



Green Asia Impex Pvt Ltd.

CIN No: U74900AP2014PTC094995

GST No : 37AAF CG6932R1ZU

GREEN ASIA IMPEX PRIVATE LIMITED

10th ANNUAL REPORT F.Y. 2023-'24



Green Asia Impex Pvt Ltd.

CIN No: U74900AP2014PTC094995

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CORPORATE INFORMATION

BOARD OF DIRECTORS:

- | | |
|------------------------------------|-----------------------|
| 1. Mr. Venkata Rama Rao Pasupuleti | - Managing Director |
| 2. Mrs. Meenakshi Pasupuleti | - Additional Director |

STATUTORY AUDITORS:

DHULIPALA VISWANAD AND ASSOCIATES

Chartered Accountants,

#9-9-8, Savitru Pet,

Tanuku Road

Tadepalligudam - 534 102,

Andhra Pradesh, India.

REGISTERED OFFICE:

D.No.11-18-25,

B.R.Market Back Side of G.P Guest House

Thadepalligudem -534 102

Andhra Pradesh, India

CIN:

U74900AP2014PTC094995



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NOTICE

Notice is hereby given that the 10th Annual General Meeting of **M/s. GREEN ASIA IMPEX PRIVATE LIMITED** will be held on **Monday, 30th September, 2024 at 11.00 A.M.** at the registered office of the Company situated at D.No.11-18-25, B.R.Market, Back Side of G.P Guest House, Thadepalligudem - 534 102 Andhra Pradesh, India to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2024, the reports of the Board of Directors and Auditors thereon;
2. Re-Appointment of Auditors and fix their remuneration: -

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”) and the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, the Company hereby appoint M/s. SREEDAR MOHAN & ASSOCIATES, (FRN: 012722S) as the Statutory Auditors of the Company for a term of 5 consecutive years to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the AGM for the year 2029 to examine and audit the accounts of the Company, at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors.”

For and on behalf of the Board
GREEN ASIA IMPEX PRIVATE LIMITED


Sd/-

VENKATA RAMA RAO PASUPULETI
Managing Director (DIN: 00280599)

Place: Tadepalligudem
Date: 29.09.2024



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NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. The instrument appointing the proxy must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.
3. A person appointed as proxy shall act on behalf of such member or number of members not exceeding fifty and holding in aggregate not more than 10% of the total share capital of the company. A member holding more than 10% of the total share capital of the company may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. Members are requested to notify any change in their address to the Company at its registered office.
5. The register of Directors and KMP and their shareholding and register of contracts or arrangements in which the Directors are interested will be available for inspection by the members at the AGM.



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DIRECTOR'S REPORT

To

The Members of M/s. GREEN ASIA IMPEX PRIVATE LIMITED

Your directors present the 10th Directors Report of the Company together with the Audited accounts for the financial year ended 31st March, 2024.

FINANCIAL HIGHLIGHTS:

Particulars	Amount (in Lakhs)	
	(Current Year) 2023-'24	(Previous Year) 2022-'23
Revenues from Operations	30,651.48	17,713.68
Other Income	1,119.36	719.68
Total Income	31,770.85	18,433.36
Total Expenses	30,851.35	18,380.12
Profit Before Tax and Extraordinary Items	919.50	53.24
Current Tax	266.90	48.28
Deferred Tax	-32.96	-32.96
Net Profit / Loss	685.56	37.92

REVIEW OF OPERATIONS:

During the year under review, the consolidated total income of the Company is Rs. 318,14,92,000/-. The Company has earned a Net Profit of Rs. 6,90,76,000/-.

During the year under review, the standalone total income of the Company is Rs. 317,70,85,000/-. The Company has earned a Net Profit of Rs. 6,85,56,000/-. Your directors are continuously looking for avenues for future growth of the Company.

DIVIDEND:

During the year under review, your directors have not recommended any dividend keeping in view the future business plans of the Company.

TRANSFER TO RESERVES:

During the year under review, the Company has not transferred any amount to any reserve.

PUBLIC DEPOSITS:

During the year under review, the Company has not accepted any public deposits.

STATE OF COMPANY'S AFFAIRS/ FUTURE OUTLOOK:

Your directors are making their incessant efforts to realize the market opportunities and are confident enough that in the coming years, the company will be earning more profits in order to improve the performance of the Company.



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GST No : 37AAF6G6932R1ZU

CHANGE IN THE NATURE OF BUSINESS, IF ANY:

Your Company has not changed the nature of business during the financial year 2023-'24.

MEETINGS OF THE BOARD:

The Board of Directors met 6 times on 1st April, 2023, 20th July, 2023, 30th September, 2023, 4th November, 2023, 14th December, 2023 and 1st February, 2024 during the year and the maximum gap between any two meetings was less than 120 days as stipulated under the provisions of Companies Act, 2013.

DIRECTORS AND KEY MANAGERIAL PERSONNEL AND THEIR ATTENDANCE IN THE BOARD MEETINGS:

The following are the Directors of your Company during the financial year 2023-'24.

S. No.	Name of Director	Designation	Board Meetings attended during 2023-'24
1.	Mr. Venkata Rama Rao Pasupuleti	Managing Director	6
2.	Mr. Pasupuleti Meenakshi	Director	6

APPOINTMENT/RE-APPOINTMENT:

During the financial year 2023-'24, the company has not appointed any Director(s) and none of the Directors had resigned from their office.

SHARE TRANSFERS:

During the financial year under review, there are no share transfers.

SUBSIDIARIES/ASSOCIATES/JOINT VENTURES:

Your Company has a subsidiary company viz., Green Asia Cold Storages Private Limited.

Your Company does not have any associate companies and joint ventures as on 31st March, 2024.

PARTICULARS OF EMPLOYEES:

As required under the provisions of Section 197 of the Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, the remuneration from inadequacy of profits does not arise.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134 of the Companies Act, 2013, your Directors state that:



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- (a) In the preparation of the annual accounts for the year ended March 31, 2024, 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;
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments 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 March 31, 2024 and of the profit of the company for the year ended on that date;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis and
- (e) The Directors had devised a proper system to ensure compliance with the provisions of all applicable laws and that such other systems were adequate and operating adequately.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details are given as per the statement enclosed in the Independent Auditor's report.

RELATED PARTY TRANSACTIONS:

During the financial year 2023-'24, your Company has entered into transactions with related parties which are enclosed in **Annexure-A**.

AUDITORS AND AUDITORS' REPORT:

M/s. Dhulipala Viswanad and Associates., Chartered Accountants, (FRN No. 011151S), Thadepalligudem, are the Statutory Auditors of the Company whose 2nd term shall end at the ensuing Annual General Meeting to be held in the year 2024.

The Board of Directors propose to appoint M/s. Sreedar Mohan & Associates (012722S) at the ensuing Annual General Meeting to be held on 30th September, 2024 as the Statutory Auditors in place of the retiring auditors.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory and needs no further explanation.

SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of the report.



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DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

As per the requirement, the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with rules made thereunder, your Company has constituted Internal Complaints Committee which is responsible for redressal of complaints related to sexual harassment. During the year under review, the company has not received any complaints pertaining to sexual harassment.

INTERNAL CONTROL

The Company has a proper and adequate system of internal control to ensure all the assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, regarded and reported correctly. The internal control is supplemented by an extensive program of internal audits, review by management and procedures. The internal control is designed to ensure that the financial and other records are reliable for preparing financial statements and other data, and for maintaining Accountability of assets.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 for the previous financial year and hence it is not required to formulate policy on corporate social responsibility.

RISK MANAGEMENT/ELEMENTS OF RISK:

The Company has optimal risk mitigation responses, systems, organizational structures, processes, standards, code of conduct and behaviors for efficient management of risk.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB – SECTION (12) OF SECTION 143:

The Auditors have not reported any offence involving fraud committed against the Company by the officers or employees of the Company under sub section (12) of section 143 to the Audit Committee or the Board.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUT GO:

The particulars as prescribed under Sub-section (3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, in relation to conservation of energy and technology absorption, Research and Development, Foreign Exchange are set out below:

A. Conservation of Energy: Not applicable

Adequate measures have been taken to reduce energy consumption, wherever possible. Total energy consumption and energy consumption per unit of production is not applicable as company is not included in the industries specified in the schedule.

B. Technology Absorption: Not applicable

C. Research and Development Expenditure (R&D):



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Amount (in Rs.)

Particulars	Year ended 31.03.2024	Year ended 31.03.2023
Revenue Expenditure	0.00	0.00
Capital Expenditure	0.00	0.00
Total	0.00	0.00

D. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings : Rs. 89,78,690.71
Foreign Exchange Outgo : Rs. 21,54,305.81

MANAGERIAL REMUNERATION:

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

INSURANCE:

The properties and assets of your company are adequately insured.

ACKNOWLEDGEMENTS:

Your directors would like to express their grateful appreciation for assistance and co-operation received from clients, banks, investors, Government, other statutory authorities and all others associated with the company. Your directors also wish to place on record their deep sense of appreciation for the excellent contribution made by the employees at all levels, which enabled the company to achieve sustained growth in the operational performance during the year under review.

For and on behalf of the Board
GREEN ASIA IMPEX PRIVATE LIMITED

-Sd/-


Venkata Rama Rao Pasupuleti
Managing Director
DIN: 00280599




Pasupuleti Meenakshi
Director
DIN: 08863545

Place: Tadepalligudem
Date: 29/09/2024



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LIST OF DIRECTORS AS ON 31ST MARCH, 2024

Sl.No.	Name of the Director	Designation	Date of appointment
1.	Venkata Rama Rao Pasupuleti	Managing Director	05/08/2014
2.	Meenakshi Pasupuleti	Director	07/09/2020

For and on behalf of the Board
GREEN ASIA IMPEX PRIVATE LIMITED


Venkata Rama Rao Pasupuleti
Managing Director
DIN: 00280599




Pasupuleti Meenakshi
Director
DIN: 08863545



Green Asia Impex Pvt Ltd.

CIN No: U74900AP2014PTC094995

GST No : 37AAFCG6932R1ZU

LIST OF EQUITY SHAREHOLDERS AS ON 31ST MARCH, 2024

Sl.No.	Name of the shareholder	No. of shares held
1.	Venkata Rama Rao Pasupuleti	22,46,300
2.	Meenakshi Pasupuleti	17,53,000
3.	Manikya Stanley Pakalapati	9,30,000
	TOTAL	49,29,300

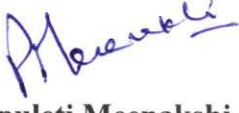
LIST OF PREFERNCE SHAREHOLDERS AS ON 31ST MARCH, 2024

Sl.No.	Name of the shareholder	No. of shares held
	Nil	

For and on behalf of the Board
GREEN ASIA IMPEX PRIVATE LIMITED


Venkata Rama Rao Pasupuleti
Managing Director
DIN: 00280599




Pasupuleti Meenakshi
Director
DIN: 08863545

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

D.No. 11-18-25, B.R. Market, Backside of G.P. Guest House, Thadepalligudem, Andhra Pradesh – 534 102.

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/trans actions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
	Nil							

2. Details of material contracts or arrangement or transactions at arm's length basis:

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount out standing, if any
1	Green Asia Cold Storages Private Limited - Subsidiary	Purchases & loans / Advances given		Rs.18,76,000		
2	G V Impex – Proprietor is the relative of Director	Purchases & loans / Advances given		Rs. 3,01,32,000		

For and on behalf of the Board
GREEN ASIA IMPEX PRIVATE LIMITED

-Sd/-

Venkata Rama Rao Pasupuleti

Managing Director

DIN: 00280599

Pasupuleti Meenakshi

Director

DIN: 08863545





INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF GREEN ASIA IMPEX PRIVATE LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of **GREEN ASIA IMPEX PRIVATE LIMITED**, ("the company") which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 **31/03/2024**, and its **Profit and Loss and its cash flows** for the year ended on that date.

Basis for Opinion

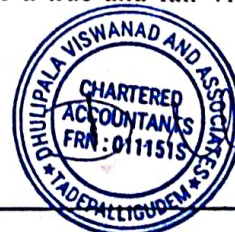
We conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are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

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

PASUPULETI
VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO



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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO



A handwritten signature in blue ink, appearing to read "Venkatarao".

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

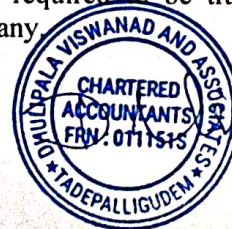
As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013, It is observed that The Companies (Auditor' Report) Order, 2020 is applicable to the said company. (enclosed annexure)

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** 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**".
- (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 has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO



Viswanad

For Dhulipala Viswanad and Associates
Chartered Accountants



Viswanad

Viswanad Dhulipala

Partner

Membership No:216343

UDIN:

Date: 29/09/2024

Place: Tadepalligudem

PASUPULETI

VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of GREEN ASIA IMPEX PRIVATE LIMITED.

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

I have audited the internal financial controls over financial reporting of **GREEN ASIA IMPEX PRIVATE LIMITED** as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

My audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

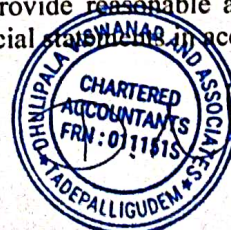
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

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VENKATA RAMARAO

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RAMARAO



generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

For Dhulipala Viswanad and Associates
Chartered Accountants

FRN: 011151S

Dhulipala Viswanad
Partner

Membership No:216343

UDIN:

Date : 29.09.2024

Place : Tadepalligudem.

PASUPULETI
VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO

Annexure to the Independent Auditor's Report of even date to the members of **GREEN ASIA IMPEX PRIVATE LIMITED**, on the financial statements for the year ended 31st March 2024

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company does not have any intangible assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) According to the information and explanations given to us the Company has been sanctioned working capital limits in excess of five crore rupees during the year from HDFC bank on the basis of security of current assets. The company is submitting monthly statements with bank and these are in agreement with the books of accounts of the company.
- (iii) According to the information and explanation given to us during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured companies, firms, Limited Liability Partnerships or any other parties.
- (iv) According to the information and explanation given to us, The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

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- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

- (vi) As informed, The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Hence reporting under Clause (vi) of the order is not applicable to the Company.

- (vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues . Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

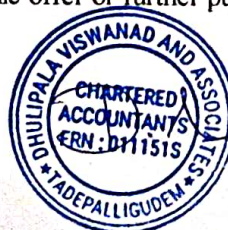
- (b) Details of disputed statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2024 on account of disputes are given below:

Name of Statute	Nature of Dues	Period for which it related to	Amount involved (Rs.)	Forum where it is pending
Income Tax Act, 1961	Income Tax	AY 2021-22	8,06,07,752	Commissioner (Appeals)

- (viii) According to the information and explanation given to us, company has no transactions that are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;



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- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) No whistle-blower complaints that are received by the company during the year.
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) According to the information and explanations given to us, the company has undertaken transactions with related parties as mentioned in Section 177 and 188 of Companies Act, 2013, accordingly the provisions of clause 3(xiii) of the Order are applicable to the company;
- (xiv) According to the information and explanations given to us by the company, the internal audit system is not applicable.
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

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PASUPULETI VENKATA
RAMARAO



P. Viswanad

- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Dhulipala Viswanad and Associates
Chartered Accountants



Dhulipala Viswanad
Partner
Membership No:216343

UDIN:

Place: Hyderabad

Date:

PASUPULETI
VENKATA RAMARAO

Digitally signed by
PASUPULETI VENKATA
RAMARAO

GREEN ASIA IMPEX PRIVATE LIMITED

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH 2024 OF GREEN ASIA IMPEX PRIVATE LIMITED.

I. CORPORATE INFORMATION :

The Company Registered Office is located at Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, West Godavari District, Tadepalligudem AP 534 102 IN

II. SIGNIFICANT ACCOUNTING POLICIES:

(a) Accounting Conventions :

The Financial Statements of the Company have been prepared in accordance with general accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provision of the Companies Act 2013. The Financial Statements have been prepared under the historical cost conventions on an accrual basis. The accounting policies adopted in the preparation of Financial Statements are consistent with those of the previous year.

(b) Use of estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

(c) Property, Plant & Equipment

Fixed Assets are stated at cost (except for assets which have been revalued in the previous years) net and modvat/cenvat/ Value added tax, less accumulated depreciation and impairment loss, if any. Any costs, including financing costs till commencement of commercial production, net changes on foreign exchange contracts and adjustments arising from exchange rate variations to the fixed assets are capitalized.

(d) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

(e) Impairment of assets

As assets is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an assets is identified as impaired, the Impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount, if Applicable.

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VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO



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GREEN ASIA IMPEX PRIVATE LIMITED

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102

(f) Investments

Investments are valued at cost or Net Realizable Value whichever is lower, if any.

(g) Foreign Currency Transactions

Transactions in foreign currency are recorded at the exchange rate, prevailing on the date of transaction or at the exchange rate under the related forward exchange contracts. Profit / Loss on outstanding Foreign Currency contracts have been accounted for at the exchange rates, prevailing at the yearend rates as per FEDAI/RBI, if any.

(h) Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of a past event and it is probable that there will be an outflow of resources. Contingent Assets are neither recognized nor disclosed in statements.

(i) Turnover

Turnover includes sale of goods, services, but excludes sales tax, service tax, GST and adjusted for discounts (net), excise duty. Inter-Unit stock transfers excluded in the Main Profit & Loss Account, in determination of turnover.

(j) Provision for Taxation

Provision is made for Income Tax, estimated to arise on the results for the year, at the current rate of tax, in accordance with the Income Tax Act, 1961. Taxation deferred as a result of timing difference, between the accounting & Taxable Profits, is accounted for on the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize. Deferred Tax Asset is recognized only to the extent it is reasonable certainty of realization in future. Deferred Tax Assets reviewed, as at each Balance Sheet date to re-assess realization.

(k) Prior Period Expenses/Income

The company has neither incurred any prior period expenses nor received any Prior Period Income.

(l) Sundry Debtors, Loans & Advances

Doubtful Debts/Advances are written off in the year in which those are considered to be irrecoverable, if any.

(m) Related Party Disclosures:

(a) Names of the related parties and description of relationship:

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VENKATA RAMARAO

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RAMARAO



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PAN: AAFCG 6932R
GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995
D.No: 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
Tadepalligudem 534 102

FYE: 31-03-2024

Asst. Yr.: 2024-25

Balance Sheet As On 31st March, 2024

Particulars	Note No.	Figures as at the end of Current reporting period (Rs. In Lakh's)	Figures as at the end of Previous reporting period (Rs. In Lakh's)
<u>EQUITY AND LIABILITIES:</u>			
(1) Shareholders' funds			
(a) Share capital	1	493	661
(b) Reserves and surplus	2	1,080	395
(c) Money Received against share warrents		-	-
(2) Share application money pending allotments		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	3	1,848	2,533
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
(4) Current liabilities			
(a) Short Term Borrowings	4	4,525	1,435
(b) Trade payables	5		
(i) total outstanding dues of micro enterprises and small enterprises		4,705	4,772
(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	6	50	60
(d) Short-term provisions	7	315	128
Total Equity and Liabilities		13,017	9,983
<u>ASSETS:</u>			
(1) Non-current assets			
(a) (i) Property, Plant and Equipment	8	1,322	1,529
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	136	136
(c) Deferred Tax Assets	10	83	50
(d) Long term loans and Advances	11	368	409
(e) Other Non Current Assets	12	150	127
Current assets			
(a) Current Investments	13	8,065	5,343
(b) Inventories	14	2,442	1,954
(c) Trade receivables	15	47	61
(d) Cash and cash equivalents	16	18	17
(e) Short-term loans and advances	16		
(f) Other Current Assets	17	387	356
Total Assets		13,017	9,983

Significant accounting policies and notes to the financial statements

18

The notes referred to above form an integral part of the Financial Statements and this is the Financial Statement referred to in our Audit report

As per our report of even date attached
For Dhulipala Viswanad & Associates
Chartered Accountants

F.R. No.011151S

FRN 011151S

Dhulipala Viswanad
Partner

M No: 216343

UDIN:24216343BKELAH8779

Place: Tadepalligudem
Date:29/09/2024

PASUPULETI
VENKATA RAMARAO

Digitally signed by
PASUPULETI VENKATA
RAMARAO

For and on Behalf of the Board of Directors of
GREEN ASIA IMPEX PRIVATE LIMITED



P. V. RAMA RAO
Managing Director
DIN: 00280599

P. MEENAKSHI
Director
DIN: 06923241

PAN: AAFCG 6932R
GREEN ASIA IMPEX PRIVATE LIMITED
CIN: U74900AP2014PTC094995
D.No: 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
Tadepalligudem 534 102

FYE: 31-03-2024

Asst. Yr.: 2024-25

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2024				
	Particulars	Note	Figures for the Current reporting period	Figures for the Previous reporting period
		No.	(Rs. In Lakh's)	(Rs. In Lakh's)
I	Revenue from operations (gross)	19	30,651.48	17,713.68
	Less: Excise Duty		-	-
	Revenue from operations (net)		30,651.48	17,713.68
II	Other Income	20	1,119.36	719.68
III	Total Income (I+II)		31,770.85	18,433.36
IV	Expenses			
	(a) Cost of materials consumed	21	30,318.90	18,986.47
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	22	(2,716.25)	(2,974.33)
	(d) Employee benefits expenses	23	511.95	406.13
	(e) Finance costs	24	648.67	226.13
	(f) Depreciation and amortisation expenses		334.83	327.47
	(g) Other expenses	25	1,753.24	1,408.25
	Total Expenses		30,851.35	18,380.12
V	Profit before exceptional and extraordinary item and tax		919.50	53.24
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax		919.50	53.24
VIII	Extraordinary Items		-	-
IX	Profit before Tax		919.50	53.24
X	Tax Expense:			
	(a) Current tax expense		266.90	48.28
	(b) Deferred tax Exp /(Income)		(32.96)	(32.96)
XI	Profit / (Loss) for the period from continuing operations		685.56	37.93
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	Profit / (Loss) for the Period		685.56	37.93
XVI	Earning per equity share:			
	(1) Basic		13.91	0.77
	(2) Diluted		13.91	0.77

The notes referred to above form an integral part of the Financial Statements and this is the Financial Statement referred to in our Audit report

As per our report of even date attached

For **Dhulipala Viswanad & Associates**

Chartered Accountants

F.R. No.0111515

BN 0111515

Dhulipala Viswanad

Partner

M No: 216343

UDIN:24216343BKELAH8779

Place: Tadepalligudem

Date:29/09/2024

PASUPULETI

VENKATA RAMARAO

Digitally signed by
PASUPULETI VENKATA
RAMARAO

For and on Behalf of the Board of Directors of
GREEN ASIA IMPEX PRIVATE LIMITED



P. V. RAMA RAO

Managing Director

DIN: 00280599

P. MEENAKSHI

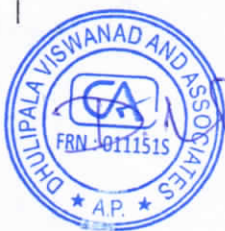
Director

DIN: 06923241

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of Previous reporting		Figures as at the end of previous reporting	
	Number of shares	Rs. In Lakh's	Number of shares	Rs. In Lakh's
(a) Authorised				
60,00,000 Equity shares of Rs.10/- each with voting rights	60,00,000.00	600.00	60,00,000.00	600.00
16,80,000 Preference shares of Rs.10/- each with voting rights	16,80,000.00	168.00	16,80,000.00	168.00
Total	76,80,000.00	768.00	76,80,000.00	768.00
(b) Issued, Subscribed and Paid up				
49,29,300 Equity shares of Rs.10 each with voting rights	49,29,300.00	492.93	49,29,300.00	492.93
16,80,000 Preference shares of Rs.10 each with voting rights			16,80,000.00	168.00
Total	49,29,300.00	492.93	66,09,300.00	660.93
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Pakalapati Manikya Stanley	9,30,000.00	18.87	10	93,00,000.00
Pasupuleti Venkata Rama Rao	22,46,300.00	45.57	10	2,24,63,000.00
Pasupuleti Meenakshi	17,53,000.00	35.56	10	1,75,30,000.00
TOTAL	49,29,300.00	100.00		4,92,93,000.00



for GREEN ASIA IMPEX PVT. LTD.

[Signature]
Managing Director

[Signature]

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VENKATA RAMARAO
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PASUPULETI VENKATA
RAMARAO

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's	Rs. In Lakh's
(A) Securities premium account			
Opening balance	-	-	-
Closing balance	-	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss			
Opening balance	394.65	356.72	266.49
Add: Profit / (Loss) for the year	685.56	37.93	90.24
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-	-
Closing balance	1,080.21	394.65	356.72
Total	1,080.21	394.65	356.72

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's	Rs. In Lakh's
<u>SECURED LOANS</u>			
HDFC Car Loan	26.54	34.46	39.31
HDFC VEHICLE LOAN 1	10.28	15.29	19.91
HDFC VEHICLE LOAN 2	13.59	20.21	26.32
HDFC VEHICLE LOAN 3	19.46	30.41	-
HDFC VEHICLE LOAN 4	14.97	23.35	-
HDFC TERM LOAN 1	37.40	94.70	146.19
HDFC TERM LOAN 2	614.53	684.56	466.96
HDFC TERM LOAN 3	185.70	195.00	195.00
HDFC TERM LOAN 4	319.68	364.46	-
SBI - 41348494578	-	398.21	-
SBI - 41348721477	-	220.17	-
TATA CAPITAL FINANCIAL SERVICES LIM	15.08	22.44	-
TATA CAPITAL LIMITED TERM LOAN	174.36	-	-
<u>UNSECURED LOANS</u>			
<u>Loan from Director & Relatives</u>			
Manikya Stanley P	0.63	0.63	0.63
Rama Rao Pasupuleti	353.26	330.24	193.68
Meenakshi	62.76	98.73	104.20
TOTAL	1,848.23	2,532.87	298.51



Viswanad

for GREEN ASIA IMPEX PVT. LTD.

Managiti Director
P. Venkatesh

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VENKATA RAMARAO

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PASUPULETI VENKATA
RAMARAO

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's	Rs. In Lakh's
<u>SECURED LOANS</u>			
HDFC (50200052061717)	1,678.31	1,081.29	596.15
HDFC PCFC LOAN	2,107.52	296.83	1,055.51
HDFC STOCK LOAN	739.37	-	-
Advances against sales	-	-	-
As Per Statement Enclosed	-	56.52	510.08
TOTAL	4,525.20	1,434.64	2,161.74

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's	Rs. In Lakh's
Creditors For Advance	-	9.85	-
Expenses Payable	-	-	-
Others	50.00	50.00	-
Total	50.00	59.85	-

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period	Figures as at the end of previous reporting Period
	Rs. In Lakh's	Rs. In Lakh's	Rs. In Lakh's
(a) Provision for employee benefits			
Salary Payable		16.65	4.16
(b) Provision - for TAX			
Provision for Income Tax	266.90	80.16	43.87
TCS Payable			-
TDS Payable		28.43	20.54
others		2.44	
(c) Provision - Others	45.51		
Cess Charges Payables			6.18
Audit Fees Payable	2.96	-	-
Total	315.37	127.68	74.75



Viswanad

For GREEN ASIA IMPEX PVT. LTD.

Pheemakel
Managing Director

PASUPULETI
VENKATA RAMARAO

Digitally signed by
PASUPULETI VENKATA
RAMARAO

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Green Asia Cold Stogares Pvt. Ltd. Investment	135.75	135.75
Total	135.75	135.75

Note 10 DEFERRED TAX ASSETS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Deferred Tax Asset (Till Previous Year)	49.88	16.91
Add: Deferred Tax Asset for Current Financial Year	32.96	32.96
Total	82.84	49.88

Note 11 LONG TERM LOANS AND ADVANCES

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
As per Statement Enclosed	367.79	408.58
Total	367.79	408.58

Note 12 OTHER NON CURRENT ASSETS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
As per Statement Enclosed	149.62	126.98
Total	149.62	126.98

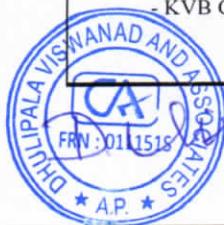
Note 13 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Finished Goods		
- Onions	0.60	0.00
- Gunnies	10.94	5.84
- Shrimps	4516.45	3575.20
- Red Dry Chillies	3537.32	1762.32
Total	8064.71	5343.36

Note 15 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
A) Cash In Hand	44.21	59.61
B) Bank Balance		
- HDFC	2.98	2.45
- SBI Vizag	0.00	0.00
- KVB C/A Nr. 1424281000000174	0.00	-0.82
Total	47.19	61.24



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Note 5 TRADE PAYABLES

Rs. In Lakh's

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	3,901.64	803.53	-	-	4,705.17
Total					4,705.17

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	4,772.16	-	-	-	4,772.16
Total					4,772.16

Note 14 TRADE RECEIVABLES

Rs. In Lakh's

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	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	2,442.43	-	-	-	-	2,442.43
Total						2,442.43

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	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		1,954.27				1,954.27
Total						1,954.27



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Note 16 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Advances for Purchases	17.67	17.15
Total	17.67	17.15386

Note 17 OTHER CURRENT ASSETS

Particulars	Figures as at the end of Current reporting period	Figures as at the end of Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
A) Preliminary exps. w/off	0.00	0.00
B) fixed assets scrap	0.00	0.00
C) other		
- Advances for Expenses	2.70	0.00
- CGST Cash Ledger Balance	0.00	0.00
- GST Electronic Credit Ledger Balance		287.05
- GST Receivable		3.03
- Export IGST Receivable		
- Income Tax Paid in Advance	0.00	55.00
- SGST Interest Cash Ledger Balance	0.00	0.00
- TDS Receivable	0.00	11.08
- TCS Receivable		
- TDS		
- IT Receivable 19-20		
- Taxes Receivables	384.51	
Total	387.21	356.17



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PAN: AAFCG 6932R GREEN ASIA IMPEX PRIVATE LIMITED CIN: U74900AP2014PTC094995 D.No: 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market, Tadepalligudem 534 102		
FYE: 31-03-2024	Asst. Yr.: 2024-25	

Note 19 REVENUE FROM OPERATIONS

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Sale of Prawns - Export	9,740.47	6,442.18
Sale of Prawns - Local	17,871.49	6,552.80
Sale of Red Dry Chillies - Export	2,469.19	4,384.38
Sale of Red Dry Chillies - Local	569.32	334.16
Sale of Gunnies	1.02	0.16
Total - Sales	30,651.48	17,713.68

Note 20 OTHER INCOME

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Sale of MEIS Dollars	400.64	132.11
Customs Duty Drawback	299.77	189.27
Foreign Currency Flucuation Gain	68.24	155.65
Interest Income	4.55	4.59
Cold storage charges	7.09	47.91
Processing charges	324.11	182.42
Other income	14.96	7.73
Total	1,119.36	719.68

Note 21 COST OF MATERIALS CONSUMED

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Opening stock		
Opening Stock of Gunnies	5.84	1.06
	5.84	1.06
Add: Purchases		
Purchases of Gunnies	5.92	4.77
Purchase of Prawns	26,041.79	13,853.60
Purchase of Red Dry Chillies - 5%	4,276.29	5,132.87
Plastic Rolls Purchases	-	-
Purchase of Onions	-	-
	30,324.00	18,991.24
Less: Closing stock		
Closing Stock of Gunnies	10.94	5.84
	10.94	5.84
Cost of material consumed	30,318.90	18,986.47

Note 22 CHANGE IN INVENTORIES

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Inventories at the end of the year:		
Red Dry Chillies	3,537.32	1,762.32
Onions	-	-
Prawns	4,516.45	3,575.20
	8,053.77	5,337.52



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Note 22 CHANGE IN INVENTORIES

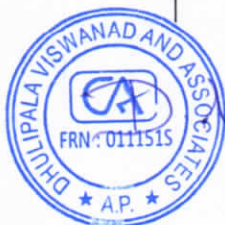
Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Inventories at the beginning of the year:		
Prawns	1,762.32	949.53
Onions	-	-
Red Dry Chillies	3,575.20	1,413.66
	5,337.52	2,363.19
Net (increase) / decrease	(2,716.25)	(2,974.33)

Note 23 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Hamali Charges	3	84
Salaries Paid	230.28	180.40
Bonus	1.00	-
Staff Welfare Charges	2.47	3.48
Shrimps Peeling Charges	232.86	121.41
Labour Charges	16.71	10.67
Stem Less Charges	25.49	5.74
Total	511.95	406.13

Note 24 FINANCE COST

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Bank Charges	130.41	43.80
Bank Insurance Charges	-	-
Bank loan Charges	0.52	5.20
Bank Interest	163.06	79.74
Term Loan Interest	142.03	57.64
Vehicle Loans Interest	2.42	9.13
SBI Interest	40.28	27.59
car loan interest	-	3.03
DRIP Capital Interest	30.79	-
HDFC Stock Loan Interest	50.38	-
Interest on PCFC	38.86	-
Interest on SCIL Loan	46.18	-
Interest on credit card	3.74	-
Total	648.67	226.13



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Note 25 OTHER EXPENSES

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
(A) DIRECT EXPENSES		
Consumables	-	-
Generator Exp.	-	-
Power & Fuel	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	0.02	0.19
Total (A)	0.02	0.19
(B) INDIRECT EXPENSES		
AMC Charges	61.82	27.93
Audit Fee	1.34	1.31
Amonia gas	0.91	0.53
APPB Exp	-	3.83
Bearings	-	0.26
BL Surrender Charges	-	0.31
Cess Charges	19.78	15.01
canteen exp	30.95	30.71
Cold Storage Charges	33.47	11.21
Commission Against Export Sale	74.19	20.80
Commission Against Export Sale - O/s	59.84	28.30
Commission on PCFC	6.53	2.10
Computer Maintenance	0.44	0.75
Consulting Charges	2.99	11.22
Container Protest Essential	-	2.50
Corrugated boxes	79.45	8.60
Courier Charges	3.85	3.24
Chemicals 12%	0.98	
Chemicals 18%	2.84	
Discount Given	3.51	
Disposable Cap	0.49	
Customs preventive commissioner	-	0.43
ECGC Insurance/ Charges	1.94	0.86
engin oil	-	0.13
Electricity Charges	202.54	120.03
Export Inspection Charges	39.53	19.42
Total Balance C/d	627.40	309.49



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Note 25 OTHER EXPENSES

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Total Balance B/d	627.40	309.49
Contract exp	-	0.05
Fssai Certificate	-	0.09
Fastage Vehicle Tollplaza	1.00	0.50
Godown Rent - GST	4.97	4.62
Godown Rent - Guntur	-	1.32
Godown Rent - NON GST	-	0.17
GST late fee	0.02	
GST interest	0.01	
GST paid	6.49	
G suite	-	0.10
harvest	36.13	8.81
rent tds	-	1.12
google workspace	0.14	0.03
Digital thermometer	-	0.06
Disposable cap	-	1.40
GST penalty	-	3.64
Donations	3.24	1.70
Hotel Expenses	0.06	6.15
Khammam Rent	0.71	0.49
Hydrogen Gas	-	0.29
Ice Purchase	37.34	14.15
Insurance Charges	7.38	11.52
incidental		0.11
Stock Insurance	1.95	5.37
Ineligible itc		0.75
Interest to Sundry Creditors	41.89	57.36
Interest to Samunati	-	1.51
Internet Charges	0.59	0.40
Contract exp	-	7.80
key man insure	10.45	5.24
Lab Testing Charges	7.06	4.82
Legal opinion	-	0.17
Legal exp	0.03	0.05
Loading and unloading	1.00	4.31
MEIS Process charges	1.31	1.16
Miscellaneous Expenses	7.51	4.10
MARINE INSURANCE	2.76	
MASKS & Gloves	3.93	
Medical Expenses	2.38	
New Design - Logo	0.34	
Nitrile Powder Free Gloves 18%	4.07	
Nitrogen Cylinder	0.56	
Plain Laminated Bags 18%	3.36	
Plastic & Bottle Seals	0.32	
Polythene Covers	34.49	
Processing Charges - IGST 18%	10.88	
Rates & Taxes	0.92	
Price Difference	4.11	
Office Maintenance	0.90	13.52
Other Expenses	16.04	34.53
Nova phos	6.43	1.73
man power	141.36	52.81
Packing Material	18.15	38.69
name board	-	5.78
Total Balance C/d	1,047.66	605.87



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Note 25 OTHER EXPENSES

Particulars	Figures for the Current reporting period	Figures for the Previous reporting period
	(Rs. In Lakh's)	(Rs. In Lakh's)
Total Balance B/d	1,047.66	605.87
Pcfc Interest		40.13
Petrol & Diesel Expenses	36.59	12.86
Plant maintenance	4.02	8.60
Plastic Roll Purchases	3.54	34.52
Prawns Testing Charges	20.82	2.17
Printing & Stationery	4.85	3.13
Production Charges	-	57.34
Professional Tax	0.75	0.11
Remuneration to Director	42.00	18.00
Repairing & Maintenance	12.58	11.03
ROC Filing Charges	0.12	1.26
rent	0.45	0.64
Round off	0.00	(0.01)
Sadar	-	4.51
Sample Analytical Charges	1.45	3.21
sanitary wear	-	1.93
Security	10.53	12.67
Sodium Triphosphate	0.78	0.49
Software guntur	-	0.10
Sticker & Packing	17.73	11.89
Uniform sets	3.68	4.85
Valuation fee	-	0.60
value added services	-	0.75
Tape Rolls	1.42	
TDS Late Fee	1.50	0.13
TDS Interest	3.55	
Transporation Charges	488.92	520.53
Travelling & Conveyance	37.74	30.54
Telephone Charges	0.16	
Vehicle Maintenance	12.37	19.65
Welding Machine	-	0.28
wind cheaters	-	0.25
Total (B)	1,753.22	1,408.06
Total (A+B)	1,753.24	1,408.25



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PAN: AAFCG 6932 R
GREEN ASIA IMPEX PRIVATE LIMITED
CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,,
TADEPALLIGUDEM 534 102

FYE: 31-03-2024

Asst. Yr.: 2024-25

TRADING ACCOUNT FOR THE YEAR ENDED ON 31-03-2024

Particulars	Qty.	Amount (Rs. In Lakh's)	Particulars	Qty.	Amount (Rs. In Lakh's)
RED DRY CHILLIES					
To Opening Stock	980484.06	1762.32	By Sales		
			Export	1340761.00	2469.19
			Local		569.32
			Wastage		0.00
To Purchases	2257659.44	4276.29	By Normal Loss		
			Export With stem	0.00	0.00
			Stemless Export	0.00	0.00
			Stemless	0.00	0.00
To Gross Profit		537.22	By Closing Stock		
			With Stem	1897382.50	3537.32
	3238143.50	6575.83		3238143.50	6575.83
GUNNIES					
To Opening Stock	9991.00	5.84	By Sales	4061.00	1.02
To Purchases	38426.00	5.92	By Consumption	0.00	
To Gross Profit		0.20	By Closing Stock	44356.00	10.94
	48417.00	11.96		48417.00	11.96
PRAWNS					
To Opening Stock	1041194.25	3575.20	By Sales - Export	8444336.23	9740.47
To Packing material			By Sales - Domestic		17871.49
To Purchases	8846373.31	26041.79	By Closing Stock	1443231.33	4516.45
To Gross Profit		2511.41			
	9887567.56	32128.40		9887567.56	32128.40
ONIONS					
To Opening Stock	0.00		By Sales	0.00	
To Packing material	0.00	0.00	By Closing Stock	0.00	0.00
To Purchases					
To Gross Profit		0.00			
	0.00	0.00		0.00	0.00



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STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2024

Rs. In Lakh's											
Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 31.03.2023	Additions	Deduction	As at 31.03.2024	Up to 31.3.2023	For the year	Deduction	Up to 31.3.2024	As at 31.03.2024	As at 31.03.2023
BUILDING:	4.87%	24.24	0.00	0.00	24.24	5.40	0.92	0.00	6.32	17.92	18.84
	5.00%	6.43	0.00	0.00	6.43	1.27	0.26	0.00	1.53	4.90	5.16
	5.00%	480.38	51.95	0.00	532.33	20.20	24.65	0.00	44.85	487.48	460.18
	5.00%	2.31	0.00	0.00	2.31	0.50	0.09	0.00	0.59	1.72	1.81
	5.00%	3.99	0.00	0.00	3.99	0.58	0.17	0.00	0.75	3.24	3.41
		517.36	51.95	0.00	569.31	27.96	26.08	0.00	54.04	515.27	489.40
PLANT AND MACHINERY:											0.05
	32.38%	0.77	0.00	0.00	0.77	0.74	0.01	0.00	0.75	0.02	0.03
	32.38%	0.04	0.00	0.00	0.04	0.03	0.00	0.00	0.03	0.01	0.01
	32.38%	0.56	0.00	0.00	0.56	0.54	0.01	0.00	0.54	0.02	0.02
	32.38%	14.78	0.00	0.00	14.78	13.39	0.45	0.00	13.84	0.94	1.39
	32.38%	0.26	0.00	0.00	0.26	0.25	0.00	0.00	0.25	0.01	0.01
	32.38%	0.71	0.00	0.00	0.71	0.66	0.01	0.00	0.68	0.03	0.04
	19.00%	0.10	0.00	0.00	0.10	0.06	0.01	0.00	0.06	0.03	0.04
	32.38%	29.89	0.00	0.00	29.89	26.23	1.19	0.00	27.41	2.48	3.66
	32.38%	17.00	0.00	0.00	17.00	14.78	0.72	0.00	15.50	1.50	2.21
	32.38%	13.96	0.00	0.00	13.96	12.02	0.63	0.00	12.65	1.31	1.94
	32.00%	28.33	0.00	0.00	28.33	23.49	1.55	0.00	25.04	3.29	4.84
	32.00%	38.71	0.00	0.00	38.71	29.44	2.97	0.00	32.41	6.30	9.27
	32.00%	39.10	0.00	0.00	39.10	29.74	3.00	0.00	32.74	6.37	9.36
	32.00%	0.01	0.00	0.00	0.01	0.01	0.00	0.00	0.01	0.00	0.00
	32.38%	843.17	30.07	0.00	873.25	330.06	169.72	0.00	499.78	373.47	513.11
	32.38%	187.08	0.00	0.00	187.08	2.66	59.72	0.00	62.37	124.71	184.42
	32.00%	0.94	0.00	0.00	0.94	0.71	0.07	0.00	0.79	0.16	0.23
	72.86%	4.01	0.00	0.00	4.01	4.01	0.00	0.00	4.01	0.00	0.00
	32.38%	1.50	0.00	0.00	1.50	1.43	0.02	0.00	1.45	0.05	0.07
		1220.92	30.07	0.00	1250.99	490.25	240.07	0.00	730.32	520.68	730.67



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PAN: AAFCG 6932 R
GREEN ASIA IMPEX PRIVATE LIMITED
CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
TADEPALLIGUDEM 534 102

FYE: 31-03-2023

Rs. In Lakhs

Asst. Yr.: 2023-24

Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 31.03.2023	Additions	Deduction	As at 31.03.2024	Up to 31.3.2023	For the year	Deduction	Up to 31.3.2024	As at 31.03.2024	As at 31.03.2023
ELECTRICAL EQUIPMENT: On Cell Phone On Switch Boards & Bulbs On LG Stabilizer On Electrical Equipments On Electrical Equipments 2 On Electrical Equipments 2 On Batteries On Batteries 1 On Electrical Wires On Electrical Equipments On Electrical Equipments 1 On Electrical Equipments 2 On Electrical Equipments 3 On Electrical Equipments On Electrical Equipments 4 On Electrical Equipments 5 On Lab Equipments Refrigerator Air Conditioner On Invertors On Invertors 2 On Invertors 3 On Invertors 4 On Air Conditioner On Air Conditioner 2 Refrigerator Stabilizer On CC Cameras On CC Cameras 2 On CC Cameras 3	72.66%	0.13	0.00	0.00	0.13	0.13	0.00	0.00	0.13	0.00	0.00
	29.58%	0.07	0.00	0.00	0.07	0.06	0.00	0.00	0.07	0.00	0.01
	29.58%	0.04	0.00	0.00	0.04	0.04	0.00	0.00	0.04	0.00	0.00
	29.58%	0.61	0.00	0.00	0.61	0.51	0.03	0.00	0.54	0.07	0.11
	46.00%	0.19	0.00	0.00	0.19	0.18	0.00	0.00	0.19	0.00	0.01
	46.00%	0.05	0.00	0.00	0.05	0.05	0.00	0.00	0.05	0.00	0.00
	46.00%	0.23	0.00	0.00	0.23	0.21	0.01	0.00	0.22	0.01	0.03
	29.58%	0.07	0.00	0.00	0.07	0.07	0.00	0.00	0.07	0.00	0.01
	29.58%	1.27	15.49	0.00	16.76	1.05	2.32	0.00	3.37	13.39	0.22
	29.58%	0.83	0.00	0.00	0.83	0.63	0.06	0.00	0.69	0.14	0.20
	29.58%	0.50	0.00	0.00	0.50	0.37	0.04	0.00	0.41	0.09	0.12
	29.58%	0.50	0.00	0.00	0.50	0.33	0.05	0.00	0.38	0.12	0.17
	29.58%	38.39	0.00	0.00	38.39	12.53	7.65	0.00	20.18	18.21	25.86
	29.58%	0.30	0.00	0.00	0.30	0.17	0.04	0.00	0.21	0.09	0.13
	29.58%	20.81	0.00	0.00	20.81	0.63	5.97	0.00	6.60	14.21	20.18
	29.58%	17.82	0.00	0.00	17.82	0.00	5.27	0.00	5.27	12.55	17.82
	46.00%	0.26	0.00	0.00	0.26	0.19	0.03	0.00	0.22	0.04	0.07
	46.00%	4.78	0.00	0.00	4.78	0.80	1.83	0.00	2.63	2.15	3.98
	29.58%	3.04	0.00	0.00	3.04	2.55	0.15	0.00	2.69	0.35	0.49
	46.00%	0.11	0.00	0.00	0.11	0.10	0.00	0.00	0.11	0.00	0.01
	46.00%	2.75	0.00	0.00	2.75	2.46	0.13	0.00	2.59	0.16	0.29
	46.00%	0.38	0.00	0.00	0.38	0.34	0.02	0.00	0.36	0.02	0.04
	32.38%	0.62	0.00	0.00	0.62	0.57	0.02	0.00	0.59	0.03	0.05
46.00%	0.57	0.00	0.00	0.57	0.53	0.02	0.00	0.55	0.02	0.04	
46.00%	0.13	0.00	0.00	0.13	0.12	0.01	0.00	0.12	0.01	0.01	
46.00%	0.40	0.00	0.00	0.40	0.36	0.02	0.00	0.38	0.02	0.04	
54.27%	6.84	0.00	0.00	6.84	3.42	3.42	0.00	3.96	2.88	6.31	
46.00%	0.27	0.00	0.00	0.27	0.25	0.01	0.00	0.26	0.01	0.01	
46.00%	0.64	0.00	0.00	0.64	0.56	0.04	0.00	0.60	0.05	0.09	
	102.61	15.49	0.00	118.11	26.34	27.13	0.00	53.47	64.63	76.27	
	1840.90	97.51	0.00	1938.41	544.55	293.28	0.00	837.83	1100.58	1296.35	
	Total Carried Down										

Cont...3

35.08



Disputed



Phenol

CIN: U74900AP2014PTC094995
Door Nr. 11-18-25, Opp. SBI SME Branch, Brahmananda Reddy Market,
TADEPALLIGUDEM 534 102

FYE: 31-03-2023

Asst. Yr.: 2023-24

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2024

Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 31.03.2023	Additions	Deduction	As at 31.03.2024	Up to 31.3.2023	For the year	Deduction	Up to 31.3.2024	As at 31.03.2024	As at 31.03.2023
Total Brought Down		1840.90	97.51	0.00	1938.41	544.55	293.28	0.00	837.83	1100.58	1296.35
FURNITURE:											
On Furniture	26.00%	1.02	0.00	0.00	1.02	0.56	0.12	0.00	0.68	0.34	0.46
On Furniture	26.00%	0.92	0.00	0.00	0.92	0.44	0.12	0.00	0.57	0.35	0.48
On Furniture	26.00%	0.79	0.00	0.00	0.79	0.38	0.11	0.00	0.49	0.30	0.41
On Tables & Chairs	29.58%	0.52	0.00	0.00	0.52	0.47	0.01	0.00	0.48	0.03	0.05
On Iron Gate	29.58%	0.21	0.00	0.00	0.21	0.17	0.01	0.00	0.18	0.03	0.04
On Furniture	29.58%	0.72	17.75	0.00	18.47	0.61	1.81	0.00	2.41	16.06	0.11
On Furniture	32.38%	0.16	0.00	0.00	0.16	0.15	0.00	0.00	0.15	0.01	0.01
On Furniture	26.00%	0.81	0.00	0.00	0.81	0.52	0.08	0.00	0.59	0.22	0.29
On Furniture	26.00%	52.96	0.00	0.00	52.96	15.75	9.68	0.00	25.42	27.54	37.21
On Furniture	26.00%	25.10	0.00	0.00	25.10	0.29	6.45	0.00	6.74	18.36	24.82
On Furniture	26.00%	0.73	0.00	0.00	0.73	0.44	0.08	0.00	0.52	0.22	0.29
		83.94	17.75	0.00	101.70	19.78	18.46	0.00	38.24	63.45	64.16
MOTOR VEHICLES:											16.68
Glamour	25.89%	0.73	0.00	0.00	0.73	0.59	0.03	0.00	0.63	0.10	0.13
Hyundai Venue Car	25.89%	9.82	0.00	0.00	9.82	6.60	0.83	0.00	7.43	2.39	3.22
HF Deluxe Bike	25.89%	0.69	0.00	0.00	0.69	0.56	0.03	0.00	0.60	0.09	0.13
Bolero Van	25.89%	2.49	0.00	0.00	2.49	1.25	0.32	0.00	1.57	0.92	1.24
Maruthi Suzuki Wagnor	25.89%	6.53	0.00	0.00	6.53	3.09	0.89	0.00	3.98	2.55	3.44
Ashok Leyland Vehicle 1	25.89%	13.97	0.00	0.00	13.97	3.92	2.60	0.00	6.52	7.45	10.05
Ashok Leyland Vehicle 2	25.89%	12.28	0.00	0.00	12.28	3.44	2.29	0.00	5.73	6.55	8.83
Ashok Leyland Vehicle 3	25.89%	22.56	0.00	0.00	22.56	0.47	5.72	0.00	6.19	16.37	22.09
Ashok Leyland Vehicle 4	25.89%	18.73	0.00	0.00	18.73	0.00	0.00	0.00	0.00	18.73	18.73
Benz Car	25.89%	54.03	0.00	0.00	54.03	21.95	8.30	0.00	30.26	23.77	32.08
Honda activa scooty	26.00%	0.74	0.00	0.00	0.74	0.54	0.05	0.00	0.59	0.15	0.20
Vehicle	26.00%	0.00	10.50	0.00	10.50	0.00	1.94	0.00	1.94	8.55	0.00
		142.56	10.50	0.00	153.06	42.42	23.02	0.00	65.44	87.62	100.14
											25.93
Total Carried Down		2067.40	125.77	0.00	2193.17	606.75	334.76	0.00	941.51	1251.65	1460.65

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PAN: AAFCG 6932 R

GREEN ASIA IMPEX PRIVATE LIMITED

CIN: U74900AP2014PTC094995

Door Nr. 11-18-25, Opp.SBI SME Branch, Brahmananda Reddy Market,
TADEPALLIGUDEM 534 102

FYE: 31-03-2022

Asst. Yr.: 2022-23

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 ON WDV BASIS FOR THE YEAR ENDING ON 31-03-2024

Rs. In Lakhs											
Name of the Asset	Rate of Dep.	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 31.03.2023	Additions	Deduction	As at 31.03.2024	Up to 31.3.2023	For the year	Deduction	Up to 31.3.2024	As at 31.03.2024	As at 31.03.2023
Total Brought Down		2067.40	125.77	0.00	2193.17	606.75	334.76	0.00	941.51	1251.65	1460.65
COMPUTER EQUIPMENT:											
Cell Phone	68.93%	0.09	0.00	0.00	0.09	0.09	0.00	0.00	0.09	0.00	0.00
Mobile Phone	64.00%	0.02	0.00	0.00	0.02	0.02	0.00	0.00	0.02	0.00	0.00
On Computer	68.93%	0.08	1.57	0.00	1.66	0.08	0.00	0.00	0.08	1.57	0.00
On Dell Laptop	64.00%	0.38	0.00	0.00	0.38	0.38	0.00	0.00	0.38	0.00	0.00
On Printer	68.93%	0.12	0.00	0.00	0.12	0.12	0.00	0.00	0.12	0.00	0.00
On Printer 1	68.93%	0.15	0.00	0.00	0.15	0.14	0.00	0.00	0.14	0.00	0.00
On Computer & Printer	68.93%	0.94	0.00	0.00	0.94	0.94	0.00	0.00	0.94	0.00	0.00
On Lenovo Laptop	64.00%	0.38	0.00	0.00	0.38	0.38	0.00	0.00	0.38	0.00	0.00
Computers equipments (Monitor)	64.00%	0.07	0.00	0.00	0.07	0.07	0.00	0.00	0.07	0.00	0.00
Computers equipments (Monitor)	64.00%	4.38	0.00	0.00	4.38	0.00	0.00	0.00	0.00	4.38	4.38
On Printer	68.93%	0.28	0.00	0.00	0.28	0.00	0.00	0.00	0.00	0.28	0.28
Cell Phone	68.93%	1.21	0.00	0.00	1.21	0.16	0.00	0.00	0.16	1.05	1.05
Computers equipments (Monitor) 1	64.00%	0.06	0.00	0.00	0.06	0.06	0.00	0.00	0.06	0.00	0.00
		8.17	1.57	0.00	9.74	2.44	0.01	0.00	2.45	7.29	5.72
											3.94
OTHERS:											
On Tarpaulin	54.27%	2.41	0.00	0.00	2.41	2.38	0.01	0.00	2.40	0.01	0.03
On Tarpaulin	54.27%	0.30	0.00	0.00	0.30	0.27	0.01	0.00	0.29	0.01	0.03
On Tarpaulin	54.27%	0.53	0.00	0.00	0.53	0.49	0.02	0.00	0.51	0.02	0.05
On Tarpaulin	54.27%	0.10	0.00	0.00	0.10	0.09	0.01	0.00	0.10	0.00	0.01
		3.34	0.00	0.00	3.34	3.23	0.06	0.00	3.29	0.05	0.11
											0.06
LANDS:											
Agri. Land at A.Gokavaram	0.00%	39.86	0.00	0.00	39.86	0.00	0.00	0.00	0.00	39.86	39.86
Agri. Land at Unguturu	0.00%	23.06	0.00	0.00	23.06	0.00	0.00	0.00	0.00	23.06	23.06
		62.93	0.00	0.00	62.93	0.00	0.00	0.00	0.00	62.93	62.93
TOTAL		2141.84	127.34	0.00	2269.18	612.43	334.83	0.00	947.26	1321.92	1529.41



Handwritten signature: *Phob*
 Handwritten signature: *G. Kanabolu*

PASUPULETI
VENKATA RAMARAODigitally signed by
PASUPULETI VENKATA
RAMARAO