

PAYAL V. JAIN
B.Com, L.L.B., C.A.

P.V.JAIN & CO.
CHARTERED ACCOUNTANTS
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MASJID, MUMBAI-400 003
TEL: 022-23441701 / 981 91 80 123

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF AMIABLE LOGISTICS (INDIA) LIMITED
(Formerly AMIABLE LOGISTICS (INDIA) PRIVATE LIMITED)

Report on the Financial Statements

We have audited the accompanying financial statements of **AMIABLE LOGISTICS (INDIA) LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, 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 **31/03/2022**, and its **Profit and it's cash flows** for the year ended on that date.

Basis for Opinion

We conducted our 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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.

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.

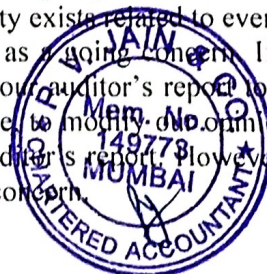
Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional 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.

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.

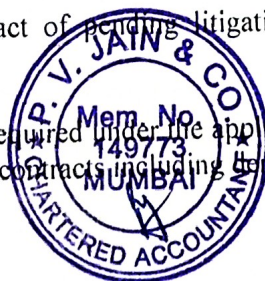
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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

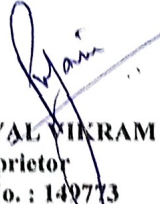
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- 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 account.
- 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.
- On the basis of the written representations received from the directors as on 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- 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:
 - The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - 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.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

Date : 08/08/2022
Place : MUMBAI

FOR P. V. JAIN & CO.
(Chartered Accountants)
Reg No. : 0157500W


PAYAL VIKRAM JAIN
Proprietor
M.No. : 149773
UDIN : 22149773AQYPNO03408



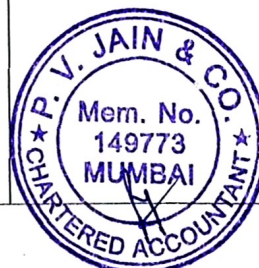
ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2022

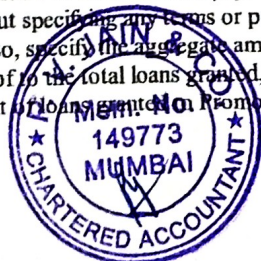
To,
The Members of AMIABLE LOGISTICS (INDIA) LIMITED
(Formerly AMIABLE LOGISTICS (INDIA) PRIVATE LIMITED)

We report that:-

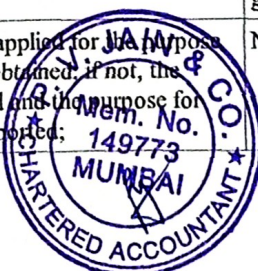
Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of Intangible assets.
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	N.A.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
i (e)		Whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	Physical verification of inventory has been conducted at reasonable intervals by the management.



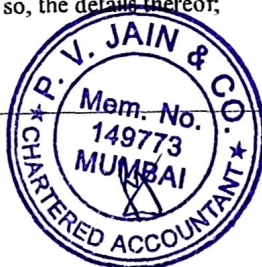
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	N.A.
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	The company has granted unsecured loans repayable on demand to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries, joint ventures and associates.
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries, joint ventures and associates.
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest to the company.
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	The loans granted are re-payable on demand. As informed, the company has not demanded repayment of any such loan during the year, thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.
iii (d)		If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.
iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters,	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has given Rs.6,50,000/- as loan repayable on demand or without specifying any terms or



		related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	period of repayment.
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not	The company has not accepted any Deposits.
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether 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 to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	According to the records of the Company, there are no dues of Income tax, sales tax, customs duty, wealth tax, service tax, excise duty, sales tax and cess that have been not been deposited on amount of any dispute.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	N.A.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, or a bank.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for for the purpose for which the loans were obtained, if not, the amount of loan so diverted and the purpose for which it is used may be reported;	N.A.



ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	N.A.
ix (c)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	N.,A.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	N.A.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (b)		Whether any 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;	
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	N.A.
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any any default in payment of interest on deposits or repayment thereof for any period.



(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	N.A.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	N.A.
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has entered into any non-cash transactions with directors or persons connected with him and the provisions of section 192 of Companies Act, 2013 have been complied with.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has not incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been resignation of the statutory auditors during the year. No issues or objections have been raised by the out-going auditors.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable 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.	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation 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 that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall



			due within a due within aperiod 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 (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	No.

Place : MUMBAI
Date : 08/08/2022

FOR P. V. JAIN & CO.
(Chartered Accountants)
Reg No. :0157500W

P. V. Jain
PAYAL VIKRAM JAIN
(Proprietor)
Membership No : 149773
UDIN : 22149773AQYPNO3404



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

PARTICULARS	NOTES	31-03-2022 RS.	31-03-2021 RS.
I. REVENUE FROM OPERATIONS			
OPERATING INCOME	'13'	170373564.21	137637680.48
II. OTHER INCOME	'14'	2218211.82	2714995.70
III. TOTAL REVENUE		172591776.03	140352676.18
IV. EXPENSES			
OPERATING EXPENSES	'15'	145039117.57	118493083.03
PURCHASES OF STOCK-IN-TRADE		NIL	NIL
CHANGES IN INVENTORIES OF FINISHED		NIL	NIL
GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE		NIL	NIL
ADMINISTRATIVE & OTHER EXPENSES	'16'	11816372.30	9372943.33
EMPLOYEE BENEFITS EXPENSES	'17'	8795881.00	7290893.00
FINANCE COSTS	'18'	311190.91	833625.34
DEPRECIATION & AMORTISATION EXPENSE	'7'	763236.00	986316.00
OTHER EXPENSES		NIL	NIL
PRELIMINARY EXPENSES		47400.00	NIL
TOTAL EXPENSES		166773197.78	136976860.70
V. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)		5818578.25	3375815.48
VI. EXCEPTIONAL ITEMS		NIL	NIL
VII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		5818578.25	3375815.48
VIII. EXTRAORDINARY ITEMS		NIL	NIL
IX. PROFIT BEFORE TAX (VII - VIII)		5818578.25	3375815.48
X. TAX EXPENSES			
(1) CURRENT TAX		1066210.00	526627.00
(2) DEFERRED TAX		1351.32	46010.10
XI. PROFIT/ (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)		4751016.93	2803178.38
XII. PROFIT/LOSS FROM DISCONTINUING OPERATIONS		NIL	NIL
XIII. TAX EXPENSES OF DISCONTINUING OPERATIONS		NIL	NIL
XIV. PROFIT/LOSS FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII - XIII)		NIL	NIL
XV. PROFIT/LOSS FOR THE PERIOD (XI + XIV)		4751016.93	2803178.38
XVI. EARNINGS PER EQUITY SHARE:			
(1) BASIC		23.58	13.91
(2) DILUTED		23.58	13.91

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

'I'

SCHEDULES REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE PROFIT & LOSS ACCOUNT

AS PER OUR REPORT OF EVEN DATE

Signature to the Profit & Loss Account and Notes 1, 7 and 13 to 18

For and on behalf of
P.V. JAIN & CO.
FIRM REGISTRATION NO. 15750088
CHARTERED ACCOUNTANTS

For and on behalf of
AMIABLE LOGISTICS (INDIA) LTD.

For AMIABLE Logistics (India) Limited

For AMIABLE Logistics (India) Limited

(P.V. JAIN)
PROPRIETOR
MEM. NO. 149773
PLACE MUMBAI
DATE 08/08/22



(LALIT MANGE)
DIRECTOR
DIN : 00141353

Director

(KISHOR MANGE)
DIRECTOR
DIN : 07434537

Director

BALANCE SHEET AS ON 31ST MARCH, 2022

PARTICULARS	NOTES	AS AT 31-03-2022	AS AT 31-03-2021
EQUITY AND LIABILITIES			
1) SHAREHOLDERS' FUNDS			
(a) SHARE CAPITAL	'2'	12090000.00	2015000.00
(b) RESERVES & SURPLUS	'3'	5329439.40	10126795.47
2) SHARE APPLICATION MONEY PENDING ALLOTMENT		NIL	NIL
3) NON - CURRENT LIABILITIES			
(a) LONG - TERM BORROWINGS	'4'	454235.22	6070703.57
(b) DEFERRED TAX LIABILITY		324443.60	323092.28
(c) OTHER LONG TERM LIABILITIES		NIL	NIL
(d) LONG-TERM PROVISIONS		NIL	NIL
4) CURRENT LIABILITIES			
(a) TRADE PAYABLES	'5'	17875631.01	11791215.07
(b) SHORT - TERM PROVISIONS	'6'	907698.00	526627.00
(c) OTHER CURRENT LIABILITIES		NIL	NIL
(d) SHORT-TERM BORROWINGS		NIL	NIL
TOTAL		36981447.23	30853433.39
ASSETS			
1) NON - CURRENT ASSETS			
(a) FIXED ASSETS			
(i) TANGIBLE ASSETS	'7'	3462510.93	4262318.44
(ii) INTANGIBLE ASSETS		NIL	NIL
(iii) CAPITAL WORK-IN-PROGRESS		NIL	NIL
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		NIL	NIL
(b) NON-CURRENT INVESTMENTS		NIL	NIL
(c) DEFERRED TAX ASSETS (NET)		NIL	NIL
(d) LONG-TERM LOANS & ADVANCES		NIL	NIL
(e) OTHER NON-CURRENT ASSETS		NIL	NIL
2) CURRENT ASSETS			
(a) CURRENT INVESTMENTS	'8'	161805.39	161805.39
(b) INVENTORY		NIL	NIL
(c) TRADE RECEIVABLES	'9'	15180141.72	10551097.84
(d) CASH AND CASH EQUIVALENTS	'10'	2243585.96	3743722.05
(e) SHORT - TERM LOANS AND ADVANCES	'11'	15743803.23	12134489.67
(f) OTHER CURRENT ASSETS	'12'	189600.00	NIL
TOTAL		36981447.23	30853433.39
	0.00		0.00

SIGNIFICANT ACCOUNTING POLICY & NOTES TO ACCOUNTS

'1'

SCHEDULES REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

AS PER OUR REPORT OF EVEN DATE

Signature to the Balance Sheet and Note 1 to 12

For and on behalf of

P.V. JAIN & CO.

FIRM REGISTRATION NO. 1575008

CHARTERED ACCOUNTANTS

(P.V. JAIN)

PROPRIETOR

MEM. NO. 149773

PLACE : MUMBAI

DATE : 08/08/22

UDIN: 22149773AQUPow2790

For and on behalf of

AMIABLE LOGISTICS (INDIA) LTD.

For AMIable Logistics (India) Limited

For AMIable Logistics (India) Limited

(LALIT MANGE)

DIRECTOR

DIN : 00141353

(KISHOR MANGE)

DIRECTOR

DIN : 07434537

Director

Director



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**NOTE - 1****1 BASIS OF PREPARATION**

The Financial statement have been on historical cost basis and on the accounting principles of going concern in accordance with generally accepted accounting principles comprising of the mandatory Accounting Standards referred to in Section 133 of The Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and Guidance Notes issued by Institute of Chartered Accountants of India.

All the assets and liabilities have been classified as current and Non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and time between acquisition of assets for processing and realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities

2 USE OF ESTIMATES

The preparation of Financial statement of the company is on conformity with Indian Generally Accepted Accounting principles require management to make estimates that affect the reported amount of assets and liabilities at the date of the Financial Statement and the reported amounts revenue and expenses, during the reporting period, although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are known/materialized.

3 FIXED ASSETS

Fixed assets are stated at cost. Cost inclusive taxes, duties, freight and other incidental expenses related to acquisition, improvements and installation of the assets.

4 DEPRECIATION

(i) Fixed Assets are shown at historical cost net of recoverable taxes inclusive of incidental expenses less accumulated depreciation.

(ii) Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated depreciation.

(iii) Depreciation on fixed assets is provided on W.D.V. basis at the rates prescribed under Companies Act, 2013.

(iv) Depreciation on fixed assets sold during the year, is provided on pro-rata basis with reference to the date of addition/deletion.

5 INVENTORIES

No Inventories, Being Service Industry.

6 INVESTMENTS

Investments are stated at cost increased by interest due including all the incidental financial charges directly attributable to the cost of acquisition.

7 REVENUE RECOGNITION

(i) Commission is accounted for as and when the company's right to receive the same is established.

(ii) Income from investment is recognized, as and when received.

8 BORROWING COST

Interest and other borrowing costs are recognised in the statement of profit and loss except borrowing cost that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets until the asset is first put to use, when substantially all the activities necessary to prepare such Inventory for its intended sale are complete.

9 TAXATION

Income tax expense will comprise of current tax and deferred charge or credit. Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred Tax should be recognised to that extent only, subject to consideration of prudence in respect of deferred tax assets, or timing differences, being the differences between the taxable income and accounting income that originate in one year and are capable of reversal in one or more subsequent years, having tax consequences.

10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is made based on reliable estimate when it is probable that an outflow or resources embodying economic benefits will be required to settle an obligation. Contingent liabilities, if material, are disclosed by way of notes to accounts. Contingent assets are not recognized or disclosed in the financial statement.

11 CONFIRMATION

Certain confirmation of balances from sundry Debtors, Loans and Advances, Deposits and Sundry Creditors, including Advances received from Customers are awaited and the account reconciliation of some parties, where confirmation have been received, are in progress. Adjustment for differences, if any, arising out of such confirmation/ reconciliation would be made in accounts on receipt of final agreed balances/ reconciliation.

12 Miscellaneous expenditure are preliminary expenses amortized over the period of 5 year subject to faster write-off under AS-26.

13 **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO**

Pursuant to rule 8 (3) of the Companies (Accounts) Rules, 2014, it is stated that the Company has no particulars to be furnished under the head Energy Conservation and Technology Absorption because it has carried on no manufacturing activity during the year under review. The operation of the Company are not power intensive. The Company is, however, taking every possible steps to conserve the energy wherever possible. It has imported no technology.

A) Licensed capacity & installed capacity are not applicable	-	N.A.
B) Expenditure in Foreign Currency	-	Nil
C) Earning in Foreign Currency	-	Nil

14	<u>Payment to Auditors :-</u>	<u>Current Year</u>	<u>Previous Year</u>
	For Company Audit	15000.00	15000.00
	For Tax Audit	15000.00	15000.00
		<u>30000.00</u>	<u>30000.00</u>

15	<u>Managerial Remuneration paid to Directors :-</u>	<u>Current Year</u>	<u>Previous Year</u>
	Salaries	1200000.00	1200000.00
		<u>1200000.00</u>	<u>1200000.00</u>

16 **RELATED PARTIES DISCLOSURE**

Related parties and transaction as specified in the Accounting Standard-18 on "Related party Disclosures" issued by ICAI has been identified and given below :

1) Enterprises where Control Exists : Nil

2) Other Related parties with whom Company had transaction :

(a) key-management personnel and their relatives :

Lalit Mange (Director)

Mohan Nanda (Director)

Kishor Mange (Director)

Relatives :

Nutan Mange

- Wife of Mr. Lalit Mange

Ami Mange

- Daughter of Mr. Lalit Mange

Urmi Mange

- Daughter of Mr. Lalit Mange

Shree Siddhi Enterprises

- Proprietorship Company of Mr. Lalit Mange

Ami Agro Farm

- Proprietorship Company of Mr. Lalit Mange

(b) Enterprises over which Key Management personnel and their relatives are able to exercise Significant Influence :

Ami Housing Ltd.

Nature of Transaction	Wholly Owned Subsidiary	Enterprises over which Key Management Personnel and their relatives are able to exercise significant influence	Key Management Personnel and Their relatives
Income :			
Rent	Nil	Nil	Nil
Service Charges	Nil	Nil	Nil
Sales	Nil	Nil	Nil
Commission	Nil	Nil	Nil
Expenses :			
Interest	Nil	Nil	Nil
Salary	Nil	Nil	Nil
Rent	Nil	Nil	180000.00
Lorry Hire Charges	Nil	Nil	120000.00
Purchases	Nil	Nil	Nil
Remuneration	Nil	Nil	1200000.00
Balance at the end of the year :			
Debtors	Nil	Nil	Nil
Creditors	Nil	Nil	Nil
Loan Taken	Nil	Nil	Nil
Loan Given	Nil	Nil	Nil
Investments	Nil	Nil	Nil

1066210.00 has been provided for current year tax.
Pursuant to Accounting Standard 22 relating to "Accounting for taxes on income" the company has recognised
Net Deferred Tax Credit to the extent of Rs. 1351.32 (Previous Year - 46,010.10) of the year.

The same has been recognised since the management is virtually certain of realising the same in due course with in
the statutory time frame of allowability of the unabsorbed losses under the Income Tax Act ,1961.

The Deferred Tax Working is as under :

Deferred Tax Liability

Net Deferred Tax as on 01-04-2021	(A)	323092.28
Tax Rate Difference on opening Deferred Tax Credit	(B)	84003.99
Excess of Depreciation as per Income Tax Act over Depreciation as per Co's Act		
Depreciation as per Companies Act	763236.00	
Less : Depreciation as per Income Tax Act	434946.34	
	<u>328289.66</u>	
Deferred Tax Liability as on 31-03-2022 (Tax @ 25% and 4% Cess)	(C)	85355.31
Net Current Deferred Tax Debit	Rs.	<u>(1,351.32)</u>
Net Deferred Tax Liability	(A - B + C)	<u>324443.60</u>

For and on behalf of
P.V. JAIN & CO.
FIRM REGISTRATION NO. 157500W
CHARTERED ACCOUNTANTS

(P.V. JAIN)
PROPRIETOR
MEM. NO. 149773



For and on behalf of
AMIABLE LOGISTICS (INDIA) LTD.

For AMIable Logistics (India) Limited For AMIable Logistics (India) Limited

(LALIT MANGE)
DIRECTOR
DIN : 00141353

Director

(KISHOR MANGE)
DIRECTOR
DIN : 07434537

Director

AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. : - 2022 - 2023****Schedules annexed to and forming part of the Balance Sheet as on 31st March, 2022.****NOTE - 2****SHARE CAPITAL****AUTHORISED CAPITAL**

1850000 EQUITY SHARES OF RS.10/- EACH

AS AT 31-03-2022

18500000.00

AS AT 31-03-2021

2500000.00

ISSUED, SUBSCRIBED & PAID UP

1209000 EQUITY SHARES OF RS.10/-EACH.

12090000.00

2015000.00

**EQUITY SHARES OF RS.10/- EACH
WITH VOTING RIGHTS****NO. OF
SHARES****AMOUNT
(RS.)****NO. OF
SHARES****AMOUNT
(RS.)**

BALANCE AT THE BEGINNING OF THE YEAR

201500

2015000.00

20150

2015000.00

SHARES ISSUED DURING THE YEAR

1007500

10075000.00

NIL

NIL

SHARES BOUGHT BACK DURING THE YEAR

NIL

NIL

NIL

NIL

BALANCE AT THE END OF THE YEAR

1209000

12090000.00

20150

2015000.00

Note 2.1 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.2 : There is no fresh issue or buyback of shares during the year.

Note 2.3 : During the year, Company has allotted 1007500 (Ten Lakhs Seven Thousand Five hundred only) Equity Shares of the Company of Rs.10/- as fully paid-up Bonus Shares.

SHARES HELD BY SHAREHOLDERS HOLDING MORE THAN 5 PERCENT SHARES IN THE COMPANY

PARTICULARS	NO. OF SHARES	%AGE OF OF HOLDING	NO. OF SHARES	%AGE OF OF HOLDING
LALIT L. MANGE	428952	35.48%	126500	62.78%
URMI LALIT MANGE	390000	32.26%	65000	32.26%
AMI LALIT MANGE	390000	32.26%	10000	4.96%
TOTAL	1208952	100.00%	201500	100.00%

DETAILS OF SHARES HELD BY PROMOTERS IN THE COMPANY

PARTICULARS	As at 31st March, 2022		As at 31st March, 2021	
	NO. OF SHARES	%AGE OF OF HOLDING	NO. OF SHARES	%AGE OF OF HOLDING
LALIT L. MANGE	428952	35.48%	126500	62.78%
	428952	35.48%	126500	62.78%

NOTE - 3**RESERVES & SURPLUS****PROFIT & LOSS ACCOUNT****OPENING BALANCE**

10126795.47

6792728.09

ADD : PROFIT/LOSS OF THE YEAR

4751016.93

2803178.38

ADD : TAX ADJUSTMENT

526627.00

530889.00

LESS : BONUS SHARES ISSUED DURING THE PERIOD

10075000.00

NIL

TOTAL

5329439.40

10126795.47



For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. : - 2022 - 2023****NOTE - 4****NON - CURRENT LIABILITIES****LONG - TERM BORROWINGS****A) SECURED LOANS**

INDUSIND BANK	NIL	4692061.64
HDFC BANK CAR LOAN (HONDA AMAZE)	91673.48	437007.61
HDFC BANK CAR LOAN (MG HECTOR)	362561.74	941634.32
TOTAL	454235.22	6070703.57

NOTE - 5**CURRENT LIABILITIES****TRADE PAYABLES**

SUNDRY CREDITORS	NIL	3684270.52
SUNDRY CREDITORS FOR EXPENSES (REFER SCHUDULE - 2)	6235241.86	2182218.66
ADVANCE FROM DEBTORS (REFER SCHUDULE - 3)	11640389.15	5924725.89
(A)	17875631.01	11791215.07

Note 5.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the supplier regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

NOTE - 6**PROVISIONS**

PROVISION FOR TAXATION	907698.00	526627.00
(B)	907698.00	526627.00
TOTAL CURRENT LIABILITIES	(A + B)	18783329.01

NOTE - 7**NON - CURRENT ASSETS****FIXED ASSETS****COST OF ASSETS****PROVISION FOR DEPRECIATION**

Nature of Assets	Depreciation	Opening Balance	Additions (Deletions)	Total	Opening Balance	During the year	Total	WDV as on 31-03-2022
Air-Condition	0.1391	54664.81	NIL	54664.81	7604.00	NIL	7604.00	47060.81
Bio-Metric Mac.	0.1391	4748.11	NIL	4748.11	660.00	NIL	660.00	4088.11
Car - Honda	0.2589	607945.48	NIL	607945.48	157397.00	NIL	157397.00	450548.48
Car - MG Hector	0.2589	1278183.90	NIL	1278183.90	330922.00	NIL	330922.00	947261.90
Computer	0.4000	5545.20	NIL	5545.20	2218.00	NIL	2218.00	3327.20
Furniture	0.1810	72112.64	NIL	72112.64	13052.00	NIL	13052.00	59060.64
Goodwill	NIL	400000.00	NIL	400000.00	NIL	NIL	NIL	400000.00
Lorry	0.1391	1715663.38	NIL	1715663.38	238649.00	NIL	238649.00	1477014.38
Equipment	0.1391	81471.44	NIL	81471.44	11333.00	NIL	11333.00	70138.44
Vehicle	0.2589	5411.97	NIL	5411.97	1401.00	NIL	1401.00	4010.97
Xerox Machine	0.1391	36571.51	(36,571.51)	NIL	NIL	NIL	NIL	NIL
TOTAL		4262318.44	(36571.51)	4225746.93	763236.00	NIL	763236.00	3462510.93

NOTE - 8**CURRENT ASSETS****CURRENT INVESTMENTS**

F.D. WITH THE BHARAT CO-OP. BK. LTD.	30000.00	30000.00
F.D. WITH INDUSIND BANK	7055.39	7055.39
NATIONAL SAVING CERTIFICATE	25000.00	25000.00
SHARES OF BHARAT CO-OP. BANK LTD.	99750.00	99750.00

(A)**161805.39**

For AMIable Logistics (India) Limited

For AMIable Logistics (India) Limited



Director

Director

AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. : - 2022 - 2023****NOTE - 9****TRADE RECEIVABLES**

OTHERS (REFER SCHEDULE - 1)

	15180141.72	10551097.84
(B)	<u>15180141.72</u>	<u>10551097.84</u>

NOTE - 10**CASH AND CASH EQUIVALENTS**

CASH IN HAND

THE BHARAT CO-OP BANK LTD.

INDUSIND BANK A/C

UNION BANK OF INDIA

	550342.91	2395071.95
	507947.18	(505951.72)
	1075.06	45392.08
	1184220.81	1809209.74
(C)	<u>2243585.96</u>	<u>3743722.05</u>

NOTE - 11**SHORT - TERM LOANS AND ADVANCES****BALANCE WITH GOVERNMENT AUTHORITIES (UNSECURED, CONSIDERED GOOD)**

T.D.S. A.Y. 2014 - 2015	245846.00	245846.00
T.D.S. A.Y. 2017 - 2018	847610.00	847610.00
T.D.S. A.Y. 2018 - 2019	255538.64	NIL
T.D.S. A.Y. 2019 - 2020	628721.44	628721.44
T.D.S. A.Y. 2020 - 2021	190499.00	823159.00
T.D.S. A.Y. 2021 - 2022	364617.05	871387.05
T.D.S. A.Y. 2022 - 2023	1319448.54	255538.64
G.S.T. C/F	218766.77	NIL
T.C.S. A.Y. 2020-2021	16780.00	16780.00
MAT CREDIT	899004.00	530889.00
OTHERS ADVANCES AND DEPOSITS		
BPT DEPOSIT	38338.85	11952.66
DEPOSIT FOR BHIWANDI GODOWN	25500.00	25500.00
DEPOSIT WITH JNPT FOR OFFICE PREMISES	127530.00	127530.00
CUSTOM DEPOSIT	500000.00	500000.00
DEPOSIT - DIESEL	100000.00	100000.00
DEPOSIT - MUNDRA OFFICE	15000.00	NIL
SECURITY DEPOSIT - S/LINE	822326.65	165292.59
EMPLOYEES LOAN ACCOUNT	96261.00	51646.00
I.T. INTEGRATED SOLUTIONS LTD.	200995.00	200995.00
ITISL TECHNOLOGIES PVT. LTD.	267177.00	267177.00
L.I.C. - EMPLOYEES	16373.00	16373.00
PREPAID EXPENSES	7695728.00	5380350.00
LALIT MANGE	50000.00	10000.00
AMI HOUSING LTD.	600000.00	885000.00
ANAGHA AJIT VAGAL	94650.00	94650.00
ADVANCE TO TRANSPORTERS	107092.29	78092.29
(D)	<u>15743803.23</u>	<u>12134489.67</u>

NOTE - 12**OTHER CURRENT ASSET****MISCELLANEOUS EXPENDITURE**

OPENING BALANCE

ADD : INCURRED DURING THE YEAR

LESS : AMOUNT WRITTEN OFF

	NIL	NIL
	237000.00	NIL
	47400.00	NIL
(E)	<u>189600.00</u>	<u>NIL</u>

TOTAL CURRENT ASSETS

(A + B + C + D + E)

33518936.3026591114.95

For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

AMIABLE LOGISTICS (INDIA) LTD.

(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)

01-04-2021 TO 31-03-2022

A.Y. : - 2022 - 2023**Schedules annexed to and forming part of the Profit & Loss Account for the year ended on 31st March, 2022.****NOTE - 13****OPERATING INCOME**

AGENCY & FORWARDING INCOME	47477215.33	22889030.25
FREIGHT CHARGES RECD.	55722069.48	50211517.17
TRANSPORT CHARGES RECD.	29754975.96	23842772.84
WAREHOUSE CHARGES RECD.	37419303.44	40694360.22
TOTAL	170373564.21	137637680.48

NOTE - 14**OTHER INCOME**

COMMISSION INCOME	1726722.00	2159068.00
INTEREST ON RECURRING DEPOSIT	NIL	64233.00
PROFESSIONAL CHARGES RECD.	491489.00	491694.70
SUNDRY BALANCES WR. OFF	0.82	NIL
TOTAL	2218211.82	2714995.70

NOTE - 15**OPERATING EXPENSES**

AGENCY & FORWARDING EXPENSES	25054483.37	10299807.63
EXPORT EXPENSES	NIL	303600.00
FREIGHT CHARGES	61234139.71	50417104.26
TRANSPORT CHARGES	20962406.88	17042291.72
WAREHOUSE CHARGES RECD.	37788087.61	40430279.42
TOTAL	145039117.57	118493083.03

NOTE - 16**ADMINISTRATIVE AND OTHER EXPENSES**

BANK CHARGES	160921.35	67468.06
COURIER CHARGES	18590.40	20189.55
DIRECTORS REMUNERATION	1200000.00	1200000.00
DISCOUNT	236.16	1152.65
DRIVERS SALARY	579571.00	428235.00
ELECTRICITY EXPS.	108827.00	140986.54
EMPLOYER'S CONTRIBUTION FOR P.F.	28500.00	27900.00
EMPLOYER'S CONTRIBUTION FOR E.S.I.C.	60829.00	50448.00
ENTERTAINMENT EXPENSES	33116.92	75655.55
INTEREST ON T.D.S.	NIL	2358.00
LORRY EXPENSES	784800.00	599160.32
LORRY INSURANCE	267591.00	223485.00
LORRY REPAIRS & MAINTAINANCE	1027031.01	663048.49
OFFICE EXPENSES	1652334.03	1616142.71
PARKING CHARGES	13690.00	21120.00
PETROL/DIESEL EXPENSES	2167867.12	1404512.00
PRINTING & STATIONERY	120613.00	93574.50
PROFESSIONAL FEES	848100.00	NIL
R.T.O. TAX/FINES	46432.80	207225.00
R.O.C. FEES PAID	12600.00	NIL
RENT PAID	1262293.00	1931403.35
REPAIRS & MAINTENANCE EXP.	211495.44	41372.91
SCARP OF F.A.	36571.51	NIL
TELEPHONE EXPS.	113497.37	224870.17
TOLL CHARGES	5119.00	1501.00
TRAVELLING EXPENSES	837298.21	140765.88
TRUCK HIRE CHARGES	120000.00	120000.00
TEA & REFRESHMENTS	98446.98	70368.65

TOTAL**11816372.30****9372943.33**

For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

AMIABLE LOGISTICS (INDIA) LTD.

(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022

A.Y. :- 2022 - 2023**NOTE - 17****EMPLOYMENT EXPESNES**

SALARY & BONUS

8727735.00

7238352.00

BONUS TO STAFF

68146.00

52541.00

TOTAL

8795881.00

7290893.00

NOTE - 18**INTEREST**

BANK INTEREST

222641.62

663614.51

INT. ON CAR LOAN

88549.29

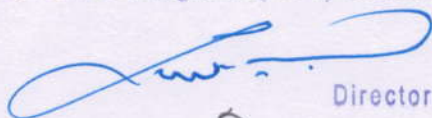
170010.83

TOTAL

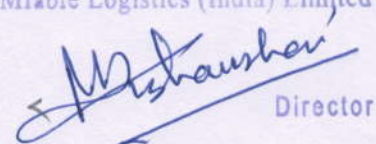
311190.91

833625.34

For AMIable Logistics (India) Limited


Director

For AMIable Logistics (India) Limited


Director

NOTE - 19

TRADE AND OTHER RECEIVABLES

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the Industry and Country in which customers operate.

The Company's Management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are offered. The Company's review includes market check, industry feedback, past financials and external ratings, if they are available, and in some cases bank references.

In monitoring customer credit risk, customers are reviewed to their credit characteristics, including whether they are an individual or a legal entity, their geographic location, industry and existence of previous financial difficulties.

The gross carrying amount of trade receivable is Rs. 15180141.72 (Previous year 10551097.84)

Trade Receivables ageing schedule as at 31st March, 2022

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	7796627.46	1162057.69	1105217.01	2280943.65	2835295.91	15180141.72
(ii) Undisputed Trade receivables - considered doubtful						-
(iii) Disputed trade receivables - considered good						-
(iv) Disputed trade receivables - considered doubtful						-

Trade Receivables ageing schedule as at 31st March, 2022

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	5395379.23	1335033.26	1118024.80	606235.77	2096424.78	10551097.84
(ii) Undisputed Trade receivables - considered doubtful						-
(iii) Disputed trade receivables - considered good						-
(iv) Disputed trade receivables - considered doubtful						-

NOTE - 20

Trade Payables ageing schedule : As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 year	
(i) MSME					-
(ii) Others	4833411.06	350486.00	36029.00		5219926.06
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule : As at 31st March, 2021

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 year	
(i) MSME					-
(ii) Others	4931561.60	11215.36			4942776.96
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

NOTE - 21

MICRO AND MEDIUM SCALE BUSINESS ENTITIES

The Company has asked its Suppliers to furnish its MSME status details so as to facilitate the Company in classifying them as Micro, Small & Medium Enterprises (MSME's) but, due to lack of availability of any such information from its Suppliers, the Company is unable to state the the dues outstanding of any such information from its Suppliers, the Company is unable to state the dues outstanding



For AMIable Logistics (India) Limited

[Signature]
Director

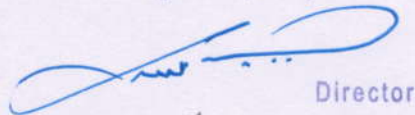
For AMIable Logistics (India) Limited

[Signature]
Director

NOTE - 22**ACCOUNTING RATIO ARE AS FOLLOWS WITH FORMULA**

Sr. No.	Particular	Numerator	Denominator	Ratio		Movement in %	Reason for Movements (if movement is more than 25%)
				31.03.2022	31.03.2021		
(a)	Current Ratio	Current Assets	Current Liabilities	1.78	2.16	-0.17	-
(b)	Debt-Equity Ratio	Total Debt	Shareholders Equity	0.03	0.50	-0.95	-
(c)	Debt Service Coverage Ratio	Net Operating Income	Total Debt Service	1.03	1.09	-0.05	-
(d)	Return on Equity Ratio	Profit After Tax	Average Shareholders Equity	0.32	0.27	0.20	-
(e)	Trade Receivables turnover ratio (in times)	Revenue	Average Trade Receivable	13.24	-57.56	-1.23	-
(f)	Trade payables turnover ratio (in times)	Purchase of Services & other Expenses	Average Trade Payables	9.78	26.17	-0.63	-
(g)	Net capital turnover ratio (in times)	Revenue	Net Working Capital	11.56	9.64	0.20	-
(h)	Net profit ratio	Net Profit	Revenue	0.03	0.02	0.38	-
(i)	Return on Capital employed	Operating Profit	Total Capital Employed	0.04	0.03	0.18	-
(j)	Return on investment.	Profit After Tax	Initial Value of Investments	0.27	0.23	0.18	-

For AMIable Logistics (India) Limited



Director

For AMIable Logistics (India) Limited



Director


AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. :- 2022 - 2023****SCHEDULE SHOWING LIST OF TRADE RECEIVABLES (NOTE - 9)****SCH. 1**

ACER STEEL	717188.00
ALLCARGO LOGISTIC LIMITED	226560.00
ALPESH METAL	2443.72
AMINOX INTERNATIONAL	102591.38
APEX METAL INDIA	55367.30
APEX METAL & NICKEL ALLOYS	29633.38
ASHTAPAD TUBES	39960.70
BHAVIKA METALS PVT. LTD.	21059.36
BHAVNA STEEL	21377.35
B K OVERSEAS	168606.74
CHEM PROCESS SYSTEMS PVT. LTD.	354330.00
COLOURCOATS	593.47
DEVDEEP STEEL ALLOYS	47088.73
DI LUSO	485918.72
DI LUSO (DELHI)	1500.00
DIVINE IMPEX	405348.00
DOJAHAIN TRADING PVT. LTD.	98312.75
DOMET TRADING PVT. LTD.	712676.80
DURGA CLEARING PVT. LTD.	1320421.90
ESSEM INDUSTRIES PVT LTD	16402.00
GREEN GLOBE METAL PVT.LTD	429851.84
HAZEL MERCANTILE LTD.	114685.67
HAZEL MERCANTILE LTD.	2809.88
HIND TERMINALS PVT. LTD.	14650.00
HIND TERMINALS PVT. LTD. C/O TAKE LOGISTICS PVT. LTD.	71640.00
HI-TECH OVERSEAS	168437.00
HOME ZONE STAINLESS PVT. LTD.	19586.02
INOX INDIA PVT. LTD.	136434.16
INOX INDIA PVT. LTD. (KUTCH)	589188.00
INOX STAINLESS	695866.95
JAYESH METAL CORP.	23045.58
JET TEC INFO-CONSUMABLES (INDIA) PVT. LTD.	73076.60
JUGAL METAL CORPORATION	10470.52
LA NICHE	1750826.08
LA NICHE. (DELHI)	498683.98
LNG INDUSTRIAL METALLICS	72273.00
LOKALLOY AND CASTINGS PRIVATE LIMITED	128758.00
MACRO INFOSYSTEMS	26865.72
MANLIFE TRADING PVT LTD	11530.38
MA OM PARIVAHAN PRIVATE LTD	36860.00
MARC COMPUTERS	374964.91
MEENAKSHI ENTERPRISES	156735.62
METAL SUPPLY CENTRE	242096.98
METAL UDYOG (INDIA)	248574.10
METRO BRIGHT BAR INDIA PVT LTD	918.00
MILAN STEEL	1717.38
MITESH METAL INDUSTRIES	3851.18
M.S SEEMA LOGISTICS & CO.	11228.24
NAVGRAH FASTNERS PVT.LTD.	317740.06
NAVNIIDHI STEEL & ENGG CO.PVT LTD	17963.16
NAV PAD METAL AND TUBES	252027.80
NEELKAMAL STEEL CENTRE	2647.59
NEXUS IMPEX	3000.00
NG INDUSTRIES	171614.76
NICKEL IMPEX LLP	38140.16
NISHAN IMPEX	4651.35
NOVA STEEL CORPORATION	5772.50
NUMAX STEELS	39969.42
PARAS METALLURGICAL INDUSTRIES.	680825.45
PINNACLE SOURCE LLP	16802.00
PRISTINE STAINLESS INC	72310.41
PRITINOX OVERSEAS	10719.76
PRIYANKA ENTERPRISE	109617.98
RADIANT STEEL AND ALLOYS	7080.00



For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. :- 2022 - 2023**

RIDDHI SIDDHI ALLOYS	103646.94
RINKU STEEL CORPORATION	5868.92
ROHIT TEXTILE INC	21527.56
RUDHRA IMPEX	3027.00
SANMAN TRADE IMPEX LTD	280635.58
SCHMOLZ+BICKENBACH INDIA PVT.LTD.	32868.27
SHREE OM SAI LOGISTICS	11133.80
SHRIJI LOGISTIC	154726.43
SIDDHANT STEEL	263218.82
SIMANDHAR EXIM	24752.52
SONIC STEEL	284.82
STEELAGE ALLOYS LLP	840047.13
STEEL EMPORIUM	66583.06
SUNRISE METAL INDUSTRIES	368115.99
TEAM GLOBAL LOGISTICS PVT LTD	1510.00
TIRUPATI EXIM	2742.64
TRILOK STEEL INDUSTRIES	48790.06
UDAYA UDHYOG	70977.97
UFLOW AUTOMATION	43199.50
VARDHAMAN ENGINEERING CORPORATION	2488.18
VIJAY SALES CORPORATION	15141.72
VIKRAM METAL TUBES	22528.98
V K INDUSTRIES	54924.72
VR SOLUTIONS	38420.00
WELKIN METAL INDUSTRIES	109629.12
YASH LASERTEK INDIA PVT LTD	99463.50
TOTAL	15180141.72

SCHEDULE SHOWING LIST OF CREDITORS FOR EXPENSES (NOTE - 5)**SCH. 2**

AIR INDIA AIR TRANSPORT SERVICES LTD	22894.52
AIRTECH SYSTEMS	10050.00
AIRTEL MOBILE EXP	9958.30
ALLCARGO LOGISTIC LIMITED (CREDITOR)	46770.77
ALLCARGO LOGISTICS LIMITED (WAREHOUSE)	16968.92
APM TERMINALS INDIA PVT. LTD.	61784.08
AVANTI STATIONERS	2894.38
AVERTEX INFOSYSTEMS	85012.14
AVINASH TRANSPORT	8900.00
B C SHAH	10800.00
BEST PETROLEUM	100000.00
B G CARGO	4467.00
BHAYANI BOOK CENTRE	6300.00
CARGO CONSOLIDATORS INDIA PVT LTD (CR)	9655.36
CENTRAL WAREHOUSING CORPORATION (MUNDRA)	23459.38
DISHA CONTAINER MOVERS	1182.00
DIVINE SHIPPING SERVICES	62064.64
HOSPITALITY	5101.94
EKAL ENTERPRISE	4360.09
EMPLOYEE PROVIDENT FUND A/C	4175.00
ESIC PAYABLE	5842.00
FAME GLOBAL LOGISTICS PVT LTD	8220.52
FREIGHTBRIDGE LOGISTICS PVT. LTD.	37163.47
F.S. CONTAINER MOVERS	10898.00
G.M TRANSPORTS	27200.00
GOSWAMI TRANSPORT	213156.00
GR LOGISTICS (I) PVT. LTD.	73588.53
G.S.T. PAYABLE	316475.91
HONESTY TRANSPORT	57309.20
H.R CARGO MOVERS	105730.00
H.V.LOGISTIC	47530.29
JOLLY H MEHTA FOR BHIWANDI GODOWN	11314.00
JTM ENTERPRISES	30000.00
KERRY INDEP LOG	1263.00



For AMIable Logistics (India) Limited For AMIable Logistics (India) Limited

Director

Director

AMIABLE LOGISTICS (INDIA) LTD.(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)
01-04-2021 TO 31-03-2022**A.Y. : - 2022 - 2023**

KIRAN ENTERPRISES	1560.00
K ROSHAN KHAN & SONS	61305.80
MANASVI CARGO MOVERS	45660.00
MAUJ CREATION	183.08
MEET ROADWAYS	11935.68
NETWORK INFOTECH	2655.30
OM AUTOMOBILE	42301.00
OM SAI CARGO MOVERS	74100.00
PROFESSIONAL TAX PAYABLE	6250.00
RAJANI AUTO WORKS	19000.00
RAJVEER MOTOR	3700.00
R.D. ROADLINES	13500.00
RENT (VIDIYAVIHAR)	3500.00
RIZWAN ALLAM MOHD.S.KHAN	2500.00
SAI DATTA ENTERPRISES	28952.00
SALARY PAYABLE	838833.16
SATISH CONTAINER MOVERS	11500.00
SATYAM CARGO MOVERS	25886.00
SEABIRD MARINE SERVICES (GUJARAT) PVT LTD	127715.64
SEABIRD MARINE SERVICES PVT. LTD.	58201.14
SHREE MARUTI COURIER SERVICE PVT. LTD.	1211.65
SHREE MATESHWARI TRANSPORT PVT LTD	229777.25
SHREE RAM ROADLINES	1471719.00
SHRI DINESH ROADLINES	49280.00
SIDDHART LOGISTICS	22000.00
SINHA SHIPPING AGENCY	108020.92
S.M. METAL TESTING SERVICES	7882.00
S.R. TRANSLINK	76400.00
TAX DEDUCTED ON PROFESSIONAL CHARGES	4636.22
TAX DEDUCTED ON Rent	6945.00
TAX DEDUCTED ON SALARY	33897.00
TAX DEDUCTED ON WAREHOUSE (2%)	845.00
TRANSWORLD TERMINALS PRIVATE LIMITED	93283.09
TRIWAYS TRANSPORTATION PVT LTD	237914.37
TUSHAR METAL TESTING SERVICES	833840.00
VINAY TRANSPORT	359162.38
YASHMAN CONTAINER MOVERS	79284.00
TUSHAR METAL TESTING SERVICES	
	<hr/>
	6437826.12

LESS : ADVANCE PAID TO CREDITORS FOR EXPENSES

BRIHANMUBAI CUSTOM HOUSE AGENTS ASSOCIATION	21240.00
HONEYCOMB LOGISTICS PVT. LTD.	4590.20
K.C. SUTHAR & CO	100813.00
MUMBAI CARGO SERVICES CENTER AIRPORT PVT LTD	17104.43
MUNDHRA CONTAINER FREIGHT STATION PVT LTD (MUNDHRA)	14704.42
MUNDRA INTERNATIONAL CONTAINER TER (MITC)	16135.17
NUTAN L MANGE(LORRY HIRE CHARGES)	3500.00
SAURASHTRA FREIGHT PVT LTD	20255.32
TG TERMINALS PRIVATE LIMITED (MUNDRA)	4241.72
	<hr/>
	202584.26
	<hr/>
TOTAL	6235241.86



For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

AMIABLE LOGISTICS (INDIA) LTD.

(Formerly known AMIABLE LOGISTICS (INDIA) PVT. LTD.)

01-04-2021 TO 31-03-2022

A.Y. : - 2022 - 2023**SCHEDULE SHOWING LIST OF ADVANCE FROM DEBTORS (NOTE - 5)****SCH. 3**

AGARWAL TRADE LINKS	12315.30
AMEYA LOGISTICS PVT. LTD.	49695.00
APEX BRASS ALLOYS PVT LTD	261359.62
APEX STEEL AND ALLOYS	3166.62
APOLLO METAL INDUSTRIES	13642.00
ARTE-DI-LUSSO LLP	297964.94
ASIA INTERNATIONAL	336987.00
AVS STEELS	18113.01
BAFNA METAL	3097.00
CHOICE CARGO AGENCIES	5332.32
CHOICE CARGO AGENCIES PVT LTD	1687.60
FAITH LEATHERS LLP	3513.00
GHANSHYAM METAL WORKS	40017.48
GOOD LUCK STEEL	3705883.20
HYDRO PURE SYSTEMS PVT LTD	684.06
INFINITY LOGISTICS	1042.00
KAMAL METAL CORPORATION	6380.91
KEY INTERNATIONAL	9021.32
KIWINOX RAILING FITTINGS LTD	520968.68
LAXMI METAL SYNDICATE	219252.00
LICENCE INDIA.COM	2899851.00
LOGISTIC INTEGRATORS (I) PVT. LTD.	979.96
MANOHAR MANAK ALLOYS PVT.LTD.	1647.00
MULTITEC INDUSTRIES	2368.00
NAVRATAN VINIMAY-PRIVATE LIMITED	43776.00
NEMINATH IMPEX	793.42
N-PIPE SOLUTIONS INC	400.68
PADMAVATI STEEL (INDIA)	61668.28
PARBHAT METALS & ALLOYS PRIVATE LTD	29029.00
PERMATECH CONCRETE SOLUTIONS	25514.36
P.P. IMPEX (INDIA)	190.00
PRESTON ENGINEERING IMPEX	5351.50
RAMDEV PIPE AND TUBE	57091.32
RONAK METALS	2051.00
ROYAL PACK	97032.98
SEAGULL LOGISTICS	267624.04
SETH IRON & STEEL PVT. LTD	300000.00
SETH STEELAGE PRIVATE LIMITED	1720768.21
SINGLA METAL	5320.00
SMIT AUTO INDUSTRIES	367312.96
SNOW BIRD ADVENTURES	24838.87
SUNSHINE TRADING COMPANY	4481.00
SUPREMEX EQUIPMENTS	54733.59
SURAJ METAL CORPORATION	5546.00
SWISS STEEL INDIA PVT LTD	27404.28
TBS METAL PVT. LTD	5454.66
WORLDLINK LOGISTICS	119037.98

TOTAL

11640389.15



For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited

Director

STATEMENT SHOWING DETAILS OF DEPRECIATION ON FIXED ASSETS AS PER INCOME TAX ACT, 1961.

NATURE OF ASSETS	OFFICE EQUIPMENT	AIR CONDITION	CAR (HONDA)	WDV 31-03-2022	DEP.
Rate of depreciation	15%	15%	15%		
WDV	66141.00	46780.00	742860.05		
Cost	NIL	NIL	NIL		
Addition	NIL	NIL	NIL		
Deletion	NIL	NIL	NIL		
Total	66141.00	46780.00	742860.05		
Depreciation	9921.15	7017.00	111429.01		128367.16
WDV at the end	56219.85	39763.00	631431.04	727413.89	

NATURE OF ASSETS	FURNITURE	BIOMETRIC MACHINE	LORRY	WDV 31-03-2022	DEP.
Rate of depreciation	10%	15%	30%		
WDV	211905.10	4121.13	215420.22		
Cost	NIL	NIL	NIL		
Addition	NIL	NIL	NIL		
Deletion	NIL	NIL	NIL		
Total	211905.10	4121.13	215420.22		
Depreciation	21190.51	618.17	64626.07		86434.75
WDV at the end	190714.59	3502.96	150794.15	345011.70	

NATURE OF ASSETS	COMPUTER	VEHICLE	XEROX MACHINE	WDV 31-03-2022	DEP.
Rate of depreciation	40%	15%	15%		
WDV	1301.89	28665.26	30643.91		
Cost	NIL	NIL	NIL		
Addition	NIL	NIL	NIL		
Deletion	NIL	NIL	30643.91		
Total	1301.89	28665.26	NIL		
Depreciation	520.76	4299.79	NIL		4820.55
WDV at the end	781.14	24365.47	NIL	25146.61	

Description of assets	CAR (MG HECTOR)	WDV 31-03-2022	DEP.
Rate of depreciation	15%		
WDV	1435492.62		
Cost	NIL		
Addition	NIL		
Deletion	NIL		
Total	1435492.62		
Depreciation	215323.89		215323.89
WDV at the end	1220168.73	1220168.73	

TOTAL W.D.V. * & DEPRECIATION **

2317740.93 434946.34



For AMIable Logistics (India) Limited

[Signature]
Director

For AMIable Logistics (India) Limited

[Signature]
Director

CASH FLOW STATEMENT M/S AMIABLE LOGISTICS (INDIA) LTD.**A) Cash Flow From Operating Activities**

Net Profit After Tax	4751016.93
----------------------	------------

Adjustment For :

Add : Non Operating Profit and Non Cash Exp	Nil
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Depreciation	763236.00
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Deferred Tax Liability	1351.32
------------------------	---------

Tax adjustment of P.y.	526627.00
------------------------	-----------

Interest and Other Financial Cost Paid	311190.91
--	-----------

Less : Non Operative and Non Cash Income	Nil
--	-----

Operating Profit Before Working Capital Change	6353422.16
--	------------

Movements in Working Capital

Increase/(Decrease) in Liability	6084415.94
----------------------------------	------------

Increase/(Decrease) in Provisions	381071.00
-----------------------------------	-----------

(Increase)/Decrease in Miscellaneous Expenditure	-189600.00
--	------------

(Increase)/Decrease In Sundry Debtors	-4629043.88
---------------------------------------	-------------

(Increase)/Decrease In Inventory	Nil
----------------------------------	-----

(Increase)/Decrease In Current Investments	Nil
--	-----

(Increase)/Decrease In Loans and Advances	-3609313.56
---	-------------

(Increase)/Decrease In Unsecured Loan	Nil
---------------------------------------	-----

Net Cash (Used in) from Operating Activities	4390951.66
--	------------

B) Cash Flow From Investing Activities

Purchase of Fixed Assets	Nil
--------------------------	-----

Sale of Fixed Assets	36571.51
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Net Cash Flow From Investing Activities	36571.51
---	----------

C) Cash Flow From Finance Activities

Interest Paid	-311190.91
---------------	------------

Loan Processing Fees	Nil
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Loan Repaid	-5616468.35
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Tax on Regular Assessment	Nil
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Dividend Paid	Nil
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Net Cash Flow from Financing Activities	-5927659.26
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Net Cash Flow	-1500136.09
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Cash and Cash Equivalents 01-04-2021	3743722.05
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Cash and Cash Equivalents 31-03-2022	<u>2243585.96</u>
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For AMIable Logistics (India) Limited

Director

For AMIable Logistics (India) Limited,

Director