



KUMAR GAURAV & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To The Members of Bootes Impex Tech Limited

Report on the Consolidated Financial Statements

1. We have audited the accompanying consolidated financial statements of **Bootes Impex Tech Limited** (hereinafter referred to as "the Holding Company") and its subsidiary, **Bootes Cleantech Private Limited** (the Holding Company and its subsidiary together referred to as "the Group") which comprise the Consolidated Balance Sheet as at March 31, 2024, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

2. The Holding 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 consolidated financial statements of the group, that give a true and fair view of the financial position, financial performance and cash flows of the Group 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group; 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.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.
4. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order issued under Section 143(11) of the Act.
5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. 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. In making those risk assessments, the auditor considers internal financial controls relevant to the Group preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Group has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the consolidated financial statements.

7. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 Group as at March 31, 2024, and its consolidated Profit and its consolidated cash flows for the year ended on that date.

Our report is not qualified in this respect.

Report on Other Legal and Regulatory Requirements

9. 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 of the aforesaid consolidated financial statements;
 - b. in our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books;
 - c. the consolidated balance sheet, the consolidated statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended);
 - e. on the basis of the written representations received from the directors of the holding company and the reports of the statutory auditors of its subsidiary companies as on March 31, 2024 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act;
 - f. The responsibility to have the internal financial controls with reference to financial statements in place and operative effectiveness of such controls is not applicable on Group as turnover is less than fifty crores and aggregate borrowings from banks or financial institutions or body corporate at any point of time during the financial year is less than twenty five crores; and
 - 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 Group does not have any pending litigations which would impact its financial position;
 - ii. the Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
 - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any person or entity, including foreign entity ("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 Group ("Ultimate

Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- a. The Management has represented that, no funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including foreign entity (“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
 - b. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v. Management has represented that, no dividend has been declared or paid during the year by the Group hence compliance with section 123 of the Act is not applicable.
11. With respect to the matters specified in paragraphs 3(xxii) and 4 of the Companies (Auditor’s Report) Order, 2020 (the “Order”/ “CARO”) issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor’s report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For Kumar Gaurav & Co.
Chartered Accountants
Firm’s Registration No.: 018618C

Sd/-
Kumar Gaurav
Partner
Membership No.:530748
UDIN: 24530748BKBPFW5163
Place: Gurgaon
Date:23 August 2024

BOOTES IMPEX TECH LIMITED
CIN : U51909HR2021PLC093355
Consolidated Cash Flow Statement for the Year 2023-24

(Amount in 00)

PARTICULARS	As at 31.03.2024	As at 31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax	1,142,829	34,668
Adjustment for:		
Add: Depreciation	16,763	4,971
Add: Interest & Finance Charges	1,341	
Less: Interest Income	(1,762)	
	-	-
Operating Profit before Working capital Changes	1,159,171	39,639
Decrease (Increase) in Trade & Other Receivables	(1,363,479)	(260,141)
Decrease (Increase) in Other Receivables	(112,990)	329
Decrease (Increase) in Non Current Investment		(1,489)
Decrease (Increase) in Stock In Trade	-	-
Decrease (Increase) in Loan & Advance	(334,301)	159,868
Increase (Decrease) in Current Liabilities	228,194	84,411
Net Changes In Working Capital	(1,582,576)	(17,023)
Cash Generated From Operations	(423,405)	22,616
Taxes	9,129.55	
A: Net Cash Flow From Operating activities	(432,535)	22,616
B: CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets		
Less: Purchase of Fixed Assets	(60,820)	(13,920)
Interest Received	1,762	-
Net Cash Flow From Investing activities	(59,058)	(13,920)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Repayment) Of Share Capital	59,631.90	-
Increase/ (Repayment) Of Share Premium	935,842.83	
Interest & Finance Charges	(1,341)	-
Increase/ (Repayment) Of Long Term Loan	29,811	
Increase/ (Repayment) Of Short Term Loan	(74,584)	(7,001)
Net Cash Flow From Financing activities	949,360	(7,001)
Net Increase /(Decrease) In cash & Cash Equivalents	457,767	1,695
Cash & Cash equivalents at the beginning of the Year	4,980	3,285
Cash & Cash equivalents at the end of the Year	462,748	4,980

For Kumar Gaurav & Co.
Firm Registration Number: 018618C
Chartered Accountants

For and on behalf of the Board

Sd/-
Kumar Gaurav
Partner
M No.: 530748
UDIN-NO-24530748BKBPFW5163
Place: Gurgaon
Dated:23/08/2024

Sd/-
(Deepak Kumar Rai)
Director
DIN : 06947059

Sd/-
(Manab Rakshit)
Director
DIN : 00325827

BOOTES IMPEX TECH LIMITED
CIN : U51909HR2021PLC093355
Consolidate Balance Sheet as at March 31, 2024.

(Amount in Rs'00)

PARTICULARS	Note No.	As at 31.03.2024	As at 31.03.2023
EQUITY AND LIABILITIES			
Shareholders' Funds			
a) Share Capital	1	710,631.90	1,000.00
b) Reserves and Surplus	2	1,226,251.88	37,203.05
Non-Current Liabilities			
a) Long Term Borrowings	3	29,810.57	
b) Deferred Tax Liabilities	4		
c) Other Long Term Liabilities			
d) Long Term Provision			
Current Liabilities			
a) Short Term Borrowings	5	52,415.00	126,999.00
b) Trade Payables	6		
Micro Enterprise and Small enterprise			
Other		389,589.75	6,647.58
c) Other Current Liabilities	7	37,836.63	260,913.59
d) Short-Term Provisions	8	325,286.03	25,245.11
TOTAL		2,771,821.76	458,008.33
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	9	56,488.36	12,431.33
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets Under Developments		-	-
Non-current Investments	10	490.00	490.00
Deferred tax Assets(Net)	4	1,238.05	19.46
Long Term Loans and Advance			
Other Non-current assets			
		-	-
Current Assets			
a) Current Investment			
b) Inventories			
a) Trade Receivables	11	1,632,391.14	268,911.92
b) Cash and Cash Equivalents	12	462,747.64	4,980.35
c) Short Term Loans & Advances	13	503,619.81	169,319.16
d) Other Current Assets	14	114,846.35	1,856.09
TOTAL		2,771,821.76	458,008.33

Summary of significant accounting policies and 1 to 20

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

For Kumar Gaurav & Co.

Chartered Accountants

FRN-018618C

For and on behalf of the Board
BOOTES IMPEX TECH LIMITED

Sd/-

CA Kumar Gaurav

Partner

M.No-530748

Place-Gurgaon

Dated:23/08/2024

UDIN-NO-24530748BKBPFW5163

Sd/-

(Deepak Kumar Rai)

Director

DIN : 06947059

Sd/-

(Manab Rakshit)

Director

DIN : 00325827

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Consolidated Statement of Profit and Loss for the Period Ending on March 31, 2024.

(Amount in Rs'00)			
PARTICULARS	Note No.	For the Period F.Y. 2023-24	For the Period F.Y. 2022-23
Revenue			
Revenue from Operations	15	1,956,908.60	414,691.61
Other Income	16	289,633.76	23,604.52
Total Revenue		2,246,542.36	438,296.13
Expenses			
a) Cost of Material Consumed	17	527,790.88	70,676.15
b) Personnel and Employee Benefit Expenses	18	361,372.19	169,740.18
c) Finance Costs	19	1,341.19	
d) Depreciation & Amortization Expense	9	16,762.98	4,971.05
e) Other Expenses	20	196,446.56	158,240.69
Total Expenses		1,103,713.81	403,628.07
Profit before Exceptional, Extraordinary items & Taxation		1,142,828.56	34,668.06
Exceptional Items		-	-
Profit Before Extraordinary Items & Taxation		1,142,828.56	34,668.06
Extra Ordinary Items		-	-
Profit Before Taxation		1,142,828.56	34,668.06
Tax Expense:			
Current Tax		241,219.15	9,110.09
Deferred Tax Charge / (Credit)		1,218.59	19.46
Profit/ Loss After Taxation		902,828.00	25,577.43
Profit / (Loss) for the Period from Continuing Operations		902,828.00	25,577.43
Profit / (Loss) from Discontinuing Operations		-	-
Tax Expense of Discontinuing Operations		-	-
Profit/ (Loss) from Discontinuing Operations (After Tax)		-	-
Profit for the Period		902,828.00	25,577.43
Earnings per equity share:			
(1) Basic		12.70	255.77
(2) Diluted		12.70	255.77
Weighted Average Number of Equity Shares used in calculating earning per share			
(1) Basic			
(2) Diluted			
Summary of significant accounting policies and Notes on Financial Statements	1 to 20		
This is the Profit and Loss Account referred to in our report of even date.			
For Kumar Gaurav & Co. Chartered Accountants FRN-018618C	For and on behalf of the Board BOOTES IMPEX TECH LIMITED		
Sd/- CA Kumar Gaurav Partner M.No-530748 Place-Gurgaon Dated:23/08/2024 UDIN-NO-24530748BKBPFW5163	Sd/- (Deepak Kumar Rai) Director DIN : 06947059	Sd/- (Manab Rakshit) Director DIN : 00325827	

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2024.

1. SHARE CAPITAL*(Amount in Rs'00)*

Particulars	As at 31.03.2024	As at 31.03.2023
Authorised		
Equity Share Capital		
14500000 Equity Shares of Rs. 10/- each	1,450,000.00	10,000.00
12500000 Preference share of rs 10/- each	1,250,000.00	
Issued, Subscribed and Paid up		
7106319 Equity Shares of Rs. 10/- each	710,631.90	1,000.00
	<u>710,631.90</u>	<u>1,000.00</u>

a) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2024 as below:

Particulars	As at March 31, 2024	As at March 31, 2023
	No of shares	No of shares
Numbers of shares at the March 31, 2023	10,000.00	10,000.00
Shares issued during the year	7,096,319.00	-
Numbers of shares at the March 31, 2024	7,106,319.00	10,000.00

b) Number of Shares held by each shareholder having more than 5% shares:

Particulars	'March 31, 2024		'March 31, 2023	
	No of shares	%	No of shares	%
	Holding		Holding	
Deepak Kumar Rai	5,626,593	79.2%	9,500	95.00%
	<u>5,626,593</u>	<u>79%</u>	<u>10,000</u>	<u>95.00%</u>

c) Shareholding of Promoters
as at March 31, 2024

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9500.00	5617093.00	5626593.00	79.18%	99.83%

d) Shareholding of Promoters
as at March 31, 2023

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9500.00	-	9500.00	100.00%	0.00%

c) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. Equity Shareholders are eligible to dividend proposed by the Board of Directors as approved by Shareholders in the ensuing Annual General Meeting.

d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2024.

<i>(Amount in Rs '00)</i>		
Note 2.	As at	As at
	31.03.2024	31.03.2023
Reserves and Surplus		
Reserves:		
General Reserve	650,000.00	-
Capital Reserves	-	-
Security Premium	936,220.83	-
Less Bonus Share Issue	(650,000.00)	
	<u>936,220.83</u>	<u>-</u>
 Surplus		
Opening Balance as on 1st April	37,203.05	15,794.61
Add: Profit / (Loss) for the Year	902,828.00	25,577.43
Less: Previous Year Tax		(4,168.99)
Less: Transfer to Free Reserve	650,000.00	
Sub Total	<u>290,031.05</u>	<u>37,203.05</u>
 Grand Total	<u>1,226,251.88</u>	<u>37,203.05</u>

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2024.

Note 3 Long Term Borrowing		<i>(Amount in Rs '00)</i>	
Particulars	As at 31 March, 2024	As at 31 March, 2023	
Car Loan	29810.57		
TOTAL	29,810.57		

NOTE 4 - Deferred Tax

<i>(Amount in Rs '00)</i>		
Particulars	As at 31 March, 2024	As at 31 March, 2023
Closing WDV as per Income Tax Act	61,250.10	12,506.18
Closing WDV as per company Act	56,488.36	12,431.33
DTA	4,761.74	74.85
DTA	1,238.05	19.46
Opening DTA	19.46	-
Closing DTA	1,218.59	19.46

NOTE 5 - SHORT-TERM BORROWINGS

<i>(Amount in Rs '00)</i>		
Particulars	As at 31 March, 2024	As at 31 March, 2023
(A) Secured		
Current Maturity For Long term due(Car Loan)	5,215.00	
Secured Loans	5,215.00	
(B) Unsecured		
(a) Loans and advances from Directors	47,200.00	125,000.00
(b) From Bootes Wireless Techonologies Private Limited		999.00
Bootes Cleantech Pvt Ltd		1,000.00
Unsecured Loans	47,200.00	126,999.00
Total	52,415.00	126,999.00

NOTE 6 - TRADE PAYABLES

Particulars	(Amount in Rs '00)	
	As at 31 March, 2024	As at 31 March, 2023
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	389,589.75	-
Total	389,589.75	-

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	(Amount in Rs '00)	
	As at 31 March, 2024 Rs.	As at 31 March, 2023 Rs.
(A)(i) Principal amount remaining unpaid	-	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	(Amount in Rs '00)					
	As at 31 March, 2024					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	388,382.97	-	-	-	388,382.97
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
From Bootes Cleantech Pvt Ltd	-	1,206.78	-	-	-	1,206.78
Total	-	389,589.75	-	-	-	389,589.75

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2023

Particulars	(Amount in Rs '00)					
	As at 31 March, 2023					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	6,647.58	-	-	-	6,647.58
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	6,647.58	-	-	-	6,647.58

Particulars	(Amount in Rs '00)					
	As at 31 March, 2023					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2024.

(Amount in Rs '00)		
Note 7.	As at 31.03.2024	As at 31.03.2023
Other Current Liabilities		
Salary Payable	35,522.53	16,191.32
Audit Fees Payable	1,964.10	1,004.10
Advance from Customers	-	239,139.32
Expense Payable	-	4,117.50
Employee Imprest	-	211.35
From Bootes Cleantech Pvt Ltd		
Audit Fees Payable	350.00	250.00
	37,836.63	260,913.59
Note 8.	As at 31.03.2024	As at 31.03.2023
Short Term Provisions		
GST Payable	66,067.36	12,969.62
TDS Payable	11,426.65	2,401.38
Provision for Income tax	240,821.97	9,110.09
PF Payable	1,127.47	764.02
From Bootes Cleantech Pvt Ltd		
Provision for Income tax	397.18	
Other	5,445.40	
	325,286.03	25,245.11
Note 10. Non Current Investment		-
Particulars	As at 31 March, 2024 Rs.	As at 31 March, 2023 Rs.
Investment in Univastu Bootes LLP	490.00	490.00
Total Secured Advances	490.00	490.00

CIN : U51909HR2021PLC093355

9. Property, Plant and Equipment :

(Amount in Rs '00)

[illegible]

Note 11 TRADE RECEIVABLES

Particulars	(Amount in Rs '00)	
	As at 31 March, 2024	As at 31 March, 2023
Trade Receivables		
Secured - Considered Good		
a) Less than six months	-	-
b) More than six months	-	-
Unsecured - Considered Good		
a) Less than six months	1,632,391.14	268,911.92
b) More than six months	-	-
Unsecured - Considered Doubtful		
a) Less than six months	-	-
b) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	1,632,391.14	268,911.92

Trade Receivables Aging Schedule

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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	1,624,751.01	-	-	-	-	1,624,751.01
- Considered Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
From Bootes Cleantech Pvt Ltd	7,640.13					7,640.13
Total	1,632,391.14	-	-	-	-	1,632,391.14

BOOTES IMPEX TECH LIMITED

CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2024.

NOTE 12.

(Amount in Rs '00)

	As at 31.03.2024	As at 31.03.2023
Cash and Cash Equivalents		
Balances with Banks in current accounts	198,154.20	3,333.81
Cash In hand	9,803.81	790.54
Fixed Deposit	253,000.00	
From Bootes Cleantech Pvt Ltd	1789.63	856
	462,747.64	4,980.35

Note 13. Short term Loans and Advances

Particulars	As at 31 March, 2023	As at 31 March, 2023
	Rs.	Rs.
Other Loans and Advances		
a) Staff Imprest	2,589.86	10,551.60
b) Security Deposite	41,295.60	6,930.00
c)Advance toVendors	9,862.13	150,838.56
d) Advance to Univastu Bootes infra LLP	275,712	-
e)Advance to univastu India Limited	174,160	-
From Bootes Cleantech Private Ltd		999.00
	-	-
Total	503,619.81	169,319.16

(Amount in Rs '00)

Note 14.

	As at 31.03.2024	As at 31.03.2023
Other Current Assets		
TDS & TCS Receivables	12,095.95	1,660.82
Advance Tax	100,000.00	
Customer Duty paid	184.26	184.26
GST Input	-	-
Income Tax refund	-	11.01
Prepaid Expense	2,566.14	
	114,846.35	1,856.09

BOOTES IMPEX TECH LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2024.

	(Amount in Rs '00)	
Note 15.	For the F.Y. 2023-24	For the F.Y. 2022-23
Revenue from Operations		
Receipts From Sale of Service	1,910,713.06	414,691.61
From Bootes Cleantech Pvt LTD	46,195.54	
	1,956,908.60	414,691.61

	(Amount in Rs '00)	
Note 16.	For the F.Y. 2023-24	For the F.Y. 2022-23
Other Income		
Forex Exchange Gain	-	111.41
Written off	330.24	23,419.61
Discount on Purchase	-	73.51
Interest on Fixed Deposit	1,761.95	
Misc Income	655.00	-
Profit From Univastu Bootes Infra LLP	286,886.58	
	289,633.76	23,604.52

	(Amount in Rs '00)	
Note 17.	For the F.Y. 2023-24	For the F.Y. 2022-23
Cost of Material Consumed		
Purchase of consumable Matterial	127,701.64	53,407.69
Freight	1,504.12	2,569.82
Transportation	-	431.00
Civil Work	-	14,202.64
Labour Charge	4,986.00	
Equipment Hiring Charge	-	65.00
Consulatnacy Expense	111,269.12	
Technical & Support Service	282,330.00	
	527,790.88	70,676.15

	(Amount in Rs '00)	
Note 18.	For the F.Y. 2023-24	For the F.Y. 2022-23
Personnel and Employee Benefit Expenses		
Director Remuneration	65,000.00	35,500.00
Salary	235,772.69	121,032.28
Staff Welfare Expenses	9,949.95	11,175.45
Bonus	10,260.00	1,106.00
Provident Fund Expense	5,154.07	926.45
From Bootes Cleantech Pvt LTD	35,235.48	
	361,372.19	169,740.18

Note 19.	For the F.Y. 2023-24	For the F.Y. 2022-23
Finance Costs		
Interest On Car loan	1,341.19	
	1,341.19	

BOOTES IMPEX TECH LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2024.
(Amount in Rs '00)

Note 20.	For the F.Y. 2023-24	For the F.Y. 2022-23
Other Expenses		
Accommodation	3,200.08	6,283.38
Advertisement	5,396.48	920.00
Telephone & Internet Expenses	748.82	575.65
Audit Fee*	2,200.00	600.00
Bank Charges	245.97	133.74
Business Promotion Expenses	8,896.19	2,119.99
Brokerage	1,647.98	2,894.00
Conveyance Expenses	752.02	125.83
Consumable & Accessories	2,383.94	8,315.21
Donation	1,669.99	-
Forex Exchange Loss	12,761.96	
Fuel Expense	5,226.71	6,416.41
Installation and Commissioning Charge	15,960.00	-
Guest House Expense	3,517.86	-
Postage & Courier Expenses	5.70	70.01
Pointing Charge	627.90	
Festival Expenses	91.00	1,552.27
Gift Expense	796.53	4,742.90
Misc. Expenses	202.22	154.06
Electricity Expenses	7,528.03	2,254.96
Tour & Travelling Expense	9,869.85	11,427.40
Rent	43,014.96	22,225.00
Stamp Duty	22.00	-
Shifting Charge	13.00	
Round Off	(1.63)	-
Office Expenses	614.96	1,206.05
Other Expenses	2,404.21	3,367.32
Printing & stationery	881.88	936.21
Office Equipment Hiring Charge	2,882.73	5,512.91
Car hiring Charge	3,237.37	
Software Expenses	1,880.57	432.58
Repair & Maintenance	3,932.73	2,708.79
Tender Fee	100.00	473.60
Technical Support Service	-	2,449.02
Interest on Statutory dues	919.81	719.42
Interest on Income tax	897.57	
Insurance Expnses	645.42	
ROC Stamp Duty Fees	22,181.55	-
Legal & Professional Charges	11,573.12	63,744.93
Lab Testing Fee	-	20.00
Loading unloading Expense	-	13.00
Survey and Visit Charge	637.20	-
Manpower Charge	5,923.70	2,739.97
Vehicle R/M Expense	1,818.90	2,576.18
Visa Expense	-	69.80
Web Subscription Fee	-	165.09
From Bootes Cleantech Pvt LTD	9,137.28	295.00
	196,446.56	158,240.69
*Audit Fee Bootes Impex Tech Ltd		
Statutory Audit Fee	190,000	60,000
Tax Audit	30,000	
Total	220,000	60,000
Audit Fee Bootes Cleantech Ltd		
Statutory Audit Fee	25,000	15,000
Total	25,000	15,000

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES
OR
ASSOCIATE COMPANIES OR JOINT VENTURES**

PART A- SUBSIDIARIES

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Name of the subsidiary	BOOTES CLEANTECH PRIVATE LIMITED <i>(formerly known as Bootes Wireless Technologies Private Limited)</i>
The date since when subsidiary was acquired	04.10.2021
Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	FY 2023-24
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Nil
Share capital (Paid-up)	1,00,000
Reserves and surplus	1,03,040
Total assets	9,42,976
Total Liabilities	7,39,936
Investments	Nil
Turnover	46,19,554
Profit before taxation	1,82,258

Email : info@bootes.in
Contact No. : +91 0124 4105165

BOOTES IMPEX TECH LTD
(Formerly Known As Bootes Impex Tech Pvt. Ltd.)
CIN : U51909HR2021PLC093355

GST IN : 06AAJCB6841Q1Z2
Website : www.bootes.in

Registered Office : Unit No. 109B, 110, 111 & 112, 1st Floor, Magnum City Centre Sector-63A, Golf Course Extension Road, Gurugram, Haryana-122011

Office No. : 273, Satra Plaza, Sector 19D, Plam Beach Road, Vashi, Navi Mumbai – 400705

Provision for taxation	Nil
Profit after taxation	1,82,258
Proposed Dividend	Nil
Extent of shareholding (in percentage)	99.99%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations **NIL**
- Names of subsidiaries which have been liquidated or sold during the year. **NIL**



PART B- ASSOCIATES AND JOINT VENTURES

**STATEMENT PURSUANT TO SECTION 129 (3) OF THE COMPANIES ACT, 2013 RELATED TO
ASSOCIATE COMPANIES AND JOINT VENTURES**

NAME OF ASSOCIATES OR JOINT VENTURES	NA	NA	NA
1. Latest audited Balance Sheet Date	-	-	-
2. Date on which the Associate or Joint Venture was associated or acquired	-	-	-
3. Shares of Associate or Joint Ventures held by the company on the year end	-	-	-
No.	-	-	-
Amount of Investment in Associates or Joint Venture	-	-	-
Extent of Holding (in percentage)	-	-	-
4. Description of how there is significant influence	-	-	-
5. Reason why the associate/Joint venture is not consolidated.	-	-	-
6. Net worth attributable to shareholding as per latest audited Balance Sheet	-	-	-
7. Profit or Loss for the year	-	-	-
i. Considered in Consolidation	-	-	-
ii. Not Considered in Consolidation	-	-	-

1. Names of associates or joint ventures which are yet to commence operations. **NIL**

2. Names of associates or joint ventures which have been liquidated or sold during the year. **NIL**

NOTE: This form is to be certified in the same manner in which the Balance Sheet is to be certified.



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