

**DANDELION TECHNOLOGIES PRIVATE LIMITED.**

**NOTICE**

To  
Shareholders,


Notice is hereby given that the 2nd Annual General Meeting of **DANDELION TECHNOLOGIES PVT LTD** will be held 30<sup>th</sup> September, 2023 at 2.30 p. m. at the Registered Office of the Company at 18 floor-3, Plot-14 Lalwani Industrial, Estate, G.D. Ambekar Marg Wadala, Mumbai- 400031 to transact the following business:

**ORDINARY BUSINESS:**

1. To adopt and confirm the Reports of the Auditors' and the Directors' and the Audited Balance Sheet as on 31-03-2023.
2. To appoint the Auditors of the Company and to fix their remuneration.
3. Any other business with the permission of the Chair.

By order of the Board of Directors.

**For DANDELION TECHNOLOGIES PVT LTD.**



**DIRECTOR  
Mr. GAUTAM SAMPATRAJ JAIN  
DIN- 02060629**

**Mumbai.  
Date :08<sup>th</sup> September,2023.**

## **DIRECTORS' REPORT**

To,  
The Shareholders,

### **DANDELION TECHNOLOGIES PVT LTD.**

Your Directors have pleasure in presenting this Annual Report on the affairs of the Company together with the audited Statement of Accounts for the year ended 31st March, 2023

#### **1 The Financial Results**

<b>Particulars</b>	<b>For the Year Ended 31.03.2023</b>	<b>For the Year Ended 31.03.2022</b>
Sales and Other Income:	3,020	-
Profit Before Taxation, Depreciation & Interest	-346,120	-
Less: Interest & Financial Charges:	-	-
Profit Before Taxation & Depreciation	-346,120	-
Less: Depreciation	-1,180	-
<b>Profit Before Tax</b>	<b>-347,300</b>	<b>-</b>
Add: Appropriations	-	-
Less: Provision for Taxation (incl. Deferred Tax and Fringe Benefit Tax and Firm Share of Tax Paid)	87,369	-
Less: Current tax	-	-
<b>Profit After Tax</b>	<b>-259,931</b>	<b>-</b>
Add: Excess Provision for Income Tax	-	-
Add: Balance brought forward from previous year	-	-
Amount Available for Appropriation	-259,931	-
Less: Appropriation	-	-
<b>Balance carried to the Balance sheet</b>	<b>-259,931</b>	<b>-</b>

#### **2 Brief Description of the Company's working during the year /State of Company's Affair**

The Company has Reported Loss of Rs 2,59,931 as compared to NIL Income during the Previous year.

#### **3 Change in the Nature of Business**

There is no Change in the Nature of the Business of the Company done During the Year

#### **4 Event Subsequent to the Date of Financial Statements**

No Material Changes and Commitments Affecting the Financial Position of the Company Occurred Between the end of the Financial Year to which this Statement Relate and the Date of this Report

#### **5 Dividend**

To Strengthen the Financial Position of the Company the Directors Regret to Declare any Dividend.

#### **6 Meetings**

During the year the Board of Directors duly met 7 (Seven) times on 25th April,2022, 20th June 2022; 09th September,2022, 28th November,2022, 24th December,2022, 15th February 2023, and 31st March,2023 which were Duly Convened and held. The Intervening Gap Between the Meetings was within the Period Prescribed under the Companies Act, 2013

#### **7 Directors and Key Managerial Personnel**

Your Company's Board comprises of the following Three Directors

Pavankumar Pillalamarri

Pragnyat Pravin Lalwani

Gautam Sampatraj Jain

There is No change in the Composition of the Board of Directors During the Year.

In Accordance with the Provisions of the Companies Act, 2013 and the Articles of Association of the Company, None of the Director, Retire by Rotation.

**8 Statutory Auditors**

M/s. M V Sanghavi & Co. Chartered Accountants, Statutory Auditors of the Company having Registration Number FRN NO. 109110W hold office until the Conclusions of the Annual General Meeting subject to the Ratification of the Members at every General meeting. The Company has Received a Certificate from the Statutory Auditors to the Effect that their Re-Appointment, if made, would be within the Limits Prescribed.

**9 Auditor's Report**

The Auditor's Report does not Contain any Qualification. Notes to Accounts and Auditor's Remarks in their Report are Self Explanatory and do not call for any Future Comments

**10 Extract of Annual Return**

As Required Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 an Extract of Annual Return in MGT 9 as a Part of this Annual Report as ANNEXURE 'A'.

**11 Particulars of Loan, Gurantees or Investment under section 186**

No Loans are given, or Investment made or Guarantee given or Security Provided by the Company which Falls under the Provisions of Section 186 of the Companies Act, 2013.

**12 Deposit:**

The Company has Neither Accepted nor Renewed any Deposits During the Year Under Review

**13 Particulars of Contracts or arrangements with related Parties**

No agreement was entered with related parties by the Company during the current year. There are NO related party transactions which were entered by the Company during the year.

Since NO related party transactions were entered by the Company, FORM AOC- 2 is not applicable to the Company.

**14 Conservation of Energy, Technology Absorbtion and Foreign Exchange Earning and outgo**

**(a) Consevation of Energy**

As Required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, your Company has no Activity Relating to the Conservation of Energy or Technology Absorption. During the year the Company did not Earn any Income or Incur any Expenditure in Foreign Currency

**15 Directors' Responsibility Statement**

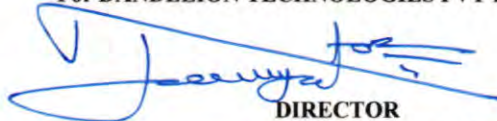
The Directors's Responsibility Statement referred to in clause (c) of Sub-section (3) of Section 134 of the Companies Act,

- (i) That in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with proper explanation Relating to Material Departures.
- (ii) That the Directors had Selected such Accounting Policies and Applied them Consistently and made Judgments and Estimates that are Reasonable and Prudent so as to give a True and Fair View of the State of Affairs of the Company at the end of the Financial Year on 31st March, 2019 and of the Profit or Loss of the Company for the year ended on that Date.
- (iii) That the Directors had taken Proper and Sufficient Care for the Maintenance of Adequate Accounting Records in Accordance with the Provisions of the Companies Act,2013 for Safeguarding the Assets of the Company and for Preventing and Detecting Fraud and other Irregularities.
- (iv) That the Directors had Prepared the Annual Accounts of the Company on a Going Concern Basis.
- (v) The Directors had Devised Proper Systems to Ensure Compliance with the Provisions of all Applicable Laws and that such Systems were Adequate and Operating Effectively.

**16 ACKNOWLEDGEMENT**

The Directors Place on Record their Sincere Appreciation for the Assistance and Co-Operation Extended by Bank, its Employees, its Investors and all other Associates and Look Forward to Continue Fruitful Association with all Business Partners of the Company.

**For and on behalf of the Board of Directors  
For DANDELION TECHNOLOGIES PVT LTD.**



**DIRECTOR**

**Gautam sampatraj Jain  
DIN-02060629**

**Place : MUMBAI  
Date :08th September, 2023**



**M. V. SANGHAVI & CO.**

CHARTERED ACCOUNTANTS

*Mahendra V. Sanghavi*

B. Com., LL.B., F.C.A.

**INDEPENDENT AUDITORS REPORT**

To,

**THE MEMBERS OF DANDELION TECHNOLOGIES PVT LTD,**

**1. Report on the Audit of Financial Statements**

We have audited the accompanying standalone financial statements of **DANDELION TECHNOLOGIES PVT LTD** which comprise the **Balance sheet as at 31<sup>st</sup> March, 2023** and also the Statement of Profit and Loss Account for the Year ended and notes to financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Companies Act 2013, in the manner so required and give a true and fair view in conformity with other accounting principles generally accepted in India of the state of affairs of the Company as at 31<sup>st</sup> March, 2023 and its **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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

1. Key Audit matters are those matters that, in our professional judgments, were most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these 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 Director's Report including Annexure to Directors' Report, which we obtained prior to the date of this auditors' report and other reports but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above, 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 on the other information that we obtained prior to the date of this auditors' report, 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 Standalone Financial Statements:**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position) and profit or loss (financial performance) of the company, in accordance with accounting principles generally accepted in India, including the Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, 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 Responsibility:**

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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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**Report on Other Legal and Regulatory Requirements**

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

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

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet and the Statement of Profit & Loss dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the Directors as on March 31, 2023, taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2023 from being appointed as a Director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



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- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position as at balance sheet date;
  - ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and  
  
(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.



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- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For M. V. SANGHAVI & CO.  
Chartered Accountants



*m.v. Sanghavi*

M. V. Sanghavi - Proprietor.  
F.C.A. - 10096.  
Firm Regn .No. - 109110W.  
UDIN:

MUMBAI  
Date: 08<sup>th</sup> September, 2023

## Balance Sheet as at 31 March, 2023

Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2022
			₹	₹
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	3	67,000.00	67,000.00
	(b) Surplus	4	(259,930.88)	-
			-	-
			(192,930.88)	67,000.00
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
<b>3</b>	<b>Current liabilities</b>			
	(a) Short-term borrowings	5	315,000.00	-
	(b) Trade payables	6	13,469.53	1,360.01
	(c) Other current liabilities		42,800.41	15,656.88
	(d) Short-term provisions	7	-	-
	<b>TOTAL</b>		178,339.07	84,016.89
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
	<b>(a) Property, plant and equipment and Intangible assets</b>			
	(i) Property, plant and equipment	8	897.38	1,935.64
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		87,369.26	-
	(d) Long-term loans and advances	9	-	-
	(e) Other non-current assets		-	-
<b>2</b>	<b>Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories	10	-	-
	(c) Trade receivables	11	-	-
	(d) Cash and cash equivalents	12	2,685.09	3,939.43
	(e) Short-term loans and advances	13	42,137.26	21,579.24
	(f) Other current assets		-	-
	(g) Misc Expenses assets(Pre-Operative Exp)		45,250.07	56,562.59
	<b>TOTAL</b>		178,339.06	84,016.89
	<b>See accompanying notes forming part of the financial statements</b>	18		0

Significant accounting policies

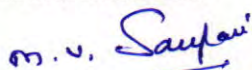
Notes referred to above form an integral part of the Financial Statements.

Note: This being the first year of Incorporation there are NO prev year figures.

As per our Annexed Audit Report of even date.

For M. V. SANGHAVI &amp; CO.

Chartered Accountants.



M. V. Sanghavi-Proprietor.

F.C.A.-10096.

Firm Regn.No.- 109110W

Mumbai

Date :08th September, 2023



For and on behalf of the Board of Direct

For DANDELION TECHNOLOGIES PVT LTD.


  
DIRECTOR

Pawan Kumar Pillalamarri

DIN-09406753


  
DIRECTOR

Gautam sampatraj Jain

DIN-02060629

Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

CIN : U72900MH2021PTC372274

Statement of Profit and Loss for the period ended 31 March, 2023

(Rs. in '00)

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2023	31 March, 2022
		₹	₹
<b>A CONTINUING OPERATIONS</b>			
1 Revenue from operations (gross)		3,020.41	-
2 Other income	14	-	-
<b>3 Total Income (1+2)</b>		<b>3,020.41</b>	<b>-</b>
<b>4 Expenses</b>			
(a) Cost of materials consumed	15	-	-
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(d) Employee benefits expense	16	200,047.89	-
(e) Finance costs		-	-
(f) Depreciation and amortisation expense	8	1,179.87	-
(g) Other expenses	17	149,092.79	-
<b>Total expenses</b>		<b>350,320.55</b>	<b>-</b>
<b>5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)</b>		<b>-347,300.13</b>	<b>-</b>
6 Exceptional items		-	-
<b>7 Profit / (Loss) before extraordinary items and tax (5 ± 6)</b>		<b>-347,300.13</b>	<b>-</b>
8 Extraordinary items		-	-
<b>9 Profit / (Loss) before tax (7 ± 8)</b>		<b>-347,300.13</b>	<b>-</b>
<b>10 Tax expense:</b>			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax		87,369.26	-
(f) Excess provision		-	-
<b>11 Profit / (Loss) from Continuing Operations (9 ± 10)</b>		<b>-259,930.88</b>	<b>-</b>
<b>B DISCONTINUING OPERATIONS</b>			
12.i Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
12.iii Add / (Less): Tax expense of discontinuing operations		-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-
(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
<b>13 Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)</b>		<b>-</b>	<b>-</b>
<b>C TOTAL OPERATIONS</b>			
<b>14 Profit / (Loss) for the year (11 ± 13)</b>		<b>-259,930.88</b>	<b>-</b>



Name of the Company : DANDELION TECHNOLOGIES PVT LTD

Statement of Profit and Loss for the year ended 31 March, 2023 (contd.)

(Rs. in "00)

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2023	31 March, 2022
<b>15.i Earnings per share (of ` ___/- each):</b>			
(a) Basic			
(i) Continuing operations	17.a	-2,599.31	-
(ii) Total operations			
(b) Diluted			
(i) Continuing operations	17.b	-2,599.31	-
(ii) Total operations			
<b>15.ii Earnings per share (excluding extraordinary items) (of ` ___/- each):</b>			
(a) Basic			
(i) Continuing operations			
(ii) Total operations			
(b) Diluted			
(i) Continuing operations			
(ii) Total operations			
<b>See accompanying notes forming part of the financial statements</b>			

Notes referred to above form an integral part of the Financial Statements.

Note: This being the first year of Incorporation there are NO prev year figures.

For M. V. SANGHAVI & CO.

Chartered Accountants.

*M. V. Sanghavi*

M. V. Sanghavi-Proprietor.

F.C.A.-10096.

Firm Regn.No.- 109110W

Mumbai

Date :08th September, 2023



For and on behalf of the Board of Directors  
For DANDELION TECHNOLOGIES PVT LTD.

*Pawan Kumar Pillalamarri*  
DIRECTOR

Pawan Kumar Pillalamarri  
DIN-09406753

*Gautam Sampatraj Jain*  
DIRECTOR

Gautam sampatraj Jain  
DIN-02060629

## Notes forming part of the financial statements

## Note 2 Share capital

(Rs. in '00)

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	₹	Number of shares	₹
<b>(a) Authorised</b>				
Equity shares of ` 10 each with voting rights	10,000	1,000	10,000	1,000
Equity shares of ` each with differential voting rights				
Compulsorily convertible preference shares of ` each				
7.5% Non participating OCPS preference sh of Rs 10 each	9,990,000.00	999,000	9,990,000.00	999,000
Redeemable preference shares of ` 10 each	-	-	-	-
<b>(b) Issued</b>				
Equity shares of ` 10 each with voting rights	10,000	1,000	10,000	1,000
Equity shares of ` each with differential voting rights				
Compulsorily convertible preference shares of ` each				
Optionally convertible preference shares of ` 10 each	1,000,000.00	100,000	1,000,000.00	100,000
Redeemable preference shares of ` each	-	-	-	-
<b>(c) Subscribed and fully paid up</b>				
Equity shares of ` 100 each with voting rights	10,000	1,000	10,000	1,000
Equity shares of ` each with differential voting rights				
Compulsorily convertible preference shares of ` each				
7.5% Non participating OCPS preference sh of Rs 10 each	-	-	-	-
Redeemable preference shares of ` each	-	-	-	-
<b>(d) Subscribed but not fully paid up</b>				
Equity shares of ` each with voting rights, ` x not paid up				
Equity shares of ` each with voting rights, ` y not paid up				
Equity shares of ` each with differential voting rights, ` a				
Equity shares of ` each with differential voting rights, ` b				
Compulsorily convertible preference shares of ` each, ` c				
Compulsorily convertible preference shares of ` each, ` d				
7.5% Non participating OCPS preference sh of Rs 10 each	1,000,000.00	66,000	1,000,000.00	66,000
Optionally convertible preference shares of ` each, ` f not paid up				
Redeemable preference shares of ` each, ` g not paid up				
Redeemable preference shares of ` each, ` h not paid up				
<b>Total</b>	<b>1,010,000</b>	<b>67,000.00</b>	<b>1,010,000</b>	<b>67,000.00</b>

## Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March, 2023	As at 31 March, 2022
Equity shares at the beginning of the year	10,000	-
Add: Shares issued during the current financial year	-	10,000
<b>Equity shares at the end of the year</b>	<b>10,000</b>	<b>10,000</b>

## Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March, 2023	As at 31 March, 2022
Preference shares at the beginning of the year	1,000,000	-
Add: Shares issued during the current financial year	-	1,000,000
<b>Preference shares at the end of the year</b>	<b>1,000,000</b>	<b>1,000,000</b>

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.



Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

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Notes forming part of the financial statements

GN 8.1.1 Note 3 Share capital (contd.)

(Rs. in '00)

Ref. No.	Particulars								
	<b>Notes:</b>								
	<b>Particulars</b>	<b>Opening Balance</b>	<b>Fresh issue</b>	<b>Bonus</b>	<b>ESOP</b>	<b>Conversion</b>	<b>Buy back</b>	<b>Other changes (give details)</b>	<b>Closing Balance</b>
	Equity shares with voting rights								
	Year ended 31 March, 2023								
	- Number of shares	10,000		-	-	-	-	-	10,000
	- Amount (₹)	1,000		-	-	-	-	-	1,000
	7.5% Non participating OCPS pref sh								
	Year ended 31 March, 2023								
	- Number of shares	1,000,000							1,000,000
	- Amount (₹)	66,000							66,000
	- Amount (₹)								



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Notes forming part of the financial statements

Note 3 Share capital (contd.)

Particulars				
Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Pawan Kumar Pillalamarri	1000	10.00	1000	10.00
Pragnyat Pravin Lalwani	4500	45.00	4400	44.00
Gautam Sampatraj Jain	4500	45.00	4400	44.00
Seshaasai Business forms P Ltd	0	-	200	2.00
	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>
Equity shares with differential voting rights				
Shareholder 1				
Shareholder 2				
Compulsorily convertible preference shares				
Shareholder 1				
Shareholder 2				
Optionally convertible preference shares				
Shareholder 1	1000000	100	1000000	100
Shareholder 2				
Redeemable preference shares				
Shareholder 1				
Shareholder 2				





Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

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Notes forming part of the financial statements

Note 4 Surplus

Particulars	As at 31 March, 2023	As at 31 March, 2022
Opening balance		
Add: Profit / (Loss) for the year	(259,930.88)	-
Less : Short Provision		
Closing balance	(259,930.88)	-
<b>Total</b>	<b>(259,930.88)</b>	<b>-</b>

Name of the Company : DANDELION TECHNOLOGIES PVT LTD

Notes forming part of the financial statements

Note 5 Short-term borrowings

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Loans repayable on demand		
From banks		
Secured		
Unsecured		
From other parties		
Secured		
Unsecured	315000	
(b) Loans and advances from related parties		
Secured		
Unsecured		
(c) Deposits		
Secured		
Unsecured		
(a) <u>Other loans and advances</u>		
Secured		
<u>Unsecured Loan:</u>		
<b>Total</b>	<b>315,000.00</b>	



Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

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Notes forming part of the financial statements

Name of the Company : DANDELION TECHNOLOGIES PVT LTD

Notes forming part of the financial statements

Note 6 Trade payables

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) <u>Trade payables:</u>	13,469.53	1,360.01
<b>Total</b>	13,469.53	1,360.01

Note 6(a) : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material



Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

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Notes forming part of the financial statements

Trade Payables ageing schedule: As at 31st March,2023

(Rs. in "00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	More than 3 years	1-2 years	2-3 years	More than 3 years	
(i) MSME						-
(ii) Others	13,469.53					13,469.53
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-

Trade Payables ageing schedule: As at 31st March 2022

(Rs. in "00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	More than 3 years	1-2 years	2-3 years	More than 3 years	
(i) MSME						-
(ii) Others	1,360.01					1,360.01
(iii) Disputed dues- MSME						-
(iv) Disputed dues - Others						-



**Name of the Company : DANDELION TECHNOLOGIES PVT LTD-HO**  
**Note 9 :- Property, plant & equipments as on 31st March, 2023**  
**( As per the Companies Act, 2013 )**

Tangible Assets

(Rs. in '00)

Details of Assets	G R O S S B L O C K					RATE OF DEP. %	D E P R E C I A T I O N			N E T B L O C K	
	AS ON 01-4-2022	Additions Before September	Additions After September	Sales During The Year	AS ON 31.3.2023		DEPRE. UP TO 31.3.2022	DURING THE YEAR	DEPRE. UP TO 31.3.2023	AS ON 31-03-2023	AS ON 31-03-2022
Water Purifier	14,619.00	-		-	14,619.00	45.07%	-	6,589.00	6,589.00	8,030.00	14,619.00
Office Equipment	21,484.00	-		-	21,484.00	25.89%	-	5,562.00	5,562.00	15,922.00	21,484.00
Computer-HO	140,663.00			-	140,663.00	63.16%	-	88,843.00	88,843.00	51,820.00	140,663.00
Microwave		6,119.00			6,119.00	45.07%	-	2,758.00	2,758.00	3,361.00	
Mobile Phone		8,042.00			8,042.00	45.07%	-	3,625.00	3,625.00	4,417.00	
<b>Total Rs...</b>	<b>176,766.00</b>	<b>14,161.00</b>	<b>-</b>	<b>-</b>	<b>190,927.00</b>		<b>-</b>	<b>107,377.00</b>	<b>107,377.00</b>	<b>83,550.00</b>	<b>176,766.00</b>



Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

CIN : U72900MH2021PTC372274

Notes forming part of the financial statements

Name of the Company : DANDELION TECHNOLOGIES PVT LTD

Notes forming part of the financial statements

**Note 7 Other current liabilities**

Particulars	As at 31 March, 2023	As at 31 March, 2022
	₹	₹
(i) <b>Other Dues</b>		
TDS on Directors	-	-
Remuneration	-	-
(ii) Payables on purchase of fixed assets		
(iii) Contractually reimbursable expenses		
(iv) Interest accrued on trade payables		
(v) Interest accrued on others		
(vi) Trade / security deposits received		
(vii) Advances from customers		
(viii) Others (specify nature) - Expences incurred by Director	16,819.63	6,409.09
(ii) <b>Rent Deposit</b>		
(iii) <b>Salary Payable</b>	17,586.27	6,726.00
(iv) Other Duties & Taxes	8,394.51	2,521.79
<b>Total</b>	<b>42,800.41</b>	<b>15,656.88</b>

**Note 10 Inventories**

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2023	As at 31 March, 2022
	₹	₹
(c) Finished goods	-	-
(a) Stock-in-trade	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 Trade receivables**

Particulars	As at 31 March, 2023	As at 31 March, 2022
	₹	₹
<b>Sundry Debtors</b>		
<b>Total</b>		



Name of the Company : DANDELION TECHNOLOGIES PVT LTD.

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Notes forming part of the financial statements

Note 12 Cash and cash equivalents

Particulars	As at 31 March, 2023	As at 31 March, 2022
	₹	₹
(a) Cash on hand	550.00	-
(b) Cheques, drafts on hand		
(c) <b><u>Balances with banks</u></b>		
(i) ICICI Bank	2,135.09	3,939.43
(ii) F.D. with Bank		
<b>Total</b>	<b>2,685.09</b>	<b>3,939.43</b>

Note 13 Short-term loans and advances

Particulars	As at 31 March, 2023	As at 31 March, 2022
	₹	₹
M.S.E.B Deposit		
Security Deposit-Rent	22,117.40	18,920.40
Prepaid Insurance	1,115.97	
(b) <b><u>Loans and Advance</u></b>		
GST Receivable	18,903.89	2,658.84
<b>Total</b>	<b>42,137.26</b>	<b>21,579.24</b>



**Name of the Company : DANDELION TECHNOLOGIES PVT LTD.**

**CIN : U72900MH2021PTC372274**

**Notes forming part of the financial statements**

**Note 14 Sales**

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	₹	
<u>Sales</u>	3020.41	-
<b>Total</b>	<b>3,020.41</b>	<b>-</b>

**Note 15 Other Income**

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
<u>Interest income</u>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 16 Cost of materials consumed**

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	₹	
Opening stock	-	-
Add: Purchases	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 17 Employee benefits expense**

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
	₹	
<u>Salaries and wages</u>		
(i) Salary	200,047.89	-
(ii) Director's Remmuneration		
<b>Total</b>	<b>200,047.89</b>	



**Name of the Company : DANDELION TECHNOLOGIES PVT LTD.**

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**Notes forming part of the financial statements**

**Note 18 Other expenses**

<b>Particulars</b>	<b>For the year ended 31 March, 2023</b>	<b>For the year ended 31 March, 2022</b>
Adobe Acrobat Subscription	111.54	-
Advertise Expenses	2,731.29	-
Amortised Pre Operative Expense	11,312.52	-
Business Promotion	6,421.17	-
Cloud Hosting	9,940.75	-
Company Formation & GST Registration	311.60	-
Consultation & Roc Filling Charges	150.00	-
Conveyance Expense	1,932.84	-
DLT Charges	50.00	-
Domain Charges	1,147.16	-
Electricity Expense	1,870.82	-
FCY Markup Charges	227.89	-
Filling Fees	5.06	-
Food Expense	173.63	-
Graphic Design & Consultation	9,000.00	-
GST Late Fees	13.20	-
Hotel Expenses	6,488.99	-
Insurance	1,115.97	-
Integration with CRM & website	90.78	-
Internet Charges	500.00	-
Medical Expenses	252.38	-
Messaging Services	6.43	-
Office Expenses	4,831.93	-
Office Exp(Laptop Rent)	4,234.86	-
Payment Gateway	155.30	-
Printing & Stationary	152.46	-
Professional Fees	4,030.00	-
Rebate and Discount	96.31	-
Recruitment Subscription	765.00	-
Rent-Kanakia Wall Street	52,464.21	-
Repair and Maintainance	283.46	-
ROC Fees	73.82	-
ROC Filling	6.00	-
R/off	0.72	-
Soft Ware Subscription	6,882.23	-
Software Suggest	9,336.33	-
Sponsored Updates Charges	64.30	-
Staff Welfare	1,959.79	-
Stamp Duty	5.06	-
Stipend Paid	1,800.00	-
Tds Interest	183.51	-
Telephone Expenses	189.12	-
Travelling Expense	7,461.20	-
Upgrading Charges	9.56	-
Verification Process	219.07	-
Testing charges	2.99	-
Transportation	33.00	-
	-	-
<b>Total</b>	<b>149,092.79</b>	<b>-</b>





**Name of the Company : DANDELION TECHNOLOGIES PVT LTD.**

**Notes forming part of the financial statements**

**Note 17 Disclosures under Accounting Standards**

Note	Particulars	For the year ended 31 March, 2023-H.O	For the year ended 31 March, 2022-Branch
17	<b>Earnings per share</b>		
	<u>Basic</u>		
17.a	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	-259,930.88	-
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders		
	Weighted average number of equity shares	10,000.00	-
	Par value per share		
	Earnings per share from continuing operations - Basic	-2,599.31	-
17.b	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations		
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	-259,930.88	-
	Add: Interest expense and exchange fluctuation on convertible bonds (net)		
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)		
	Weighted average number of equity shares for Basic EPS		
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive		
	Weighted average number of equity shares - for diluted EPS	10,000.00	-
	Par value per share		
	Earnings per share, from continuing operations - Diluted	-2,599.31	-



**DANDELION TECHNOLOGIES PVT LTD.**

**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED**  
**31st MARCH, 2023.**

**1. CORPORATE INFORMATION**

The Company is mainly engaged in the business of Trading in Computer Software

**2. SIGNIFICANT ACCOUNTING POLICIES**

**ACCOUNTING ASSUMPTIONS:**

The financial accounts are prepared under the historical cost convention on the accrual basis of accounting.

**RECOGNITION OF INCOME AND EXPENDITURE:**

The Company follows Mercantile System of accounting and recognizes Income & Expenditure on accrual basis.

**PROPERTY PLANT AND EQUIPMENT:**

Cost of fixed assets comprises of purchase price, duties, levies and any directly attributable cost of bringing the asset to its working condition for the intended use.

**DEPRECIATION:**

Depreciation has been provided in the books as per Part 'C' of Schedule II of The Companies Act, 2013.

**DIVIDEND:**

No Provision is made for Dividend since directors have not proposed any dividend

**COST AND BENEFITS:**

Cost is charged to revenue in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

**INVENTORIES:**

The Closing Stock is valued at cost or net realizable value whichever is lower & is as certified by the Director. However, there is no opening or Closing Stock during the Year.

**FOREIGN CURRENCY TRANSACTIONS:**

There are no Foreign Currency Transactions during the year.

**SUNDRY DEBTORS, LOANS:**

Doubtful Debts/Advance is written off in the year in which these are considered to be irrecoverable.

**CONTINGENT LIABILITY:**

No provision is made for liabilities, which are contingent in nature, but if material, it is disclosed by way of notes.

*Cont'd...2*

## DEFERRED TAX

3. Accounting Standard 22 issued by the Institute of Chartered Accountants of India is applicable to the Company w.e.f 1.4.2002. The application of this AS has resulted in Deferred Tax Asset of Rs 87369.26 for the year on account of Difference in depreciation and Business and Depreciation Loss. The same has been accounted in the Books of Account. All amounts are in hundreds unless specified.
4. Debit & Credit balances are subject to confirmation by the respective parties.
5. **Additional Regulatory Info**

**Title deeds:**

There is No Immovable Property in the Company

**Revalued Property, Plant and Equipment:**

The Company has not revalued its Property, Plant and Equipment.

**Loans or Advances:**

There is no Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

**Capital-work-in progress / Intangible Assets:**

There is no Capital-work-in progress / Intangible assets under development (ITAUD).

**Borrowings from Banks or Financial Institutions:**

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

**Benami Property:**

The Company does not hold any Benami Property and No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

**Wilful defaulter:**

The company is not declared Wilful defaulter by any bank or financial Institution or other lender.

**Relationship with any struck Off Company:**

Company has no Relationship with any struck Off Company.

**Utilisation of Borrowed funds and share premium:**

The company has not advanced or loaned or invested any funds in intermediaries.

*Cont'd...3*

**Registrar of Companies:**

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

**Compliance with approved Scheme(s) of Arrangements:**

There is no Scheme of Arrangements by the Company

**Corporate Social Resonsibility:**

The Provisions of Sec 135 of the companies Act, 2013 are not applicable to the company.

**Allotment of Preference Shares:**

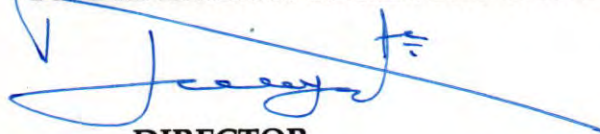
The Company has allotted 10,00,000 Optionally convertible Preference shares of Rs 10 each. Only Rs 6.60 per share has been called till balancesheet and the rest amount shall be called during subsequent period.

**Following Ratios to be disclosed: -**

<b><u>Ratio Analysis:</u></b>	<b><u>F Y 2022-23</u></b>	<b><u>P.Y.2021-22</u></b>
(a) Current Ratio	0.24	4.82
(b) Debt-Equity Ratio	-1.92	5.49
(c) Debt Service Coverage Ratio	-0.82	-
(d) Return on Equity Ratio	4.13	-
(e) Inventory turnover ratio	-	-
(f) Trade Receivables turnover ratio	-	-
(g) Trade payables turnover ratio	-	-
(h) Net capital turnover ratio	-0.01	-
(i) Net profit ratio	-86.06	-
(j) Return on Capital employed	-2.85	-
(k) Return on investment	-	-

**Note: Since the company has just begun business and being in software industry it will take time to generate substantial sales and hence the ratios as such are not comparable.**

**For DANDELION TECHNOLOGIES PVT LTD.**



**DIRECTOR**

**Mr. GAUTAM SAMPATRAJ JAIN**

**DIN- 02060629**

**Mumbai**

**Date :08<sup>th</sup> September,2023.**