

ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPL157649

Balance Sheet as at 31st March, 2023

	Notes	Amount in 00	
		Audited	
		As at March, 31	
		2023	
Equity and liabilities			
Shareholders' funds			
Share capital	3.01	1,000	
Corpus fund			
Other Equity (Retained Earnings)	3.02	11,353	
		<u>12,353</u>	
Non-current liabilities			
Long-term borrowings		-	
Current liabilities			
Trade payables	3.03		
Total outstanding dues of micro enterprises and small enterprises		-	
Total outstanding dues of other than micro enterprises and small enterprises		466	
Other current liabilities	3.04	108	
		<u>574</u>	
Total		<u><u>12,927</u></u>	
Assets			
Non-current assets			
Property, Plant & Equipment and Intangible Assets			
-Property, Plant & Equipment		-	
Current assets			
Cash and cash equivalents	3.05	12,927	
Other current assets		-	
		<u>12,927</u>	
Total	Total	<u><u>12,927</u></u>	

Significant accounting policies and notes to financial statements

01 - 03

The notes referred to above form an integral part of the financial statements.

As per our report of even date attached

In terms of our report attached

For D.P.Khosla & Co.

Chartered Accountants

Firm Reg. No. 000640N


 Gautav Dixit
 Partner

Membership No. - 504603

UDIN : 23504603 BGRXC16283

Place: New Delhi

Date: 05-09-2023



For and on behalf of Board of Directors

ANDAMANS CONSERVANCY FOUNDATION


 Director

Vir Krishna Kotak

DIN: 00667012

Place : Singapore

Date: 4-9-2023



Director

Surya Prakash Gokavarapu

DIN: 07891888

Place : Singapore

Date: 4-9-2023

ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- USS300UP2022NPL157649

Income and Expenditure Account for the period from 04th January 2022 to 31st March, 2023

Amount in 00

	Notes	Year ended March 31, 2023
Continuing operations		
Income		
Grants and Donations received		-
Fund Received under CSR	3.06	23,223
Total Income		<u>23,223</u>
Expenses		
Employee benefit expense	3.07	729
Finance cost	3.08	12
CSR Funds Utilization	3.09	11,129
Total Expenditure		<u>11,870</u>
Excess Expenditure over Income before Exceptional items		<u>11,353</u>
Exceptional items		
Excess Expenditure over Income before Tax expenses		<u>11,353</u>
Tax expenses		
Current tax (for the year)		-
Short & Excess		-
Excess Expenditure over Income		<u>11,353</u>
Earnings per equity share (Nominal Value of share Rs.10 each)	3.11	
Basic and diluted earnings per share		113.53
Significant accounting policies and notes to financial statements	01 - 03	
The notes referred to above form an integral part of the financial statements.		

As per our report of even date

In terms of our report attached

For D.P.Khosla & Co.

Chartered Accountants

Firm Reg. No. 0006408

Gaurav Dixit

Partner

Membership No:- 504603

UDIN : 23504603BGXRC16283

Place: New Delhi

Date: 05-09-2023



For and on behalf of Board of Directors

ANDAMANS CONSERVANCY FOUNDATION

Director

Vir Krishna Kotak

DIN: 00667012

Place : Singapore

Date: 4-9-2023

Director

Sucya Prakash Gokavarapu

DIN: 07891888

Place : Singapore

Date: 4-9-2023

ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gurgaon Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPT.157649

Cash Flow Statement as per AS-3 (Revised) for the year ended 31st March 2023

	Amount in 00
	For the year ending on 31.03.2023
	₹
A Cash flow from operating activities	
Net profit/(loss) before taxation, and extraordinary items	11,353
Increase / (Decrease) in Current Liabilities other than provisions	574
(Increase) / Decrease in Current Asset	-
Cash generated from operations	<u>11,927</u>
Taxes paid during the year	-
Net cash Inflow/(Outflow) from operating activities	<u>11,927</u>
B Cash flow from Investing activities	
Additions in fixed assets	-
Net cash Inflow/(Outflow) from Investing Activities	-
C Cash flows from financing activities	
Subscription Money Received	1,000
Net cash Inflow/(Outflow) from Financial Activities	<u>1,000</u>
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	12,927
Cash and cash equivalents at beginning of the year	-
Cash and cash equivalents at end of the year	<u><u>12,927</u></u>
1. The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 on "Cash Flow Statements" issued under the Companies (Accounting Standards) Rules , 2006	
2. Cash and cash equivalents at the end of the year consist of cash in hand and balance with banks as follows:	
Cash	-
Balance With Banks	12,927
	<u><u>12,927</u></u>

The Schedules referred to above and notes thereon form an integral part of accounts.

As per our report of even date attached

In terms of our report attached

For B.P.Khosla & Co.

Chartered Accountants

Firm Reg. No. 0006400


Gaurav Dixit
Partner



Membership No:- 504603

UDIN : 23504603BGXR16283

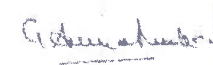
Place: New Delhi

Date: 05-09-2023

For and on behalf of Board of Directors
ANDAMANS CONSERVANCY FOUNDATION


Director
Vir Krishna Kotak
DIN: 00667012
Place : Singapore

Date: 4-9-2023


Director
Surya Prakash
DIN: 07891888
Place : Singapore

Date: 4-9-2023

ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- UR5300UP2022NPL157649

Significant Accounting Policies and Notes to Financial Statement Forming Part of Financial Statement for the year ended 31st March, 2023.

1 Background

Andamans Conservancy Foundation (the 'Company') registered with Register of Companies vide Registration Number UR5300UP2022NPL157649, is a Non-profit company, within the meaning of Section 8 of the Companies Act, 2013 and incorporated on 04.01.2022 under the provision of the Companies Act, 2013. The registered office of the company is situated at 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301. The functional and reporting currency of the Company is Indian Rupees (INR). The Company has applied for 80G with Acknowledgement no. 206368410150222 on dated 15 Feb 2022.

2 Basis of preparations of financial statements

2.01 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The financial statements have been prepared to comply in all material respects with the Accounting Standards (as amended) notified under section 133 the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 issued by the Ministry of Corporate Affairs. The Financial Statements have been prepared on accrual basis under the historical cost convention. The Accounting Policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. Information pursuant of Schedule III has been given to the extent & wherever applicable. The company follows the mercantile system of accounting and all income & expenditure are accounted for on accrual basis.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. The Company has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

2.02 Summary of significant accounting policies

a) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and reported amount of revenues and expenses during the reporting 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 / materialised.

2.03 Fixed assets

Currently the company not having any fixed assets

2.04 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.05 Earnings per share

The Company reports basic and diluted earning per share in accordance with Accounting Standard 20 on Earning per Share. Basic Earning per Share are computed by dividing the net profit/loss for the period by the weighted average number of equity share outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period adjusted for the effects of all diluted equity shares except where the results are anti-dilutive.

2.06 Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed 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 recognised 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 recognised because it cannot be measured reliably. The company does not recognise a contingent liability but discloses its existence in the financial statements.

2.07 Provisions, contingent liabilities and contingent assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and 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 reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements.

2.08 Revenue recognition

Grants and Donations received

General grants and donations are recognized in the year in which the same are received.

Income from others

Interest income is recognized on a time proportion basis taking into account the amount outstanding and rate applicable.



ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPL157649

Significant Accounting Policies and Notes to Financial Statement Forming Part of Financial Statement for the year ended 31st March, 2023.

2.09 Taxes on income

Tax Expenses comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing difference between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date. MAT credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. The company review the same at each Balance Sheet date and write down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the company will pay normal Income Tax during the specified period.

2.10 Foreign Currency Transactions

No such transactions have taken place during the current reporting period.

2.11 Material events

Material events occurring after balance sheet date and till the date of signing of financials are taken into cognizance.

2.12 Insurance claims

Insurance Claims are accounted on the basis of claims admitted/expected to be admitted and to the extent there is no uncertainty in receiving the claims.

2.13 Sundry Debtors, Creditors, Loans and advance, etc.

Sundry debtors, Sundry Creditors, Advance recoverable, & other Liabilities are subject to confirmation from the respective parties

2.14 Retirement benefits

The present liability for future payment of gratuity has neither been ascertained nor provided and the same is accounted on cash basis.

2.15 First Year of Operation

This being the first year of the company, the accounts have been drawn from 04th January 2022 to 31st March, 2023 and therefore no corresponding figures for the previous year have been given in the financial statements and the statement of Income and Expenditure is for the period from 04th January 2022 to 31st March, 2023



ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gurgaon, Gurgaon, Haryana, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPL157649

Notes to the Financial Statements

		Amount in ₹ 100 except the number of Equity Shares	
		As at March 31,	
		2023	
3.01	Share capital		
	Authorized:		
	10,000 equity shares of Rs. 10/- each		1,000
			1,000
	Issued, subscribed and fully paid up:		
	10,000 equity shares of Rs. 10/- each (fully paid up)		1,000
	Total issued, subscribed and fully paid-up share capital		1,000
	a. Reconciliation of shares outstanding as at the beginning and at the end of the reporting period:		
	Equity share capital	As at March 31,	
	Authorized share capital	2023	
		No. of shares	Amount
	Opening share capital	-	-
	Add: Increased during the year	10,000	1,000
	Closing share capital	10,000	1,000
	Outstanding at the end of the period	10,000	1,000
	Issued, Subscribed and Paid up	As at March 31,	
		2023	
		No. of shares	Amount
	Opening share capital	-	-
	Add: Shares issued during the year	10,000	1,000
	Closing share capital	10,000	1,000
	Outstanding at the end of the period	10,000	1,000
	b. Rights, Preferences and Restrictions attached to equity shares		
	The Company has a single class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of company after distribution of all the preferential amounts, in proportion to their shareholding.		
	c. List of shareholders holding 5% or more		
		As at March 31,	
		2023	
		No. of shares	%
	Equity shares of Rs 10 each, fully paid-up are held by		
	Shri Vin Krishna Kotak	6,000	60.00%
	Context.Resorts Pvt Ltd	1,200	12.00%
	Context.Eat Pvt Ltd	1,000	10.00%
	Boxcoworld Logistics India Pvt Ltd	800	8.00%
	Boxcoworld Pvt Ltd	1,000	10.00%
3.02	Other Equity (Retained Earnings)		As at March 31,
			2023
	Retained Earnings		
	Balance as at the beginning of the year		-
	Add: Excess of Income over Expenditure for the year		11,353
	Balance as at the end of the year		11,353



ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha

Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPL157649

	Amount in 00
3.03 Trade payables	As at March 31,
	2023
Total outstanding dues of micro enterprises and small enterprises	466
Total outstanding dues of other than micro enterprises and small enterprises	466
3.04 Other current liabilities	As at March 31,
	2023
Audit remuneration payable	100
Tax deducted at source	8
	108
3.05 Cash and cash equivalents	As at March 31,
	2023
Cash in hand	33
In current accounts	12,728
Imprest Account	166
	12,927



ANDAMAN'S CONSERVANCY FOUNDATION (A Company Licensed under Section 8 of the Companies Act, 2013)					
Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot B, Sector 127, Gauram Buddha Nagar Noida, Uttar Pradesh, India-201301 Email: info@andanansconservancy.org, Mobile No. 7396356009 CIN :- U85300UP2022NPL157649					
Note No. 3.03 Trade Payables Due for Payment Trade Payables ageing schedule Amount in 00					
Particulars	Outstanding as at 31/03/2023 due date of payment				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 Years	
(i) MSME					
(ii) Others	465.94	-	-	-	465.94
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	465.94	-	-	-	465.94



ANDAMANS CONSERVANCY FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

Email: info@andamansconservancy.org, Mobile No. 7396356009

CIN :- U85300UP2022NPL157649

Notes to the Financial Statements

	<i>Amount in 00</i>
3.06 Fund Received under CSR	Year ended March 31,
	2023
Fund received under CSR	23,223
	<u>23,223</u>
3.07 Employee benefit expense	Year ended March 31,
	2023
Salary, wages and bonus	729
	<u>729</u>
3.08 Finance costs	Year ended March 31,
	2023
Bank charges	12
	<u>12</u>
3.09 Other Expenses	Year ended March 31,
	2023
Audit Fees	100
Rent - Immovable assets	2,142
Labour charges	6,782
Fees, rate and taxes	51
Other Expenses	423
Waste Management	955
Preliminary expenses written off	676
	<u>11,129</u>
Payment to auditors (Excluding Taxes)	
As auditor:	
- Statutory audit fees	100
	<u>100</u>
3.09 CSR Funds Utilisation	Year ended March 31,
	2023
I Project - Beach cleanup Mayabunder (Waste Management Solution- North Andamans)	11,129
	<u>11,129</u>

Note - The above total figure of Corporate Social Responsibility (CSR) is being incurred by Andamans Conservancy Foundation as an implementation Agency and the same is being shown under the head Funds received under CSR.

Note - The Balance CSR amount of Rs. 12,094 has been spent before the date of signing of this balance sheet.



ANDAMANS CONSERVANCY FOUNDATION

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

CIN :- U85300UP2022NPL157649

Notes to the Financial Statements

	Amount in 00	
	Year Ended March 31,	
	2023	
3.11 Earnings Per Share (EPS)		
<u>Basic & Diluted</u>		
<u>Continuing & Total operations</u>		
Net profit / (loss) for the year from continuing operations		11,353
Number of equity shares		10,000
Par value per share		10
Earnings per share from continuing & total operations		113.53

3.12 Related party disclosures

Names of related parties and related party relationship

(a) Individuals having control / significant influence over the company.

1. Shri Vir Krishna Kotak
2. Shri Surya Prakash Gokavaram
3. Shri Sujit Ghosh

(b) Enterprise under significant influence of individuals/ KMP who have significant influence over the company and

1. Context.Bat Private Limited (formerly known as A. Sirius Hospitality Enterprise Pvt Ltd)
2. Contexteo Private Limited
3. Context Resorts Pvt Ltd
4. Boxcoworld Pvt Ltd
5. Boxcoworld Logistics India Pvt Ltd

Details of related parties with whom transactions have taken place during tl	Amount in 00	
	Year ended March 31,	
	2023	
Nature of transaction	Parties referred to clause (a)	Parties referred to clause (b)
<u>Share Capital Received</u>		
Shri. Vir Krishna Kotak	600	-
Context. Resorts Pvt Ltd		120
Context.Bat Pvt Ltd		100
Boxcoworld Logistics India Pvt Ltd		80
Boxcoworld Pvt Ltd		100
	600	400
<u>CSR fund received</u>		
Boxcoworld Logistics India Pvt Ltd	-	23,223
	-	23,223



ANDAMANS CONSERVANCY FOUNDATION

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301

CIN :- U85300UP2022NPL157649

Notes to the Financial Statements

3.13 Going Concern

In the opinion of the management, with exploration of business opportunities and strategic planning the financial viability of the company is expected to be improved to enable the company to perform its business on a going concern basis.

- 3.14 The company has not received any intimation from its suppliers being registered under Micro, Small and Medium Enterprises Development Act, 2006 (the Act). However, the company generally makes payment to all its suppliers within the agreed credit period. Hence the necessary disclosure under required for MSME under Schedule III of the Companies Act, 2013 are as under :
- a) As stated above, there is no principal amount and the interest due thereon remained unpaid to any MSME supplier at the year end;
 - b) During the year neither the interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, nor any amount of the payment was made to the MSME supplier beyond the appointed day;
 - c) Since there is no amount payable to MSME supplier therefore no amount of interest was due and payable for the
 - d) As specified in above clauses there is no amount of interest accrued at the end of the year;
 - e) Further there is no amount of interest remained due and payable in the succeeding years for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.
- 3.15 There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- 3.16 The company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 3.17 The company have not traded or invested in Crypto Currency or Virtual Currency during the financial year.
- 3.18 The company have no transaction, which is not recorded in the books of accounts and that has been surrendered or disclosed as income during the year in the tax assessment under income tax act 1961 (such as, search or survey or any other relevant provisions of the Income tax Act 1961).
- 3.19 The Company does not have any material transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 3.20 There is no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the financial year.

As per our report of even date attached

In terms of our report attached

For D.P.Khosla & Co.
Chartered Accountants
Firm Reg. No. 000640N

Charan Dixit

Partner

Membership No:- 504603

UDIN : 23504603

Place: New Delhi

Date: 05-09-2023



For and on behalf of the Board of Directors

Director

Vi: Krishna Kotak

DIN: 00667012

Place : Singapore

Date: 4-9-2023

Director

Surya Prakash Gokavaranu

DIN: 07891888

Place : Singapore

Date: 4-9-2023

ANDAMANS CONSERVANCY FOUNDATION

Regd. Office :- 6th Floor, Tower A, Lotus Business Park, Plot B, Sector 127, Gautam Buddha Nagar Noida, Uttar Pradesh, India-201301
 CIN :- U85300UP2022NPLJ57649
 Notes to the Financial Statements

3.10. Analytical Ratios

S.NO.	RATIO	2022-2023		Current Period	Reason For variance
		Numerator	Denominator		
1	Current Ratio (current assets/current liabilities)	12,927	574	2253%	
2	Debt -equity Ratio* (Total Debt/ Shareholder's Equity)	-	12,353	0%	
3	Debt Service Coverage Ratio (Earnings available for debt service/Debt Service)	-	-	0%	
4	Return on Equity Ratio (Net Profit After Taxes/ Shareholder's Equity)	11,353	12,353	92%	
5	Trade Receivables Turnover Ratio (Sales/ Average Trade Receivable)	-	-	0%	
6	Trade Payables Turnover Ratio (Purchases / Average Trade Payable)	-	466	0%	
7	Net Capital Turnover Ratio (Net Sales/Working Capital)	23,223	12,353	188%	
8	Net Profit Ratio (Net Profit After Tax / Net Sales) × 100	11,353	23,223	49%	
9	Return on Capital employed (EBIT/CAPITAL EMPLOYED)	11,341	12,353	92%	
10	Return on Investment (Net Profit before tax/Net Worth)	11,353	12,353	92%	

* Debt Service Coverage Ratio :- Since there is no debt as at current and previous year end, hence this ratio is not applicable.
 * For the purpose of calculation of Ratio the total CSR funds received are taken as sales amount.

