



INDEPENDENT AUDITOR'S REPORT

To the Members of – Ally Commodities Private Limited

Report on the Audited of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ally Commodities Private Limited (CIN No. U51225MH2021PTC367497) ("the Company"), which comprise the balance sheet as at March 31, 2024, and the statement of profit and loss (including other comprehensive income), the statement of cash flows and the statement of changes in equity for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "financial statements")

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' 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 financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- i. 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.
- ii. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





- iv. 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.
- v. 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of 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, statement of 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, 2021;
 - e. On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164(2) of the Act.



- f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification date June 13, 2017.
- g. With respect to the matter to be included in the Auditor's Report under section 197(16): The Company is a private limited company under the definition of the Act, hence the provisions of Section 197 (read with Schedule V) of the Act is not applicable to the company.
- 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:
1. Based on the explanation and information, given to us the Company does not have any pending litigation, which would impact its financial position.
 2. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 3. There are no amounts required to be transferred to the Investor Education and Protection Fund by the Company.
 4.
 - i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - iii. Based on audit procedures, which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.





KATWALA & CO. LLP
Chartered Accountants

Contact: 8356857977

E-mail: info@katwalacollp.com

A-13, GAUTAM APARTMENT BUILDING NO.3, ASHOK CHAKRAVARTY ROAD, NEAR DAMODAR WADI, KANDIVALI EAST, MUMBAI - 400101.

5. The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- i. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- j. As per proviso to Rule 3(1) of the companies (Accounts) Rules 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of the companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ending 31st March 2024.

For Katwala & Co LLP.

Chartered Accountants

F.R.No.: W100749

KRUNAL B KATWALA
PARTNER

MEM NO: 150065

Date: 06TH September, 2024

PLACE: MUMBAI

UDIN: 241500658kDIBB5035



ALLY COMMODITIES PRIVATE LIMITED

CIN : U51225MH2021PTC367497

BALANCE SHEET AS ON 31ST MARCH, 2024

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
		Rs. In Hundred	Rs. In Hundred
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	6,695.01	63,344.09
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	52,700.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables	4	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	56.67
(c) Other current liabilities		-	-
(d) Short-term provisions	5	51.75	49,646.93
TOTAL		7,746.76	1,66,747.69
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables	6	-	96,269.67
(d) Cash and cash equivalents	7	7,280.27	62,944.77
(e) Short-term loans and advances	8	466.49	7,533.25
(f) Other Current Assets		-	-
TOTAL		7,746.76	1,66,747.69

See accompanying notes forming part of the financial statements

In terms of our report attached.

For KATWALA & CO LLP

Chartered Accountants

Krunal Katwala
Partner

FRN : W100749

Place: Mumbai

Date: 06/09/2024

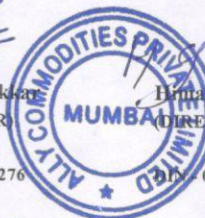
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FOR ALLY COMMODITIES PRIVATE LIMITED

Vijay Thakkar
(DIRECTOR)

DIN - 08573276

Hemanshu Purohit
(DIRECTOR)

DIN - 02317717

ALLY COMMODITIES PRIVATE LIMITED			
CIN : U51225MH2021PTC367497			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024			
Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
		Rs. In Hundred	Rs. In Hundred
I Revenue from operations (gross)	9	-	1,42,274.05
Less: Excise Duty		-	-
Revenue from operations (net)		-	1,42,274.05
II Other Income		-	-
III Total Income (I+II)		-	1,42,274.05
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade		-	-
(d) Employee benefits expenses	10	436.00	36,101.25
(e) Finance costs	11	2.36	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	12	56,210.72	18,701.07
Total Expenses		56,649.08	54,802.32
V Profit before exceptional and extraordinary item and tax		(56,649.08)	87,471.73
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(56,649.08)	87,471.73
VIII Extraordinary Items		-	-
IX Profit before Tax		(56,649.08)	87,471.73
X Tax Expense:			
(a) Current tax expense		-	23,685.86
(b) Deferred tax		-	-
(c) Current tax Expense relating to prior years		-	-
XI Profit / (Loss) for the period from continuing operations		(56,649.08)	63,785.87
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		(56,649.08)	63,785.87
XVI Earning per equity share:	14		
(1) Basic		(5.66)	8.75
(2) Diluted		(5.66)	6.38

In terms of our report attached.

For KATWALA & CO LLP

Chartered Accountants

Katwala

Krunal Katwala
Partner

FRN : W100749

Place: Mumbai

Date: 06/09/2024

UDIN : 24150065BkDIBB5035

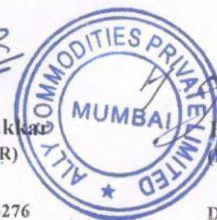


FOR ALLY COMMODITIES PRIVATE LIMITED

Vijay Thakkar

Vijay Thakkar
(DIRECTOR)

DIN - 08573276



Himanshu Purohit

Himanshu Purohit
(DIRECTOR)

DIN - 02317717

ALLY COMMODITIES PRIVATE LIMITED
CIN : U51225MH2021PTC367497
Notes forming part of the financial statements

Note 1 Corporate Information

Note	Particulars
1	<p>Corporate information</p> <p>The name of the company is Ally Commodities Private Limited. Registered Office of the company is situated in the state of Maharashtra i.e within the jurisdiction of Registrar of Companies, Maharashtra at Thane. Ally Commodities Private Limited is in the business of Buying, Selling, Reselling, Importing, Exporting, Storing, Marketing and Trading in agriculture goods, molasses and ethanol within and outside India.</p>

Note 2 Significant accounting policies

2 Significant accounting policies (Illustrative)

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 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 these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Inventories

There are no Inventories for the Current Financial Year.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand, Petty Cash and demand deposits with banks.

2.5 Cash flow statement

Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.6 Depreciation and amortisation

During the year there no assest purchased by the Company

2.7 Revenue recognition

Sale of Goods and Services

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax, goods and service tax and value added tax.

2.8 Other Income

Interest income is accounted on accrual basis. Dividend income, if any is accounted for when the right to receive it is established. For the Current Financial year there are no Interest and Dividend Income.

2.9 Employee benefits

The Company does not have any 'Employee benefits like provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

2.10 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.



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ALLY COMMODITIES PRIVATE LIMITED
CIN : US1225MH2021PTC367497
Notes forming part of the financial statements

2.11 Taxes on income

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

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.12 Provisions and contingencies

A provision is recognised 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 at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

2.13 Goods & Services tax input credit

Goods & Services tax input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilising the credits.

2.14 Disclosure For Micro, Small & Medium Enterprise Creditors

Outstanding to Micro, Small and Medium Enterprise: NIL (Rs. in Hundreds). The identification of suppliers under "Micro, Small and Medium Enterprises Development Act, 2006" was done on the basis of the information to the extent provided by the suppliers to the Company.

Particulars	Rs. In Hundreds	
	31st March 2024	Amount
Principal Amount Due	NIL	
Interest paid under MSMED Act, 2006	NIL	
Interest due	NIL	
Interest accrued and due	NIL	
Interest due and payable till actual payment	NIL	

2.15 Disclosure of Benami Property Held

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

2.16 Relationship with Struck-off Companies

The Company does not have any relationship with struck off companies in the year ended 31 March 2024 (31 March, 2023 : NA).

2.17 Investments in Crypto Currency

The Company has not traded or invested in crypto currency or virtual currency during the financial year (31st March, 2023 : NA).

2.18 Corporate Social Responsibility

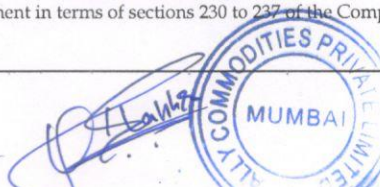
No amount is required to be spent by the Company on Corporate Social Responsibility (CSR) during the year (31 March, 2023 : NA)

2.19 Wilful Defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

2.20 Mergers & Amalgamation

The Company has not entered into any scheme of arrangement in terms of sections 230 to 237 of the Companies Act, 2013 during the current year and previous year.



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ALLY COMMODITIES PRIVATE LIMITED
CIN : U51225MH2021PTC367497
Notes forming part of the financial statements

2.21 Revaluation of Property, Plant & Equipment

The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the current year and previous year.

2.22 Loans & Advances to Related Parties

The Company has not granted/given any loans or advances during the current year and previous year to the promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

2.23 Compliance with number of layers of Companies

The company has not made any investment in downstream companies during the current year and previous year as the Company has not any subsidiary(ies). Hence the compliance under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

2.24 Disclosure for Registration of Charges and Satisfaction with Registrar of Companies

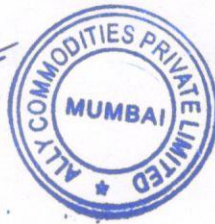
Registration of charges or satisfaction with Registrar of Companies. There are no charges registered with the Registrar of Companies in the Financial year 2023-24

2.25 Round-off

All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as per the requirement of Schedule III, unless otherwise stated.



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H. G. Sunit

ALLY COMMODITIES PRIVATE LIMITED
CIN : U51225MH2021PTC367497
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 1 SHARE CAPITAL

Particulars	As at 31st March 2024		As at 31st March 2023	
	Number of shares	Rs. (In Hundred)	Number of shares	Rs. (In Hundred)
(a) Authorised	10,000	1,000.00	10,000	1,000.00
10,000 Equity shares of Rs.10/- each with voting rights	10,000	1,000.00	10,000.00	1,000.00
(b) Issued, Subscribed and Paid up	10,000	1,000.00	10,000	1,000.00
10,000 Equity shares of Rs.10 each with voting rights	10,000	1,000.00	10,000	1,000.00
Total	10,000.00	1,000.00	10,000.00	1,000.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
HIMANSHU PUROHIT	3,000	30.00	10	30,000.00
AMADEA HOLDINGS LLP	7,000	70.00	10	70,000.00
TOTAL	10,000	100.00		1,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

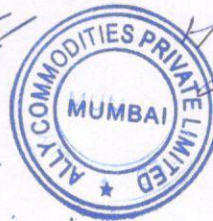
As at 31st March 2024				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	HIMANSHU PUROHIT	3000	30	29.99
2	AMADEA HOLDINGS LLP	7000	70	

As at 31st March 2023				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	RAHIL IRFAN SHAIKH	2,999	29.99	-
2	HIMANSHU PUROHIT	1	0.01	-
3	AMADEA HOLDINGS LLP	7000	70	-

NOTE 1B. STATEMENTS OF CHANGES IN EQUITY

As at 31st March 2024				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
10,000	-	10,000	-	10,000

As at 31st March 2023				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
10,000	-	10,000	-	10,000



ALLY COMMODITIES PRIVATE LIMITED
CIN : U51225MH2021PTC367497
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	63,344.09	(441.77)
Add: Profit / (Loss) for the year	(56,649.08)	63,785.86
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Less: Bonus Share Issue	-	-
Less: Dividend Account	-	-
Less: Transfer to General Reserve	-	-
Closing balance	6,695.01	63,344.09
Total	6,695.01	63,344.09

Note 3 LONG TERM BORROWINGS

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
<u>UNSECURED LOANS</u>		
Loan from Director & Relatives	-	-
Loan From Others	-	52,700.00
<u>SECURED LOANS</u>		
From Banks	-	-
TOTAL	-	52,700.00

Note 5 SHORT TERM PROVISIONS

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
(a) Provision for employee benefits		
Professional Tax	51.75	51.75
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	23,685.86
(c) Provision - Others		
GST Payable	-	25,609.32
Audit Fees Payable	-	300.00
Total	51.75	49,646.93



ALLY COMMODITIES PRIVATE LIMITED
CIN : U51225MH2021PTC367497
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 4 TRADE PAYABLES

As at 31st March 2024

Particulars	Outstanding for following periods from due date				Total (In Lakhs)
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

As at 31st March 2023

Particulars	Outstanding for following periods from due date				Total (In Lakhs)
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	56.67	-	-	-	56.67
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	56.67	-	-	-	56.67



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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 6 TRADE RECEIVABLES

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment					Total (In Lakhs)
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As at 31st March 2023

Particulars	Outstanding for following periods from due date of payment					Total (In Lakhs)
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	96,269.67	-	-	-	-	96,269.67
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	96,269.67	-	-	-	-	96,269.67



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Note 7 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
A) Cash In Hand	-	0.10
B) Bank Balance	7,280.27	62,944.67
Total	7,280.27	62,944.77

Note 8 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
GST INPUT	433.05	419.55
TDS Receivable	33.44	7,113.70
Income Tax Refund	-	-
Total	466.49	7,533.25



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Note 9 REVENUE FROM OPERATIONS

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
Sale of Goods	-	-
Sale of Services	-	1,42,274.05
Total - Sales	-	1,42,274.05

Note 10 EMPLOYEE BENEFIT EXPENSES

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
Salaries and wages	436.00	36,101.25
Staff Welfare	-	-
Total	436.00	36,101.25

Note 11 FINANCE COST

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
Bank Charges	2.36	-
Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)	-	-
Total	2.36	-

Note 12 OTHER EXPENSES

Particulars	As at 31st March 2024	As at 31st March 2023
	Rs. In Hundred	Rs. In Hundred
(A) DIRECT EXPENSES		
Handling & Documentation Charges	-	82.00
Total (A)	-	82.00
(B) INDIRECT EXPENSES		
Professional Fees	465.00	160.00
Audit Fees	-	300.00
Misc Expenses	61.77	127.50
Office Expenses	-	78.07
Travelling Expenses	-	17,916.30
Sundry Balance W/off	55,574.41	-
Rent, Rates & Taxes	-	20.00
ROC Filing Fees	109.54	17.20
Total (B)	56,210.72	18,619.07
Total (A+B)	56,210.72	18,701.07



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Note 13: Disclosures under Accounting Standards

Related party transactions

Details of related parties:

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Vijay Thakkar Mr. Himanshu Gunavantray Purohit
Relative	

Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31st March, 2024 and balances outstanding 31st March, 2024

Sale / Purchase of goods and services

Name	Year ended	Sale of goods	Sale of Services	Purchase of goods	Amount owed by related parties	Outstanding Amount owned by related parties
NA						

Loans taken and repayment thereof

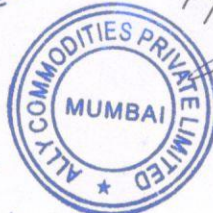
Name	Year ended	Loans taken	Repayment	Interest accrued	Amount in	Amount owned to related parties
NA						

Other Income & Expenses

Name	Year ended	Nature of Transaction	Amount (Rs.)
NA			



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Note 14 Disclosures under Accounting Standards

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs. In Hundred	Rs. In Hundred
Earnings per share		
Basic	-	-
Continuing operations	-	-
Net profit / (loss) for the year from continuing operations	-56,649.08	87,471.73
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	(56,649.08)	87,471.73
Weighted average number of equity shares 31-03-2024	10,000.00	10,000.00
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	(5.66)	8.75

Note 15 Disclosures under Accounting Standards

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs. In Hundred	Rs. In Hundred
Deferred tax liability /(asset)	-	-
Tax effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	-	-
Tax effect of items constituting deferred tax liability/(Asset)	-	-
Net deferred tax liability / (asset)	-	-

Note: As per Company's Policy, we will not book any defer tax asset, if any defer tax asset arises then it will be off set against deferred tax liability.

