1,85,633.68/- as compared to Net Profit of 1,33,284.11/-in previous year.

CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of business of the company during the financial year ended 31st March, 2023.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

As on March 31, 2023, the Company does not have any subsidiary Joint Ventures and Associate Companies.

DIVIDEND

During the year, the Directors has decided not to declare any dividend.

TRANSFER TO RESERVE

The company has transferred profits of Rs. 1,85,633.68/- to Reserve during the year under review.

DIRECTORS

The composition of the Board of Directors of the Company was as under:

- SUNITHA J KUMAR
- ATHIRA T NAIR

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

MEETINGS OF THE BOARD

The Board meets at regular intervals to discuss and decide on Company/business policy and strategy apart from other Board businesses. However, in case of a special and urgent business need, the Board's approval is taken by way of Board Meeting through shorter notice or by passing resolutions through circulation, as permitted by law, which are noted in the subsequent Board Meeting.

During the period under review, 5 (Five) Board Meetings were held and the intervening gap between the meetings was within the period prescribed under the Companies Act, 2013. The details of the Board meetings and the numbers of Directors attending the meetings are as under:

Date of Meeting	Board Strength	No. of Directors Present
01/06/2022	2	2
24/06/2022	2	2
02/09/2022	2	2
05/12/2022	2	2
26/03/2023	2	2

PARTICULARS OF EMPLOYEES

The information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(2)& 5(3) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with regard to Conservation of Energy & Technology absorption is not required to be given, as the same is not applicable to the Company.

FOREIGN EXCHANGE EARNINGS AND OUTGO

There is no expenditure/income of foreign exchange during year ended 31st March, 2023.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All arrangements/ transactions/ contracts entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis and do not attract the provisions of Section 188 of the Act.

ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in "Annexure A" and is attached to this Report.

SECRETARIAL AUDIT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is not required to obtain Secretarial Audit Report.

PUBLIC DEPOSITS

Your Company has neither invited nor accepted/renewed any "Deposit" from public within the meaning of the term "Deposits" under the Companies (Acceptance of Deposits) Rules 2014, as amended from time to time.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134 (5) of the Companies Act, 2013;

i. In the preparation of the Annual Accounts of the Company, the applicable Accounting Standards had been followed.

ii. The Directors has 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 at the end of the Financial Year on 31st March, 2023 and Profit or Loss for the year ended as on that date.

iii. The Directors has 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 preventing and detecting fraud and other irregularities.

iv. The Directors has prepared the Annual Accounts on a going concern basis.

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

REPORTING OF FRAUD

During the year under review, the Auditors have not reported any fraud, which are committed against the Company by officers or employees of the Company.

AUDITORS

M/s. V Kumar Jain & Associates, Chartered Accountant (FRN: 132330W)continue to hold office as the Statutory Auditors of your company from the conclusion of this Annual General Meeting until conclusion of Annual General Meeting to be held in year 2024, subject to ratification of the appointment by the members at every Annual General Meeting held thereafter.

STATUTORY AUDITORS' REPORT

The Auditors in their Report have furnished the relevant information as is required from them in accordance with the relevant provisions of the Companies Act, 2013 and rules made there under from time to time.

The observations made by the Auditors in their Report have been fully clarified in the relevant notes forming part of the Accounts and are self-explanatory.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status and the Company's future operations.

ESOI ENTERPRISES PRIVATE LIMITED

PLOTNO – 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL – PANVEL, RAIGARH,
NAVI MUMBAI, MAHARASHTRA - 410206
CIN:U29309MH2018PTC318093

Contact No. : +91- 9819239654 E-Mail: esoipvtltd@gmail.com

MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY THAT OCCURRED DURING THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AS ON THE DATE OF THIS REPORT

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

RISK MANAGEMENT

The Board of Directors of the Company manages monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its strategic objectives. The Company's management systems, organizational structures, processes, standards, codes and behaviors that govern how the Company conducts its business and manages associated risks.

ACKNOWLEDGEMENTS:

Your Company upholds professionalism, integrity and continuous improvement across all functions, as well as optimum utilization of the Company's resources for sustainable and profitable growth. Your Directors wish to place on record their appreciation to business partners, members, bankers and other stakeholders for their continued support during the year. We also thank all our employees for their contributions towards the growth of your Company.

FOR ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.	For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Signatory	Director/Auth. Signatory
SUNITHA J KUMAR	**ATHIRA T NAIR**
(Director)	(Director)
DIN (02175002)	**DIN** (08300253)

Place: Panvel
Date: 10.08.2023

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

as on financial year ended on March 31, 2023

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	**CIN**	U29309MH2018PTC318093
ii	**Registration Date**	December 11, 2018
iii	**Name of the Company**	ESOI ENTERPRISES PRIVATE LIMITED
iv	**Category/Sub-category of the Company**	Non - Government Company
v	**Address of the Registered office & contact details**	PLOT NO - 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL - PANVEL, RAIGARH, NAVI MUMBAI, MAHARASHTRA - 410206.
vi	**Whether listed company**	No
vii	**Name , Address & contact details of the Registrar & Transfer Agent, If any.**	Not Applicable

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (Financial Year 2022-23)

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

SL No	Name & Description of main products/ services	NIC Code of the Product /service	% to total turnover of the company
1	**ENGINEERING ACTIVITIES AND TECHNICAL TESTING & ANALYSIS**	**7120**	**100%**

III PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES

SL No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE
	NIL		

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

IV SHAREHOLDING PATTERN (Equity Share capital Break up as % of total Equity) (Financial Year 2022-23)

Category of Shareholders	No. of Shares held at the beginning of the year/Incorporation				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	0	1,00,000	1,00,000	100	0	1,00,000	1,00,000	100	0
b) Central Govt.	0	0	0	0	0	0	0	0	0
c) State Govt.	0	0	0	0	0	0	0	0	0
d) Bodies Corporates	0	0	0	0	0	0	0	0	0
e) Bank/FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
SUB TOTAL(A) (1):	0	1,00,000	1,00,000	100	0	1,00,000	1,00,000	100	0
(2) Foreign									
a) NRI- Individuals	0	0	0	0	0	0	0	0	0
b) Other Individuals	0	0	0	0	0	0	0	0	0
c) Bodies Corp.	0	0	0	0	0	0	0	0	0
d) Banks/FI	0	0	0	0	0	0	0	0	0
e) Any other...	0	0	0	0	0	0	0	0	0
SUB TOTAL (A) (2):	0	0	0	0	0	0	0	0	0
								0	
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	0	1,00,000	1,00,000	100	0	1,00,000	1,00,000	100	0
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks/FI	0	0	0	0	0	0	0	0	0
C) Cenntral govt	0	0	0	0	0	0	0	0	0
d) State Govt.(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(1):	0	0	0	0	0	0	0	0	0

For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.
Director/Auth. Signatory

(2) Non Institutions									
a) Bodies corporates									
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals	0	0	0	0	0	0	0	0	0
i) Individual shareholders holding nominal share capital upto Rs.1 lakh	0	0	0	0	0	0	0	0	0
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
SUB TOTAL (B)(2):	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)= (B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	1,00,000	1,00,000	100	0	1,00,000	1,00,000	100	0

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

(ii) **SHARE HOLDING OF PROMOTERS (Financial Year 2022-23)**

Sl. No.	Shareholders Name	Shareholding at the beggInning of the year/ Incorporation			Shareholding at the end of the year			
		No of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares	No of shares	% of total shares of the company	% of shares pledged/ encumbered to total shares	% change in share holding during the year
1	SUNITHA J KUMAR	70,000	70%	0%	70,000	70%	0%	0%
2	ATHIRA T NAIR	30,000	30%	0%	30,000	30%	0%	0%
	Total	1,00,000	100%	0%	1,00,000	100%	0%	0%

(iii) **CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE) (Financial Year 2022-23)**

Sl. No.	Name of Shareholder	Share holding at the beginning of the Year		Date	Increase/ Decrease in Shareholding	Reason	Cumulative Share holding during the year (01-04-22 to 31-03-23)	
		No. of Shares	% of total shares of the company				No of shares	% of total shares of the company
a) SUNITHA J KUMAR - NO CHANGE								
	At the beginning of the year/ Incorporation	70,000	70%	1-Apr-22			70,000	70%
	At the end of the year	70,000	70%	31-Mar-23			70,000	70%

*Including shares held as First Holder

b) ATHIRA T NAIR - NO CHANGE								
	At the beginning of the year/ Incorporation	30,000	30%	1-Apr-22			30,000	30%
	At the end of the year	30,000	30%	31-Mar-23			30,000	30%

*Including shares held as First Holder

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

(iv) **Shareholding Pattern of top ten Shareholders (other than Direcors, Promoters & Holders of GDRs & ADRs) (Financial Year 2022-23)**

Sl. No	Name of Shareholder	Shareholding at the end of the year		Date	Increase/ Decrease in Shareholding	Reason	Cumulative Share holding during the year (01-04-22 to 31-03-23)	
	For Each of the Top 10 Shareholders	No.of shares	% of total shares of the company				No of shares	% of total shares of the company
	At the beginning of the year							
	Date wise increase/decrease in Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)		Not Applicable					
	At the end of the year (or on the date of separation, if separated during the year)							

(v) **Shareholding of Directors & Key Managerial Personnel (Financial Year 2022-23)**

Sl. No	Name of Shareholder	Shareholding at the end of the year		Date	Increase/ Decrease in Shareholding	Reason	Cumulative Share holding during the year (01-04-22 to 31-03-23)	
	For Each of the Directors & KMP	No.of shares	% of total shares of the company				No of shares	% of total shares of the company
a) SUNITHA J KUMAR - NO CHANGE								
	At the beginning of the year/ Incorporation	70,000	70%	1-Apr-22			70,000	70%
	At the end of the year	70,000	70%	31-Mar-23			70,000	70%

*Including shares held as First Holder

b) ATHIRA T NAIR - NO CHANGE								
	At the beginning of the year/ Incorporation	30,000	30%	1-Apr-22			30,000	30%
	At the end of the year	30,000	30%	31-Mar-23			30,000	30%

*Including shares held as First Holder

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

V INDEBTEDNESS (Financial Year 2022-23)

Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtness at the beginning of the financial year				
i) Principal Amount	-	5,45,000.00	-	5,45,000.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	5,45,000.00	-	5,45,000.00
Change in Indebtedness during the financial year				
Additions	-	13,23,040.00	-	13,23,040.00
Reduction	-		-	-
Net Change	-	13,23,040.00	-	13,23,040.00
Indebtedness at the end of the financial year				
i) Principal Amount	-	18,68,040.00	-	18,68,040.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	18,68,040.00	-	18,68,040.00

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager: (Financial Year 2022-23)

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager		Total Amount
1	**Gross salary**	SUNITHA J KUMAR	ATHIRA T NAIR	
	(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961.	6,00,000	6,00,000	12,00,000
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-	-	-
2	Stock option	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	-
	- as % of profit	-	-	-
	- others, specify	-	-	-
5	Others, please specify	-	-	-
	Total (A)	6,00,000	6,00,000	12,00,000
	Ceiling as per the Act	Not Applicable being a Private Company (Section 197 of the Companies Act, 2013)		

***Not designated as Managing Director/Whole-time Director/Manager but are Directors of the Company excersing some executive powers for department handelling**

#Cease to be from executive position w.e.f. and not drawing any remuneration from that date

For ESOI ENTERPRISES PVT. LTD. For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory Director/Auth. Signatory

B. Remuneration to other directors: (Financial Year 2022-23)

Sl.No	Particulars of Remuneration	Name of the Directors			Total Amount
1	Independent Directors	No Independent Director in the Company			
	(a) Fee for attending board committee meetings	-	-	-	-
	(b) Commission	-	-	-	-
	(c) Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non Executive Directors	No Non-executive Drawing any remuneration			
	(a) Fee for attending board committee meetings	-	-	-	-
	(b) Commission	-	-	-	-
	(c) Others, please specify.	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act.	-	-	-	-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD (Financial Year 2022-23)

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

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES (Financial Year 2022-23)

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority (RD/NCLT/Court)	Appeall made if any (give details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-		NIL		-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-		NIL		-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-		NIL		-
Compounding	-	-	-	-	-

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

For ESOI ENTERPRISES PVT. LTD.

Director/Auth. Signatory

ESOI ENTERPRISES PRIVATE LIMITED

PLOT NO – 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL – PANVEL, RAIGARH,
NAVI MUMBAI, MAHARASHTRA - 410206
CIN: U29309MH2018PTC318093

Contact No. : +91- 9819239654 E-Mail: esoipvtltd@gmail.com

NOTICE OF ANNUAL GENERAL MEETING

NOTICE

Notice is hereby given that the Annual General Meeting of **ESOI ENTERPRISES PRIVATE LIMITED** will be held on **6th September, 2023** at the Registered Office of the Company, situated at, **PLOT NO-111, SECTOR NO-1-S, NEW PANVEL (E), TAL - PANVEL, RAIGARH, NAVI MUMBAI, MAHARASHTRA – 410206** at 11.00 a.m. to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Financial Statements

To consider, approve and adopt the Audited Financial Statements of the Company comprising the Balance Sheet as on March 31, 2023, Statement of Profit & Loss and Notes thereto for the financial year ended on March 31, 2023 together with the Report of the Board of Directors and Auditors' thereon.

2. Appointment of Auditor

To consider and if thought fit to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Audit and Auditors) Rules, 2014 ("Rules") (including any statutory modification or re-enactment thereof, for the time being in force), the Company hereby ratifies the appointment of M/s V KUMAR JAIN AND ASSOCIATES, Chartered Accountants, (Firm Registration No. 132330W), as Auditor of the company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM of the company to be held in year 2024. M/s V KUMAR JAIN AND ASSOCIATES has been appointed as Statutory Auditor by the Board of Directors till the conclusion of AGM to be

ESOI ENTERPRISES PRIVATE LIMITED

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held in year 2024, subject to ratification by the company in every Annual General Meeting."

Thanking You.

FOR ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.

Director/Auth Signatory

SUNITHA J KUMAR
Director
DIN (02175002)

For ESOI ENTERPRISES PVT. LTD.

Director/Auth Signatory

ATH[illegible] NAIR
Director
DIN (08300253)

Place: Panvel

Date: 10.08.2023

ESOI ENTERPRISES PRIVATE LIMITED

PLOT NO – 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL – PANVEL, RAIGARH,
NAVI MUMBAI, MAHARASHTRA - 410206
CIN: U29309MH2018PTC318093

Contact No. : +91- 9819239654 E-Mail: esoipvtltd@gmail.com

NOTES FOR MEMBERS ATTENTION:

1. **A MEMBER ENTITLED TO ATTEND AND VOTES IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

2. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours (Sunday is included in computation of 48 hours) before the commencement of the Meeting. A Proxy Form is annexed to this report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable.

3. Corporate Members are requested to send a duly Certified Copy of the Board Resolution, pursuant to Section 113 of the Companies Act, 2013 authorizing their representative to attend and vote at the Annual General Meeting (AGM).

4. The Register of Directors and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the Members at the Annual General Meeting.

5. Members/Proxies should bring their duly filled Attendance Slips sent herewith for
6. attending the meeting.

FOR ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.
Director/Auth Signatory
SUN[illegible]
Director
DIN (02175002)

For ESOI ENTERPRISES PVT. LTD.
Director/Auth Signatory
ATH[illegible]
Director
DIN (08300253)

Place: Panvel

Date:10/08/2023

ESOI ENTERPRISES PRIVATE LIMITED

PLOT NO – 111, SECTOR NO - 1-S, NEW PANVEL (E), TAL – PANVEL, RAIGARH,
NAVI MUMBAI, MAHARASHTRA - 410206
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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ESOI ENTERPRISES PRIVATE LIMITED HELD AT THE REGISTERED OFFICE OF THE COMPANY AT PLOT NO-111, SECTOR NO-1-S, NEW PANVEL (E), TAL - PANVEL, RAIGARH, NAVI MUMBAI, – 410206, MAHARASHTRA ON THURSDAY, 10nd AUGUST 2023 AT 11:00 AM.

"**RESOLVED THAT** the Annual General Meeting of the Company will be held on Wednesday, 6th September, 2023 at 11.00am, at Plot No-111, Sector No-1-S, New Panvel (E), Tal - Panvel, Raigarh, Navi Mumbai, Maharashtra – 410206."

"**RESOLVED FURTHER THAT** Audited Balance Sheet as at March 31, 2023 and Profit & Loss Accounts for the year ending on March 31, 2023 along with Accounting Policies, Schedules, Explanatory Notes forming parts of financial statements, Auditor's Report are hereby confirmed and approved."

"**RESOLVED FURTHER THAT** the Board of Director's Report for the year ended on March 31, 2023 be and is hereby approved."

"**RESOLVED FURTHER THAT** the draft Notice submitted to this meeting be and is hereby approved and that, Sunitha J Kumar, Director of the Company be and is hereby authorized to sign the same and pursuant to the provisions of Section 101(1) of Companies Act, 2013, send it to every member, every Director and the Auditor of the Company."

"**RESOLVED FURTHER THAT,** Sunitha J Kumar, be and is hereby authorized to sign the Annual Return, Director's Report and addendum (if any), on behalf of the Board and present it to members at ensuing Annual General Meeting of the Company."

ESOI ENTERPRISES PRIVATE LIMITED

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"**RESOLVED FURTHER THAT**, Sunitha J Kumar, Director of the company be and is hereby authorized to file forgoing Board Resolution, Annual Return, Financial Statements and all other necessary annexure in prescribed forms with Registrar of Companies, Mumbai under her Digital Signature on behalf of company."

Thanking You.

FOR ESOI ENTERPRISES PRIVATE LIMITED

For ESOI ENTERPRISES PVT. LTD.
Director/Auth.Signatory
SUNITHA J KUMAR
Director
DIN (02175002)

For ESOI ENTERPRISES PVT. LTD.
Director/Auth.Signatory
ATHIRA T NAIR
Director
DIN (08300253)

Place: Panvel
Date: 10.08.2023