



A. D. Bhate & Co.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To The Members of,
IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED,

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Ialpha Mobility Solutions Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its Profit for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the other information.

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

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



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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, 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 of 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Report on Other Legal and Regulatory Requirements

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

(c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account



(d) In our opinion, the aforesaid 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".


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

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE : PUNE

DATED :02/09/2022
UDIN : 22117625BAQOTA3024

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS


CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of **Alpha Mobility Solutions Private Limited** as of 31 March 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating



effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE : PUNE

DATED :02/09/2022
UDIN : 22117625BAQOTA3024

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS

CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



Balance Sheet as at 31st March 2022

₹ in rupees

Particulars	Note No.	As at 31st March 2022
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	1	1,00,000.00
Reserves and surplus	2	17,58,881.58
Money received against share warrants		
		18,58,881.58
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings		
Deferred tax liabilities (Net)		
Other long term liabilities		
Long-term provisions		
Current liabilities		
Short-term borrowings		
Trade payables	3	
(A) Micro enterprises and small enterprises		
(B) Others		7,28,44,289.95
Other current liabilities	4	2,18,94,522.78
Short-term provisions		
		9,47,38,812.73
TOTAL		9,65,97,694.31
ASSETS		
Non-current assets		
Property, Plant and Equipment and Intangible assets	5	
Property, Plant and Equipment		6,00,928.74
Intangible assets		
Capital work-in-Progress		
Intangible assets under development		
Non-current investments		
Deferred tax assets (net)		
Long-term loans and advances	6	
Other non-current assets		
		6,00,928.74
Current assets		
Current investments		
Inventories		
Trade receivables	7	7,86,96,994.91
Cash and cash equivalents	8	35,26,063.58
Short-term loans and advances	6	25,906.00
Other current assets	9	1,37,47,801.08
		9,59,96,765.57
TOTAL		9,65,97,694.31

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

As per our report of even date
For A. D. Bhate & Co.
Chartered Accountant
(FRN: 125519W)

Amod Dinkar Bhate
Proprietor
Membership No.: 117625
Place: Pune
Date: 02/09/2022



UDIN-22117625 BAQ OTA 3024



For and on behalf of the Board of Directors

Sumant Rajendra Shinde
Director
DIN: 09073410

AMOL SHARAD SHINGATE
Director
DIN: 06668108

Statement of Profit and loss for the year ended 31st March 2022

₹ In rupees

Particulars	Note No.	31st March 2022
Revenue		
Revenue from operations	10	26,64,74,872.95
Less: Excise duty		
Net Sales		26,64,74,872.95
Other income		
Total Income		26,64,74,872.95
Expenses		
Cost of material Consumed	11	
Purchase of stock-in-trade		24,03,12,415.80
Changes in inventories		
Employee benefit expenses	12	1,82,08,678.00
Finance costs	13	8,10,975.94
Depreciation and amortization expenses	14	40,352.26
Other expenses	15	53,43,569.37
Total expenses		26,47,16,891.37
Profit before exceptional, extraordinary and prior period items and tax		17,58,881.58
Exceptional items		
Profit before extraordinary and prior period items and tax		17,58,881.58
Extraordinary items		
Prior period item		
Profit before tax		17,58,881.58
Tax expenses		
Current tax		
Deferred tax		
Excess/short provision relating earlier year tax		
Profit(Loss) for the period		17,58,881.58
Earning per share		
Basic		
Before extraordinary Items		
After extraordinary Adjustment		
Diluted		
Before extraordinary Items		
After extraordinary Adjustment		

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

As per our report of even date

For A. D. Bhate & Co.
Chartered Accountant
(FRN: 125519W)

Amod Dinkar Bhate
Proprietor
Membership No.: 117625
Place: Pune
Date: 02/09/2022



UDIN - 22117625BAQOTA3024

For and on behalf of the Board of Directors

Sumant Rajendra Shinde
Director
DIN: 09073410

AMOL SHARAD SHINGATE
Director
DIN: 06668108



Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2022	
	No. of Shares	Amount
Authorised :		
Issued :		
Supreme Facility Management Pvt Ltd		83,000.00
N Anad		17,000.00
Subscribed and paid-up :		
Supreme Facility Management Pvt Ltd		83,000.00
N Anad		17,000.00
Total		1,00,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ In rupees

	As at 31st March 2022	
	No. of Shares	Amount
At the beginning of the period		
Issued during the Period	8,300	83,000.00
Redeemed or bought back during the period		
Outstanding at end of the period	8,300	83,000.00

Equity shares

₹ In rupees

	As at 31st March 2022	
	No. of Shares	Amount
At the beginning of the period		
Issued during the Period	1,700	17,000.00
Redeemed or bought back during the period		
Outstanding at end of the period	1,700	17,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2022	
	No. of Shares	Amount
Surplus		
Opening Balance		
Add: Profit for the year		17,58,881.58
Less : Deletion during the year		
Closing Balance		17,58,881.58
Balance carried to balance sheet		17,58,881.58



Note No. 3 Trade payables

₹ in rupees

Particulars	As at 31st March 2022
(B) Others	7,28,44,289.95
Total	7,28,44,289.95

Note No. 4 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2022
Others payables	
Employee Benefits	15,93,903.00
Rent Payable	52,915.00
GST Payable	1,87,03,830.90
TDS Payable	15,43,873.88
	2,18,94,522.78
Total	2,18,94,522.78



Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Gross Block							Accumulated Depreciation/ Amortisation			Net Block		
	Useful Life (In Years)	Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets													
Own Assets													
Computer and Laptop	5.00		4,66,960.00					4,66,960.00		27,231.37		4,39,728.63	
Office Equipments	5.00		3,900.00					3,900.00		121.81		3,778.19	
Printer	5.00		48,499.00					48,499.00		5,585.08		42,913.92	
Refrigerator	5.00		8,390.00					8,390.00		1,078.75		7,311.25	
Furniture and Fixture	10.00		1,13,532.00					1,13,532.00		6,335.25		1,07,196.75	
Total (A)			6,41,281.00					6,41,281.00		40,352.26		6,00,928.74	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Note No. 6 Loans and advances

₹ In rupees

Particulars	As at 31st March 2022	
	Long-term	Short-term
Capital Advances		
Unsecured, considered good		25,906.00
Total		25,906.00

Note No. 7 Trade receivables

₹ In rupees

Particulars	As at 31st March 2022
Secured, Considered good	7,86,96,994.91
Unsecured, Considered Good	
Doubtful	
Allowance for doubtful receivables	
Total	7,86,96,994.91

(Current Year)

₹ In rupees

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	7,86,96,994.91					7,86,96,994.91
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 8 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2022
Balance with banks	
HDFC BANK	35,26,063.58
Total	35,26,063.58

Note No. 9 Other current assets

₹ in rupees

Particulars	As at 31st March 2022
Other Assets	
GST Receivable	91,53,333.00
Security Deposit	1,86,400.00
TDS Receivable	44,08,068.08
Total	1,37,47,801.08

Note No. 10 Revenue from operations

₹ in rupees

Particulars	31st March 2022
Sale of services	26,64,74,872.95
Net revenue from operations	26,64,74,872.95

Note No. 12 Employee benefit expenses

₹ in rupees

Particulars	31st March 2022
Salaries and Wages	1,82,08,678.00
Total	1,82,08,678.00

Note No. 13 Finance costs

₹ in rupees

Particulars	31st March 2022
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Interest	8,10,975.94
Total	8,10,975.94

Note No. 14 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2022
Depreciation on tangible assets	40,352.26
Total	40,352.26

Note No. 15 Other expenses

₹ in rupees

Particulars	31st March 2022
Bank charges	2,035.62
Business Promotion	2,47,139.00
Consultancy Charges	66,500.00
Couriar Expenses	14,984.18
Electricity expenses	54,663.00
Fuel reimbursement	3,31,993.26
Internet Expenses	2,23,885.81
Miscellaneous expenditure	12,17,478.64
Office Maintanace	1,07,898.86
Printing & Stationary	2,25,466.00
Rented Equipments	61,230.00
Office Rent	8,61,620.00
Telephone expenses	4,488.00
Travelling Expenses	19,24,187.00
Total	53,43,569.37



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Computer and Laptop Office equipment	Useful Life (In Years) Shift Type	5.00 Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Computer and Laptop	18/08/2021	28,560.00	1,428.00			1825.00	0.00	1825.00	226.00	11.76	3,359.91
Computer and Laptop	23/09/2021	74,896.00	3,744.80			1825.00	0.00	1825.00	190.00	9.89	7,407.52
Computer and Laptop	30/09/2021	1,59,019.00	7,950.95			1825.00	0.00	1825.00	183.00	9.53	15,148.19
Computer and Laptop	31/10/2021	14,299.00	714.95			1825.00	0.00	1825.00	152.00	7.91	1,131.38
Computer and Laptop	18/02/2022	4,000.00	200.00			1825.00	0.00	1825.00	42.00	2.19	87.45
Computer and Laptop	31/03/2022	1,86,186.00	9,309.30			1825.00	0.00	1825.00	1.00	0.05	96.92
Total		4,66,960.00	23,348.00								27,231.37

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Furniture and Fixture Furniture and fittings	Useful Life (In Years) Shift Type	10.00 Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture and Fixture	09/04/2021	37,500.00	1,875.00			3650.00	0.00	3650.00	357.00	9.29	3,484.42
Furniture and Fixture	18/08/2021	24,544.00	1,227.20			3650.00	0.00	3650.00	226.00	5.88	1,443.73
Furniture and Fixture	17/12/2021	51,488.00	2,574.40			3650.00	0.00	3650.00	105.00	2.73	1,407.10
Total		1,13,532.00	5,676.60								6,335.25

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	Office Equipments Office equipment	Useful Life (In Years) Shift Type	5.00 Single



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Office Equipments	31/01/2022	3,900.00	195.00			1825.00	0.00	1825.00	60.00	3.12	121.81
Total		3,900.00	195.00								121.81

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset	Printer	Useful Life (In Years)	Shift Type								
Group of asset	Office equipment	5.00	Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Printers	23/06/2021	17,500.00	875.00			1825.00	0.00	1825.00	282.00	14.68	2,568.90
Printers	28/07/2021	16,099.00	804.95			1825.00	0.00	1825.00	247.00	12.86	2,069.93
Printers	30/11/2021	14,900.00	745.00			1825.00	0.00	1825.00	122.00	6.35	946.25
Total		48,499.00	2,424.95								5,585.08

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset	Refrigerator	Useful Life (In Years)	Shift Type								
Group of asset	Office equipment	5.00	Single								
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
Refrigerator	28/07/2021	8,390.00	419.50			1825.00	0.00	1825.00	247.00	12.86	1,078.75
Total		8,390.00	419.50								1,078.75



* Depreciation rate = ((Depreciation / Amount of purchase) * 100) / Shift

IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED
227 A Wing, Jai Ganesh Vision, Akurdi, pune-411035
CIN : U63030PN2021PTC199892

(F.Y. 2021-2022)

**Note No. 7(a) Trade receivables:Less than six months:Secured,
Considered good, Undisputed**

₹ in rupees

Particulars	As at 31st March 2022
Sundry Debtors	7,86,96,994.91
Total	7,86,96,994.91

Note No. 9(a) Other current assets:Other Assets:Security Deposite

₹ in rupees

Particulars	31st March 2022
Rent Deposite	1,63,000.00
Security Deposite	23,400.00
Total	1,86,400.00

Note No. 15(a) Other expenses:Miscellaneous expenditure

₹ in rupees

Particulars	31st March 2022
Miscellaneous Expenses	12,17,478.64
Total	12,17,478.64

