

# **INDO JATALIA HOLDINGS LIMITED**

*29<sup>TH</sup> Annual General Meeting  
2022-23*

**INDO JATALIA HOLDINGS LIMITED**

500; 5th Floor; ITL Twin Tower; Netaji Subhash Place; Pitampura; Delhi; North Delhi;  
Delhi; 110034; India.

CIN U51109DL1994PLC195260,

Email : indojataliaholding@gmail.com

**NOTICE OF A.G.M.**

NOTICE IS HEREBY GIVEN THAT THE 29TH ANNUAL GENERAL MEETING OF THE MEMBERS OF INDO JATALIA HOLDINGS LIMITED, WILL BE HELD ON SATURDAY, 30TH DAY OF SEPTEMBER 2023 AT 11:30 A.M. AT ITS REGISTERED OFFICE 500; 5th Floor; ITL Twin Tower; Netaji Subhash Place; Pitampura, Delhi; 110034, India TO TRANSACT THE FOLLOWING BUSINESS:

**ORDINARY BUSINESS**

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial year ended 31<sup>st</sup> March, 2023, including the Audited Balance Sheet as at March 31, 2023, the statement of Profit and Loss for the year ended on that date and the Cash Flow Statement for the year ended on that date together with the Reports of the Directors and Auditors thereon.
2. To re-appoint Mr. Rajeev Jain (DIN 03438127), who retires by rotation and being eligible, offers himself for re-appointment.

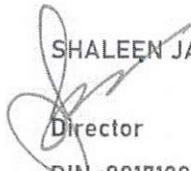
**SPECIAL BUSINESS**

3. To Regularize the appointment of Mr. SHALEEN JAIN (08171282) who was appointed as Additional Director.
4. To Regularize the appointment of Mr. RUPANSHU JAIN (08442201) who was appointed as Additional Director.

For and on behalf of the Board of Directors  
Indo Jatalia Holdings Limited

Place: -DELHI

Date: -08/09/2023

  
SHALEEN JAIN  
Director  
DIN :08171282

  
RUPANSHU JAIN  
Director  
DIN : 08442201

**NOTES:**

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE IN THE MEETING INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than 48 Hours before the commencement of the AGM. Proxies submitted on behalf of Companies, Societies etc., must be supported by appropriate resolutions / authority, as applicable. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. A statement pursuant to Section 102(1) of the Act, relating to the Special Business to be transacted at the AGM is annexed hereto.
4. Members are requested to notify change in address (if any) immediately, at the Registered Office of the Company.
5. Members, Proxies and Authorized Representatives are requested to bring to the meeting, the Attendance Slip enclosed herewith, duly completed and signed, mentioning therein details of their DP ID and Client ID / Folio No.
6. In case of joint holder attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. Members seeking any information with regard to the accounts or any matter to be placed at the 29<sup>th</sup> AGM, are requested to write to the Company on or before 25th September, 2023 through email on [indojataliaholding@gmail.com](mailto:indojataliaholding@gmail.com) The same will be replied by the Company suitably. Documents referred to in this Notice will be made available for inspection as per applicable statutory requirements.

By Order of the Board  
For INDO JATALIA HOLDINGS LTD

  
Rupanshu Jain  
Director

Date: 08/09/2023  
Place: Delhi

**INDO JATALIA HOLDINGS LIMITED**  
500; 5th Floor; ITL Twin Tower; Netaji Subhash Place; Pitampura; Delhi; North Delhi;  
Delhi; 110034; India.  
CIN U51109DL1994PLC195260,  
Email : indojataliaholding@gmail.com

**DIRECTORS' REPORT**

Dear Shareholders

Your Directors are pleased to present the 29<sup>th</sup> Annual Report together with the Audited Financial statements for the year ended 31<sup>st</sup> March, 2023.

**Financial Results**

Particulars	31.03.2023 (Rs.)	31.03.2022 (Rs.)
Revenue from Operations	34773726	126949706
Other Income	93473	311038
Expenses	34775666	127315990
Profit/Loss before Tax	91533	(55216)
Tax expense	21013	(95247)
Profit/Loss after Tax	70520	40030

**Operations and State of Company's affairs**

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

**Industrial Relation**

Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff and officers of the company.

**Meetings of the Board**

Six meetings of the Board of Directors were held during the year. Details of these are as follows:

Date	Board Strength	No. of directors present
30/05/2023	3	3
17/08/2022	3	3
08/09/2022	3	3
20/12/2022	3	3
22/01/2023	3	3
03/03/2023	3	3

**Dividend:-**

Your Directors do not recommend any dividend for the current year, as all the funds generated during the year are required to be reinvested to strengthen the capital base of the company.

**Deposits:-**

The Company has not accepted any deposits from public within the meaning of Chapter-V of the Companies Act 2013 & the rules framed there under

**Directors' Responsibility Statement**

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2023 and of the profit/loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

**Contracts and arrangements with related parties**

There are no contracts/arrangements with the related parties during the year.

**Directors and Key Managerial Personnel**

During the period under review, no changes have been made in the composition of Board of Director and KMP and as per the declaration received from Directors under section 164 of the Companies Act, 2013 none of the director is disqualified.

## Auditors

### Statutory auditors

Pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed there under, as amended from time to time, M/s Girotra & Co. Chartered Accountants, FRN 025056N to be Statutory Auditor of the Company

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

### Material changes and commitments affecting financial position between the end of the financial year and date of report:-

There are no such changes during the year.

### DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of business, including adherence to the 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 timely preparation of reliable financial disclosures.

### RISK MANAGEMENT

Your Company recognizes that risk is an integral part of business and is committed to managing the risks in a proactive and efficient manner. Your Company periodically assesses risks in the internal and external environment, along with the cost of treating risks and incorporates risk treatment plans in its strategy, business and operational plans.

Your Company, through its risk management process, strives to contain impact and likelihood of the risks within the risk appetite as agreed from time to time with the Board of Directors.

### INDUSTRIAL RELATIONS

During the year under review, your Company enjoyed cordial relationship with workers and employees at all levels.

### INVESTOR RELATIONS

Your Company always endeavors to keep the time of response to shareholders request/ grievances at the minimum. Priority is accorded to address all issues raised by the shareholders and provide them a satisfactory reply at the earliest possible time. The Shareholders Grievances Committee of the Board meets periodically and reviews the status of the Shareholders Grievances.

#### **COST AUDITOR**

The provision of maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.

#### **RBI NORMS**

The Company has complied with all the necessary applicable prudential norms of RBI for NBFC companies during the year under review.

#### **SECRETARIAL STANDARDS**

The Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Companies Secretaries of India.

#### **PREVENTION OF SEXUAL HARASSMENT AT WORK PLACES**

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. Further, the Company's Audit Committee look into the matter for its office of the Company in compliance with the above mentioned Act and Rules. For the financial year 2020-21, no case of sexual harassment was pending at the beginning, no case was received during the year nor did any case remain pending at the end of the year.

#### **COMMITTEES MEETINGS**

##### **A) AUDIT COMMITTEE**

The Company is not covered under Section 177 (1) of the Act and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence, there is no need to constitute an Audit Committee in our Company.

##### **B) NOMINATION AND REMUNERATION COMMITTEE**

The Company is not covered under Section 178 (1) of the Act and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence, there is no need to constitute a Nomination and Remuneration Committee in our Company.

#### **AUDITORS REPORT**

The Auditors' Report for fiscal 2023 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.

## PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Details of loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

## PARTICULARS OF CONTRACTS OR ARRANGEMENT MADE WITH RELATED PARTIES

Particulars of Contacts or Arrangement with Related Parties referred to in section 188 (1) of the Companies Act, 2013 is appended in Balance sheet.

## TRANSFER TO RESERVES

Our Company has transferred amount of Rs. 14104 /- to Special Reserve as required by Section 45-IC of the RBI Act, 1934.

## STATUTORY INFORMATION REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGES AND OUTGO

Statement containing the necessary information as required u/s 134(3) read with Companies (Accounts) Rules, 2014 is given are as under:

<b>Current Year</b>	<b>Previous Year</b>		
		<b>2022-23</b>	<b>2020-2022</b>
Energy Conservat		Nil	Nil
Technology Absorption		Nil	Nil
Foreign Exchange Earnings and Outgoing		Nil	Nil

## DIRECTORS

Articles of Association of the Company provide that at least two-third of our Directors shall be subject to retirement by rotation. One-third of these retiring Directors must retire from office at each Annual General Meeting of the Shareholders. The Retiring Directors are eligible for re-election.

Mr. Rajeev Jain , Director, liable to retire by rotation and being eligible offer himself for re-appointment at the ensuing Annual General Meeting of the Company.

## SUBSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES

The Company does not have any subsidiary, Joint Ventures and Associate Company.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government;

There were no such frauds reported by auditors

Details of significant and material orders passed by the regulators or courts or tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

Place: -DELHI

Date: -08/09/2023

For and on behalf of the Board of Directors

SHALEEN JAIN

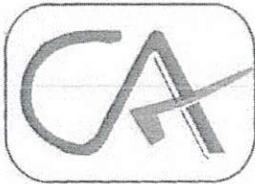
RUPANSHU JAIN

Director

Director

DIN : 08171282

DIN : 08442201



# Girotra & Co.

## Chartered Accountants

3531, Sector 35-D, Chandigarh-160 022

Mobile : 93161 23000

e-mail : girotra@ical.org

### INDEPENDENT AUDITOR'S REPORT

To the Member of  
M/s. Indo Jatalia Holdings Limited  
CIN-U51109DL1994PLC195260  
Financial Year-2022-23

#### Opinion

We have audited the accompanying standalone financial statements of **Indo Jatalia Holdings Limited**, CIN U51109DL1994PLC195260 ("the Company"), which comprise the balance sheet as at 31 March, 2023, Statement of Profit and Loss and Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 at 31st March, 2023, and profit & loss for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 company in accordance with Code of Ethics issued by the Institute of Chartered Accountants of India together with 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 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 audit opinion on the standalone financial statements.

#### Management's Responsibility for the Financial Statements

The Company's Board of the 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 standalone financial statements that give a true & fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (accounts) Rules, 2014. This responsibility also includes maintenance of the 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, implementation and maintenance of accounting policies; making judgements 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 true & fair view and 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.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 if users taken on the basis of these financial statements.

### **Report on Other legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, We report that

- a) We have sought and obtained all the information & 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 accounts as required by law have been kept by the Company so far as it appears from our examination of the those books
- c) The Balance sheets, the statement of Profit & Loss, dealt with by this Report are in agreement with the books of accounts.
- d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specifies 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 at 31st March, 2023 taken on record by the Board of Director none of the directors is disqualified as on 31 March, 2023 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'. Our



report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

- g) 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 litigation 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.

For Girotra & Co.  
CHARTERED ACCOUNTANTS



PROP. : RAJESH GIROTRA  
M. MO. : 087274  
FRN : 025056N  
PLACE : CHANDIGARH  
DATE : 31-07-2023  
UDIN : 23087274BGRQAB6928

## Annexure 'A' to the Auditors' Report

The Annexure referred to in our report to the members of **Indo Jatalia Holdings Limited** ('the Company') the year ended 31 March 2023. We report that:

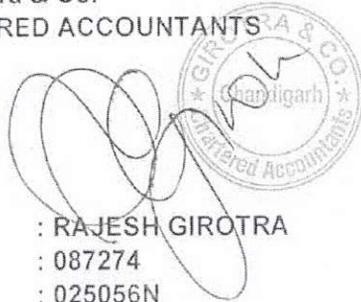
- i. a) The company has maintained proper records of fixed assets showing full particulars including quantitative details and situation of fixed Assets.  
b) The fixed assets were physically verified by the management at reasonable intervals. There is a regular program of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. As explained to us, no material discrepancies have been noticed on such verification by the management  
c) According to the information and explanation given to us all the title deeds are held in the name of the company.
- ii. As explained to us Company in Non Banking Finance Company, Inventories comprises of equity shares and company has maintained proper records.
- iii. The company has not granted any loans, secured or unsecured loans, to companies, firms, limited liability partnership or, other parties covered in the register maintained under section 189 of the Act. Accordingly, sub-clause (a), (b) and (c) are not applicable to the company
- iv. In our opinion and according to information and explanation given to us loans, investment, guarantees and security provisions of section 185 and section 186 of the Companies Act, 2013 have been complied with.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits from the public.
- vi. According to the information and explanation given to us the central government has not prescribed for the maintenance of cost record under sub-section (1) of section 148 of the company's act.
- vii. a) According to the information and explanations given to us the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, service tax, custom duty, cess with appropriate authorities.  
b) According to the information and explanations given to us there are no dues of income-tax of sales-tax or service tax or duty of customs or excise or value added tax with the appropriate authorities on account of any dispute.
- viii. As per information and explanations provided to us, the company has not defaulted in repayment of loan or borrowing to a financial institution, bank, Government.
- ix. As per information and explanations provided to us, no moneys raised by way of initial public offer or further public offer (including debt instruments) and no term loans has been taken by the company.



- x. According to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the Year.
- xi. As per information & explanations provided to us, no managerial remuneration has been paid or provided in the books. Hence, this clause is not applicable.
- xii. As the company is not a Nidhi company. Hence, this clause is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transaction with related parties are in compliance with section 177 and 188 of the act where applicable and details of such transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- xiv. As per information and explanations provided to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. As per information and explanations provided to us, the company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. The company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934, and the Company has the registration certificate

For Girotra & Co.

CHARTERED ACCOUNTANTS



PROP. : RAJESH GIROTRA  
M. MO. : 087274  
FRN : 025056N  
PLACE : CHANDIGARH  
DATE : 31-07-2023  
UDIN : 23087274BGRQAB6928

AS REQUIRED BY THE NON-BANKING FINANCIAL COMPANIES AUDITOR'S REPORT (RESERVE BANK), DIRECTIONS, 2016, ISSUED BY RESERVE BANK OF INDIA [RBI] VIDE MASTER DIRECTION DNBS. PPD.03/66. 15.001/2016-17 AS AMENDED FROM TIME TO TIME, BASED ON OUR AUDIT, WE GIVE HEREUNDER A STATEMENT ON THE MATTERS SPECIFIED IN PARAGRAPHS 3 & 4 OF THE SAID DIRECTIONS:

a) In the case of all NBFC'S

- i. The company is engaged in the business of non-banking financial company and is registered under section 45-IA of the Reserve Bank of India, 1934 and certificates of registration as NBFC has been issued on 25th September, 2013.
- ii. The Company is entitled to continue to hold Certificate of Registration in terms of its asset/income pattern as on 31 March, 2023
- iii. Net Owned Fund of the Company is in the limit prescribed by Reserve Bank of India in its related Master Directions.

b) As company is not accepting/holding public deposits, hence this clause 'B' of paragraph 3 of the NBFC Auditor's Report (Reserve Bank) Directions, 2016 not applicable to this company.

c) In case of NBFC'S not accepting public deposits

- i. The board of directors has passed a resolution for the non-acceptance of any public deposits.
- ii. The Company has not accepted any public deposits during relevant year.
- iii. The Company has complied with the prudential norms relating to income recognition accounting standards, assets classification and provision for bad & doubtful debts as applicable to it.
- iv. Clause C (iv) of paragraph 3 of NBFC Auditor's Report (Reserve Bank) Direction, 2016 is not applicable to this company.
- v. Clause C (v) of paragraph 3 of NBFC Auditor's Report (Reserve Bank) Direction, 2016 is not applicable to this company.

d) Clause 'D' of the paragraph 3 of NBFC Auditor's Report (Reserve Bank) Direction, 2016 not applicable to this company.

For Girotra & Co.  
CHARTERED ACCOUNTANTS



PROP. : RAJESH GIROTRA  
M. MO. : 087274  
FRN : 025056N  
PLACE : CHANDIGARH  
DATE : 31-07-2023  
UDIN : 23087274BGRQAB6928

**INDO JATALIA HOLDINGS LIMITED**  
500, 5th Floor, ITL Twin Tower, Netaji Subhash Place  
CIN : U51109DL1994PLC195260

**Balance Sheet as at 31st March, 2023**

Particulars	Note No	31.03.2023	31.03.2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2.1	377,220.00	377,220.00
(b) Reserves and Surplus	2.2	949,236.93	948,531.73
<b>(2) Non-Current Liabilities</b>			
<b>(2) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables	2.3	106,182.42	108,516.53
(c) Other Current Liabilities	2.4	3,198.28	7,934.87
(d) Short-term provisions	2.5	3,343.57	2,913.31
<b>Total</b>		<b>1,439,181.20</b>	<b>1,445,116.43</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets		559.73	726.98
(ii) Intangible assets		8.21	34.35
(b) Long Term investments	2.7	88,035.78	88,035.78
(c) Deferred Tax Assets	2.8	1,416.09	1,365.17
<b>(2) Current assets</b>			
(a) Inventories	2.9	86,059.83	211,232.00
(b) Trade receivables	2.1	2,289.35	13,906.49
(c) Cash and cash equivalents	2.11	951.40	4,018.85
(d) Short-term loans and advances	2.12	1,233,011.01	1,116,322.31
(e) Other Current Assets	2.13	26,849.73	9,474.49
<b>Total</b>		<b>1,439,181.20</b>	<b>1,445,116.43</b>

Significant Accounting Policies and Notes to Accounts 1 & 2

As per our report attached  
For Girotra & Co  
Chartered Accountants  
Firm's Regn No.: 025056N

Rajesh Girotra  
Membership No.: 087274

Place: DELHI  
UDIN :  
Date: 31/07/2023



For and on behalf of the Board  
Indo Jatalia Holdings Ltd.

For INDO JATALIA HOLDINGS LIMITED

Shaleen Jain  
Director  
DIN : 08171282

Rupanshu Jain  
Director  
DIN : 08442201