V D TIWARI & CO.
CHARTERED ACCOUNTANTS

DSS-227, POCKET 1C, SECTOR 14, HISAR

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **M/s JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED ("the company")**, which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, 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 standalone financial statements give the information required by the 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, and **LOSS** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information obtained at the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management 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 financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Responsibility 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.

Report on Other Legal and Regulatory Requirements

Requirements 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 Act, are not applicable.

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 purposes of our audit.

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

c. The Balance Sheet, the Statement of Profit and Loss, 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 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023

from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company does not have any pending litigations which would impact its financial position.

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses

iii). There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For V D TIWARI & CO.
Chartered Accountants
(Firm Registration No. : 0002882N)

V. D. Tiwari & Co. Chartered Accountants HISAR

Vishesh Bhardwaj

VISHESH BHARDWAJ
(Partner)
(Membership No.:521439)
Place: Hisar
Dated: 05/09/2023

UDIN: 24521439BKAEEG6125

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429
BALANCE SHEET
AS ON 31ST MARCH 2023

(Amount in '000 Indian Rs.)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
Equity And Liabilities			
Shareholders Funds			
Share Capital	3	100.00	100.00
Reserve & Surplus	4	-100.00	-49.59
Non-Current Liabilities			
Long Term Borrowings	5	-	0.00
Deferred Tax Liabilities (net)	21.3		0.00
Current Liabilities			
Trade Payables	6		
Total Outstanding dues of Micro enterprises and Small enterprises		-	0.00
Total Outstanding dues of Creditors other than Micro enterprises and Small enterprises		-	0.00
Other Current Liabilities	7	-	1.10
Total		**0.00**	**51.51**
Assets			
Non-Current Assets			
Property, Plant, Equipment & Intangible Assets			
Property, Plant & Equipment	8		0.00
Current Assets			
Inventories	9	-	0.00
Trade Receivables	10	-	21.75
Cash and Cash Equivalents	11	-	29.76
Other Current Assets	12	-	0.00
Total		**0.00**	**51.51**
		-	-

Significant Accounting Policies & Notes to Accounts 1 to 22

The accompanying notes form an integral part of the financial statements

For VD Tiwari & CO.

Chartered Accountants

CA Vishesh Bhardwaj
(Partner)
M.No:
FRN:
Date:
Place: Hisar

For Juridique Hawk Consultancy Private Limited

Taruna

Manoj
DIN: 07267810
(Director)

Taruna Mehta
DIN: 07803812
(Director)

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429
Statement of Profit & Loss for the year ended 31st March 2023

(Amount in '000 Indian Rs.)

Particulars	Note No.	For the year ending on 31.03.2023	For the year ending on 31.03.2022
Income			
Revenue From Operations	13	-	27.00
Total Income (A)		**0.00**	**27.00**
Expenses			
Purchase of Stock in trade	14	-	0.00
Change in Inventories	15	-	0.00
Employee Benefit Expense	16	28.53	0.00
Finance Cost	17	0.00	0.00
Depreciation and Amortization Expenses	18	0.00	0.00
Other Expenses	19	21.88	31.72
Total Expenses (B)		**50.41**	**31.72**
Profit Before Exceptional Items and Tax (A-B)		**-50.41**	**-4.72**
Exceptional Items		-	**0.00**
Profit Before Extraordinary Items and Tax (A-B)		**-50.41**	**-4.72**
Extraordinary Items		-	**0.00**
Profit before Tax		**-50.41**	**-4.72**
Tax Expense			
Current Tax		-	0.00
Deferred Tax		-	0.00
Profit (Loss) For The Period		**-50.41**	**-4.72**
Earning Per Equity Share			
Basic		(5.04)	(0.47)
Diluted		(5.04)	(0.47)

As per our report of even date attached
For VD Tiwari & CO.
Chartered Accountants

V. D. Tiwari & Co. HISAR Chartered Accountants

Vishesh Bhardwaj

CA Vishesh Bhardwaj
(Partner)
M.No:
FRN:
Date:
Place: Hisar

For Juridique Hawk Consultancy Private Limited

Taruna

Manoj
DIN: 07267810
(Director)

Taruna Mehta
DIN: 07803812
(Director)

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

Note 20 Additional Information to the financial statements (Cont.)

20.17 **Ratio**

S.No.	Particulars	Year ended 31st March 2023			Year ended 31st March 2022			Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
1	**Current Ratio** Current Assets/Current Liabilities	-	-	#DIV/0!	21.75	1.10	0.02	#DIV/0!
2	**Debt-Equity Ratio** Total Debt/Shareholder's Equity	-	-	#DIV/0!	0.00	55.13	0.00	#DIV/0!
3	**Debt Service Coverage Ratio** (PBT+Depreciation+Interest)/(Current Maturities+Interest)	-	-	-	-	-	-	-
4	**Return on Equity (ROE)** Net Profit after taxes/Average Shareholder's equity	-50.41	100.00	0.00	-4.72	100.00	0.00	-45.69%
5	**Inventory Turnover Ratio** Sales/Average Inventory	-	-	-	-	-	-	-
6	**Trade Receivable Ratio** Credit Sales/Average Debtors	-	-	-	21.75	21.75	-	-
7	**Trade Payable Ratio** Purchase of Goods/Average Creditors	-	-	#DIV/0!	-	-	#DIV/0!	-
8	**Net Capital Trunover Ratio** Turnover/Average Net Working Capital	-	25.75	-	27.00	52.77	1	-
9	**Net Profit Ratio** Net Profit/Turnover	-50.41	-	#DIV/0!	-3.48	-3.48	NA	NA
10	**Return on Capital Employed** Earning before Interest and Taxes/Capital Employed	-	-	#DIV/0!	-3.48	-28.31	12.28%	#DIV/0!
11	**Return on Investment** Return on Investment/Cost of Investment	NA	NA	NA	NA	NA	NA	NA

Explanation for Variance more than 25%

1 **Return on Equity Ratio**

There in Change in ROE as comapred to previous FY

Tiwari & Co. HISAR Chartered Accountants

Taruna

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

Note 20 Additional Information to the financial statements (Cont.)

20.17 **Ratio**

S.No.	Particulars	Year ended 31st March 2022			Year ended 31st March 2021			Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
1	**Current Ratio** Current Assets/Current Liabilities	51,505	1,100	46.82	99,810	60,340	1.65	27.31
2	**Debt-Equity Ratio** Total Debt/Shareholder's Equity	-	50,405	-	405,000	(26,047)	(15.55)	(1.00)
3	**Debt Service Coverage Ratio** (PBT+Depreciation+Interest)/(Current Maturities+Interest)	(4,720)	-	-	(1,438)	-	-	-
4	**Return on Equity (ROE)** Net Profit after taxes/Average Shareholder's equity	(4,720)	100,000	(0.05)	(3,477)	100,000	(0.03)	-1.24%
5	**Inventory Turnover Ratio** Sales/Average Inventory	27,000	-	-	-	-	-	-
6	**Trade Receivable Ratio** Credit Sales/Average Debtors	27,000	21,750	-	-	186,879	-	-
7	**Trade Payable Ratio** Purchase of Goods/Average Creditors	-	30,170	-	-	60,340	-	-
8	**Net Capital Trunover Ratio** Turnover/Average Net Working Capital	27,000	44,938	0.60	-	205,317	-	-
9	**Net Profit Ratio** Net Profit/Turnover	(4,720)	27,000	NA	(3,477)	-	NA	NA
10	**Return on Capital Employed** Earning before Interest and Taxes/Capital Employed	(4,720)	50,405	-9.36%	(3,477)	(26,047)	13.35%	(1.70)
11	**Return on Investment** Return on Investment/Cost of Investment	NA	NA	NA	NA	NA	NA	NA

Explanation for Variance more than 25%

1 **Return on Equity Ratio**

There in Change in ROE as comapred to previous FY

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Cash Flow Statement for the year ended 31st March 2023

	Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
A.	**Cash flow from operating activities**		
	Net profit/ (loss) before tax	-50405.21	-4.72
	Depreciation	0	0.00
	Operating profit/ (loss) before working capital changes	**-50.41**	**-4.72**
	Changes in working capital:		
	Adjustment for (increase)/decrease in operating assets:		
	Inventories	0	0.00
	Trader Receivables	21750	0.00
	Other Current Assets	0	54.71
	Adjustment for increase/(decrease) in operating liabilities:		
	Trade Payables	-1100	-60.34
	Other Current Liabilities	0	1.10
	Cash Generated from Operations	**-29.76**	**-9.25**
	Net cash flow from/(used in) Operating Activities	**-29.76**	**-9.25**
B.	**Cash flow from investing activities**		
	Purchase of Fixed Asset	0	0.00
	Net cash flow from/(used in) Investing Activity	**0.00**	**0.00**
C.	**Cash flow from financing activities**		
	Issue of Share Capital	0	0.00
	Long Term Borrowings	0	-405.00
	Net cash flow from/(used in) financing activities	**0.00**	**-405.00**
	Net increase in cash and cash equivalents (A+B+C)	-29.76	-414.25
	Cash and cash equivalents at the beginning of the year	29.76	23.35
	Cash and cash equivalents at the end of the year *	**0.00**	**-390.90**
	*** Comprises**		
i.	Balances with banks		
	a. In current accounts	0	0.63
ii	Cash in hand	0	29.13
		0.00	**29.76**

V. D. Tiwari & Co. HISAR Chartered Accountants

Taruna

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

1 Corporate Information

Juridique Hawk Consultancy Private Limited ("the Company") was incorporated on 01st December 2015. The Company is in the business of Consultancy

2 Significant Accounting Policies and Notes on Accounts

(a) Basis of 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 company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

(b) Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, incomes and expenses and the disclosure of contingent liabilities on the date of the financial statements.

(c) Revenue Recognition

Consultancy Services

Consultancy Income is Recogined as Revenue

Other Incomes is accounted on accural basis.

Interest incomes received on refund of taxes have been booked on receipt basis.

(d) Property, Plant and Equipment

Plant and Equipments are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. Any trade discount and rebates are deducted in arriving at the purchase price. The Machine is Sold at end of the year.

Subsequent expenditure related to an item of Plant and Equipments is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintainance expenditure are charged to the statement of profit and loss for the period during which such expenses are incurred.

(e) Depreciation

Depreciation on Plant and Equipment is calculated on Written down value using the rates arrived at based on the useful lives estimated by the management. The company has used the following rates to provide depreciation.

Class of Assets	Useful Life
Machinery	15 Years

V. D. Tiwari & Co. HISAR Chartered Accountants

Tanuja

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED

Notes to Financial Statements

(f) Impairment

At each balance sheet date, the company assess whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount. If the carrying amount if assets exceeds its recoverable amount, an impairment loss is recognized in the Statement of Profit and Loss to the extent carrying amount exceeds recoverable amount.

(g) Borrowing Cost

Borrowing Cost that are attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets upto the date the assets are ready for its intended use. All other borrowing costs are recognised as an expense in the year in which they are incurred.

(h) Foreign Currency Transactions

Company do not have any foreign transaction during the year.

(i) Taxes on Income

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961

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 substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only if there is virtual certainity supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets are reviewed at each balance sheet date for their realisability.

(j) Earning Per Share

Basic Earnings per share are calculated by dividing the net profit/loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

(k) Provisions

A provision is recognised when the Company has apresent obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits is required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

(l) Contingent Liabilities and Contingent Assets

A contingent liability is a possible obligations that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more future events beyond the control of the company or the present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

(m) Operating Cycle

Based on the nature of services/activities of the company and the normal time between providing services and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

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Chartered Accountants

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Balance Sheet

(Amount in '000 Indian Rs.)

	As at 31st March 2023	As at 31st March 2022
3 Share Capital		
3.1 Authorized Share Capital:		
10,000 Equity Shares of Rs.10/-each fully paid up	100.00	100.00
(PY 10,000 Equity Shares of Rs. 10/- each fully paid up		

(Amount in '000 Indian Rs.)

Issued, Subscribed & Paid Up		
10,000 Equity Share of Rs. 10/- each fully paid up	100.00	100.00
(PY 10,000 Equity Shares of Rs. 10/- each fully paid up	100.00	100.00

3.2 The Reconciliation of Number of Shares outstanding at the beginning and at the end of the year:

Particulars	As at 31st March 2023	As at 31st March 2022
Equity Shares at the Beginning of the year	10,000	10,000
Add: Shares issued during the year	0	-
Less: Shares cancelled on buy back of Equity Shares	0	-
Equity Shares at the End of the Year	10,000	10,000

3.3 The Detail of Shareholders holding more than 5% Shares

Name of Shareholders		As at 31st March, 2023		As at 31st March, 2022		
		No. of Shares	% holding	No. of Shares	% holding	
Pritesh Mehta		6500	65.00%	6500	65.00%	
Manoj		3500	35.00%	3500	35.00%	
Total:		**10,000**	**100.00%**	**10,000**	**100.00%**	

	As at 31st March 2023	As at 31st March 2022
3.4 Aggregate number of bonus shares issued for the consideration other than cash during the Period of five years immediately preceding the reporting date	NIL	NIL

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3.5 Term/Right attached to Equity Shares

The Company has only one class of equity share having a par value of Rs. 10 per equity share. Each equity shareholder is entitled to one vote.

3.6 Shareholding of Promoters

Shares held by promoters at the end of year i.e 31st March 2023

Name of Promoter	No. of Shares	%of total shares
Pritesh Mehta	**6500**	**65%**
Manoj	**3500**	**35%**

Shares held by promoters at the end of year i.e 31st March 2022

Name of Promoter	No. of Shares	%of total shares
Pritesh Mehta	**6500**	**65%**
Manoj	3500	35%

(Amount in '000 Indian Rs.)

4 Reserve & Surplus:	As at 31st March 2023	As at 31st March 2022
Surplus/(Deficit) in Profit & Loss Account		
Opening Balance	-49.59	-44.88
Add: Profit / (loss) for the year	-50.41	-4.72
Transfer To/From Reserves		0.00
Net Surplus / (Deficit) in the Statement of Profit & Loss	-100.00	-49.59

V. D. Tiwari & Co. Hisar Chartered Accountants

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(Amount in '000 Indian Rs.

5 Long Term Borrowings	As at 31st March 2023	As at 31st March 2022
From Director & Relatives		
Unsecured Loan		
(Director)	0.00	0.00
(Director)	0.00	0.00
Total	**0.00**	**0.00**

(Amount in '000 Indian Rs.)

6 Trade Payables	As at 31st March 2023	As at 31st March 2022
Outstanding dues of micro enterprises and small enterprises	0	-
Outstanding dues of other than micro enterprises and small enterprises	0	0.00
Total	0	**0.00**

Trade Payables ageing schedule as at 31st March 2023

Particuars	Outstanding the following periods from the due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i) MSME	-	-	-	-	
(ii) Others	-	-	0.00	0.00	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Trade Payables ageing schedule as at 31st March 2022

Particuars	Outstanding the following periods from the due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i) MSME	-	-	-	-	
(ii) Others	-		0.00	0.00	0.00
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

***Ageing of Trade Payables is based on the due date of payment and where there is no specific agreement for the due date, it is based on the date of transaction.**

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2023	As at 31st March 2022
(i) The principal amount remaining unpaid to any supplier as at the end of the year.	-	-
(ii) The interest due on principal amount remaining unpaid to any supplier as at the end of the year	-	-
(iii) The amount of interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), along with the amount of the payment made to the supplier beyond the appinted day during the year.	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appinted day during the year) but without adding the interest specified under the MSMED Act.	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the year.	-	-
(vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

***Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. There is no dues to Micro and Small Enterpsises as per information provided by the management.**

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Chartered Accountants

JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED

CIN: U74140HR2015PTC057429

7 Other Current Liabilities	As at 31st March 2023	(Amount in '000 Indian Rs.) As at 31st March 2022
Audit Fees Payable	0	1,100
Advance Received from Customer	0	-
Legal & Professional Charges Payable	0	-
Other Payables	0	-
Total	-	**1,100**

9 Inventories	As at 31st March 2023	(Amount in '000 Indian Rs.) As at 31st March 2022
Inventory of Finished Goods	0	-
Total	0.00	-

10 Trade Receivables	As at 31st March 2023	(Amount in '000 Indian Rs.) As at 31st March 2022
Undisputed Trade Receivable - Considered Good	0	21.75
Undisputed Trade Receivable - Considered Doubtful	0	0.00
Disputed Trade Receivable - Considered Good	0	0.00
Disputed Trade Receivable - Considered Doubtful	0	0.00
Total	0.00	**21.75**

Trade Receivables Ageing Schedule as at 31st March 2023

S.No	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i)	Undisputed Trade Receivable - Considered Good	-	-	-	-	0.00	-
(ii)	Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-

Trade Receivables Ageing Schedule as at 31st March 2022

S.No	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i)	Undisputed Trade Receivable - Considered Good		-		-	21.75	**21.75**
(ii)	Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivable - Considered Good	-	-	-	-	-	-
(iv)	Disputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-

Note: Ageing of Trade Receivable is based on the due date of payment and where there is no specific agreement for the due date, it is based on the date of transaction.

11 Cash & Cash Equivalents :	As at 31st March 2023	(Amount in '000 Indian Rs.) As at 31st March 2022
(a) Balance With Banks		
In Current Account	0	0.63
(b)Cash In Hand		
Cash	0	29.13
Total	0	**29.76**

12 Other Current Assets	As at 31st March 2023	As at 31st March 2022
		0
Security	0	0.00
GST Receivable	0	0.00
Total	0	**0.00**

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Profit & Loss Account

(Amount in '000 Indian Rs.)

		For the year ended on 31st March 2023	For the year ended on 31st March 2022
13	**Revenue from Operations**		
	Sales	-	27.00
	Total	-	**27.00**
14	**Purchase of Stock in trade**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Purchases	-	-
	Total	-	-
15	**Change in Inventories**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Inventory of Finished Goods at the beginning of year	-	-
	Inventory of Finished Goods at the end of year	-	-
	Total	-	-
16	**Employee Benefit Expense**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Salary to Staff	28.53	-
	Staff Welfare Expense	-	-
	Total	**28.53**	-
17	**Finance Cost**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Bank Interest	-	-
	Total	-	-

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Profit & Loss Account

(Amount in '000 Indian Rs.)

18	**Depreciation and Amortization Expense**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Depreciation on Tangible Assets	-	0.00
	Total	**-**	**0.00**

19	**Other Expenses**	**For the year ended on 31st March 2023**	**For the year ended on 31st March 2022**
	Rent Expense	0.00	0.00
	Bank Charges	0.88	0.62
	Payment to auditors (Refer Note (i) below	0.00	1.10
	Printing & Stationery Exp.	0.00	0.00
	Telephone Expenses	0.00	0.00
	Electricity Expenses	0.00	0.00
	Office Expense	0.00	30.00
	Round Off	0.00	0.00
	Packing Material	0.00	0.00
	Office Cleaning Expenses	12.00	0.00
	Accounting Expenses	9.00	0.00
	Total	**21.88**	**31.72**

Note (i) Payment to auditors

Payment to Auditors	**For the year ended on 31st March 2023**	**For the year ended 31st March 2022**
Payment to the auditors comprises	0	0
For Statutory Audit	0	1.10

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CIN: U74140HR2015PTC057429

Notes to Balance Sheet

Note No. 8 Property, Plant and Equipments

(Amount in '000 Indian Rs.)

Particulars	Gross Block				Accmulated Depreciation/ Amortisation				Net Block	
	Balance as at 1st April 2022	Additions During the Year	Deletion During the Year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided During the Year	Deletion /Adjustmet During the Year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous Year	-	-	-	-	-	-	-	-	-	-

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Fixed Assets (as per Income Tax Act 1961)

(Amount in '000 Indian Rs.)

Particulars	Rate of Depreciation	WDV					Depreciation	Net Block	
		Balance as at 1st April 2022	Additions		Deletion During the Year	Balance as at 31st March 2023	Provided during the year	Balance as at 31st March 2023	Balance as at 31st March 2022
			Before 180 days	After 180 days					
Block - Plant & Machinery @ 15%									
Machinery	15.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
CIN: U74140HR2015PTC057429

Notes to Financial Statements

Note 20 Additional Information to the financial statements

20.1 **Title Deeds of Immovable Property**

During the previous year, the company do not possess any immovable property.

20.2 **Revaluation of Assets**

In the opinion of the Board, the company's Property, Plant and Equipment has a value on realization in the ordinary course of business at least equal to the amount at which they have been stated in the Balance Sheet.

20.3 **Loans and Advances to Directors, Promoters, KMP and Related Parties**

During the year, the company has not granted or renewed any advance to any of its directors, promoters, KMPs and related parties.

20.4 **Capital Work in Progress**

During the year, there was no Capital Work in Progress.

20.5 **Intangible Assets under Development**

During the year, there was no Intangible Assets with the Company.

20.6 **Details of Benami Property**

There were no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

20.7 **Working Capital/Borrowings**

During the year, the company do not have any working capita/ borrowings from the banks or financial institutions.

20.8 **Wilful Defaulter & End use of Funds**

During the year, the company do not have any borrowings from the banks or financial institutions, hence this is not applicable.

20.9 **Utilisation of Borrowed Funds and Share Premium**

(i) During the year, the company has not provided any advance, loan or invested funds to any other person including foreign entities either from the borrowed funds

(ii) During the year, the company has not received borrowings from Directors for working capital requirements.

20.10 **Relationship with Struck off Companies**

The Company was not having any transaction with any company struck off under section 248 fo the Companies Act, 2013 or Section 560 of the Companies Act, 1956 and was having no outstanding amount with any such company.

20.11 **Registartion of Charges or Satisfaction with Registrar of Companies**

The company has no peding charge to be registered or for which satisfaction is to be registered with the office of the Registrar of Companies.

20.12 **Compliance with number of layers of companies**

The company do not have any subsidiary company, hence this clause is not applicable.

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
Notes to Financial Statements

20.13 **Compliance with Approved Scheme(s) of Arrangements**

There was no scheme of arrangement approved by the competent authority in terms of sections 230 to 237 of the Companies Act, 2013.

20.14 **Undisclosed Income**

During the year, there was no such transaction which has been surrendered as income but has not been recorded in the books of accounts. Similarly, there was no such amount required to be recorded in the books of accounts on account of previously unrecorded income and related assets.

20.15 **Corporate Social Responsibility**

The company was not required to incur any expenditure during the year towards corporate social responsibility.

20.16 **Crypto Currency or Virtual Currency**

The company has not entered into any transaction of crypto currency or virtual currency during the year.

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED

Notes to Financial Statements

Note 21 Disclosures under Accounting Standards

21.1 **Related Party Disclosure**

(A) **List of Related Parties**

(B) **Nature of Related Party Relationship**

Name of Related Party	**Nature of Relationship**
No Realted Parties Transactions held during the period	

(C) **Transactions with Related Parties during the period**

Particulars	**KMP & their relatives & Enterprise over which KMP having significant influence & Associate Enterprise**	
Transactions	**For the year ended 31st March 2023**	**For the year ended 31st March 2022**
Loan Received	**0**	0
Loan Re-Paid to Directors		-
Mohan Lal (Director)	0	
Sumit Garg (Director)	0	
Purchases of Goods	**0**	0
Sale of Goods (Net of Credit Notes)	**0**	-
Outstanding Balance as on 31st March		-
Loan From Directors		-
(Director)	0	0.00
(Director)	0	0.00
Received from Debtors		
Chaudhary Enterprises	0	0

21.2 **Earning Per Share (EPS)**

Particulars	**For the year ended 31st March 2023**	**For the year ended 31st March 2022**
Earning attributable to Equity Shareholders	-50.41	-4.72
Weighted average number of Equity Shares for Basic EPS	10,000	10,000
Weighted average number of Equity Shares for Diluted EPS	10,000	10,000
Basic EPS	(5.04)	(0.47)
Diluted EPS	(5.04)	(0.47)

21.3 **Deferred tax (liabilities)/assets**

Particulars	**For the year ended 31st March 2023**	**For the year ended 31st March 2022**
Tax effect of items constituting deferred tax liabilities		
On difference between book balance and tax balance of fixed assets	-	
Net deferred tax liabilities/(assets) recognised	-	

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JURIDIQUE HAWK CONSULTANCY PRIVATE LIMITED
Notes to Financial Statements

Note 22 Previous year's figures

Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

1 There is no change in grouping of Pervious Years Figures