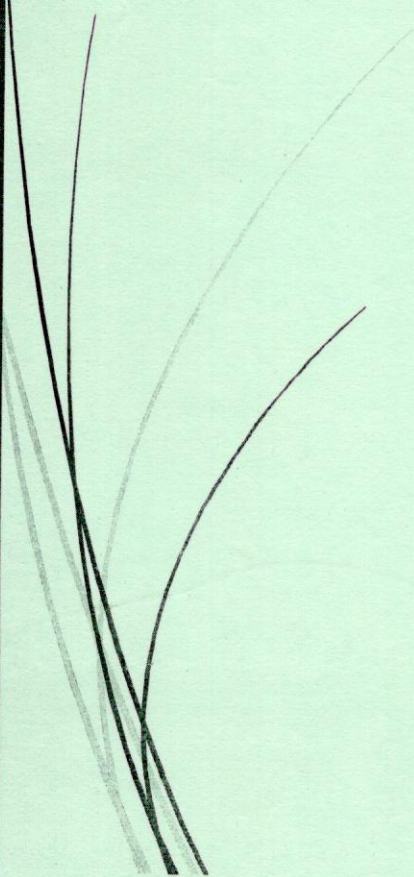




# **MANITECHNEST SOLUTIONS LLP**

**Financial Year 2022-2023**

**CONTENTS: -Independent Auditor's Report, Balance Sheet, Statement of Profit and Loss, and Notes to Accounts.**



**Purushottam Khandelwal & Co.  
Chartered Accountants**



**INDEPENDENT AUDITOR'S REPORT**

To,  
The Designated Partners,  
MANITECHNEST SOLUTIONS LLP,  
AHMEDABAD

**Opinion**

We have audited the accompanying financial statements of MANITECHNEST SOLUTIONS LLP which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Statement of Profit and Loss for the period ended as on 31<sup>st</sup> March, 2023, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a In the case of the Balance Sheet, of the state of affairs of the LLP as at 31<sup>st</sup> March, 2023;
- b In the case of the Statement of Profit and Loss, of the Profit for the period ended on that date;

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirements issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The LLP's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the Accounting principles generally accepted in India including Accounting Standards notified by the Institute of Chartered accountants of India. This responsibility includes the design, implementation and maintenance of internal control

relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Report on other Legal and Regulatory Requirements

We report that:

- a We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b In our opinion proper books of account as specified in the LLP Act, 2008 have been kept by the LLP so far as appears from our examination of those books;
- c Balance Sheet and Statement of Profit & Loss are in agreement with the books of account.
- d In our opinion, the Balance Sheet and Statement of Profit & Loss Account statement comply with the accounting Standard notified by the Institute of Chartered accountants of India.

For PURUSHOTTAM KHANDELWAL &  
CO.

Chartered Accountants

FRN: 123825W



*P. H. Khandelwal*

CA PURUSHOTTAMLAL KHANDELWAL  
(PARTNER)

Membership No. 100601

Place:-AHMEDABAD

Date: 09/09/2023

UDIN:

23100601BGYHBZ8561

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
<b>EQUITY AND LIABILITIES</b>			
<b>Owners' Fund</b>			
Partners Capital Account	2	1,36,86,155.00	1,05,09,535.00
Reserves and surplus		-	-
		<b>1,36,86,155.00</b>	<b>1,05,09,535.00</b>
<b>Non-current liabilities</b>			
Long-term borrowings	3	10,21,713.00	8,76,715.00
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions		-	-
		<b>10,21,713.00</b>	<b>8,76,715.00</b>
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables	4	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	5,25,248.01
Other current liabilities	5	41,100.00	15,000.00
Short-term provisions		-	-
		<b>41,100.00</b>	<b>5,40,248.01</b>
<b>TOTAL</b>		<b>1,47,48,968.00</b>	<b>1,19,26,498.01</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property,Plant and Equipment and Intangible assets	6		
Property,Plant and Equipment		68,72,356.32	52,99,144.01
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances	7	-	-
Other non-current assets		-	-
		<b>68,72,356.32</b>	<b>52,99,144.01</b>
<b>Current assets</b>			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and cash equivalents	8	3,65,431.68	3,28,890.00
Short-term loans and advances	7	50,00,000.00	50,00,000.00
Other current assets	9	25,11,180.00	12,98,464.00
		<b>78,76,611.68</b>	<b>66,27,354.00</b>
<b>TOTAL</b>		<b>1,47,48,968.00</b>	<b>1,19,26,498.01</b>
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	1-18		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PURUSHOTTAM KHANDELWAL & CO.  
Chartered Accountants  
(FRN: 123825W)

For MANITECHNEST SOLUTIONS LLP  
(AAQ-4868)

CA PURUSHOTTAMLAL  
KHANDELWAL  
PARTNER  
Membership No.: 100601  
Place: AHMEDABAD  
Date: 09/09/2023  
UDIN :23100601BGYHBZ8561



For, MANITECHNEST SOLUTIONS LLP For, MANITECHNEST SOLUTIONS LLP

*Saurabh Kishorbhai Bhatt*  
DESIGNATED PARTNER  
SAURABH KISHORBHAI BHATT  
Partner

*Rushali Vidwansingh Dhruwey*  
DESIGNATED PARTNER  
RUSHALI VIDWANSINGH  
DHRUWEY  
Partner

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
<b>Revenue</b>			
Revenue from operations		-	-
Less: Excise duty		-	-
<b>Net Sales</b>		-	-
Other income	10	-	35.00
<b>Total Income</b>		-	<b>35.00</b>
<b>Expenses</b>			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	11	6,60,600.00	-
Finance costs		-	-
Depreciation and amortization expenses	12	43,57,916.69	13,98,358.59
Other expenses	13	26,02,701.31	5,75,752.41
<b>Total expenses</b>		<b>76,21,218.00</b>	<b>19,74,111.00</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>(76,21,218.00)</b>	<b>(19,74,076.00)</b>
Exceptional items		-	-
<b>Profit before extraordinary and prior period items and tax</b>		<b>(76,21,218.00)</b>	<b>(19,74,076.00)</b>
Extraordinary items		-	-
Prior period item		-	-
<b>Profit before tax</b>		<b>(76,21,218.00)</b>	<b>(19,74,076.00)</b>
<b>Tax expenses</b>			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
<b>Profit(Loss) for the period</b>		<b>(76,21,218.00)</b>	<b>(19,74,076.00)</b>
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	1-18		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PURUSHOTTAM KHANDELWAL & CO.  
Chartered Accountants  
(FRN: 123825W)



CA PURUSHOTTAMLAL  
KHANDELWAL  
PARTNER  
Membership No.: 100601  
Place: AHMEDABAD  
Date: 09/09/2023  
UDIN :23100601BGYHBZ8561

For MANITECHNEST SOLUTIONS LLP  
( AAQ-4868)

For, MANITECHNEST SOLUTIONS LLP For, MANITECHNEST SOLUTIONS LLP

*Saurabh Kishorbhai Bhatt*  
DESIGNATED PARTNER  
SAURABH KISHORBHAI BHATT  
Partner

*Rushali Vidwansingh*  
DESIGNATED PARTNER  
RUSHALI VIDWANSINGH  
DHURWEY  
Partner

MANITECHNEST SOLUTIONS LLP

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 01

A. Non-Corporate Information

MANITECHNEST SOLUTIONS LLP is a Limited Liability Partnership Firm which is engaged in providing computer programming, consultancy and related activities, software support and maintenance to the clients.

B. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting standards as specified by ICAI.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the organization and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

5. Depreciation :-

Depreciation on Fixed Assets is provided on the Written down Value (WDV) Method. Depreciation is provided following Rule 5 of the Income Tax Act, 1961.

6. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year

From the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

7. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

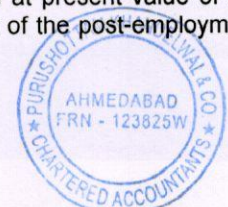
8. Taxes on Income:-

The effect of Accounting Standard – 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or Profession' of the assessee.

9. Employee Benefits

Short Term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The expense is recognized at present value of the amount payable determined using actuarial techniques. Actuarial gains and losses in respect of the post-employment and other long term benefits are charged to the Statement of Profit and Loss



10. **Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)**

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

**General:**

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

11. **Remuneration To Auditors**

Particulars	Amount in ₹	Amount in ₹
	31.03.2023	31.03.2022
AUDIT FEES	15,000	15,000





(F.Y. 2022-23)

MANITECHNEST SOLUTIONS LLP

A/102, SWAGAT RAINFOREST-1, KUDASAN, GANDHINAGAR-382421

## Partners Current Account

₹ in rupees

Particulars	CHETAN MOHAN JOSHI		SAURABH KISHORBHAI BHATT		MANISHA VIDWANSINGH DHRUWEY		RUSHALI VIDWANSINGH DHRUWEY	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
	o Balance B/F							1,15,477.00
o Drawings	-	-	-	-	27,162.00	60,256.00	-	-
o Net Loss	19,05,304.50	4,93,519.00	19,05,304.50	4,93,519.00	19,05,304.50	4,93,519.00	19,05,304.50	4,93,519.00
o Balance C/F	84,96,176.50	49,76,481.00	84,71,176.50	49,76,481.00		6,72,050.00		
<b>total</b>	<b>1,04,01,481.00</b>	<b>54,70,000.00</b>	<b>1,03,76,481.00</b>	<b>54,70,000.00</b>	<b>19,32,466.50</b>	<b>12,25,825.00</b>	<b>20,20,781.50</b>	<b>5,05,477.00</b>

Particulars	CHETAN MOHAN JOSHI		SAURABH KISHORBHAI BHATT		MANISHA VIDWANSINGH DHRUWEY		RUSHALI VIDWANSINGH DHRUWEY	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
	by Balance B/F	49,76,481.00		49,76,481.00		6,72,050.00	7,18,930.00	
by Additional capital	54,25,000.00	54,70,000.00	54,00,000.00	54,70,000.00	-	5,06,895.00	-	3,90,000.00
by Balance C/F					12,60,416.50		20,20,781.50	1,15,477.00
<b>total</b>	<b>1,04,01,481.00</b>	<b>54,70,000.00</b>	<b>1,03,76,481.00</b>	<b>54,70,000.00</b>	<b>19,32,466.50</b>	<b>12,25,825.00</b>	<b>20,20,781.50</b>	<b>5,05,477.00</b>



	(F.Y. 2022-23)
<b>MANITECHNEST SOLUTIONS LLP</b>	
A/102, SWAGAT RAINFOREST-1, KUDASAN, GANDHINAGAR-382421	

**Note No. 3 Long-term borrowings**

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
<b>Other Loans and advances</b>						
Jaldeep unsecured	4,00,001.00	-	4,00,001.00	4,00,001.00	-	4,00,001.00
Jignaben unsecured	1,50,000.00	-	1,50,000.00	1,50,000.00	-	1,50,000.00
Dr. V.S Dhruwey unsecured	3,71,712.00	-	3,71,712.00	2,26,714.00	-	2,26,714.00
Dakshaben unsecured	1,00,000.00	-	1,00,000.00	1,00,000.00	-	1,00,000.00
	<b>10,21,713.00</b>	<b>-</b>	<b>10,21,713.00</b>	<b>8,76,715.00</b>	<b>-</b>	<b>8,76,715.00</b>
<b>The Above Amount Includes</b>						
Unsecured Borrowings	10,21,713.00	-	10,21,713.00	8,76,715.00	-	8,76,715.00
<b>Net Amount</b>	<b>10,21,713.00</b>	<b>0</b>	<b>10,21,713.00</b>	<b>8,76,715.00</b>	<b>0</b>	<b>8,76,715.00</b>

**Note No. 4 Trade payables**

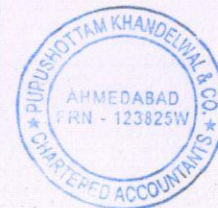
₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>(A) Micro enterprises and small enterprises</b>		
<b>(B) Others</b>	-	5,25,248.01
<b>Total</b>	-	<b>5,25,248.01</b>

**Note No. 5 Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
<b>Others payables</b>		
Audit Fees Provision	15,000.00	15,000.00
TDS Payable	26,100.00	-
	<b>41,100.00</b>	<b>15,000.00</b>
<b>Total</b>	<b>41,100.00</b>	<b>15,000.00</b>



(F.Y. 2022-23)

MANITECHNEST SOLUTIONS LLP  
A/102, SWAGAT RAINFOREST-1, KUDASAN, GANDHINAGAR-382421

**Note No. 6 Property, Plant and Equipment and Intangible assets as at 31st March 2023**

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Apple Pen	15.00%	4,814.40	-	-	-	4,814.40	722.16	4,092.24
I Phone	15.00%	38,726.00	-	-	-	38,726.00	5,808.90	32,917.10
Lenovo Tablet	15.00%	85,897.60	-	-	-	85,897.60	12,884.64	73,012.96
Tablets	15.00%	10,184.70	-	-	-	10,184.70	1,527.71	8,656.99
Apple I Pad	15.00%	20,821.60	-	-	-	20,821.60	3,123.24	17,698.36
Apple Key Pad	15.00%	7,872.70	-	-	-	7,872.70	1,180.91	6,691.79
Baby Scale	15.00%	35,381.25	-	-	-	35,381.25	5,307.19	30,074.06
B.P Monitor	15.00%	42,457.50	-	-	-	42,457.50	6,368.63	36,088.87
Glcometer	15.00%	15,332.30	-	-	-	15,332.30	2,299.85	13,032.45
Hemoglobin Meter	15.00%	68,794.75	-	-	-	68,794.75	10,319.21	58,475.54
Infantometer	15.00%	5,111.05	-	-	-	5,111.05	766.66	4,344.39
Micro Cuvette	15.00%	12,580.00	-	-	-	12,580.00	1,887.00	10,693.00
Thermometer	15.00%	11,165.60	-	-	-	11,165.60	1,674.84	9,490.76
HP Pavilion 14	40.00%	26,237.40	-	-	-	26,237.40	10,494.96	15,742.44
Printer	40.00%	1,633.80	-	-	-	1,633.80	653.52	980.28
Plant and Machinery(Tangible Assets )	40.00%	49,00,953.36	63,08,250.00	-	5,00,000.00	1,07,09,203.36	42,83,681.34	64,25,522.02
Website Development	0.00%	11,180.00	-	-	-	11,180.00	-	11,180.00
Mobile Instrument	15.00%	-	-	1,22,879.00	-	1,22,879.00	9,215.93	1,13,663.07
<b>Total</b>		<b>52,99,144.01</b>	<b>63,08,250.00</b>	<b>1,22,879.00</b>	<b>5,00,000.00</b>	<b>1,12,30,273.01</b>	<b>43,57,916.69</b>	<b>68,72,356.32</b>



**Note No. 7 Loans and advances**

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
<b>Other loans and advances</b>				
M.V Dhruvey	-	25,00,000.00	-	25,00,000.00
R.V Dhruvey	-	25,00,000.00	-	25,00,000.00
	-	50,00,000.00	-	50,00,000.00
<b>Total</b>	-	50,00,000.00	-	50,00,000.00

**Note No. 8 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	<b>Balance with banks</b>			
PNB Bank		89,785.21		19,767.00
Indian Bank		9,223.00		9,223.00
<b>Total</b>		99,008.21		28,990.00
<b>Cash in hand</b>				
Cash in hand		2,66,423.47		2,99,900.00
<b>Total</b>		2,66,423.47		2,99,900.00
<b>Total</b>		3,65,431.68		3,28,890.00

**Note No. 9 Other current assets**

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	<b>Other Assets</b>			
Tds Receivable		-		4,500.00
Gst Receivable		25,11,180.00		12,30,964.00
Advance to Trade Payable		-		63,000.00
<b>Total</b>		25,11,180.00		12,98,464.00

**Note No. 10 Other income**

₹ in rupees

Particulars	31st March 2023		31st March 2022	
	<b>Other non-operating income</b>			
		-		35.00
		-		35.00
<b>Total</b>		-		35.00

**Note No. 11 Employee benefit expenses**

₹ in rupees

Particulars	31st March 2023		31st March 2022	
	<b>Salaries and Wages</b>			
		6,60,600.00		-
<b>Total</b>		6,60,600.00		-

**Note No. 12 Depreciation and amortization expenses**

₹ in rupees

Particulars	31st March 2023		31st March 2022	
	<b>Depreciation on tangible assets</b>			
		43,57,916.69		13,98,358.59
<b>Total</b>		43,57,916.69		13,98,358.59



Note No. 13 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Advertising expenses	-	8,070.00
Auditor Remuneration	15,000.00	15,000.00
Courier Charges	-	1,330.00
DSC Renewal Fees	-	1,500.00
Travelling Expenses	4,84,480.65	3,94,988.00
Miscellaneous expenditure	24,610.90	508.00
Share Expense	-	1,18,361.00
Petrol & Diesel Expense	-	33,606.00
Printing and stationery	21,070.00	1,958.00
Bank charges	319.00	431.41
Consulting fees	13,43,750.00	-
Interest On Tds	10,651.00	-
Legal & Professional Expenses	4,26,000.00	-
Office Expenses	30,117.00	-
Telephone expenses	1,695.00	-
Tender Fees	11,800.00	-
Round off	(0.22)	-
GST Expense	2,33,207.98	-
<b>Total</b>	<b>26,02,701.31</b>	<b>5,75,752.41</b>



Note No. 7(a) Loans and advances : Other loans and advances: M.V  
Dhruvey

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
M.V Dhruvey	-	25,00,000.00	-	25,00,000.00
<b>Total</b>	-	<b>25,00,000.00</b>	-	<b>25,00,000.00</b>

Note No. 7(b) Loans and advances : Other loans and advances: R.V  
Dhruvey

₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
R.V Dhruvwy	-	25,00,000.00	-	25,00,000.00
<b>Total</b>	-	<b>25,00,000.00</b>	-	<b>25,00,000.00</b>

Note No. 13(a) Other expenses: Auditor Remuneration

₹ in rupees

Particulars	31st March 2023	31st March 2022
Audit fees	15,000.00	15,000.00
<b>Total</b>	<b>15,000.00</b>	<b>15,000.00</b>

Note No. 13(b) Other expenses: Travelling Expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Hotel stay	21,100.00	4,073.00
Travelling Expenses	4,63,380.65	3,90,915.00
<b>Total</b>	<b>4,84,480.65</b>	<b>3,94,988.00</b>

Note No. 13(c) Other expenses: Miscellaneous expenditure

₹ in rupees

Particulars	31st March 2023	31st March 2022
Miss. Expenses	24,610.90	508.00
<b>Total</b>	<b>24,610.90</b>	<b>508.00</b>



**MANITECHNEST SOLUTIONS LLP**

Notes Forming Part of the Financial Statements as at 31-03-2022

( Amount in Rs. )

14	<b>Contingent liabilities and commitments (to the extent not provided for)</b> There are no Contingent Liabilities and commitments that existed or provided during the Current Year
15	The Entity has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.
16	There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.
17	All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the Entity's business.
18	Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

For Purushottam Khandelwal &amp; Co.

Chartered Accountants

Firm Registration No. 123825W



CA Purushottam H Khandelwal

Partner

Membership No: 100601

UDIN:23100601BGYHBZ8561

Place: AHMEDABAD

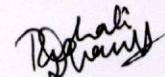
Date:09/09/2023

For and on behalf of the

MANITECHNEST SOLUTIONS LLP  
For, MANITECHNEST SOLUTIONS LLPSAURABH KISHORBHAI BHATT  
DESIGNATED PARTNER

Partner

For, MANITECHNEST SOLUTIONS LLP

RUSHALI VIDWAN SINGH DHRUWEY  
DESIGNATED PARTNER

Partner