

**Atanou S.R.L**  
**Balance Sheet as at Mar 31, 2024**

Particulars	Amount in INR	
	As at 31-Mar-2024	As at 31-Mar-2023
<b>(I) ASSETS</b>		
<b>(1) NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	-	-
(b) Right-of-Use-Assets	-	-
(c) Other Intangible Assets	-	-
(d) Intangible Assets under Development	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred Tax Assets (Net)	-	-
(g) Other Assets	-	-
	<b>-</b>	<b>-</b>
<b>(2) CURRENT ASSETS</b>		
(a) Financial Assets		
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	3,86,601	4,24,722
(iv) Bank Balances other than Cash and Cash Equivalents above	-	-
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(b) Current Tax Assets (Net)	-	-
(c) Other Assets	1,98,941	2,95,434
	<b>5,85,542</b>	<b>7,20,156</b>
<b>TOTAL ASSETS</b>	<b>5,85,542</b>	<b>7,20,156</b>
<b>(II) EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	7,12,000	7,12,000
(b) Other Equity	(7,17,768)	(6,08,810)
	<b>(5,768)</b>	<b>1,03,190</b>
<b>LIABILITIES</b>		
<b>(1) NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Liabilities	-	-
	<b>-</b>	<b>-</b>
<b>(2) CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade Payables		
(a)	-	-
(b)	5,80,592	5,73,388
(iv) Other Financial Liabilities	10,718	10,635
(b) Provisions	-	-
(c) Current Tax Liabilities (Net)	-	32,943
(d) Other Liabilities	-	-
	<b>5,91,310</b>	<b>6,16,966</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,85,542</b>	<b>7,20,156</b>

**Atanou S.R.L**  
**Statement of Profit and Loss for the period ended Mar 31, 2024**

Amount in INR

Particular	For the Year Ended 31-Mar-2024	For the Year Ended 31-Mar-2023
<b>(I) INCOME</b>		
(a) Revenue from Operations	-	-
(b) Other Income	13	11,71,914
	<b>13</b>	<b>11,71,914</b>
<b>(II) EXPENSES</b>		
(a) Employee Benefits Expense	-	-
(b) Finance Costs	28,790	-
(c) Depreciation and Amortisation Expense	-	-
(d) Other Expenses	80,858	5,29,225
	<b>1,09,648</b>	<b>5,29,225</b>
<b>(III) Profit / (Loss) before Exceptional Items and Tax (I-II)</b>	<b>(1,09,636)</b>	<b>6,42,690</b>
<b>(IV) Exceptional Items</b>		-
<b>(V) Profit / (Loss) before Tax (III-IV)</b>	<b>(1,09,636)</b>	<b>6,42,690</b>
<b>(VI) Tax Expense</b>		
- Current Tax	-	30,871
- Tax Expense for earlier Period	-	-
- Deferred Tax	-	-
<b>(VII) Profit / (Loss) for the year from Continuing Operations (V-VI)</b>	<b>(1,09,636)</b>	<b>6,11,819</b>
<b>(VIII) Other Comprehensive Income</b>		
<b>(A) (i) Items that will not be reclassified to Profit and Loss</b>		
(a) Remeasurements gain / (loss) on defined benefit obligations		-
(b) Equity Instruments at fair value through other comprehensive income		-
<b>(ii) Income tax relating to items that will not be reclassified to profit and loss</b>		-
<b>(B) (i) Items that will be reclassified to Profit and Loss</b>		-
(a) Fair Value Changes on Derivatives Designated as cash flow hedge		-
(ii) Income tax relating to items that will be reclassified to profit and loss		-
(iii) FCTR	678	9,914
<b>(IX) Other Comprehensive Income / (Loss) for the year, net of taxes</b>	<b>678</b>	<b>9,914</b>
<b>(X) Total Comprehensive Income/ (Loss) for the year (VII+VIII)</b>	<b>(1,08,958)</b>	<b>6,21,733</b>

**Earnings per equity share of face value of INR 10 each**

Basic (INR )

Diluted (INR )

Atanou S.R.L

Statement of cash flows for the year ended March 31, 2024

Particulars	Amount in INR	
	Year ended March 31, 2024	Year ended March 31, 2023
<b>A. Cash Flows from Operating Activities</b>		
Profit/(loss ) for the year	(1,09,636)	6,11,819
<b>Adjustments for:</b>		
Depreciation and amortisation expense		-
Finance costs		-
Interest income		-
<b>Operating loss before working capital changes</b>	<b>(1,09,636)</b>	<b>6,11,819</b>
<b>Changes in operating assets and liabilities</b>		
(Increase) / decrease in trade receivables		-
Increase / (decrease) in trade payables	7,204	(7,50,719)
(Increase) / decrease in loans		-
(Increase) / decrease in other financial assets		-
(Increase) / decrease in other assets	96,494	12,977
Increase / (decrease) in provisions		-
Increase / (decrease) in other financial liabilities	83	603
Increase / (decrease) in other liabilities		-
FCTR	678	9,914
<b>Cash inflow / (outflow) from operating activity</b>	<b>(5,177)</b>	<b>(1,15,407)</b>
Taxes paid	(32,943)	32,943
<b>Net cash inflow / (outflow) from operating activities - Total (A)</b>	<b>(38,120)</b>	<b>(82,464)</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment, intangibles and capital work in progress	-	-
Acquisition of Right of use assets	-	-
Sale of property, plant and equipment and capital work in progress	-	-
Bank deposits with original maturity of more than 3 months	-	-
Interest received	-	-
<b>Net cash inflow / (outflow) from investing activities - Total (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issuance of equity share capital	-	-
Securities premium received on issue of shares	-	-
(Repayment) / proceeds from borrowings(net)	-	-
Repayment of short term borrowings	-	-
Interest paid on bank loans and others	-	-
Additional amount of equity	-	-
<b>Net cash inflow / (outflow) from financing activities - Total (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C)</b>	<b>(38,120)</b>	<b>(82,464)</b>
<b>D. Cash and cash equivalents at the beginning of the year</b>	<b>4,24,721</b>	<b>5,07,185</b>
<b>E. Cash and cash equivalents at the end of the year</b> (Refer Note 13)	<b>3,86,601</b>	<b>4,24,721</b>