

INDEPENDENT AUDITOR'S REPORT
TO
THE MEMBERS OF M/S ORACLE MARKETING PRIVATE LIMITED

Report on Standalone Financial Statements

Opinion

We have audited the accompanying financial statement of M/s Oracle Marketing Private Limited which comprises the Balance sheet as at 31st March, 2024, the statement of profit and loss, for the year then ended, Cash Flow Statement and notes to financial statement including a summary of significant 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 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 on 31st March 2024, and profit/loss for the year ended on that date.

Basis for Opinion

We have 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of financial statement under the provisions of Companies Act, 2013 and rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of 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 statement 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 statement and auditor's report thereon

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. 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 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 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 tends to liquidate the company or to cease operations or has no realistic alternative to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statement.

Our objectives are to obtain reasonable audit 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 is 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 be reasonably being expected to influence the economic decisions of the user taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit 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. Under section 143(3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company, ability to continue as 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 standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure "A" a statement on matters specified in paragraph 3 and 4 of Order to the extent applicable.
- 2 A. As required by Section 143 (3) of the Act, based on our Audit 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 except for the matters stated in paragraph 2 B(viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 ;
 - (c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid 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 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;



(f) the reservation relating to maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A (b) above on reporting under section 143(3)(b) and paragraph 2B(viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rule, 2014.

(g) With respect to the other matters to be included in Auditor's report in accordance with requirement of Section 197(16) of the Act, the provisions of Section 197 is not applicable to Private Limited Company.

(h) Clause (i) of section 143(3) on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable pursuant to notification G.S.R 583(E) dated 13th June 2017.

2 B. 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 on its financial position in its financial statements.

ii. The Company does not have any material foreseeable losses.

iii. The Company does not require to transfer any amount to the Investor Education and Protection Fund.

iv. The Management has represented, that to the best of their knowledge and belief no fund (which are material either individually or in aggregate) have been advances 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 or entity, including foreign entity ("intermediaries") with the understanding whether recorded in writing or otherwise that the intermediary shall, 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.

v. The Management has represented, that to the best of their knowledge and belief no fund (which are material either individually or in aggregate) have been received by the company from any person or entity, including foreign entities ("funding parties") with the understanding whether recorded in writing or otherwise that the Company shall, 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.

vi. Based on the Audit procedures performed that have been considered reasonable or appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under Sub Clause (i) and (ii) of rule 11(e) as provided under (iv) and (v) above, contain material misstatement.



vii. The Company has not declared any dividend during the Year.

viii. *The Company has not used any accounting software for maintaining books of account which has a feature of recording audit trail facility (edit log).*

Place: Kolkata
Date: The 30 Day of August, 2024



For, J P Lakhotia and Associates
Chartered Accountants

J.P.L.
Jagdish Prasad Lakhotia
Proprietor
Membership No. 050529
Firm Registration No. 312061E
UDIN: 24050529 *BKFPHE7325*

Annexure A to the Independent Auditor report on the financial statements of Oracle Marketing Private Limited for the year ended 31st March 2024 (Referred to in paragraph I under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i)

- a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- b. The Company does not have any intangible Assets.
- c. According to the information and explanations given to us, the management at reasonable intervals has physically verified the Property, Plant and Equipment and no material discrepancies were noticed on such verification.
- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
- e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (including right-of-use of assets) or intangible assets or both during the year.
- f. No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding any benami property under the Benami Transactions (prohibition) Act, 1988 (as amended in 2016) and rules made there under.

(ii) In respect of Inventories

- a. According to the information and explanation given to us and on the basis of our examination of the records of the Company physical verification of Inventory has been conducted at reasonable intervals by the Management and in our opinion the coverage and procedure of such verification is appropriate. No discrepancies were noticed on such verification.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company the Company has not been sanctioned any working capital limits in excess of Rs. Five Crore, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time of the year. According clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) The Company has not provided any guarantee or security but has made investment in, and granted loans or advances in nature of loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties, during the year, in respect of which :



- a. The Company is a Non Banking Finance Companies therefore clause iii(a) of the report is not applicable.
- b. In our opinion, the Investments made and the terms and conditions of the grant of loans or advances in nature of loan during the year are prima facie, not prejudicial to the Company's interest.
- c. In respect of loans and advances in nature of loans granted by the Company terms and conditions do not stipulate any repayment schedule.
- d. In respect of loans or advances in nature of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan or advances in nature of loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans or advances in nature of loan granted to settle the overdue of existing loans or advances in nature of loan given to the same parties
- f. The Company has granted loans or advances in nature of loans, Unsecured, to companies, firms, Limited Liability Partnerships or any other parties which are repayable on demand or are without specifying any terms or period of repayment and the details of such loans or advances in nature of loan are being furnished hereinafter.

Loans repayable on demand or without specifying any terms or period of repayment

Aggregate Loans or advances repayable on demand (Rs.)	% of total Loans or advances	Aggregate Loans granted to Promoters , related parties as defined in clause 2(76) of the Companies Act 2013 (Rs.)
13,98,54,259/-	100 %	2,11,411/-

- (iv) The company is a Non Banking Finance Company therefore provisions of Section 185 and 186 of the Companies Act 2013 are not applicable.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits. Accordingly clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Accordingly clause (vi) of the Order is not Applicable to the Company.
- (vii) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.



- b. According to the information and explanations given to us, statutory dues which is unpaid on account of dispute are as follows:-

Name of the statute	Nature of dues	Amount(Rs.)	Period to which amount relates	Forum where dispute is pending
		NIL	-	-

- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in tax assessments under the Income tax Act, 1961 (43 of 1961).
- (ix) a. The Company has not defaulted in repayment of loans or other borrowings from any lender. Accordingly clause 3(ix)(a) of the Order is not applicable to the Company.
b. The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
c. The Company has taken term loan from financial Institution which is utilized in ordinary course of Business.
d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates as defined under the Act. The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31st March 2024
f. According to the information and explanations given to us and procedures performed by us we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies (as defined under the Act). The Company does not hold any investment in any joint venture (as defined under the Act) during the year ended 31 March 2024.
- (x) a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and Accordingly clause 3(x)(a) of the Order is not applicable to the Company.
b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) Accordingly clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) a. Based on examination of the books and records of the Company and according to the information and explanations given to us considering the principles of materiality as outlined in the Standards on Auditing we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.



b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year

c. The Company has not received the whistle blower complaints during the year. Accordingly clause 3(xi)(c) of the Order is not applicable to the Company.

(xii) According to the information and explanations given to us the Company is not a Nidhi Company. Accordingly clause 3(xii) of the Order is not applicable to the Company.

(xiii) In our opinion, the Provisions of Section 177 is not applicable to the Company and according to the information and explanations given to us the transactions with related parties are in Compliance with Sections 188 of the Act where applicable and the details of the related party transactions have been disclosed in the financial statements are required by the applicable accounting standards.

(xiv) a. In our opinion the Company does not fall under the criteria of Internal Audit as per Section 138 read with the Rule 13 of the Companies (Accounts) Rules 2014 Accordingly clause 3(xiv) (a) and 3(xiv) (b) of the Order is not applicable to the Company.

(xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Company Act, 2013 are not applicable to the Company.

(xvi) a. The Company is registered under section 45-IA of the Reserve Bank of India Act, 1934.
b. The Company has conducted Non- Banking Financial or Housing Finance activities during the year.
c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly clause 3(xvi) of the Order is not applicable to the Company.
d. According to the information and explanations provided to us during the course of audit the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016) does not have any CIC.

(xvii) The company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly clause 3(xviii) of the Order is not applicable to the Company.



- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report indicating that Company is not capable of the meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one, year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The provision of Corporate Social responsibility (CSR) is not applicable under the provision of section 135(6) of the Act. Accordingly clause 3(xx) (a) and 3 (xx)(b) of the Order is not applicable to the Company.
- (xxi) The Company is not required to prepare consolidated financial statement under the provisions of the Act. Accordingly clause 3(xxi) of the Order is not applicable to the Company.

Place: Kolkata
Date: The 30 Day of

August,
2024

For, J P Lakhotia and Associates
Chartered Accountants



J.P. Lakhotia
Jagdish Prasad Lakhotia
Proprietor
Membership No. 050529
Firm Registration No. 312061E
UDIN: 24050529 *BKFPHE7325*

ANNEXURE TO THE REPORT OF BOARD OF DIRECTORS

To,
The Board of Directors,
Oracle Marketing Private Limited
33A Jawahar Lal Nehru Road
Kolkata 700071

As required under Non-Banking Financial companies Auditors' Report (Reserve bank) Direction and on the basis of information and explanation given to us, we report that:

3A)

- 1) The Company is engaged in the business of Non Banking Financial Institution and it has obtained a certificate of Registration from Reserve Bank of India.
- 2) On basis of our examination of current year Balance Sheet and Profit and Loss Account we hereby report that company is entitled to continue to hold such certificate of registration in terms of its assets/income pattern as on 31st March, 2024.
- 3) On the basis of our examination of current year Balance Sheet we report that the Company be Classified based on its assets as LOAN COMPANY.

3C)


- 1) The Board of Directors has passed a resolution for Non-Acceptance of any Public Deposit.
- 2) The Company has not accepted any Public Deposit during the Financial year ended 31st March, 2024.
- 3) The Company has complied with the prudential norms relating to income recognition, accounting standard's assets classification and provisioning for bad and doubtful debts as applicable to it in terms of Non Banking Financial Non Deposits Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions – 2007.
- 4) The Company is not a systematically important Company as defined in Paragraph 2(1)(xix) of the Non Banking Financial (Non Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007.

Place: Kolkata

Date: The 30 Day of

August
2024

For, J P Lakhotia and Associates
Chartered Accountants


Jagdish Prasad Lakhotia
Proprietor

Membership No. 050529

Firm Registration No. 312061E

UDIN: 24050529BKFPHET325



NOTE: 1

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE.

A. CORPORATE INFORMATION

ORACLE MARKETING PRIVATE LIMITED (the company) is a Private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Its shares are not listed on any stock exchanges in India. The Company is engaged in the business of Non Banking Finance.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting and Basis of Preparation

The financial statements of the company have been prepared in accordance with the Generally Accepted accounting principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, and relevant provisions of the Companies Act, 2013 as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

2. Use of Estimates

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

3. Revenue Recognition: - Revenue or Income and costs or Expenditure are generally accounted for on accrual basis. .

Interest: - Interest and other dues are accounted on accrual basis, except in case of non-performing loans where it is recognized upon realization as per the income recognition and asset classification norms prescribed by RBI.

Dividend:- Dividend from investments in shares/mutual Fund are not recognized in the statement of profit and loss until a right to receive payment is established.

4. Plant Property & Equipment's and Depreciation

Plant Property & Equipment's are stated at cost of acquisition less depreciation. Depreciation on Plant Property & Equipments has been provided as per Schedule II of the Companies Act, 2013.

5. Stock in Trade

Inventories were reporting in the book of account.

6. Non-Current Investments

Non-Current Investments are valued at cost.



7. Taxes on Income

- a) Current tax is the amount payable on the taxable income for the period determined in accordance with the provisions of the Income Tax Act, 1961.
- b) Deferred tax is recognized on timing differences being the differences between the taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets subject to the consideration of prudence are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

8. Earnings per Share

The Company reports basic and diluted earnings per share in accordance with Accounting Standards-20, *Earnings per Share*, issued by the Institute of Chartered Accountants of India. Basic earnings per equity share have been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the period.

9. Provisions and Contingencies

A Provision is recognized when the company has a present obligation as a result of Past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed separately.

10. Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cash-on-deposit with banks and financial institutions. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

11. Previous year figures have been rearranged or re-cast wherever necessary; however the same are not strictly comparable with that of the current year as the previous year.

12. The company operates in one geographic segment and hence no separate information for geographic wise disclosure is required.

Place: Kolkata

Date: The Day of , 2024



For, J P Lakhotia and Associates
Chartered Accountants


Jagdish Prasad Lakhotia
Proprietor
Membership No. 050529
Firm Registration No. 312061E
UDIN: 24050529

ORACLE MARKETING PRIVATE LIMITED

CIN:U51909WB1995PTC071157

33A, JAWAHARLAL NEHRU ROAD, KOLKATA-700071

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	Note No.	Amount in Rs.'00'	
		As at March 31,2024	As at March 31,2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,06,789.40	1,04,412.30
(b) Reserves and Surplus	3	4,32,919.57	4,37,589.00
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	8,52,905.03	1,06,566.80
(2) Current Liabilities			
(a) Short Term Borrowings	5	5,64,404.28	1,33,922.59
(b) Trade Payable	6	3,427.28	1,784.02
(c) Other Current Liabilities	7	27,972.64	4,970.06
(d) Provisions	8	5,912.22	5,519.07
Total Equity & Liabilities		19,94,330.42	7,94,763.84
II. ASSETS			
(1) Non Current Assets			
(a) Property Plant and Equipments and Intangible Assets			
(i) Property Plant and Equipments	9	37,318.32	3,235.68
(b) Deferred Tax Assets	10	299.10	182.07
(c) Long Term Loans and Advances	11	16,30,060.88	6,02,250.55
(d) Other Non Current Assets	12	66,444.17	-
(2) Current Assets			
(a) Inventories	13	53,407.39	53,407.39
(b) Cash and cash equivalents	14	1,97,823.48	1,33,048.79
(c) Other Current Assets	15	8,977.08	2,639.36
Total Assets		19,94,330.42	7,94,763.84

Summary to accounting policies 1

The accompanying notes are integral part of financial statements

This is the Balance Sheet referred to in our Report of even date.

FOR J P LAKHOTIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO. 312061E

J P LAKHOTIA
PROPRIETOR

MEMBERSHIP NO. 050529

UDIN:24050529BKFPHE7325



FOR ORACLE MARKETING PRIVATE LIMITED
ORACLE MARKETING PVT. LTD. ORACLE MARKETING PVT. LTD.

Karan Singh Dhillon
(DIN : 06588806)

Karamveer Singh Dhillon
(DIN : 07445896)

PLACE: KOLKATA

DATE: THE 30 DAY OF August, 2024

ORACLE MARKETING PRIVATE LIMITED

CIN:U51909WB1995PTC071157

33A, JAWAHARLAL NEHRU ROAD, KOLKATA-700071

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2024

Sr. No	Particulars	Note. No.	Amount in Rs.'00'	
			For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
I	Revenue From Operation	16	2,23,951.30	69,470.73
	Other Income		-	-
	Total Income (II)		2,23,951.30	69,470.73
III	Expenses:			
	Purchase	17	-	-
	Changes in Inventories	18	-	-
	Employee Benefit Expenses	19	64,417.07	12,150.00
	Finance costs	20	1,15,356.57	17,336.09
	Depreciation and Amortisation	21	1,865.78	576.86
	Other Expenses	22	68,553.80	36,284.50
	Provision for Standard Assets		2,600.97	(308.41)
	Provision for Substandard Assets		(1,443.82)	3,333.48
	Total Expenses (IV)		2,51,350.36	69,372.52
V	Profit before exceptional and extraordinary items and tax	(II-IV)	(27,399.06)	98.21
VI	Profit before tax		(27,399.06)	98.21
VII	Tax expense:			
	(1) Current tax		-	(764.00)
	(2) Income Tax Adjustment		(10.29)	132.97
	(3) Deferred Tax Adjustment		117.03	22.00
	Profit/(Loss) from the period from continuing operation		(27,292.32)	(820.76)
VIII	Profit/(Loss) for the period		(27,292.32)	(820.76)
IX	Earning per equity share:	23		
	(1) Basic		(2.56)	(0.09)
	(2) Diluted		(2.56)	(0.09)

Summary to accounting policies 1

The accompanying notes are integral part of financial statements
This is the Balance Sheet referred to in our Report of even date.

FOR J P LAKHOTIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO. 312061E

J P LAKHOTIA
PROPRIETOR
MEMBERSHIP NO. 050529

UDIN:24050529BKFPHET7325



FOR ORACLE MARKETING PRIVATE LIMITED
ORACLE MARKETING PVT. LTD. ORACLE MARKETING PVT. LTD.

Karan Singh Dhillon (DIN : 06588806) Karamveer Singh Dhillon (DIN : 07445896)

PLACE: KOLKATA
DATE: THE 30 DAY OF August 2024

ORACLE MARKETING PVT LTD

CIN U51909WB1995PTC071157

Cash Flow Statement for the year ended 31st March 2024

As at 31.03.2024

As at 31.03.2023

	Particulars	Amount in Rs.'00'	Amount in Rs.'00'	Amount in Rs.'00'	Amount in Rs.'00'
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		(27,399.07)		98.21
	Adjustments for:				
	Provisions for Standard Assets	2,600.97		(308.41)	
	Provision for sub standard Assets	(1,443.82)		3,333.48	
	Depreciation	1,865.78	3,022.93	576.86	3,601.93
	Operating Profit before Working Capital Changes		(24,376.14)		3,700.14
	Adjustments for:				
	Decrease/(Increase) in Other Current Assets	(6,337.72)		(1,786.75)	
	Increase in Inventories	0.00		-	
	Increase in Long term Loan and Advances	(10,27,810.33)		(1,70,396.45)	
	Increase/(Decrease) in Trade Payable	1,643.26		-	
	Increase/(Decrease) in Long Term Borrowing	7,46,338.23		85,783.02	
	Increase/(Decrease) in Short term Borrowing	4,30,481.69		1,08,068.85	
	Increase/(Decrease) in Other Liabilities	23,002.58		4,371.70	
	Cash generated from operations		1,67,317.72		26,040.37
	Less:- Taxes Paid		1,42,941.58		29,740.51
			774.29		2,932.97
	Cash generated from operations		1,42,167.29		26,807.54
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	(35,948.42)		(2,759.48)	(2,759.48)
	Increase in Non Current Assets	(66,444.17)	(1,02,392.59)	-	-
	Cash used in Investing activities		(1,02,392.59)		(2,759.48)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from Share Issue		25,000.00		80,001.10
	Cash generated from financing activities		25,000.00		80,001.10
	Net increase in cash & Cash Equivalents		64,774.69		1,04,049.16
	Opening Cash and Cash equivalents		1,33,048.79		28,999.63
	Closing Cash and Cash equivalents		1,97,823.48		1,33,048.79
	Statement of Cash & Cash Equivalents		31.03.2024		31.03.2023
	Cash in Hand		43,595.29		18,695.57
	Cash at Bank		1,54,228.19		1,14,353.22
	Total		1,97,823.48		1,33,048.79

Summary of Accounting Policies

The accompanying notes are integral part of financial statements

**FOR J P LAKHOTIA AND ASSOCIATES
CHARTERED ACCOUNTANTS**

**FOR ORACLE MARKETING PVT LTD
ORACLE MARKETING PVT. LTD. ORACLE MARKETING PVT. LTD.**

JPL

J P LAKHOTIA
Membership No. : 050529
Firm Reg. No.: 312061E
Place: Kolkata
DATE: THE 30 DAY OF August 2024
UDIN:24050529BKFPHE7325



Karan Singh Dhillon
Director

Karan Singh Dhillon
(DIN : 06588806)

Karamveer Singh Dhillon
Director

Karamveer Singh Dhillon
(DIN : 07445896)

ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements
All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 2 Share Capital

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
		NOS.	Amount	NOS.	Amount
1	AUTHORIZED CAPITAL Equity Shares of Rs. 10/- each.	12,00,000	1,20,000	12,00,000	1,20,000
		12,00,000	1,20,000	12,00,000	1,20,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL Equity Shares of Rs. 10/- each, Fully Paid up Share Capital by allotment	10,67,894	1,06,789.40	10,44,123	1,04,412.30
	Total	10,67,894	1,06,789.40	10,44,123	1,04,412.30

(a) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the Shareholder	No. of Shares	% Held	No. of Shares	% Held
Response Vintrade Pvt Ltd	3,45,000	32.31%	3,45,000	33.04%
Supreme Dealers Pvt Ltd	3,50,000	32.77%	3,50,000	33.52%
Ontime Vinimay Pvt Ltd	2,54,200	23.80%	2,54,200	24.35%
Sudhir Kothari	88,990	8.33%	88,990	8.52%
Total	10,38,190	97.22%	10,38,190	99.43%

(b) Reconciliation of the Number of Shares and Amount Outstanding as at the Beginning and at the End of the Year

Equity shares	Number	Amount	Number	Amount
Authorised Capital				
Outstanding at the time of Incorporation/Beginning	12,00,000	1,20,000	9,50,000	95,000
Increased during the Year	-	-	2,50,000	25,000
Outstanding at the End of the Year	12,00,000	1,20,000	12,00,000	1,20,000
Issued Subscribed and Paid up Capital				
Outstanding at the time of Incorporation/Beginning	10,44,123	1,04,412.30	9,49,200	94,920
Issued During the Year	23,771	2,377.10	94,923	9,492.30
Outstanding at the End of the Year	10,67,894	1,06,789.40	10,44,123	1,04,412.30

Rights, preferences and restrictions attached to shares

The Company has only one class of issued shares i.e. Equity Shares having par value of Rs.10 per share. Each holder of Equity Shares is entitled to one vote per share held and dividend in proportion to share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after payment of all preferential amounts, in proportion to their shareholding.

The Company has not reserved any share for issue under options and contracts/commitments for the sale of shares/disinvestment

The Company during the preceding 5 years -

- has not allotted shares pursuant to contracts without payment received in cash.
- has not allotted shares as fully paid up by way of bonus shares.
- has not bought back any shares.

The Company has not converted any securities into equity shares /preference shares during the above financial years.

There are no calls unpaid, including by Directors / Officers of the Company.

The Company has not forfeited any shares during the above financial years.

Disclosure of shareholding of promoters as at March 31, 2024 is as follows:

Shares held by promoters

Promoters Name	As at 31st March 2024		As at 31st March 2023		change in share
	No. of shares	% of total shares	No. of shares	% of total shares	%
Response Vintrade Pvt Ltd	3,45,000	32.31%	3,45,000	33.04%	0.74%
Ontime Vinimay Private Limited	2,54,200	23.80%	2,54,200	24.35%	0.54%
Supreme Dealers Private Limited	3,50,000	32.77%	3,50,000	33.52%	0.75%
Karamveer Singh Dhillon	5,933	0.56%	5,933	0.57%	0.01%
Total	9,55,133	89.44%	9,55,133	91.48%	2.04%



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Disclosure of shareholding of promoters as at March 31, 2023 is as follows:

Shares held by promoters

Promoters Name	As at 31st March 2023		As at 31st March 2022		change in share
	No. of shares	% of total shares	No. of shares	% of total shares	%
Response Vintrade Pvt Ltd	3,45,000	33.04%	3,45,000	36.35%	3.30%
Ontime Vinimay Private Limited	2,54,200	24.35%	2,54,200	26.78%	2.43%
Supreme Dealers Private Limited	3,50,000	33.52%	3,50,000	36.87%	3.35%
Karamveer Singh Dhillon	5,933	0.57%	-	-	-
Total	9,55,133	91.48%	9,49,200	100.00%	9.09%

Note: 3 RESERVES AND SURPLUS

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
a	Securities Premium Reserve	3,85,508.80		3,15,000.00	
	Add:- Addition during the Year	22,622.90	4,08,132	70,508.80	3,85,508.80
b	Profit and Loss Account				
	Opening Balance	40,495.41		41,316.17	
	Add/Less: Surplus/(Loss)	(27,292.33)		820.76	
	Less: Statutory Reserve for the year	-	13,203.08	-	40,495.41
c	Statutory Reserve as per RBI guidelines		11,584.79		11,584.79
	Total		4,32,919.57		4,37,589.00

Note: 4 Long Term Borrowings

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
a	Term Loan				
	<u>Unsecured Loan from Financial Institution</u>				
	<u>Sungrace Finvest Pvt Ltd</u>				10,650.27
	14%, 36 Equal Installments of Rs. 1037.29/- (Figures in Hundred) Starting from March 2022				
	14%, 48 Equal Installments of Rs. 552.90/- (Figures in Hundred) Starting from July 2022		7,544.87		12,719.39
	14%, 36 Equal Installments of Rs. 1728.82/- (Figures in Hundred) Starting from October 2022		9,905.03		27,865.23
	<u>Secured Loan from Financial Institution</u>				
	<u>UC Inclusive Credit Pvt Ltd</u>				55,331.91
	17.25%, 30 Equal Installments of Rs. 4127.12/- (Figures in Hundred) Starting from January 2023		12,033.75		
	17.25%, 30 Equal Installments of Rs. 4127.12/- (Figures in Hundred) Starting from May 2024		65,046.45		-
	<u>Mufin Green Finance Limited</u>				
	17.75%, 30 Equal Installments of Rs. 4151.64/- (Figures in Hundred) starting from July 2023		34,744.71		-
	17.75%, 30 Equal Installments of Rs. 4151.64/- (Figures in Hundred) starting from November 2023		48,772.97		-
	17.75%, 30 Equal Installments of Rs. 4151.64/- (Figures in Hundred) starting from January 2024		55,484.10		-
	<u>Alwar General Finance Co. Pvt Ltd</u>				
	17%, 24 Equal Installments of Rs. 2472.08/- (Figures in hundred) starting from September 2023		11,852.01		-
	<u>Nandev Finvest Private Limited</u>				
	17.5%, 24 Equal Installments of Rs. 4968.28/- (Figures in Hundred) starting from May 2024		54,332.52		-



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

<u>Climc Finance Private Limited</u> 15.90%, 36 Equal Instalments of Rs. 8776.92/- (Figures in hundred) starting from October 2023		1,41,791.55	-
15.90%, 36 Equal Instalments of Rs. 8776.92/- (Figures in hundred) starting from January 2024		1,59,118.11	-
16.50%, 36 Equal Instalments of Rs. 6018.75/- (Figures in hundred) starting from February 2024		1,13,388.33	-
<u>Unsecured Loan from Group Co.</u> <u>Krishnakripa Tracom Private Limited</u> 13.50%, 60 Equal Instalments of Rs. 575.25/- (Figures in Hundred) starting from January 2023		15,784.65	-
<u>Dhillon Freight Carrier Limited</u> 13%, 48 Equal Instalments of Rs. 351.44/- (Figures in Hundred) starting from April 2023		7,392.23	-
<u>Unsecured Loan from Director</u> <u>Karamveer Singh Dhillon</u> 12%, 36 Equal Instalments of Rs. 531.43/- (Figures in Hundred) starting from December 2023		4,066.32	-
12%, 36 Equal Instalments of Rs. 116.25/- (Figures in Hundred) starting from April 2023		1,308.41	-
12.50%, 36 Equal Instalments of Rs. 1003.61/- (Figures in Hundred) starting from August 2023		14,720.59	-
<u>Karan Singh Dhillon</u> 12%, 60 Equal Installment of Rs. 623.00/- (Figures in Hundred) starting from June 2023		19,611.69	-
12%, 60 Equal Installment of Rs. 667.35/- (Figures in Hundred) starting from September 2023		22,355.62	-
12.50%, 60 Equal Installment of Rs.1672.68/- (Figures in Hundred) starting from November 2023		28,698.63	-
12.50%, 36 Equal Installment of Rs.693.30/- (Figures in Hundred) starting from April 2024		14,298.92	-
<u>Diviya Murarka</u> 11%, 60 Equal Instalments of Rs. 326.14/- (Figures in Hundred) starting from July 2023		10,653.57	-
Total		8,52,905.03	1,06,566.80

In case of Secured Loan, personal guarantee of Directors Mr Karan Singh Dhillon and Mr Karamveer Singh Dhillon has been given

Note: 5 Short Term Borrowings

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
a	Loans from Related Parties				
1	Unsecured Loan From Director		61,304.27		29,434.22
2	Unsecured Loan From Group Company		7,478.78		37,208.06
b	Other Loans and Advances				
1	Unsecured Loan From Other Company		500.00		500.00
c	Current Maturities of Long Term Debt		4,95,121.23		66,780.31
Total			5,64,404.28		1,33,922.59

In case of Secured Loan, personal guarantee of Directors Mr Karan Singh Dhillon and Mr Karamveer Singh Dhillon has been given

ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements
All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 6 Trade Payable

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
	<u>Medium Small and Micro Scale Industries</u>				
	Outstanding for the following period from Due Date of Payment				
	Less than One Year		-		-
	1 - 2 Years				
	2 - 3 Years				
	More than 3 Years		-		-
	<u>Others</u>				
	Outstanding for the following period from Due Date of Payment				
	Less than One Year		3427.28		1,784.02
	1 - 2 Years				
	2 - 3 Years				
	More than 3 Years				
	<u>Disputed Dues - Medium Small and Micro Scale Industries</u>				
	Outstanding for the following period from Due Date of Payment				
	Less than One Year				
	1 - 2 Years				
	2 - 3 Years				
	More than 3 Years				
	<u>Disputed Dues - Others</u>				
	Outstanding for the following period from Due Date of Payment				
	Less than One Year				
	1 - 2 Years				
	2 - 3 Years				
	More than 3 Years				
	Total		3,427.28		1,784.02

Note: 7 Other Current Liabilities

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	Audit Fees Payable		600.00		500.00
2	Salary Payable		8,974.50		1,180.00
3	PD Randar & Co.		100.40		99.08
4	Liability for Expenses		2,594.85		2,775.00
5	TDS Payable		3,709.96		415.98
6	Deposit		11,880.00		-
7	Professional Tax Payable		112.93		-
	Total		27,972.64		4,970.06

Note: 8 Provisions

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	Provision for Income Tax		-		764.00
2	Provision for Standard Assets		4,022.56		1,421.59
3	Provision for Non Performing Assets		1,889.66		3,333.48
	Total		5,912.22		5,519.07



ORACLE MARKETING PRIVATE LIMITED
Notes Forming integral part of the financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 9 Property plant and Equipments

Sl. No	Particulars	Rate of Depreciation	Gross Block				Depreciation				Net Block		
			Value at the beginning (01-04-2023)	Addition during the year	Deduction during the year	Value at the end (31-03-2024)	Value at the beginning (01-04-2023)	Addition during the year	Deduction during the year	Value at the end (31-03-2024)	WDV as on 31.03.2024	WDV as on 31.03.2023	
1	<u>Tangible Assets</u>												
1	Furniture & Fixtures	25.89%	2,748.83	71.10	-	2,819.93	1,298.18	385.84	-	1,684.02	1,135.92	1,450.66	
2	Water Filter	45.07%	80.00	-	-	80.00	75.06	0.94	-	76.00	4.00	4.94	
3	Air Conditioner	45.07%	985.70	-	-	985.70	687.76	115.65	-	803.41	182.29	297.94	
4	Camera	45.07%	32.00	-	-	32.00	9.62	10.09	-	19.71	12.29	22.38	
5	Computer	45.07%	1,610.47	2,229.15	-	3,839.62	211.86	1,278.89	-	1,490.75	2,348.87	1,398.61	
6	Fingerprint Machine	45.07%	64.66	-	-	64.66	3.51	29.14	-	32.65	32.01	61.15	
7	Mobile	45.07%	-	109.99	-	109.99	-	45.23	-	45.23	64.76	-	
	<u>Capital Work in Progress</u>												
1	Software		-	33,538.18	-	33,538.18	-	-	-	-	33,538.18	-	
	Total (Current Year)		5,521.66	35,948.42	-	41,470.08	2,285.99	1,865.78	-	4,151.77	37,318.32	3,235.68	
	Previous year		2,762.18	2,759.48	-	5,521.66	1,709.13	576.86	-	2,285.99	3,235.68	1,053.05	

N. B.: Property, Plant and Equipments has not been revalued since acquisition
No assets has been acquired on lease



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements
All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 10 Deferred Tax Assets

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
	Deferred Tax Assets During the Year				
	Deprecation as per Income Tax Act		1400.77		666.25
	Deprecation as per Companies Tax Act		1865.78		576.86
	On timing difference on depreciation on fixed assets		465.01	-	89.39
	Opening Balance		182.07		204.07
	Deferred tax adjustment during the year		117.03	-	22.00
	Closing Balance		299.10		182.07

Note: 11 Long Term Loans and Advances

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	Loans & Advance to Related Parties				
	Secured Considered Good		2,114.11		6,594.96
2	Loans & Advance to Others Parties				
	Secured Considered Good		15,66,659.17		4,83,097.32
	Secured Considered Substandard		18,143.01		15,181.92
	Unsecured Considered Good		41,691.02		78,943.70
	Unsecured Considered Substandard		753.57		18,152.65
3	Security Deposit		700.00		280.00
	Total		16,30,060.88		6,02,250.55

No Allowance for Bad and Doubtful Debts has been made.

No Loans and Advances are due by Directors or any other officers of the company or any of them either severally or jointly with any other person or amount due by firms or private companies respectively in which any director is a Partner of Director or a Member.

Note: 12 Other Non Current Assets

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	FLDG against Loan		66,444.17		-
	Total (a + b - c)		66,444.17		-

Note: 13 Inventories

Sr. No	Particulars	Face Value	As at March 31,2024		As at March 31,2023	
a	Investments in Subsidiaries, Associates and joint Ventures					
b	Investment in Other Structured Entities					
	<u>Quoted Equity Shares fully paid up</u>		No. of Shares		No. of Shares	
	Infosys	5/-	5.00	83.88	5	83.88
	Radhashree Finance Limited	10/-	4,500	6,075.00	4,500	6,075.00
	Srk Industries	10/-	23,000	4,948.51	23,000	4,948.51
	<u>Unquoted Equity Shares fully paid up</u>					
	Sar-Tosh Infrastructure Pvt Ltd	10/-	5,000	10,800.00	5,000	10,800.00
	Surakshit Housing Advisory Pvt Ltd	10/-	3,150	31,500.00	3,150	31,500.00
				53,407.39		53,407.39
c	<u>Less:- Provision for diminution in Value of Shares</u>			-		-
				53,407.39		53,407.39
	Total (a + b - c)			53,407.39		53,407.39

The Market Value of Quoted Shares is Rs 11,099.06/- (Previous Year Rs. 11,094.90/-). In the absense of Market Value of M/s Srk Industries and Radhashree Finance Limited , Book Value is taken as Market Value.

ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 14 Cash & Cash Equivalent

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	Cash-in-Hand Cash Balance		43,595.29		18,695.57
	Sub Total (A)		43,595.29		18,695.57
2	Bank Balance				
	ICICI Bank		94,141.46		34,252.12
	HDFC Bank		51,855.66		100.00
	HDFC Bank-Share Application		-		80,001.10
	Sub Total (B)		1,45,997.12		1,14,353.22
3	Fixed Deposit with HDFC Bank		8,231.07		-
	Total [A + B]		1,97,823.48		1,33,048.79

Note: 15 Other Current Assets

Sr. No	Particulars	As at March 31,2024		As at March 31,2023	
1	Advance to Revenue Authorities		6,501.32		1,925.14
2	Goods and Service Tax		465.75		714.22
3	Tracker Charges Receivable		2,010.00		-
	Total		8,977.08		2,639.36

Note: 16 Revenue From Operation

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Interest		1,84,929.07		62,966.46
2	Interest on Income Tax Refund		32.27		7.04
3	Dividend		1.78		1.62
4	Processing Fees & Other Charges		29,740.35		6,495.61
5	Onboarding Fees		8,050.83		-
6	Bad Debt Recovery		305.52		-
7	Interest on Term Deposit		891.48		-
	Total		2,23,951.30		69,470.73

Note: 17 Purchases

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Purchase		-		-
	Total		-		-

Note: 18 Change in Inventories

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
	Opening stock		53,323.51		53,323.51
	Closing Stock		53,323.51		53,323.51
			53,323.51		53,323.51
	Total		-		-

Note: 19 Employee Benefit Expenses

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Salary		60,767.07		12,150.00
2	Director Salary		3,650.00		-
	Total		64,417.07		12,150.00



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 20 Finance Cost

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Interest on Loan Paid		1,00,491.57		17,336.09
2	Loan Processing Fees		14,865.00		
	Total		1,15,356.57		17,336.09

Note: 21 Depreciation and Amortisation

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Depreciation		1,865.78		576.86
	Total		1,865.78		576.86

Note: 22 Other Expenses

Sr. No	Particulars	For the Year ended 31st March, 2024		For the Year ended 31st March, 2023	
1	Audit Fees		100.00		100.00
2	Advertisement		101.01		21.09
3	Bad Debt		10,113.18		5,476.91
4	Bank Charges		105.36		66.44
5	UI/UX Expenses		-		1,431.00
6	Commission		5,097.47		1,594.70
7	Commitment Charges		194.13		
8	Consultancy Fees		16,275.64		3,300.00
9	Credit Report Charges		2,479.06		437.57
10	Documentation Charges		963.00		54.50
11	Domain Fees		48.07		365.04
12	Donation		23.00		
13	DP Charges		14.16		8.26
14	Due Diligence Fees		-		1,090.00
15	Electricity Expenses		805.43		332.69
16	Filing Fees		442.53		60.17
17	General Expenses		1,228.62		473.77
18	Hoarding Expense		85.00		92.65
19	Insurance Premium		-		191.83
20	Interest on TDS		72.80		38.45
21	Late Fee		0.50		4.20
22	Legal Fees		250.00		581.00
23	Membership Fees		104.50		118.00
24	Motor Vehicle Expense		394.00		588.00
25	Loan Agreement Expenses		3,893.32		-
26	Payment Gateway Charges		407.81		-
27	Postage & Telegram		986.51		591.30
28	Printing & Stationery		532.10		1,086.20
29	Professional Fees		2,909.75		5,448.88
30	Professional Tax		25.00		100.00
31	Rent Paid		5,472.60		2,082.40
32	Repairs & Maintenance		2,473.81		1,017.63
33	Repossession Expenses		150.00		680.00
34	Loss on Repossession of Car		-		53.51
35	Server Charges		991.77		277.12
36	Social Media/Marketing Expenses		400.00		-
37	Software Expenses		1,366.86		2,332.60
38	Telephone Expenses		181.22		98.10
39	Tracker Expenses		6,014.02		4,029.57
40	Travelling Expenses		3,601.56		877.51
41	Valuation Fees		250.00		163.50
42	Website Development Charges		-		1,019.91
	Total		68,553.80		36,284.50



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

For the year ended, 31st March, 2024 For the year ended, 31st March, 2023

Note: 23 Earning Per Share (EPS)

(i)	Net Profit after tax as per Statement of Profit and Loss	(27,292.32)	(820.76)
(ii)	Weighted Average number of equity shares used as denominator for calculating EPS	10,67,894	10,44,123
(iii)	Earnings per share (Rs.)		
	Basic	(2.56)	(0.08)
	Diluted	(2.56)	(0.08)
(iv)	Face Value per equity share (Rs.)	10	10

Note: 24 Contingent Liabilities:-

Nil Nil
Nil Nil

Note: 25 (a) Dividend proposed to be distributed to:-

Equity Shareholders	Nil	Nil
Preference Shareholders	N.A.	N.A.
Arrears of fixed cumulative dividends on Preference Shares	N.A.	N.A.
Dividend from Subsidiary Companies	N.A.	N.A.
Provisions For losses of Subsidiary Companies	N.A.	N.A.

Note: 26 Earnings in Foreign Exchange:

Nil Nil

Note: 27 Expenditure in Foreign Currency:

Nil Nil

Note: 28 Capital-Work-in Progress (CWIP)

33538.18 Nil

Note: 29 Intangible assets under development

N.A. N.A.

Note: 30 Issue of securities made for a specific purpose

Nil Nil

Note: 31 Confirmation of Balances:-

Balances of some of the loans and advances and other payables incorporated in the books as per balances appearing in the relevant records are subject to confirmation from the respective parties and consequential adjustments arising from reconciliation, if any. The Management, however is of the view that there will be no material discrepancies in this regards.

Note: 32 Provisions and Contingencies

The Company creates a provision when there is present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amounts of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed. Contingent assets are not recognised in the financial statements. However contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, asset and related income are recognised in the period in which the change occurs.

Note: 33 Accounting Standard 15 "Employee Benefit"

The Company has applied the revised Accounting Standard (AS)15. Employees Benefits notified under the Companies (Accounting Standards) Rules 2006. There is no present obligation of any post employment benefit including payment of gratuity during the year.

Note: 34 Impairment loss

As per AS-28 on Impairment Loss-the Impairment of Loss recognised in the Books of Accounts is Rs.Nil.

Note: 35 Small and Medium Sized Company

The company is a Small and Medium sized Company as defined in general instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with Accounting Standards as applicable to a Small and Medium sized Company.

Note: 36 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company is in the process of identifying the suppliers, who would be covered under the Micro, Small and Medium Enterprises Development Act, 2006. In this process the Company has given notice to its vendors/ suppliers to inform about whether any of them are registered under the said Act. The Company has not yet received any information about such registration from the vendors. Such information will be provided as and when confirmation is received from them.



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 37 Details of Benami Property held

The Company does not hold any Benami Property.

Note: 38 Borrowing from banks or Financial Institution Institutions

The company has borrowed unsecured as well as secured loan from financial institutions during the year. Form CHG-1 has been already filed with ROC.

Note: 39 Wilful Defaulter

The Company had never been recorded defaulter with any of the Regulators.

Note: 40 Registration of charges or satisfaction with Registrar of Companies

The Company has taken secured Loan from Bank and the same has been registered with ROC.

Note: 41

The company has not entered into any scheme in terms of sections 230 to 237 of the Companies Act, 2013.

Note: 42 Details of Crypto Currency or Virtual Currency

During the year the company has not done any transaction related to Crypto Currency or Virtual Currency.

Note: 43 Utilisation of Borrowed Fund & Share Premium

The Company has taken Loan and has issued shares. The fund which has been raised has been utilised in the ordinary course of Business.

Note: 44 Compliance with layer of Companies

The Company does not have any layer as company as prescribed under 87 of section 2 of the Act read with Company (restriction of no. of layer Rule, 2017).

Note: 45 Undisclosed Income

The Company do not have any unrecorded transaction in the books of accounts that has been surrendered or disclosed as income during the Income tax Act.

Note: 46 Relationship with Struck off Companies

The Company has not entered into any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note: 47 Segment Reporting

Since Company fall under Level II Enterprise so Accounting Standard 17 "Segment Reporting" is not applicable.

Note: 48 Immovable Property

There are no Immovable Property whose title deeds are not held in name of the Company

Note : 49

Particulars required to be furnished as per Paragraph 13 of Non Banking Financial (Non Deposit accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007 issued by RBI are given as per Annexure attached hereto.



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements
All Figures are in Indian Hundred Rupees unless otherwise stated

Note: 50 Related Party Transaction

Description of Relationship	Name of related parties
Holding Company	Nil
Subsidiaries	Nil
Associates	Nil
Key Management Personnel (KMP)	Diviya Murarka Karan Singh Dhillon Karamveer Singh Dhillon
Relative of KMP	Joyce Singh Dhillon Joginder Singh Dhillon Parveer Murarka Dipshika Murarka Sharmita Murarka
Companies/concerns in which KMP / Relatives of KMP can exercise significant influence	Shivam Multimax Private Limited Billy Sales Limited Chroma Business Limited DDK Finance Private Limited Maruti Footwear Private Limited Shivaliks Dealers Private Limited Avinav Dealers Private Limited Jeen Commercials Private Limited Response Vintrade Private Limited Supreme Dealers Private Limited Fab Leathers Limited Rama & Sons (Calcutta) Pvt. Ltd. Eastern Vinimay Pvt. Ltd. Satyam Dealcom Pvt. Ltd. Krishnakripa Tracom Private Limited Dhillon Freight Carrier Limited

Particulars	Relationship	Nature of Transaction	Value of Transactions (Rs.)	Closing Balance (Rs.)
<u>For the Year Ended 31st March 2024</u>				
Diviya Murarka	Director	Interest Paid	1322.19	
		Borrowings repayment	2935.26	24,814.47
		Loan Taken	15000.00	
		Interest Paid	4133.94	
Karamveer Singh Dhillon	Director	Borrowings repayment	15801.04	36,324.75
		Loan Taken	30000.00	
		Salary Paid	1000.00	
		Loan Taken	128000.00	
Karan Singh Dhillon	Director	Interest Paid	7148.66	1,15,878.79
		Borrowings repayment	19005.45	
		Salary Paid	2650.00	
Krishnakripa Tracom Pvt Ltd	Group Company	Interest Paid	3020.23	20,225.29
		Borrowings repayment	6903.00	
Dhillon Freight Carrier (Prop. Joginder Singh Dhillon)	Group Company	Loan Repayment	2213.53	2,114.13
		Interest Income	382.69	
Dhillon Freight Carrier Limited	Group Company	Borrowings repayment	4217.28	10,430.37
		Interest Paid	1547.64	
Maruti Footwear Limited	Group Company	Rent Expenses	1800.00	1,200.00



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of the Financial Statements

All Figures are in Indian Hundred Rupees unless otherwise stated

<u>For the Year Ended 31st March 2023</u>				
Diviya Murarka	Director	Interest Paid	891.67	11,442.37
		Borrowings repayment	866.80	
		Loan Taken	19,500.00	
Karamveer Singh Dhillon	Director	Interest Paid	617.56	17,991.85
		Borrowings repayment	2,125.72	
		Interest Paid	833.80	
Krishnakripa Tracom Pvt Ltd	Group Company	Loan taken	22,600.00	24,108.06
		Borrowings repayment	4,025.43	
Dhillon Freight Carrier (Prop. Joginder Singh Dhillon)	Group Company	Loan Repayment	2,012.30	3,944.96
		Interest Income	694.79	
		Advance Given	12,640.00	
Dhillon Freight Carrier Private Limited	Group Company	Interest Income	363.81	13,100.00
		Advance received	27,640.00	
Maruti Footwear Limited	Group Company	Rent Expenses	1,800.00	600.00

Loans and Advances to Related Parties

	2024		2023	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Type of Borrower				
Promoters	-	-		
Directors	-	-		
KMPs	-	-		
Related Parties	2,114.11	0.13%	6,594.96	1.10%



ORACLE MARKETING PRIVATE LIMITED

Notes Forming integral part of financial statements

All Figures are in Indian Hundred Rupees unless otherwise stated

Note 51 :- Disclosure of Ratio

Sr No	Ratio	UOM	Year Ended 31st March 2024	Year Ended 31st March 2023	Change in Current	Reason for Change (In case of Change more than 25%)
a	Current Ratio	Times	0.43	1.29	-67%	Due to Increase in Current Liabilities
b	Debt Equity Ratio	Times	2.626	0.444	492%	Due to Increase in Borrowings
c	Debt Service Coverage Ratio	Times	2.11	3.21	-34%	-
d	Return on Equity Ratio	%	-5.06%	-0.15%	3239%	Due to Increase in PAT
e	Inventory Turnover Ratio	Times	0.00	0.00	-	-
f	Trade Receivables turnover Ratio	Times	0.00	0.00	-	-
g	Trade Payables turnover Ratio	Times	0.00	0.00	-	-
h	Net Capital Turnover Ratio	Times	-0.66	1.62	-140%	Due to Increase in Working Capital
i	Net Profit Ratio	%	-0.12	-0.01	932%	Due to Decrease in PAT
j	Return on Capital Employed	%	-26.93%	-3.12%	762%	Due to Decrease in EBIT
k	Return on Investment	%	-7.29%	-2.13%	242%	Due to Decrease in EBIT

Formulae for Ratio

Sr No	Ratio	Formulae
a	Current Ratio	Total Current Assets / Total Current Liabilities
b	Debt Equity Ratio	Net Debt / Total Equity
c	Debt Service Coverage Ratio	Earnings/Net Finance Charges
d	Return on Equity Ratio	Net Profit after Tax / Average Net Worth
e	Inventory Turnover Ratio	Cost of Good Sold / Average Inventory
f	Trade Receivables turnover Ratio	Revenue from Operation/ Closing Trade Receivables
g	Trade Payables turnover Ratio	Total Purchase/ Closing Trade Payables
h	Net Capital Turnover Ratio	Revenue From Operation/ Working Capital
i	Net Profit Ratio	Net Profit after Tax/ Revenue from Operations
j	Return on Capital Employed	Earning Before Interest and Tax / Capital Employed
k	Return on Investment	Earning before Interest and Tax / Closing Total Assets

- 1 Net Debt = Total Borrowings
- 2 Earnings = Net Profit Before Tax + Depreciation and Amortization + Finance Cost + Non Cash Expense
- 3 Net Finance Charges = Interest Charges and Principal payments
- 4 Average Net Worth Calculated on the Year End Closing Basis
- 5 Average Net Inventory Calculated on the Year End Closing Basis
- 6 Working Capital = Current Assets - Current Liabilities
- 7 Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liabilities

Note: 52

The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosure which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.

Note: 53

Previous year's figures have been regrouped/rearranged, wherever necessary. All amounts are converted in Indian Hundred Rupee but unit of measurement are in absolute figures.

The accompanying notes 1 to 53 are integral part of financial statements

This is the Balance Sheet referred to in our Report of even date.

FOR J P LAKHOTIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO. 312061E

J P LAKHOTIA
PROPRIETOR
MEMBERSHIP NO. 050529
UDIN:24050529BKFPHE732593



FOR ORACLE MARKETING PRIVATE LIMITED
ORACLE MARKETING PRIVATE LIMITED

Karan Singh Dhillon
Director
(DIN : 06588806)

ORACLE MARKETING PVT. LTD.

Karamveer Singh Dhillon
Director
(DIN : 07445896)

PLACE: KOLKATA

DATE: THE 30 DAY OF August 2024