



TEL : 0161-5022832
Mob: 98140-97417

MOHINDER VIJ & ASSOCIATES
CHARTERED ACCOUNTANTS
6, GIAN MARKET, OPPOSITE RAMGARHIA GURUDWARA,
MILLER GANJ, LUDHIANA - 141003

INDEPENDENT AUDITORS' REPORT

To
The Members,
Gold Stone International Private Limited
Ludhiana

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Gold Stone International Private Limited ('the Company'), which comprise the balance sheet as at 31st March 2023, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

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 and presentation of these standalone 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit

For Goldstone International Private Limited


Director

For Goldstone International Private Limited


Director





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Procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. 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 account;
 - (d) in our opinion, the aforesaid standalone 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 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
 - (g) Proviso to Rule 3(1) of the Companies (Accounts) Rule, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from 1st April, 2023 and accordingly, reporting under Rule 11(h) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended 31st March, 2023.

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director






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(h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

	for Mohinder Vij and Associates
	Chartered Accountants
	
Place: - Ludhiana	Inderjit Singh Bhatia
Date: - 02 nd September 2023	Partner M. No 091643
	UDIN: 23091643BGVZOG3682



For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director



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Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2023, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets

(b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three year. In accordance with this programme, all fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

(ii) The physical verification of inventory excluding stocks (if any) with third parties has been conducted at reasonable intervals by the Management during the year. In respect of inventory lying with third parties, these have substantially been confirmed by them.

The discrepancies noticed on physical verification of inventory as compared to book records were not material and have been appropriately dealt with in the books of accounts.

(iii) The Company has not granted loans to firm/ corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').

(a) NA

(b) NA

(c) NA

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

(v) The Company has not accepted any deposits from the public.

(vi) Pursuant to the rules made by the Central Government of India, the Company is not required to maintain cost records as specified under Section 148(1) of the Act in respect of its products.

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director





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(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, GST, cess and other material statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no material dues of duty of customs, Income Tax, Sales Tax, Service Tax, duties of Excise, Value added Tax, GST which have not been deposited with the appropriate authorities on account of any dispute.:

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks or financial institutions or government and to debentures holder as at the date of balance sheet.

(ix) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

(x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated-by the provisions of section 197 read with Schedule V to the Act. Being Private Limited Company.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) According to the information and explanations give to us and based on 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.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with

For Goldstone International Private Limited

For Goldstone International Private Limited

Director

Director





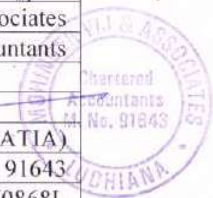
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directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For and On Behalf of Board	Auditor's Report For Mohinder Vij & Associates Chartered Accountants
Director	(INDERJIT SINGH BHATIA)
Place: - Ludhiana	Partner M. No. 91643
Date: - 02 nd September 2023	PAN No. AAKFM0868L UDIN No: 23091643BGVZOG3682



For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director



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Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Gold Stone International Private Limited ("the Company") as of 31st March 2023 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 ("ICAI"). 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We 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.

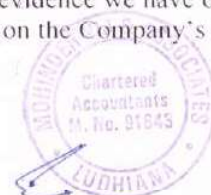
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal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

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director





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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 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 an authorized 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 31st March 2023, 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.

For and On Behalf of Board	Auditor's Report
	For Mohinder Vij & Associates
	Chartered Accountants
Director	(INDERJIT SINGH BHATIA)
Place :- Ludhiana	Partner M.No. 91643
Date :- 02 nd September 2023	PAN No. AAKFM0868L
	UDIN No : 23091643BGVZOG3682

For Goldstone International Private Limited

Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
BALANCE SHEET AS AT 31st MARCH 2023

Amounts (in Rs. '000)

Particulars	Note No.	AS AT	AS AT
		31.03.2023	31.03.2022
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	1	100.00	0.00
(b) Reserves & Surplus	2	2,393.55	0.00
2 Share application money pending allotment		0.00	0.00
3 Non-current liabilities			
(a) Long-term borrowings	3	1,34,072.14	0.00
(b) Deferred tax liabilities(Net)		10.90	0.00
(c) Other Long-term liabilities	4	0.00	0.00
(d) Long-term provisions	5	0.00	0.00
4 Current liabilities			
(a) Short-term borrowings	6	0.00	0.00
(b) Trade Payables	7	78,374.35	0.00
(c) Other current liabilities	8	1,642.06	0.00
(d) Short-term provisions	9	1,302.53	0.00
TOTAL		2,17,895.53	0.00
II. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipments	10	488.46	0.00
(b) Intangible assets		0.00	0.00
(c) Capital work-in-progress		0.00	0.00
(d) Non-current investments	11	0.00	0.00
(e) Deferred tax assets (Net)		0.00	0.00
(f) Long-term loans and advances	12	0.00	0.00
(g) Other non-current assets	13	1,173.20	0.00
2 Current Assets			
(a) Current investments	14	0.00	0.00
(b) Inventories	15	90,424.60	0.00
(c) Trade receivables	16	86,075.22	0.00
(d) Cash and cash equivalents	17	22,973.10	0.00
(e) Short-term loans and advances	18	2,544.85	0.00
(f) Others current assets	19	14,216.10	0.00
TOTAL		2,17,895.53	0.00
Significant Accounting Policies & Notes on Accounts		P	
		0.00	0.00

for and on behalf of board

For Goldstone International Private Limited

DIRECTOR
BHUPESH JAIN
09420347

PLACE : LUDHIANA
DATED : 02/09/2023

DIRECTOR
ABHISHEK JAIN
08720226

As per our audit report of even date attached

For Mohinder Vij and Associates
Chartered Accountants

INDERJIT SINGH BHATIA
PARTNER
M.No. 91643
PAN :-AAKFM0868L
UDIN:-23091643BGVZOG3682



For Goldstone International Private Limited

Abhishek Jain
Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
STATEMENT OF PROFIT & LOSS A/C FOR THE YEAR ENDING 31st MARCH 2023

Amounts (in Rs. '000)

Particulars	Note No.	AS AT	AS AT
		31.03.2023	31.03.2022
I. Revenue from operations	20	2,86,511.56	0.00
Less :- Taxes		0.00	0.00
Sub - total		2,86,511.56	0.00
II. Other Income	21	1,240.06	0.00
III. Total Revenue (I+II)		2,87,751.62	0.00
IV. EXPENDITURE			
Cost of Material	22	3,13,934.71	0.00
Change in inventories	23	(90,424.60)	-
Employee Benefits Expenses	24	11,845.90	0.00
Financial Expenses	25	6,929.33	0.00
Depreciation and amortization		4.00	0.00
Other Expenses	26	42,260.04	0.00
Total		2,84,549.37	0.00
V. Profit before exceptional and extraordinary items and tax(III-IV)		3,202.25	0.00
VI. Exceptional items		-	0.00
VII. Profit before extraordinary (V-VI)		3,202.25	0.00
VIII. Extraordinary items		0.00	0.00
IX. Profit before Tax (VII-VIII)		3,202.25	0.00
X. Tax Expense:			
(1) Current tax		797.80	0.00
(2) Deferred tax		10.90	-
(3) Prior Year Tax		-	-
XI. Profit(Loss)for the period from continuing operations(IX-X-XIV)		2,393.55	0.00
XII. Profit(Loss) from discontinuing operations		0.00	0.00
XIII. Tax expense of discontinuing operations		0.00	0.00
XIV. Profit(Loss)from discontinuing operations(XII-XIII)		0.00	0.00
XV. Profit for the period(XI-XIV)		2,393.55	0.00
XVI. Earing per equity share:			
(1) Basic		0.24	0.00
(2) Diluted		0.24	0.00
Significant Accounting Polices & Notes on Accounts	P		

for and on behalf of board

For Goldstone International Private Limited

Director

DIRECTOR
BHUPESH JAIN
 09420347

DIRECTOR
ABHISHEK JAIN
 08720226

PLACE : LUDHIANA
DATED : 02/09/2023

This is the Profit & Loss A/c referred to in our audit report of even date attached

For Mohinder Vij and Associates
 Chartered Accountants

INDERJIT SINGH BHATIA
PARTNER
 M.No. 91643
 PAN :-AAKFM0868L
 UDIN:-23091643BGVZOG3682



For Goldstone International Private Limited

Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2023

Amounts (in Rs. '000)

PARTICULARS	AS AT 31.03.2023		AS AT 31.03.2022	
A) Cash Flow from Operating Activities				
Net Profit before Tax and exordnatry Items				0.00
Adjustments for :	0.00	3202.25		
Depreciation	4.00		0.00	
Finance Cost	6929.33		0.00	
Interest received	0.00		0.00	
		6933.33		0.00
Operating Profit before Working Capital Changes		10135.58		0.00
Adjustments for :				
Increase in Trade and other Receivables	86075.22		0.00	
Increase in Inventories	90424.60		0.00	
Increase in Non Current Assets	1173.20		0.00	
Increase in Other Current Assets	16760.94		0.00	
Increase in Current Liabilities & Provisions	81318.94	(113115.03)	0.00	0.00
Cash Generation from Operation		(102979.45)		0.00
Taxes paid	808.70		0.00	
Interest paid	6929.33		0.00	
Adjustment of Depreciation	0.00	7738.03	0.00	0.00
Net Cash from Operating Activities		(110717.48)		0.00
B) Cash Flow from Investing Activities				
Increase in Fixed Assets	492.46		0.00	
Interest received	0.00		0.00	
Sale of Fixed Assets	0.00		0.00	
Net Cash Investing Activities		492.46		0.00
C) Cash Flow from Financing Activities				
Increase in Long Term Borrowings	10.90		0.00	
Increase in Long Term Provisions	0.00		0.00	
Interest paid	0.00		0.00	
Increase in Share Capital/Securities Premium	0.00		0.00	
Increase in Reserve and Surplus	0.00		0.00	
		10.90		0.00
Net Increase/Decrease in Cash and Cash Equivalent (A-B+C)		(111199.04)		0.00
Opeing Cash & Cash Equivalents	0.00		0.00	
Closing Cash & Cash Equivalents	22973.10		0.00	
		22973.10		0.00

For and on behalf of the Board

Place LUDHIANA

Dated 02 nd September 2023

DIRECTOR
BHUPESH JAIN
09420347

DIRECTOR
ABHISHEK JAIN
08720226

AUDITOR'S CERTIFICATE

We have checked the above Cash Flow Statement of Gold Stone International Private Limited, derived from the audited financial statement for the year ended 31st March, 2023 with the books and records maintained in the ordinary course of business and found the same in accordance therewith.

For Goldstone International Private Limited

Place Ludhiana

Dated 02 nd September 2023

For Goldstone International Private Limited

For Mohinder Vij and Associates
Chartered Accountants

(Inderjit Singh Bhatia)
Partner
(M.No. 91643)





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SCHEDULE "P" OF SIGNIFICANT ACCOUNTING POLICES: -

1. CORPORATE INFORMATION

Gold Stone International Private Limited (The Company) is a private Limited company incorporated under the provisions of the Companies Act, 1956 on 26th April 2022. The company is engaged in trading of garments, fabrics and other textile products.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

2. SIGNIFICANT ACCOUNTING POLICES

a) Basis of preparation of financial statements:

The accounts are prepared on accrual basis under the historical cost convention in accordance with the applicable accounting standards referred to in section 133 and other relevant provisions of the Companies Act, 2013.

b) Use of Estimates:

The preparation of financial statements, in conformity with the generally accepted accounting principles, requires estimates and assumptions to be made that affect the reported amount of assets and liabilities as of the date of the financial statements and the 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 materialize.

c) Revenue Recognition: -

i) Sales: Revenue from sale of goods is recognized:

- a) When all the significant risks and rewards of ownership are transferred to the buyer and the company retains no effective control of the goods transferred to a degree usually associated with ownership; and
- b) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.
- c) Export sales are recorded at custom rate prevailing on that date. The differences in realization have been shown as exchange rate fluctuation. In respect of export bills remaining unrealized at the year-end against which the payment to be received in subsequent year, the difference arising thereon is recognized as exchange rate fluctuations as other income in subsequent year.
- d) Domestic sales are inclusive of excise duty (wherever applicable) and net of VAT.

ii) Export Incentives:

Revenue in respect of the export incentives is recognized on post export basis.

iii) Interest:

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

iv) Dividend:

Dividend income is recognised when the right to receive the payment is established.

v) Insurance and Other Claims:

Revenue in respect of claims is recognized when no significant uncertainty exists with regard to the amount to be realized and the ultimate collection thereof.

For Goldstone International Private Limited

For Goldstone International Private Limited

Director

Director





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d) Employees Benefits:

i) Short Term Employee Benefits:

Short Term Employee Benefits are recognised as an expense on an undiscounted basis in the statement of profit and loss of the year in which the related service is rendered.

ii) Post Employment Benefits:

a) Provident Fund:

The Employer's contribution to Provident Fund and Employees Pension Scheme, a defined contribution plan is made in accordance with the Provident Fund Act, 1952 read with the Employees' Pension Scheme, 1995.

b) Gratuity:

The Company has provided for gratuity liability to employees is made on the basis of actuarial valuation as at the close of the year.

c) Long Term Employee Benefits

The liability for leave encashment and other compensated absences is recognised on the basis of actuarial valuation carried out by the management at the balance sheet date by using projected unit credit method.

e) Fixed Assets and Depreciation:-

i) Fixed Assets are stated at historical cost less accumulated depreciation.

ii) Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an asset to its working condition for its intended use.

iii) Depreciation on all assets is provided on straight line method in accordance with and in the manner specified in Schedule II to the Companies Act, 2013

f) Intangible Assets:

Intangible assets are stated at cost less accumulated amount of amortization.

g) Amortization

i) Intangible assets are amortised on straight line method over their estimated useful life.

ii) Right to use Power Lines is amortised on straight line method over their estimated useful life.

h) Investments

Long term Investments are carried at cost less provision for diminution, other than temporary, in the value of investment. Current investments are carried at lower of cost and fair value.

i) Inventories:-

Inventories are valued as per Accounting Standard 2 (AS-2) at cost or net realizable value whichever is lower.

j) Foreign Exchange Transaction: -

Export sales/Import are recorded as per shipping bill/Bill of Entry rate. The liabilities in respect of foreign currencies is converted into rupee taking into consideration the exchange rate prevailing on the date of Balance Sheet and actual payment made after the date of Balance Sheet.

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director





TEL : 0161-5022832
Mob: 98140-97417

MOHINDER VIJ & ASSOCIATES
CHARTERED ACCOUNTANTS
6, GIAN MARKET, OPPOSITE RAMGARHIA GURUDWARA,
MILLER GANJ, LUDHIANA - 141003

- k) Expenditure incurred during the construction period:**
In respect of new/ major expansion of units, the indirect expenditure including interest paid/payable during construction period up to the date of the commencement of commercial production is capitalized on various categories of fixed assets on proportionate basis
- l) Estimated amount of contracts remaining to be executed on Capital Account (Net of Advances) Rs. Nil. (Previous Year Rs. NIL)**
- m) No provision of gratuity has been made as no employee has put in the qualifying period of service for entitlement of this benefit under the payment of Gratuity Act, 1972.**
- n) Contingent liabilities not provided for Rs. NIL (Previous Year Rs. NIL)**
- o) There are no payments overdue to Small Scale Industrial Unit.**
- p) In the opinion of directors, current assets, loan and advances have a value on realization in the ordinary course of business at least equal to the value at which they had been stated in the foregoing balance sheet.**
- q) Debit and credit balances of the parties are subject to confirmation.**
- r) Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with the current year figure.**
- s) Previous year figures have been reclassified wherever necessary to confirm to this year's classification.**
- t) The Company continues to monitor the impact of Covid-19 on its business including customers, supply-chain, employees and logistics. The Company has considered internal and external information while finalizing various estimates in relation to its financial statement up to the date of its approval by the Board of Directors and has not identified any material impact on the carrying value of assets, liabilities or provisions. While the disruption has impacted overall sales in the normal course, the disruption with respect to Company's operations including production and distribution activities has been minimal. The Company also has not experienced any difficulties with respect to collections or liquidity. The Company will continue to closely monitor any material changes to future economic conditions**
- u) Consequent to compliance to Accounting Standard – AS 22 on “ Accounting for Taxes on Income ” which has come into effect from 2002 , the company has given effect to Deferred Tax accounting and the break up of Deferred Tax/ Liabilities are as under :-**

Nature of Timing Difference	Deferred Tax Liabilities (Assets) as on 01.04.2022	Debit / (Credit) for the year	Deferred Tax Liabilities (Assets) as on 31.03.2023
A) Deferred Tax Liabilities (i)Related to Fixed Assets	(0.00)	(10900.00)	(10900.00)
B) Deferred Tax Assets (i)Unabsorbed Depreciation (ii) Carried forward losses	0.00	0.00	0.00
C) Provision for Tax (Net)	(0.00)	(10900.00)	(10900.00)

For Goldstone International Private Limited

For Goldstone International Private Limited

[Signature]
Director

Director

[Signature]
Director

Director





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MOHINDER VIJ & ASSOCIATES
CHARTERED ACCOUNTANTS
6, GIAN MARKET, OPPOSITE RAMGARHIA GURUDWARA,
MILLER GANJ, LUDHIANA - 141003

v) Information pursuant to the provisions of paragraph 3, 4 © and 4 (d) of Part- II of Schedule VI of Companies Act, 1956 as far as applicable.

(i) Particulars in respect of licensed goods manufactured: - NA

Particulars of Item :

PARTICULARS	UNIT	CURRENT YEAR	PREVIOUS YEAR
LICENCE CAPACITY	NA	NA	NA
INSTALLED CAPACITY	NA	NA	NA
ACTUAL PRODUCTION	NA	NA	NA

(ii) Particulars in respect of Sales: -

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	QTY	VALUE	QTY	VALUE
Machines (Nos)	251	18,96,76,423.00	0.00	0.00
Yarn (Kgs)	381386	8,98,24,909.93	0.00	0.00
Knitted Cloth (Kgs)	10429	54,02,138.23	0.00	0.00
Others		16,09,90.00	0.00	0.00
Total		28,65,11,561.26	0.00	0.00

(iii) Particulars in respect of Raw Material Consumed: -

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	QTY	VALUE	QTY	VALUE
Total		22,35,10,107.67	0.00	0.00

(iv) Value of opening and closing stock of Raw Material and Finished Goods

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	QTY	VALUE	QTY	VALUE
Machines (Nos)/ Yarn (Kgs)/ Fabrics (Kgs)				
OPENING STOCK	NA	0.00	NA	0.00
CLOSING STOCK	NA	9,04,24,600.00	NA	0.00

For Goldstone International Private Limited

[Signature]
Director

For Goldstone International Private Limited

[Signature]
Director





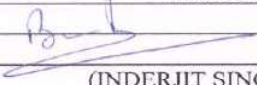
TEL : 0161-5022832
Mob: 98140-97417

MOHINDER VIJ & ASSOCIATES
CHARTERED ACCOUNTANTS
6, GIAN MARKET, OPPOSITE RAMGARHIA GURUDWARA,
MILLER GANJ, LUDHIANA - 141003

(v) Particular in respect of foreign exchange outgoing/incoming


PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
INCOMING	0.00	0.00
OUTGOING	0.00	0.00
(a) RAW MATERIAL	20,71,96,690.41	0.00
(b) CAPITAL GOODS	0.00	0.00

SIGNATURE TO ANNEXURE FORMING PART OF BALANCE SHEET

For and On Behalf of Board	Auditor's Report
	For Mohinder Vij & Associates
	Chartered Accountants
	
Director	Director (INDERJIT SINGH BHATIA)
Place: - Ludhiana	Partner M.No. 91643
Date: - 02 nd September 2023	PAN No. AAKFM0868L
	UDIN No: 23091643BGVZOG3682



For Goldstone International Private Limited


Director

For Goldstone International Private Limited


Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Share Capital

1000

Note 1
Amounts (in Rs. '000)

Particulars	AS AT 31.03.2023		AS AT 31.03.2022	
	Rs.	P.	Rs.	P.
(a) AUTHORISED 3000000 Equity Shares OF Rs. 10.00 each.	30,000.00		0.00	
(b) ISSUED, SUBSCRIBED & PAID UP 10000 Equity Shares of Rs. 10.00 Each fully paid up (Previous Year 000000 Equity Share of Rs. 10.00 Each)		100.00	0.00	
(c) No. of Shares as on 01.04.2022		0		
Add: Issued & Subscribe During the year		10,000		
Total		10,000		
(d) Detail of shareholder holding more than 5% of share capital				
i) Bhupesh Jain		5000		
ii) Abhishek Jain		5000		
		100.00		0.00

Statement of changes in Equity for the year ended 31st March 2023

A Equity share Capital
1 Current Reporting Period

Balance at the April 1,2022	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the March 31,2023
-	0	0	100.00	100.00

2 Previous Reporting Period

Balance at the April 1,2021	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the March 31,2022
-	0	0	0	-

For Goldstone International Private Limited

[Signature]
 Director

For Goldstone International Private Limited

[Signature]
 Director



GOLD STONE INTERNATIONAL PRIVATE LIMIT
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LU

Shareholding of promoters

Name	as at March 31, 2023			as at
	Number of Equity shares	% of total shares	% age change during the year	Number of Equity shares
Individual /HUF Promoters				
i) Bhupesh Jain	5,000	50.00%	-	-
ii) Abhishek Jain	5,000	50.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	10,000	100.00%		-
Promoters Group				
Promoter - Body Corporates				
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%	-	-
	-	0.00%		-



For Goldstone International Private Limited

Abhishek Jain
 Director

For Goldstone International Private Limited

[Signature]
 Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA

Reserve and Surplus

Note No.2
Amounts (in Rs. '000)

Particulars	AS AT	
	31.03.2023	31.03.2022
(a) Reserve & Surplus		
Opening Balance	0.00	
Add: Addition During the year	2,393.55	
Add:- Prior year Surrender	0.00	
Total	2,393.55	
Less : Deduction during the year	0.00	0.00
TOTAL	2,393.55	0.00

B Other Equity

Amounts (in Rs. '000)

Particulars	Other Equity					Total
	Reserves and Surplus				Other comprehensive	
	Capital reserve	Securities premium	General Reserve	Retained Earnings		
					Remeasurement of the defined benefit plans	
Balance as at April 01' 2022	-	-	-	-	-	-
Dividend for the year ended 31 March 2021 (Rs 3.00/- per share)	-	-	-	-	-	-
Profit for the year transferred from statement of profit and loss	-	-	2,393.55	-	-	2,393.55
Other Comprehensive Income for the year (net of income tax)	-	-	-	-	-	-
Balance as at 31 March 2023	-	-	2,393.55	-	-	2,393.55

Particulars	Other Equity					Total
	Reserves and Surplus				Other comprehensive	
	Capital reserve	Securities premium	General Reserve	Retained Earnings		
					Remeasurement of the defined benefit plans	
Balance as at April 01, 2021	-	-	-	-	-	-
Profit for the year transferred from statement of profit and loss	-	-	-	-	-	-
Other Comprehensive Income for the year (net of income tax)	-	-	-	-	-	-
Balance as at 31 March 2022	-	-	-	-	-	-

For Goldstone International Private Limited

AK Singh
Director



For Goldstone International Private Limited

AK Singh
Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA

Long-Term Borrowings

Note No.3

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Term Loans		
from banks- Secured - In Indian Rupee		
-HDFC Bank Car Loan	0.00	0.00
Total	0.00	0.00
Less:- Current Maturity of Long Term Debts	0.00	0.00
Net	0.00	0.00
(b) Unsecured Loan		
from Directors & Shareholders	1,34,072.14	0.00
Bhupesh Jain	54,702.52	
Abhishek Jain	65,727.41	
from friends and relatives/Inter corporate Deposit		
from friends and relatives	13,642.21	0.00
TOTAL	1,34,072.14	0.00

Other Long Term Liabilities

Note No.4

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Trade Payables		
Advance against Property	0.00	0.00
(b) Others	0.00	0.00
Total	0.00	0.00

Long Term Provision

Note No.5

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Provision for employee benefits.	0.00	0.00
(b) others(specify nature)	0.00	0.00
Total	0.00	0.00

For Goldstone International Private Limited


Director

Short Term Borrowings

For Goldstone International Private Limited

Note No.6

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Loans repayable on demand		
(i) from banks Secured Loan - In Indian Rupee	0.00	0.00
(ii) current maturity of long term borrowings	0.00	0.00
TOTAL	0.00	0.00




Director

There is no default in the repayment of principal and interest as on the date of balance sheet.

Trade Payables

Note No.7
Amounts (in Rs. '000)

Particulars	AS AT 31.03.2023		AS AT 31.03.2022	
	Rs.	P.	Rs.	P.
(i) Sundry Creditors*				
-- Outstanding Due to Micro and Small Enterprises	64,698.42		0.00	
-- Others	0.00		0.00	
(ii) Other Payable				
- Advance from Customers	13,675.92		0.00	
TOTAL	78,374.35		0.00	

*The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

DETAIL OF SUNDRY CREDITORS AS ON 31ST MARCH 2023

Particulars	AMOUNT IN Rs.
SUNDRY CREDITORS	
<u>Ludhiana</u>	
FOR GOODS	
Gold Stone International	1,111.99
Guru Ji Enterprises	307.25
Goyal Traders	0.00
Grandma International (P) Limited	2.81
Huzhou Hyundai Textile Machinery Co.	182.74
Infinite Retail Limited (Croma)	0.00
Kanha Creations	148.68
Kriton Traders	1,230.05
Navratan Knitters & Processors [Lah]	8.73
Navratan Knitters & Processors [Bhd]	637.09
Ruchi International	112.10
Zhejiang Fengtan Numerical Control Machinery Co Ltd	11,247.70
Zhejiang Summerplus Trading Co Ltd	48,509.99
FOR SERVICES	
Ashish Crane Services	12.75
Pawan Tempo Services	5.90
India Itms Society	2.70
FMS FR Meyer's Soha India Pvt. Ltd. (HR)	531.11
FMS FR Meyer's Soha India Pvt Ltd [LDH]	645.13
Gate Way Rail Freight Limited	1.25
Make MY Trip (India) Pvt. Ltd	0.00
Sarover Portico (A Unit Of Ritz Inn Pvt.Ltd.)	0.45
Bhadurgarh Office	
FOR GOODS	
FOR SERVICES	
Total	64,698.42
Total	64,698.42

For Goldstone International Private Limited

AK. Singh
Director

Trade Payables ageing schedule for the year ended as on March 31, 2023 is as follow

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME						0.00
Others	64698.42		0.00			64698.42
Disputed dues - MSME						0.00
Disputed dues - Others						0.00
Total trade payables	64698.42	0.00	0.00	0.00	0.00	64698.42

Trade Payables ageing schedule for the year ended as on March 31, 2022 is as follow

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME						0.00
Others	0.00		0.00			0.00
Disputed dues - MSME						0.00
Disputed dues - Others						0.00
Total trade payables	0.00	0.00	0.00	0.00	0.00	0.00

For Goldstone International Private Limited

AK. Singh
Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA

DETAIL OF ADVANCE FROM CUSTOMERS AS ON 31ST MARCH 2023

Particulars	AMOUNT Amounts (in Rs. '000)
Ludhiana	
Cixing Flyknit Private Limited	5.04
Fortune Elastomers Pvt Ltd	708.00
Luxmi Garments	4,210.00
Next Gen International	400.00
Nexo Industries Pvt.Ltd.	210.00
P C Jain Overseas	6,000.00
R K Knitting Works	50.00
Shreeji Enterprises	92.88
Shree Umiya Trading Co.	1,000.00
SR Enterprises (Bahadurgarh)	1,000.00
Bhadurgarh Office	
Aaryan Lamifab Pvt. Ltd	0.00

13,675.92

For Goldstone International Private Limited

 Director

For Goldstone International Private Limited

 Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Other Current Liabilities

Note No.8
Amounts (in Rs. '000)

Particulars	AS AT	
	31.03.2023	31.03.2022
i) Statutory Duties & Taxes	844.26	0.00
Ludhiana	843.97	
-Employee Provident Fund Payable	7.28	0.00
-Employee State Insurance Fund Payable	3.20	
-Labour Welfare Fund Payable	2.30	
-TDS Payable on Salary	260.00	0.00
-TDS on Interest	531.35	
-TDS on Professional	14.00	
-TDS on Rent	16.80	
-TDS Payable	6.69	0.00
-GST Payable RCM	2.35	0.00
Bhadurgarh Office	0.30	
-TDS Payable	0.00	
-GST Payable RCM	0.30	
ii) Provision for Income Tax	797.80	0.00
iii) Sundry Payable	0.00	0.00
-Cheque Issued but Not Presented	0.00	0.00
TOTAL	1,642.06	0.00

Short-Term Provisions

Note No.9
Amounts (in Rs. '000)

Particulars	AS AT	
	31.03.2023	31.03.2022
i) Provision for Employees and Directors		
-Salary Payable	959.93	0.00
ii) Provision for Others expenses		
-Audit Fee Payable	45.00	0.00
-Rent Payable	165.00	0.00
-Aarti Mahajan	82.50	
-Abhishek Jain	82.50	
-Electricity Expenses Payable	0.00	0.00
-Hdfc Credit Card (Abhishek Jain)	32.71	0.00
-Hdfc Credit Card (Bhupesh Jain)	38.58	
-Imprest to Staff	61.31	
TOTAL	1,302.53	0.00

For Goldstone International Private Limited

(Signature)
 Director

For Goldstone International Private Limited



GOLD STONE INTERNATIONAL PRIVATE LIMITED

Fixed Assets Forming The Part Of Balance Sheet As On 31-03-2023

Note No 10

3 (a) Property, plant and equipment

Amounts (in Rs. '000)

	As at 31st March 2023	As at 31st March 2022
Carrying amount of		
Freehold Land	0	0
Buildings	0	0
Furniture and fixtures	95	0
Plant and equipment	5	0
vehicles	0	0
Office equipment	388	0
Total Property, plant and equipment	488	0

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director

Particulars	G R O S S			B L O C K			D E P R E C I A T I O N			N E T B L O C K	
	Opening Balance	Addition	Sale/ Transfer	Balance	Opening Balance	Addition	Adjustment	Balance	31-03-2023	Balance	31-03-2022
Freehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Land (A)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture and Fixture	0.00	95.46	0.00	95.46	0.00	0.00	0.00	0.00	95.46	0.00	0.00
Furniture and Fixture	0.00	95.46	0.00	95.46	0.00	0.00	0.00	0.00	95.46	0.00	0.00
Total Furniture and Fixture (C)	0.00	95.46	0.00	95.46	0.00	0.00	0.00	0.00	95.46	0.00	0.00
Plant and Machinery	0.00	5.43	0.00	5.43	0.00	0.00	0.00	0.00	5.43	0.00	0.00
Machinery	0.00	5.43	0.00	5.43	0.00	0.00	0.00	0.00	5.43	0.00	0.00



Total Plant and Machinery (D)	0.00	5.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.43	0.00	0.00
Vehicles														
Total Vehicles (E)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office equipment														
Ludhiana	0.00	82.78	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.78	1.00	0.00
Computer	0.00	55.47	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.47	1.00	0.00
Mobile Phone	0.00	228.52	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.52	1.00	0.00
Air Conditioner														
Bahadurgarh	0.00	24.80	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.80	1.00	0.00
Battery														
Total Office equipment (F)	0.00	391.57	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.57	4.00	0.00
TOTAL (A)	0.00	492.46	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.46	4.00	0.00
CAPITAL WORK IN PROGRESS														
TOTAL (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL (A + B)	0.00	492.46	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488.46	4.00	0.00



Total Plant and Machinery (D)

Vehicles

Total Vehicles (E)

Office equipment

Ludhiana

Computer

Mobile Phone

Air Conditioner

Bahadurgarh

Battery

Total Office equipment (F)

TOTAL (A)

CAPITAL WORK IN PROGRESS

TOTAL (B)

GRAND TOTAL (A + B)

For Goldstone International Private Limited

[Signature]
Director

For Goldstone International Private Limited

[Signature]
Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Non Current Investment

Note No.11
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Investment property (Detail of property and basis of valuation)	0.00	0.00
(b) Investments in Equity Instruments (Detail of investment and basis of valuation)	0.00	0.00
(c) Investments in preference Shares (Detail of investment and basis of valuation)	0.00	0.00
(d) Investments in Government or trust securities (Detail of investment and basis of valuation)	0.00	0.00
(e) Investments in debentures of bonds (Detail of investment and basis of valuation)	0.00	0.00
(f) Investments in Mutual Funds (Detail of investment and basis of valuation)	0.00	0.00
(g) Investments in partnership firms (Name of the firm, all partners, total capital and share of each partner)	0.00	0.00
(h) Other non-current investments (Detail of investment and basis of valuation) Diamond	0.00	0.00
TOTAL	0.00	0.00

Aggregate amount of quoted investments and market value thereof
 Aggregate amount of quoted investments
 Aggregate provision for diminution in value of investments

Long-Term Loans and Advances

Note No.12
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Others	0.00	0.00
TOTAL	0.00	0.00

Other Non-Current Assets

Note No.13
Amounts (in Rs. '000)

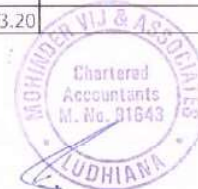
Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Preliminary Expenses	283.20	
Security	890.00	0.00
TOTAL	1,173.20	0.00

For Goldstone International Private Limited

 Director

For Goldstone International Private Limited

 Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Current Investments

Note No.14
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Investment property (Detail of property)	0.00	0.00
(b) Investments in Equity Instruments (Detail of investment)	0.00	0.00
(c) Investments in preference Shares (Detail of investment)	0.00	0.00
(d) Investments in Government or trust securities (Detail of investment)	0.00	0.00
(e) Investments in debentures of bonds (Detail of investment)	0.00	0.00
(f) Investments in Mutual Funds (Detail of investment)	0.00	0.00
(g) Investments in partnership firms (Name of the firm,all partners,totla capital and share of each partner)	0.00	0.00
(h) Other non-current investments (Detail of investment)	0.00	0.00
TOTAL	0.00	0.00

Inventories

Note No.15
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
STOCK & STORES (Taken as valued and certified by the Management)		
Raw Materials	90,424.60	0.00
TOTAL	90,424.60	0.00

For Goldstone International Private Limited


 Director

For Goldstone International Private Limited


 Director



Trade Receivables

Note No.16
Amounts (in Rs. '000)

Particulars	AS AT		AS AT	
	31.03.2023		31.03.2022	
	Rs.	P.	Rs.	P.
Trade Receivable Considered Good, Secured				
Trade Receivable Considered Good, Unsecured	86,075.22		0.00	
Trade Receivable With Significant Credit Risk				
Trade Receivable With Credit Impaired, Unsecured				
	86,075.22		0.00	
Less:- Allowance for Credit Impaired		0.00		
TOTAL	86,075.22		0.00	

DETAIL OF SUNDRY DEBTORS AS ON 31ST MARCH 2023

	Less than Six Month	More than Six Month	Total
Ajay Polymers	35.24	0.00	35.24
Aaryan Lamfab Pvt. Ltd	87.70	13,086.82	13,174.52
Abm Knitting Llp	12.39	0.00	12.39
Aqualite Industries Pvt Ltd	1,222.53	1,904.91	3,127.44
Balancer Footwear Pvt Ltd	22.55	0.00	22.55
Bansal International	3,489.67	0.00	3,489.67
Boom India (Manufacturing And Trading) Private Limit	200.00	0.00	200.00
Cushion Polytech	0.00	5,708.31	5,708.31
Dream Line Impex	0.00	584.10	584.10
Embi Creation	1,911.60	0.00	1,911.60
Ganga Apparels (Govinda Dilipbhai Bhavani)	15.20	0.00	15.20
Garv Enterprises	9,974.78	0.00	9,974.78
Gavy Knitwears	0.00	680.00	680.00
GS Knitwears	3,540.00	0.00	3,540.00
Honour Knitwear	1,100.12	0.00	1,100.12
Jassal Knit Fab	370.58	282.54	653.11
Kaushik Knitwear	0.00	412.46	412.46
Khs Impex Pvt. Ltd	94.59	0.00	94.59
Kiran Knitwears	313.09	0.00	313.09
K S Enterprises	1,523.42	0.00	1,523.42
Lancer Footwear India Pvt Ltd	1,122.63	1,559.28	2,681.91
Lotus Footwear Industries	2,065.47	0.00	2,065.47
Maa Chintpurni Knitwear	590.00	0.00	590.00
Magan Agencies	1,775.70	0.00	1,775.70
Maxlite Polymers Pvt. Ltd	0.00	1,230.00	1,230.00
M S Enterprises	1,180.00	0.00	1,180.00
Nalanda Knitwears	278.04	0.00	278.04
Nancy Hosiery Factory	20.77	3.23	24.00
Ojas Footwear India Pvt Ltd	1,129.02	0.00	1,129.02
Oster India Private Limited	212.87	0.00	212.87
Padam Fashion (Mumbai)	69.90	0.00	69.90
Paragaon Polymers Products Pvt Ltd	31.80	0.00	31.80
S S Industries	37.95	0.00	37.95
Sahani Fabrics	15.20	0.00	15.20
Seg Industries Pvt. Ltd	1,316.66	0.00	1,316.66
Shoe Vanants Private Limited	29.65	0.00	29.65
Shivaay Knitwear	437.25	0.00	437.25
Shiv Enterprises	169.96	0.00	169.96
Shiv Dhara Exports	1,770.00	0.00	1,770.00
Shri Ram Industries	176.20	0.00	176.20
Shri Rattan Fabrics	1,180.00	0.00	1,180.00
Shri Suninder Dyeing Industries	766.56	0.00	766.56
Shri Vallabh Enterprises	23.18	0.00	23.18
Sobhagia Sales Pvt Ltd	1,226.57	0.00	1,226.57
Sonu Monu Fashion Wears	239.82	0.00	239.82
Sriyanshi Ispat Ltd	135.04	141.60	276.64
Sundaram Knit Fab	77.00	0.00	77.00
Surya International	6,832.97	0.00	6,832.97
Swastik Enterprises	5,380.80	0.00	5,380.80
Talwar Knitters	30.68	0.00	30.68
Trusource Technology Pvt Ltd	273.33	0.00	273.33
Trusknot Private Limited	3,064.00	0.00	3,064.00
Vardmaan Spinners	4,100.33	0.00	4,100.33
Varinda Knits	0.00	538.95	538.95
Welcome Footwear	270.23	0.00	270.23
Branch Office	0.00	0.00	0.00
Total	59,943.03	26,132.19	86,075.22

For Goldstone International Private Limited

Ashish
Director



Trade Receivables ageing schedule for the year ended as on March 31, 2023 is as follow

For Goldstone International Private Limited

Ashish
Director

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	59943.03	0.00	26132.19	0.00	0.00	0.00	86075.22
Undisputed Trade receivables -which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables -credit impaired							0.00
Disputed Trade receivables -considered good							0.00
Disputed Trade receivables -which have significant increase in credit risk							0.00
Disputed Trade receivables -credit impaired							
Total	59943.03	0.00	26132.19	0.00	0.00	0.00	86075.22
Less : Allowance for credit loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Trade Receivables	59943.03	0.00	26132.19	0.00	0.00	0.00	86075.22

Trade Receivables ageing schedule for the year ended as on March 31, 2022 is as follow

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables -which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables -credit impaired							0.00
Disputed Trade receivables -considered good							0.00
Disputed Trade receivables -which have significant increase in credit risk							0.00
Disputed Trade receivables -credit impaired							
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less : Allowance for credit loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Trade Receivables	0.00	0.00	0.00	0.00	0.00	0.00	0.00



For Goldstone International Private Limited

AM. L. J.
Director

For Goldstone International Private Limited

[Signature]
Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA

Cash and Cash Equivalents

Note No.17
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Balances with Scheduled Banks in Current Accounts	11,703.54	0.00
(b) Fixed Deposit With Bank	10,295.26	0.00
(c) Cash in Hand & Imprest Balances	974.31	0.00
TOTAL	22,973.10	0.00

Short Term Loans and Advances

Note No.18
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
(a) Loans and advances to related parties	0.00	0.00
(b) Others		
Advances Receivable in cash or Kind or value to be received	1,436.90	0.00
(c) Receivable from Govt/ Balance with Govt Authority Rodtep Licence	1,107.95	0.00
TOTAL	2,544.85	0.00

Other Current Assets

Note No.19
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Advance Income Tax (AY 2023-24), TDS & TCS	1,241.64	0.00
Prepaid Expenses	94.70	
Ludhiana Office		
0.00		
Bahadurgarh Office		
-Import Expenses	27.52	
-Ocean Freight	67.18	
Goods & Service Tax (Net)	12,879.76	0.00
Ludhiana Office	7044.60	
Bahadurgarh Office	5,835.16	
TOTAL	14,216.10	0.00

For Goldstone International Private Limited

For Goldstone International Private Limited

[Signature]
Director

[Signature]
Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Revenue From Operations

Note No.20

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Income from Sale of Products/ Service		
Sales	2,86,511.56	0.00
	2,86,511.56	0.00
TOTAL	2,86,511.56	0.00

Other Operating Income

Note No.21

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Interest Received	625.74	0.00
Rebate & Discount/ Rounding Off	0.93	0.00
Profit on Rodtep Licence	613.40	0.00
TOTAL	1,240.06	0.00



For Goldstone International Private Limited

[Signature]
 Director

For Goldstone International Private Limited

[Signature]
 Director

GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Cost of Raw Materials

Note No.22

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Opening Stock of Raw Material	0.00	0.00
Add : Purchases	3,13,934.71	0.00
	3,13,934.71	0.00
Less : Closing Stock of Raw Material	0.00	0.00
Total	3,13,934.71	0.00

Change In Inventories

Note No.23

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Opening Stock of work in Process	0.00	0.00
Opening Stock of Finished Goods	0.00	0.00
Total (a)	0.00	0.00
Less : Closing Work in process	0.00	0.00
Less : Closing Stock of Finished Goods	90,424.60	0.00
Total (b)	90,424.60	0.00
Total(a-b)	(90,424.60)	-

Employee Benefits Expense

Note No.24

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Director Remmuration	2,000.00	
Salaries, Wages & Other Allowances	9,768.67	0.00
Staff & Labour Welfare	0.00	0.00
Contribution to Employees State Insurance/PF/Labour Wefare Fund	77.23	0.00
TOTAL	11,845.90	0.00

Finance Cost

Note No.25

Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Bank Charges	487.89	0.00
Interest on		
- Working Capital	1,123.26	0.00
- Others - Interest on TDS/ GST	4.69	0.00
- Car Loan	0.00	0.00
- On Unsecured Loan	5,313.49	0.00
TOTAL	6,929.33	0.00

For Goldstone International Private Limited

[Signature]
Director

Director

For Goldstone International Private Limited

[Signature]
Director



GOLD STONE INTERNATIONAL PRIVATE LIMITED
B 25, 1284/96A, 2ND FLOOR, SUNDER NAGAR, RAHON ROAD, LUDHIANA
Other Expenses

Note No.26
Amounts (in Rs. '000)

Particulars	AS AT	AS AT
	31.03.2023	31.03.2022
Manufacturing/Direct Expenses		
Import Expenses	3,303.07	0.00
Import Exp. Non Taxable	0.00	0.00
Ocean And Sea Freight	12,965.91	0.00
Custom Duty	12,452.03	0.00
Cartage Inward	264.55	0.00
Installation Charges	486.00	0.00
Adminstration Expenses		
Accounting Charges	90.00	0.00
Advertisement	9.52	0.00
Conveyance Expenses	493.84	0.00
Couriers Charges	29.48	0.00
Diwali Expenses	129.58	0.00
Electricity Expensers	125.06	0.00
Entertainment Expenses	99.87	0.00
Fee and Taxes	0.10	0.00
Foreign Exchange Fluctuation	1,070.33	0.00
Insurance Expenses	349.01	0.00
Misc Expenses	40.55	0.00
Preliminary Expenses Written Off	0.00	0.00
Printing and Stationary	23.35	0.00
Professional Charges	3.00	0.00
ROC Charges and Fee	75.69	0.00
Rent	1,624.00	0.00
Repair and Renewals	134.24	0.00
Service Charges	58.50	0.00
Software and Website Expenses	2.03	0.00
Subcription and Membership Fee	15.50	0.00
Telephone & Mobile Expenses	9.99	0.00
White Washing	0.00	0.00
VEHICLES EXPENSES		
Vehicle Expenses- Repair & Maintance	27.47	0.00
Car Insurance	0.00	0.00
Auditors Remuneration		
- Audit Fee	30.00	0.00
- Taxation Charges	10.00	0.00
- Company Law Matters	10.00	0.00
SELLING AND DISTRIBUTION EXPENSES		
Cartage Outwards	459.96	0.00
Commission	4,922.35	0.00
Loading and Unloading	224.87	0.00
Exibition Expenses	2,213.08	0.00
Sales Promotions	69.68	0.00
Rebate and Discount	31.80	0.00
Travelling Expenses		
- Visa Fee	53.86	0.00
-Hotel Expenses	95.48	0.00
-Others	256.30	0.00
TOTAL	42,260.04	0.00

For Goldstone International Private Limited
 Director
 Director



Notes Forming Part of Financial Statements

Note 21.

Ratio Analysis	Numerator	Rs. As on 31st March, 2022	Rs. As on 31st March, 2021	Denominator	Rs. As on 31st March, 2022	Rs. As on 31st March, 2021	As on 31st March, 2022	As on 31st March, 2021	% Change
Current Ratio	Current Assets			Current Liabilities					
	Inventories	9,04,24,600	-	Creditors for goods and services	7,83,74,345	-			
	Sundry Debtors	8,60,75,224	-	Short term loans	-	-			
	Cash and Bank balances	2,29,73,103	-	Bank Overdraft and cash credit	-	-			
	Receivables/Accruals			Outstanding Expenses and Provisions	13,02,530	-			
Loans and Advances	25,44,845	-	Proposed dividend	-	-				
Disposable investments			Unclaimed Dividend	15,42,064	-				
Any other current assets	1,42,16,096	-	Any other current liabilities						
		21,62,33,869	-		8,13,18,939	-	2.66	#DIV/0!	#DIV/0!
Debt Equity Ratio	Total Liabilities			Shareholder's Equity					
	Total Debt	13,40,72,140	-	Total Shareholders Equity	24,93,770	-	53.76	#DIV/0!	#DIV/0!
Debt Service Coverage Ratio	Net Operating Income			Debt Service					
	Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	1,01,35,576	-	Current Debt, Obligation (Interest & Lease payment+ Principal Repayment.	59,29,326	-	1.46	#DIV/0!	#DIV/0!



For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director

Return on Equity Ratio	Profit for the period									
	Net Profit after taxes - preference dividend (if any)	23,93,770								
Inventory Turnover Ratio	Cost of Goods sold									
	(Opening Stock + Purchases) - Closing Stock	22,35,10,108								
Trade Receivables Turnover Ratio	Net Credit Sales									
	Credit Sales	28,65,11,561								
Trade Payables Turnover Ratio	Total Purchases									
	Annual Net Credit Purchases									
Net Capital Turnover Ratio	Net Sales									
	Avg. Shareholders Equity									
	(Beginning shareholders' equity + Ending shareholders' equity) / 2	12,46,885	27,419	1.92						#DIV/0!
	Average Inventory									
	(Opening Stock + Closing Stock) / 2	4,52,12,300		4.94						#DIV/0!
	Average Trade Receivables									
	(Beginning Trade Receivables + Ending Trade Receivables) / 2	4,30,37,612	4,30,37,997	6.66						#DIV/0!
	Average Trade Payables									
	(Beginning Trade Payables + Ending Trade Payables) / 2	3,91,87,173	3,91,87,173							#DIV/0!
	Average Working Capital									



For Goldstone International Private Limited


Director

For Goldstone International Private Limited


Director

	Total Sales - Sales Return	28,65,11,561	-	Current Assets - Current Liabilities	13,49,14,930	-	2.12	#DIV/0!	#DIV/0!
Net Profit Ratio	Net Profit Profit After Tax	23,93,770	-	Net Sales Sales	28,65,11,561	-	0.01	#DIV/0!	#DIV/0!
Return on Capital employed	EBIT Profit before Interest and Taxes	1,01,31,796	-	Capital Employed * Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	13,65,76,810	-	0.07	#DIV/0!	#DIV/0!
Return on Investment	Return/Profit/Earnings	-	-	Investment **	-	-	-	-	0.00%



For Goldstone International Private Limited

Adhish J.
Director

For Goldstone International Private Limited

[Signature]
Director

GOLD STONE INTERENATIONAL PRIVATE LIMITED

22. The company has no other Title deeds of Immovable Property situated at except for the following -
23. The company has not revalued its Property, Plant and Equipment during the year.
24. The company has not granted any Loans or Advances in the nature of loans to promoters,
25. No proceedings have been initiated or pending against the company for holding any benami
26. The company has not been declared wilful defaulter by any bank or financial Institution or other lenders.
27. Relationship with struck off companies (to the extent known to the management) :-

Name of struck off Company	Nature of transactions with struck off Company	Balance Outstanding	Relationship with struck off company, if any, to be	
N.A.	Investment in securities	N.A.	N.A.	N.A.
N.A.	Receivables	N.A.	N.A.	N.A.
N.A.	Payables	N.A.	N.A.	N.A.
N.A.	Shares held by stuck off company	N.A.	N.A.	N.A.
N.A.	Other outstanding balances (to be	N.A.	N.A.	N.A.

28. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

29. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

30. Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

CWIP/ITAUD	Amount in CWIP for a period of 2021-22				
	Less than 1 year	1-2 years	2-3 years	more than 3 year	Total
Projects in progres	-	-	-	-	-
Projects temporari	-	-	-	-	-

CWIP/ITAUD	Amount in CWIP for a period of 2020-2021				
	Less than 1 year	1-2 years	2-3 years	more than 3 year	Total
Projects in progress				-	-
Projects temporari	-	-	-	-	-

31.. The company has not entered any scheme of arrangement in terms of section 230 to 237 of the companies act, 2013.

For Goldstone International Private Limited

Director

For Goldstone International Private Limited

Director

32. The company has not been surrendered or disclosed as income during the year in the tax assessment under the income tax act 1961.

33. The company has not traded or invested in crypto currency or virtual currency during the financial year.

34. The provision of CSR is not apply to the company.

35. Loans and advances include NIL

36. Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign

- (i) 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
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries ;

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company

- (i) 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
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

37. The quarterly returns or statements of current assets filed by the Company with banks or financial

For Gold Stone International Private Limited

For Goldstone International Private Limited

Director

Director

Director

For Goldstone International Private Limited

Director