

## BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

Balance Sheet as at 31st March, 2024

|                                                                                            | Particulars        | Note No. | For the year ended |             |
|--------------------------------------------------------------------------------------------|--------------------|----------|--------------------|-------------|
|                                                                                            |                    |          | 31.03.2024         | 31.03.2023  |
|                                                                                            |                    |          | Rs.                | Rs.         |
| 1                                                                                          |                    | 2        | 3                  | 4           |
| <b>I. EQUITY AND LIABILITIES</b>                                                           |                    |          |                    |             |
| <b>1 Shareholders' funds</b>                                                               |                    |          |                    |             |
| (a) Share Capital                                                                          | <a href="#">3</a>  |          | 100,200            | 100,200     |
| (b) Reserves and Surplus                                                                   | <a href="#">4</a>  | -        | 723,660            | - 2,568,038 |
| (c) Money received against share warrants                                                  |                    |          |                    |             |
| <b>2 Share application money pending allotment</b>                                         |                    |          |                    |             |
| <b>3 Non-current liabilities</b>                                                           |                    |          |                    |             |
| (a) Long-term Borrowings                                                                   | <a href="#">5</a>  |          | 3,701,020          | 8,342,162   |
| (b) Deferred Tax Liabilities (Net)                                                         |                    |          |                    |             |
| (c) Other Long term Liabilities                                                            | <a href="#">6</a>  |          | -                  | -           |
| (d) Long-term Provisions                                                                   | <a href="#">7</a>  |          | -                  | -           |
| <b>4 Current Liabilities</b>                                                               |                    |          |                    |             |
| (a) Sort-term Borrowings                                                                   | <a href="#">8</a>  |          | -                  | -           |
| (b) Trade Payables                                                                         |                    |          |                    |             |
| (A) Total outstanding dues of micro enterprises and small enterprises; and                 | <a href="#">9</a>  |          | -                  | -           |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | <a href="#">9</a>  |          | 1,791,658          | 412,731     |
| (c) Other Current Liabilities                                                              | <a href="#">10</a> |          | -                  | -           |
| (d) Short-term provisions                                                                  | <a href="#">7</a>  |          | 851,722.31         | 748,925     |
| <b>TOTAL</b>                                                                               |                    |          | 5,720,939          | 7,035,979   |
| <b>II. ASSETS</b>                                                                          |                    |          |                    |             |
| <b>1 Non Current Assets</b>                                                                |                    |          |                    |             |
| (a) Property, Plant and Equipment and Intangible Assets                                    |                    |          |                    |             |
| (i) Property, Plant and Equipment                                                          | <a href="#">11</a> |          | 1,724,493          | 2,545,513   |
| (ii) Intangible Assets                                                                     | <a href="#">12</a> |          | -                  | -           |
| (iii) Capital work-in-progress                                                             |                    |          |                    |             |
| (iv) Intangible assets under development                                                   |                    |          |                    |             |
| (b) Non-current investments                                                                | <a href="#">13</a> |          | -                  | -           |
| (c) Deferred Tax Assets (Net)                                                              |                    |          | 517,980            | 366,326     |
| (d) Long Term Loans and Advances                                                           | <a href="#">14</a> |          | -                  | -           |
| (e) Other Non-Current Assets                                                               | <a href="#">15</a> |          | -                  | -           |
| <b>2 Current Assets</b>                                                                    |                    |          |                    |             |
| (a) Curretn Investments                                                                    | <a href="#">16</a> |          | 590,239            | -           |
| (b) Inventory                                                                              | <a href="#">17</a> |          | -                  | -           |
| (c) Trade Receivables                                                                      | <a href="#">18</a> |          | 1,746,059          | 1,999,963   |
| (d) Cash and Cash Equivalent                                                               | <a href="#">19</a> |          | 196,861            | 910,785     |
| (e) Short-term loans and advances                                                          | <a href="#">20</a> |          | -                  | -           |
| (f) Other Current Assets                                                                   | <a href="#">21</a> |          | 945,307            | 1,213,392   |
| <b>TOTAL</b>                                                                               |                    |          | 5,720,939          | 7,035,979   |

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For and on behalf of Board of Directors

R.SUGUMARAN  
 CHARTERED ACCOUNTANT  
 M.NO : 206657

T.SAKUNTHALA  
 DIRECTOR

DEVARAJAN  
 DIRECTOR

Place : Coimbatore  
 Date : 02.09.2024

## STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

|             | Particulars                                                         | Note No.           | For the year ended |            |
|-------------|---------------------------------------------------------------------|--------------------|--------------------|------------|
|             |                                                                     |                    | 31.03.2024         | 31.03.2023 |
|             |                                                                     |                    | Rs.                | Rs.        |
|             | <b>INCOME</b>                                                       |                    |                    |            |
| <b>I</b>    | Revenue from operations                                             | <a href="#">22</a> | 31,103,552         | 43,617,569 |
| <b>II</b>   | Other Income                                                        | <a href="#">23</a> | 131,604            | 213,009    |
| <b>III</b>  | <b>TOTAL INCOME ( I + II )</b>                                      |                    | 31,235,156         | 43,830,578 |
| <b>IV</b>   | <b>EXPENSES</b>                                                     |                    |                    |            |
|             | (a) Cost of materials consumed                                      | <a href="#">24</a> | -                  | -          |
|             | (b) Purchases of Stock In Trade                                     | <a href="#">25</a> | -                  | -          |
|             | (c) Changes in inventories of finished goods,                       | <a href="#">26</a> | -                  | -          |
|             | (d) Changes in work-in-progress and stock-in-trade                  | <a href="#">27</a> | -                  | -          |
|             | (e) Employee benefits expenses                                      | <a href="#">28</a> | 9,779,746          | 14,974,531 |
|             | (f) Depreciation and amortisation expenses                          | <a href="#">29</a> | 821,020            | 1,124,874  |
|             | (f) Finance costs                                                   | <a href="#">30</a> | 134,320            | 165,389    |
|             | (g) Other expenses                                                  | <a href="#">31</a> | 18,803,146         | 33,314,968 |
|             | <b>TOTAL EXPENSES</b>                                               |                    | 29,538,232         | 49,579,762 |
| <b>V</b>    | Profit before exceptional and extraordinary items and tax (III-IV)  |                    | 1,696,924          | -          |
| <b>VI</b>   | Exceptional items                                                   | <a href="#">32</a> | -                  | -          |
| <b>VII</b>  | Profit before extraordinary items and tax ( V- VI)                  |                    | 1,696,924          | -          |
| <b>VIII</b> | Extraordinary Items                                                 |                    |                    |            |
| <b>IX</b>   | Profit before tax (VII-VIII)                                        |                    | 1,696,924          | -          |
| <b>X</b>    | <b>Tax Expense:</b>                                                 |                    |                    |            |
|             | (a) Current tax                                                     |                    | -                  | -          |
|             | (b) Deferred tax                                                    |                    | 151,654            | 68,489     |
| <b>XI</b>   | <b>Profit / (Loss) for the Period from continuing operations</b>    |                    | 1,848,578          | -          |
| <b>XII</b>  | Profit/(loss) from discontinuing operations                         |                    |                    |            |
| <b>XIII</b> | Tax expense of discontinuing operations                             |                    |                    |            |
| <b>XIV</b>  | Profit/(loss) from Discontinuing operations (after tax)(XII - XIII) |                    | -                  | -          |
| <b>XV</b>   | Profit/ (Loss) (XI+XIV)                                             |                    | 1,848,578          | -          |
| <b>XVI</b>  | <b>Earning per equity share:</b>                                    |                    |                    |            |
|             | <b>(1) Basic</b>                                                    |                    |                    |            |
|             | <b>(2) Diluted</b>                                                  |                    |                    |            |

As per our report of even date attached

For and on behalf of the board

R.SUGUMARAN  
 CHARTERED ACCOUNTANT  
 M.NO : 206657

T.SAKUNTHALA  
 DIRECTOR

DEVARAJAN  
 DIRECTOR

Place : Coimbatore  
 Date : 02.09.2024

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

## NOTE 3 - SHARE CAPITAL

| Particulars                                                                   | 31.03.2024       |                | 31.03.2023       |                |
|-------------------------------------------------------------------------------|------------------|----------------|------------------|----------------|
|                                                                               | Number of shares | Rs.            | Number of shares | Rs.            |
| <b>(a) Authorised</b>                                                         |                  |                |                  |                |
| Authorised share capital                                                      |                  |                |                  |                |
| Equity shares of Rs.100/- each with voting rights                             | 15,000           | 1,500,000      | 15,000           | 1,500,000      |
| Preference shares of Rs.100/- each ....                                       | -                | -              | -                | -              |
| <b>(b) Issued</b>                                                             |                  |                |                  |                |
| Subscribed and fully paid up                                                  |                  |                |                  |                |
| Equity shares of Rs.100 each with voting rights                               | 1,002            | 100,200        | 1,002            | 100,200        |
| Preference shares of Rs.100/- each ....                                       | -                | -              | -                | -              |
| <b>Subscribed and not fully paid up</b>                                       |                  |                |                  |                |
| Equity shares of Rs.100 each with voting rights, unpaid amount per share - Rs | -                | -              | -                | -              |
| Preference shares of Rs.100/- each ....unpaid amount per share - Rs           | -                | -              | -                | -              |
| <b>Total</b>                                                                  | <b>1,002</b>     | <b>100,200</b> | <b>1,002</b>     | <b>100,200</b> |

## SHAREHOLDING OF PROMOTERS

| S.No  | Promoter Name                    | No. of shares | % of total Shares | % Changes during the Year |
|-------|----------------------------------|---------------|-------------------|---------------------------|
| 1     | T.SAKUNTHALA                     | 501           | 50.00             | -49.90%                   |
| 2     | VISHNUPRASATH                    | 501           | 50.00             | -49.90%                   |
| 3     | Superclusture PI Private Limited |               | 0.00              | 99.80%                    |
| TOTAL |                                  | 1002          | 100%              | -                         |

## NOTE 4 - RESERVES AND SURPLUS

| Particulars                                                    | 31.03.2024       | 31.03.2023         |
|----------------------------------------------------------------|------------------|--------------------|
|                                                                | Rs.              | Rs.                |
| <b>(A) Securities premium account</b>                          |                  |                    |
| Opening balance                                                | -                | -                  |
| Add/(Less) : Additions / (Utilisation) during the year         | -                | -                  |
| Closing balance                                                | -                | -                  |
| <b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b> |                  |                    |
| Opening balance                                                | - 2,568,038      | 2,310,219          |
| Profit / (Loss) for the year                                   | 1,848,578        | - 5,680,695        |
| Add / (Less) : Tax for earlier years adjusted                  | - 4,200          | 802,438            |
| Closing balance                                                | (723,660)        | - 2,568,038        |
| <b>(C) Capital Reserve</b>                                     |                  |                    |
| Opening balance                                                | -                | -                  |
| Add/(Less) : Additions / (Utilisation) during the year         | -                | -                  |
| Closing balance                                                | -                | -                  |
| <b>(D) Capital Redemption Reserve</b>                          |                  |                    |
| Opening balance                                                | -                | -                  |
| Add/(Less) : Additions / (Utilisation) during the year         | -                | -                  |
| Closing balance                                                | -                | -                  |
| <b>(E) Other Reserves</b>                                      |                  |                    |
| Opening balance                                                | -                | -                  |
| Add/(Less) : Additions / (Utilisation) during the year         | -                | -                  |
| Closing balance                                                | -                | -                  |
| <b>TOTAL</b>                                                   | <b>(723,660)</b> | <b>- 2,568,038</b> |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

## NOTE 5 - LONG-TERM BORROWINGS

| Particulars                                           | 31.03.2024       |                  | 31.03.2023       |                  |
|-------------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                       | Secured          | Unsecured        | Secured          | Unsecured        |
|                                                       | Rs.              | Rs.              | Rs.              | Rs.              |
| <b>Long-term borrowings shall be classified as:</b>   |                  |                  |                  |                  |
| (a) Bonds/debentures                                  | -                | -                | -                | -                |
| (b) Term loans:                                       |                  |                  |                  |                  |
| (A) from banks.                                       | 1,418,151        |                  | 1,955,973        |                  |
| (B) from other parties.                               | 500              |                  |                  |                  |
| (c) Deferred payment liabilities                      |                  |                  |                  |                  |
| (d) Deposits                                          | -                | -                | -                | -                |
| (e) Loans and advances from related parties           | -                | 2,282,368        |                  | 6,386,189        |
| (f) Long term maturities of finance lease obligations |                  |                  |                  |                  |
| (g) Other loans and advances.                         |                  |                  |                  |                  |
| <b>Total</b>                                          | <b>1,418,651</b> | <b>2,282,368</b> | <b>1,955,973</b> | <b>6,386,189</b> |

## NOTE 6 - OTHER LONG-TERM LIABILITIES

| Particulars        | 31.03.2024 | 31.03.2023 |
|--------------------|------------|------------|
|                    | Rs.        | Rs.        |
| (A) Trade payables | -          | -          |
| (B) Others         | -          | -          |
| <b>Total</b>       | <b>-</b>   | <b>-</b>   |

## NOTE 7 - LONG-TERM PROVISIONS AND SHORT-TERM PROVISIONS

| Particulars                         | 31.03.2024 |                | 31.03.2023 |                |
|-------------------------------------|------------|----------------|------------|----------------|
|                                     | Long-term  | Short-term     | Long-term  | Short-term     |
| (A) Provision for employee benefits | -          | -              | -          | -              |
| (B) Provision for Income Tax        | -          | -              | -          | -              |
| (C) Others                          |            | 851,722        |            | 748,925        |
| <b>Total</b>                        | <b>-</b>   | <b>851,722</b> | <b>-</b>   | <b>748,925</b> |

## NOTE 8 - SHORT-TERM BORROWINGS

| Particulars                                    | 31.03.2024 |           | 31.03.2023 |           |
|------------------------------------------------|------------|-----------|------------|-----------|
|                                                | Secured    | Unsecured | Secured    | Unsecured |
|                                                | Rs.        | Rs.       | Rs.        | Rs.       |
| (a) Loans repayable on demand                  |            |           |            |           |
| (A) From Banks                                 |            |           |            |           |
| (B) From Other Parties                         |            |           |            |           |
| (b) Deposits                                   |            |           |            |           |
| (c) Loans and advances from related parties    |            |           |            | -         |
| (d) Current Maturities of Long Term borrowings |            |           |            |           |
| (e) Other loans and advances                   |            |           |            |           |
| <b>Total</b>                                   | <b>-</b>   | <b>-</b>  | <b>-</b>   | <b>-</b>  |

BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**NOTE 9 - TRADE PAYABLES**

(A) Total outstanding dues of micro enterprises and small enterprises

| Particulars               | Outstanding for following periods from due date of payment |           |           |                   | 31.03.2024 |
|---------------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------|
|                           | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total      |
| (i) MSME                  |                                                            | -         | -         | -                 | -          |
| (ii) Disputed dues – MSME | -                                                          | -         | -         | -                 | -          |

  

| Particulars               | Outstanding for following periods from due date of payment |           |           |                   | 31.03.2023 |
|---------------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------|
|                           | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total      |
| (i) MSME                  |                                                            | -         | -         | -                 | -          |
| (ii) Disputed dues – MSME | -                                                          | -         | -         | -                 | -          |

(B) Total outstanding dues of creditors other than micro enterprises and small enterprises

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   | 31.03.2024 |
|-----------------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------|
|                             | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total      |
| (i) Other than MSME         | 1,791,658                                                  | -         | -         | -                 | 1,791,658  |
| (ii) Disputed dues - Others | -                                                          | -         | -         | -                 | -          |

  

| Particulars                 | Outstanding for following periods from due date of payment |           |           |                   | 31.03.2023 |
|-----------------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------|
|                             | Less than 1 year                                           | 1-2 years | 2-3 years | More than 3 years | Total      |
| (i) Other than MSME         | 412,731                                                    | -         | -         | -                 | 412,731    |
| (ii) Disputed dues - Others | -                                                          | -         | -         | -                 | -          |

**NOTE 10 - OTHER CURRENT LIABILITIES**

| Particulars                                                                                                | 31.03.2024 | 31.03.2023 |
|------------------------------------------------------------------------------------------------------------|------------|------------|
|                                                                                                            | Rs.        | Rs.        |
| (A) Current maturities of finance lease obligations                                                        | -          | -          |
| (B) Interest accrued but not due on borrowings                                                             |            |            |
| (C) Interest accrued and due on borrowings                                                                 |            | -          |
| (D) Income received in advance                                                                             | -          |            |
| (E) Unpaid dividends                                                                                       |            |            |
| (F) Application money received for allotment of securities and due for refund and interest accrued thereon |            | -          |
| (G) Unpaid matured deposits and interest accrued thereon                                                   | -          |            |
| (H) Unpaid matured debentures and interest accrued thereon                                                 |            |            |
| (I) Others payables                                                                                        |            |            |
| <b>Total</b>                                                                                               | -          | -          |

BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Note 13 NON- CURRENT INVESTMENTS**

| S.No  | Particulars                                   | 31.03.2024 | 31.03.2023 |
|-------|-----------------------------------------------|------------|------------|
|       |                                               | Rs.        | Rs.        |
| (a)   | Investment Property                           |            |            |
| (b)   | Investments in Equity shares                  | -          |            |
| (c)   | Investments in preference shares              |            |            |
| (d)   | Investments in Government or trust securities | -          |            |
| (e)   | Investments in Debentures and Bonds           |            |            |
| (f)   | Investments in Mutual Funds                   | -          |            |
| (g)   | Investments in partnership firms              |            |            |
| (h)   | Other non-current investments                 | -          |            |
| Total |                                               | -          | -          |

**Note 14 LONG TERM LOANS & ADVANCES**

| S.No  | Particulars                                             | 31.03.2024 | 31.03.2023 |
|-------|---------------------------------------------------------|------------|------------|
|       |                                                         | Rs.        | Rs.        |
| (i)   | <b>Secured advances : Considered Good</b>               |            |            |
|       | (a) Capital Advances                                    |            |            |
|       | (b) Loans and Advances to related parties               |            |            |
|       | (c) Other Loans and Advances                            |            |            |
| (ii)  | <b>Unsecured advances : Considered Good</b>             |            |            |
|       | (a) Capital Advances                                    |            |            |
|       | (b) Loans and Advances to related parties               |            |            |
|       | (c) Other Loans and Advances                            |            |            |
| (iii) | <b>Doubtful</b>                                         |            |            |
|       | (a) Capital Advances                                    |            |            |
|       | (b) Loans and Advances to related parties               |            |            |
|       | (c) Other Loans and Advances                            |            |            |
| (iv)  | <b>Loans and Advances</b>                               |            |            |
|       | (a) due by Directors                                    |            |            |
|       | (b) Officers of the Company                             |            |            |
|       | (c) Firms in which director is a partner                |            |            |
|       | (d) Companies in which Director is a director or member |            |            |
|       | Less : Provision for advances doubtful of recovery      |            |            |
| Total |                                                         | -          | -          |

**Note 15 OTHER NON CURRENT ASSET**

| S.No  | Particulars                                                       | 31.03.2024 | 31.03.2023 |
|-------|-------------------------------------------------------------------|------------|------------|
|       |                                                                   | Rs.        | Rs.        |
| (i)   | Long terms Trade Receivables ( include on deferred credit terms ) |            |            |
|       | Secured - Considered Good                                         |            |            |
|       | Unsecured - Considered Good                                       |            |            |
|       | Doubtful                                                          |            |            |
|       | Less : Provision for Bad and Doubtful Debts                       |            |            |
| Total |                                                                   | -          | -          |

BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Note 16 CURRENT INVESTMENTS**

| S.No  | Particulars                                   | 31.03.2024 | 31.03.2023 |
|-------|-----------------------------------------------|------------|------------|
|       |                                               | Rs.        | Rs.        |
| (a)   | Investments in Equity shares                  | -          | -          |
| (b)   | Investments in preference shares              | -          | -          |
| (c)   | Investments in Government or trust securities | -          | -          |
| (d)   | Investments in Debentures and Bonds           | -          | -          |
| (e)   | Investments in Mutual Funds                   | -          | -          |
| (f)   | Investments in partnership firms              | -          | -          |
| (g)   | Other Investments                             | 590,238.65 | -          |
| Total |                                               | 590,238.65 | -          |

**Note 17 INVENTORIES**

| S.No  | Particulars       | 31.03.2024 | 31.03.2023 |
|-------|-------------------|------------|------------|
|       |                   | Rs.        | Rs.        |
| (i)   | <b>In Stock</b>   |            |            |
|       | Raw Materials     |            |            |
|       | Finished goods    |            |            |
|       | Stock-in-trade    |            |            |
|       | Stores and spares |            |            |
|       | Loose tools       |            |            |
|       | Others            |            |            |
| (ii)  | <b>In Transit</b> |            |            |
|       | Raw Materials     |            |            |
|       | Finished goods    |            |            |
|       | Stock-in-trade    |            |            |
|       | Stores and spares |            |            |
|       | Loose tools       |            |            |
|       | Others            |            |            |
| Total |                   | -          | -          |

**Note 19 CASH AND CASH EQUIVALENTS**

| S.No  | Particulars                                                                     | 31.03.2024 | 31.03.2023 |
|-------|---------------------------------------------------------------------------------|------------|------------|
|       |                                                                                 | Rs.        | Rs.        |
| (i)   | Balances with Banks                                                             | - 33,628   | 680,296    |
| (ii)  | Cheques, drafts on hand                                                         |            |            |
| (iii) | Cash on Hand                                                                    | 230,489    | 230,489    |
| (iv)  | Others                                                                          |            |            |
|       | (a) Earmarked balances with bank                                                |            |            |
|       | - Unpaid Dividend                                                               |            |            |
|       | - Others to be specified                                                        |            |            |
|       | (b) Margin money, Scurity against the borrowings, guarentees, other commitments |            |            |
|       | (c) Repatriation restrictions on cash and bank balances                         |            |            |
|       | (d) Bank Deposits with more than 12 months maturity                             |            |            |
| TOTAL |                                                                                 | 196,861    | 910,785    |

**BRIGHT BRIDGE INFOTECH PRIVATE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Note 20 SHORT TERM LOANS & ADVANCES**

| S.No         | Particulars                                             | 31.03.2024 | 31.03.2023 |
|--------------|---------------------------------------------------------|------------|------------|
|              |                                                         | Rs.        | Rs.        |
| (i)          | <b>Secured advances : Considered Good</b>               |            |            |
|              | (a) Loans and Advances to related parties               |            |            |
|              | (b) Other Loans and Advances                            |            |            |
| (ii)         | <b>Unsecured advances : Considered Good</b>             |            |            |
|              | (a) Loans and Advances to related parties               |            |            |
|              | (b) Other Loans and Advances                            |            |            |
| (iii)        | <b>Doubtful</b>                                         |            |            |
|              | (a) Loans and Advances to related parties               |            |            |
|              | (b) Other Loans and Advances                            |            |            |
| (iv)         | <b>Loans and Advances</b>                               |            |            |
|              | (a) due by Directors                                    |            |            |
|              | (b) Officers of the Company                             |            |            |
|              | (c) Firms in which director is a partner                |            |            |
|              | (d) Companies in which Director is a director or member |            |            |
|              | Less : Provision for advances doubtful of recovery      |            |            |
| <b>Total</b> |                                                         | -          | -          |

**Note 21 Other Current Assets**

| S.No         | Particulars                                                  | 31.03.2024 | 31.03.2023 |
|--------------|--------------------------------------------------------------|------------|------------|
|              |                                                              | Rs.        | Rs.        |
|              | Current assets - specify nature if not in any other category |            |            |
|              | (a) Bank Deposits                                            | 337,142    | 310,681    |
|              | (b) TDS / TCS                                                | 595,665    | 902,711    |
|              | (c) GST Input                                                | -          |            |
|              | (e) Other Advances                                           | 12,500     |            |
|              | Less : Provision for assets doubtful of recovery             |            |            |
| <b>Total</b> |                                                              | 945,307    | 1,213,392  |



BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Note 18 TRADE RECEIVABLES**

| S.No         | Particulars                                | Outstanding for following periods from due date of payment |                   |             |             |                   | 31.03.2024       |
|--------------|--------------------------------------------|------------------------------------------------------------|-------------------|-------------|-------------|-------------------|------------------|
|              |                                            | Less than 6 months                                         | 6 months - 1 year | 1 - 2 years | 2 - 3 years | More than 3 years | Total            |
| (i)          | Undisputed Trade Receivables               |                                                            |                   |             |             |                   |                  |
|              | - Considered Good                          | 1,746,059                                                  |                   | -           |             |                   | 1,746,059        |
|              | - Considered Doubtful                      |                                                            |                   |             |             |                   | -                |
| (ii)         | Disputed Trade Receivables                 |                                                            |                   |             |             |                   |                  |
|              | - Considered Good                          |                                                            |                   |             |             |                   | -                |
|              | - Considered Doubtful                      |                                                            |                   |             |             |                   | -                |
|              | Less: Provision for Bad and Doubtful Debts |                                                            |                   |             |             |                   | -                |
| <b>Total</b> |                                            | <b>1,746,059</b>                                           | <b>-</b>          | <b>-</b>    | <b>-</b>    | <b>-</b>          | <b>1,746,059</b> |

| S.No         | Particulars                                | Outstanding for following periods from due date of payment |                   |             |             |                   | 31.03.2023       |
|--------------|--------------------------------------------|------------------------------------------------------------|-------------------|-------------|-------------|-------------------|------------------|
|              |                                            | Less than 6 months                                         | 6 months - 1 year | 1 - 2 years | 2 - 3 years | More than 3 years | Total            |
| (i)          | Undisputed Trade Receivables               |                                                            |                   |             |             |                   |                  |
|              | - Considered Good                          | 1,999,963                                                  | -                 | -           |             |                   | 1,999,963        |
|              | - Considered Doubtful                      |                                                            |                   |             |             |                   | -                |
| (ii)         | Disputed Trade Receivables                 |                                                            |                   |             |             |                   |                  |
|              | - Considered Good                          |                                                            |                   |             |             |                   | -                |
|              | - Considered Doubtful                      |                                                            |                   |             |             |                   | -                |
|              | Less: Provision for Bad and Doubtful Debts |                                                            |                   |             |             |                   | -                |
| <b>Total</b> |                                            | <b>1,999,963</b>                                           | <b>-</b>          | <b>-</b>    | <b>-</b>    | <b>-</b>          | <b>1,999,963</b> |

BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**NOTE 11 - PROPERTY PLANT AND EQUIPMENT**

**(a) Details of PPE**

| S.No  | Particulars                 | Gross Value | Accumulated Depreciation | Balance as at 31.03.2023 | Additions | Disposals | Capitalised | Depreciation for current year | Balance as at 31.03.2024 |
|-------|-----------------------------|-------------|--------------------------|--------------------------|-----------|-----------|-------------|-------------------------------|--------------------------|
| 1     | Land                        | -           | -                        | -                        | -         | -         |             | -                             | -                        |
| 2     | Buildings                   |             |                          | -                        |           |           |             |                               | -                        |
| 3     | Plant and Equipments        |             |                          | -                        |           |           |             |                               | -                        |
| 4     | Furniture and Fixtures      |             |                          | -                        |           |           |             |                               | -                        |
| 5     | Vehicles                    | 3,696,474   | 1,660,858                | 2,035,616                | -         |           |             | 523,178                       | 1,512,439                |
| 6     | Office Equipments           | 126,052     | 83,020                   | 43,032                   | -         |           |             | 19,416                        | 23,616                   |
| 7     | Computer & Laptop           | 1,610,783   | 1,182,898                | 427,884                  | -         |           |             | 261,425                       | 166,459                  |
| 8     | Mobile & Mobile Accessories | 162,796     | 123,816                  | 38,980                   | -         |           |             | 17,001.07                     | 21,979                   |
| TOTAL |                             | 5,596,105   | 3,050,592                | 2,545,513                | -         | -         | -           | 821,020                       | 1,724,493                |

**NOTE 12 - INTANGIBLE ASSETS**

**(b) Details of Intangible Assets**

| S.No  | Particulars                                   | Gross Value | Accumulated Depreciation | Balance as at 31.03.2023 | Additions | Disposals | Capitalised | Depreciation for current year | Balance as at 31.03.2024 |
|-------|-----------------------------------------------|-------------|--------------------------|--------------------------|-----------|-----------|-------------|-------------------------------|--------------------------|
| 1     | Goodwill                                      | -           | -                        | -                        | -         | -         |             | -                             | -                        |
| 2     | Brands and Trademarks                         |             |                          | -                        |           |           |             |                               | -                        |
| 3     | Computer Software                             |             |                          | -                        |           |           |             |                               | -                        |
| 4     | Mastheads and Publishing Titles               |             |                          | -                        |           |           |             |                               | -                        |
| 5     | Mining rights                                 |             |                          | -                        |           |           |             |                               | -                        |
| 6     | Copyrights, patents and IPR                   |             |                          | -                        |           |           |             |                               | -                        |
| 7     | Recipe, Formulae, Models, Designs, prototypes |             |                          | -                        |           |           |             |                               | -                        |
| 8     | Licences and Franchises                       |             |                          | -                        |           |           |             |                               | -                        |
| TOTAL |                                               | -           | -                        | -                        | -         | -         |             | -                             | -                        |

BRIGHT BRIDGE INFOTECH PRIVATE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**Note 22 REVENUE FROM OPERATIONS**

| S.No | Particulars              | 31.03.2024        | 31.03.2023        |
|------|--------------------------|-------------------|-------------------|
|      |                          | Rs.               | Rs.               |
|      | Sale of Products         |                   |                   |
|      | Sale of Services         | 31,103,552        | 43,617,569        |
|      | Other Operating Revenues |                   |                   |
|      | Less : Excise Duty       |                   |                   |
|      | <b>Total</b>             | <b>31,103,552</b> | <b>43,617,569</b> |

**Note 23 OTHER INCOME**

| S.No | Particulars                                                     | 31.03.2024     | 31.03.2023     |
|------|-----------------------------------------------------------------|----------------|----------------|
|      |                                                                 | Rs.            | Rs.            |
|      | Interest Income                                                 | 131,304        | 95,857         |
|      | Discount & Others                                               | 300            | 117,152        |
|      | Dividend Income from subsidiary Companies                       |                |                |
|      | Other Dividend Income                                           |                |                |
|      | Net Gain on Sale of Investments                                 |                |                |
|      | Share of Profit from partnership firm where company is a member |                |                |
|      | Share of Profit from LLP where company is a member              |                |                |
|      | Profit on Sale of Assets                                        |                |                |
|      | Rental Income                                                   |                |                |
|      | Net Foreign Exchange Gain                                       |                |                |
|      | Adjustments to the carrying amount of investments               |                |                |
|      | <b>Total</b>                                                    | <b>131,604</b> | <b>213,009</b> |

**Note 24 Cost of materials Consumed**

| S.No | Particulars                | 31.03.2024 | 31.03.2023 |
|------|----------------------------|------------|------------|
|      |                            | Rs.        | Rs.        |
|      | Raw Materials Consumed     |            | -          |
|      | Packing Materials Consumed |            |            |
|      | <b>Total</b>               | <b>-</b>   | <b>-</b>   |

**Note 25 Purchases of Stock In Trade**

| S.No | Particulars                 | 31.03.2024 | 31.03.2023 |
|------|-----------------------------|------------|------------|
|      |                             | Rs.        | Rs.        |
|      | Purchases of Stock In Trade | -          |            |
|      | <b>Total</b>                | <b>-</b>   | <b>-</b>   |

**Note 26 Changes in Inventory of Finished Goods**

| S.No | Particulars                                | 31.03.2024 | 31.03.2023 |
|------|--------------------------------------------|------------|------------|
|      |                                            | Rs.        | Rs.        |
|      | Finished Goods - Closing Inventories       |            |            |
|      | Less: Finished Goods - Opening Inventories |            |            |
|      | <b>Total</b>                               | <b>-</b>   | <b>-</b>   |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

**Note 27 Changes in Inventory of Stock in Trade and Work In Progress**

| S.No | Particulars                | 31.03.2024 | 31.03.2023 |
|------|----------------------------|------------|------------|
|      |                            | Rs.        | Rs.        |
|      | <b>Opening Inventories</b> |            |            |
|      | Stock In Trade             |            |            |
|      | Work In Progress           |            |            |
|      | <b>Closing Inventories</b> |            |            |
|      | Stock In Trade             |            |            |
|      | Work In Progress           |            |            |
|      | <b>Total</b>               | -          | -          |

**Note 28 Employee Benefit Expenses**

| S.No | Particulars                                    | 31.03.2024       | 31.03.2023        |
|------|------------------------------------------------|------------------|-------------------|
|      |                                                | Rs.              | Rs.               |
|      | Salaries and wages                             | 8,902,621        | 14,909,346        |
|      | Contribution to provident and other funds      | -                | -                 |
|      | Employee Stock Purchase Plan (ESPP)            | -                | -                 |
|      | Expense on Employee Stock Option Scheme (ESOP) | -                | -                 |
|      | Staff Welfare                                  | 877,125          | 65185.36          |
|      | <b>Total</b>                                   | <b>9,779,746</b> | <b>14,974,531</b> |

**Note 29 Depreciation and Amortisation Expenses**

| S.No | Particulars                                                   | 31.03.2024     | 31.03.2023       |
|------|---------------------------------------------------------------|----------------|------------------|
|      |                                                               | Rs.            | Rs.              |
|      | Depreciation on property, plant and equipment (owned assets)  | 821,020        | 1,124,874        |
|      | Depreciation on property, plant and equipment (leased assets) |                |                  |
|      | Amortisation on Intangible Assets                             |                |                  |
|      | <b>Total</b>                                                  | <b>821,020</b> | <b>1,124,874</b> |

**Note 30 Finance Costs**

| S.No | Particulars                                                    | 31.03.2024     | 31.03.2023     |
|------|----------------------------------------------------------------|----------------|----------------|
|      |                                                                | Rs.            | Rs.            |
|      | Interest Expense                                               | 125,035        | 162,789        |
|      | Bank Charges                                                   | 9,285          | 2,600          |
|      | Other Borrowing Costs                                          | -              | -              |
|      | Net gain/loss on foreign currency transactions and translation |                |                |
|      | <b>Total</b>                                                   | <b>134,320</b> | <b>165,389</b> |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

## Note 31 Other expenses

| S.No | Particulars                  | 31.03.2024        | 31.03.2023        |
|------|------------------------------|-------------------|-------------------|
|      |                              | Rs.               | Rs.               |
|      | Accounting & Audit Fees      | 75,000            | 30,000            |
|      | Advertisement Expenses       | 10,175,304        | 14,715,708        |
|      | Business Promotion Expenses  | 818,850           | 8,450,288         |
|      | Contract Work                | -                 | -                 |
|      | Consulting Charge            | 200,204           | 1,161,264         |
|      | Campaigning Charge           | 27,000            | -                 |
|      | Domain Expenses              | -                 | 475,873           |
|      | Director Salary              | 2,500,000         | 600,000           |
|      | Digital Marketing Charges    | 1,285,310         | -                 |
|      | Electricity Charges          | -                 | 5,012             |
|      | Computer Maintenance         | 18,375            | 36,370            |
|      | General Expenses             | 40,867            | 42,071            |
|      | Insurance                    | 30,499            | 77,551            |
|      | Labour Charges               | -                 | -                 |
|      | Office expense               | 81,987            | 33,518            |
|      | Online Tool Expense          | -                 | -                 |
|      | Professional Charge          | 190,600           | 3,054,331         |
|      | Printing & Stationery        | 162,000           | -                 |
|      | Office Maintenance           | 225,393           | 846,727           |
|      | Rent                         | 1,950,693         | 1,860,051         |
|      | Software Tools               | 222,928           | 586,019           |
|      | Success Fees                 | -                 | 84,000            |
|      | Telephone & Internet Charges | 47,675            | 261,785           |
|      | ROC Filing Charges           | 43,900            | 27,476            |
|      | Travelling Expenses          | 641,006           | 864,261           |
|      | Vehicle Maintenance          | 65,556            | 102,661           |
|      | Web Development Charges      | -                 | -                 |
|      | <b>Total</b>                 | <b>18,803,146</b> | <b>33,314,968</b> |

## Note 32 Exceptional Items and Extraordinary

| S.No | Particulars                              | 31.03.2024 | 31.03.2023 |
|------|------------------------------------------|------------|------------|
|      |                                          | Rs.        | Rs.        |
|      | Profit on disposal of surplus properties |            |            |
|      | Litigation Settlements                   |            |            |
|      | Profit on disposal of investments        |            |            |
|      | <b>A. Total Exceptional Income</b>       | -          | -          |
|      | Acquisition and disposal related costs   |            |            |
|      | Restructuring and other costs            |            |            |
|      | <b>B. Total Exceptional expenditure</b>  | -          | -          |
|      | <b>Exceptional Items (A - B)</b>         | -          | -          |





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| Date of Purchase / Put to use | Particular        | Original Cost (Rs) | Dep charged upto 31.03. 2023 | WDV as on 01.04.2023 |
|-------------------------------|-------------------|--------------------|------------------------------|----------------------|
|                               |                   |                    | 31-Mar-23                    | 01-Apr-23            |
| 14-Jun-2017                   | Computer & Laptop | 14399              | 13679                        | 720                  |
| 17-Jun-2017                   | Computer & Laptop | 14239              | 13527                        | 712                  |
| 14-Jan-2020                   | Computer & Laptop | 14492              | 13767                        | 725                  |
| 12-Mar-2020                   | Computer & Laptop | 29237              | 27775                        | 1462                 |
| 7-Aug-2020                    | Computer & Laptop | 2891               | 2684                         | 207                  |
| 16-Oct-2020                   | Computer & Laptop | 21428              | 19551                        | 1877                 |
| 16-Oct-2020                   | Computer & Laptop | 21347              | 19477                        | 1870                 |
| 16-Oct-2020                   | Computer & Laptop | 21347              | 19477                        | 1870                 |
| 24-Oct-2020                   | Computer & Laptop | 86102              | 78385                        | 7717                 |
| 2-Nov-2020                    | Computer & Laptop | 28129              | 25543                        | 2585                 |
| 4-Nov-2020                    | Computer & Laptop | 48297              | 43831                        | 4466                 |
| 22-Nov-2020                   | Computer & Laptop | 27112              | 24475                        | 2637                 |
| 22-Dec-2020                   | Computer & Laptop | 25415              | 22733                        | 2682                 |
| 22-Dec-2020                   | Computer & Laptop | 50831              | 45466                        | 5364                 |
| 24-Dec-2020                   | Computer & Laptop | 23720              | 21204                        | 2516                 |
| 24-Dec-2020                   | Computer & Laptop | 25415              | 22719                        | 2696                 |
| 24-Dec-2020                   | Computer & Laptop | 23720              | 21204                        | 2516                 |
| 25-Jan-2021                   | Computer & Laptop | 3049               | 2698                         | 351                  |
| 28-Jan-2021                   | Computer & Laptop | 27112              | 23958                        | 3154                 |
| 15-Feb-2021                   | Computer & Laptop | 847                | 744                          | 103                  |
| 15-Feb-2021                   | Computer & Laptop | 1349               | 1185                         | 164                  |
| 28-Feb-2021                   | Computer & Laptop | 27349              | 23909                        | 3440                 |
| 5-Mar-2021                    | Computer & Laptop | 6434               | 5614                         | 820                  |
| 24-Mar-2021                   | Computer & Laptop | 78729              | 68223                        | 10506                |
| 12-Apr-2021                   | Computer & Laptop | 7572               | 6706                         | 866                  |
| 13-Jun-2021                   | Computer & Laptop | 13297              | 11207                        | 2090                 |
| 15-Jun-2021                   | Computer & Laptop | 6355               | 5347                         | 1008                 |
| 29-Jun-2021                   | Computer & Laptop | 8981               | 7470                         | 1511                 |
| 5-Jul-2021                    | Computer & Laptop | 5225               | 4325                         | 900                  |
| 25-Jul-2021                   | Computer & Laptop | 11188              | 9105                         | 2083                 |
| 26-Jul-2021                   | Computer & Laptop | 1525               | 1241                         | 285                  |
| 30-Jul-2021                   | Computer & Laptop | 83213              | 67426                        | 15787                |
| 13-Aug-2021                   | Computer & Laptop | 12495              | 10002                        | 2493                 |
| 5-Apr-2021                    | Computer & Laptop | 110170             | 98127                        | 12043                |
| 26-Jun-2021                   | Computer & Laptop | 42000              | 35022                        | 6978                 |
| 2-Jul-2021                    | Computer & Laptop | 32500              | 26966                        | 5534                 |

|             |                             |         |           |         |
|-------------|-----------------------------|---------|-----------|---------|
| 15-Jul-2021 | Computer & Laptop           | 32500   | 26673     | 5827    |
| 29-Apr-2021 | Computer & Laptop           | 32195   | 28132     | 4063    |
| 3-Sep-2021  | Computer & Laptop           | 241125  | 189451    | 51674   |
| 4-Sep-2021  | Computer & Laptop           | 74992   | 58866     | 16125   |
| 13-Apr-2022 | Computer & Laptop           | 18000   | 13374     | 4626    |
| 10-Feb-2023 | Computer & Laptop           | 182500  | 15887     | 166613  |
| 14-Feb-2023 | Computer & Laptop           | 71962   | 5740      | 66221   |
| 10-Jul-2017 | Mobile & Mobile Accessories | 13940   | 13243     | 697     |
| 14-Jun-2020 | Mobile & Mobile Accessories | 2371    | 1936      | 435     |
| 1-Jul-2020  | Mobile & Mobile Accessories | 3278    | 2655      | 623     |
| 25-Sep-2020 | Mobile & Mobile Accessories | 55339   | 42919     | 12420   |
| 18-Oct-2020 | Mobile & Mobile Accessories | 2371    | 1816      | 555     |
| 4-Nov-2020  | Mobile & Mobile Accessories | 12000   | 9112      | 2888    |
| 25-Jan-2021 | Mobile & Mobile Accessories | 762     | 553       | 209     |
| 15-Feb-2021 | Mobile & Mobile Accessories | 895     | 641       | 254     |
| 15-Feb-2021 | Mobile & Mobile Accessories | 949     | 681       | 268     |
| 15-Feb-2021 | Mobile & Mobile Accessories | 11008   | 7891      | 3117    |
| 4-Mar-2021  | Mobile & Mobile Accessories | 751     | 532       | 219     |
| 4-Mar-2021  | Mobile & Mobile Accessories | 937     | 665       | 272     |
| 4-Mar-2021  | Mobile & Mobile Accessories | 610     | 432       | 178     |
| 12-Mar-2021 | Mobile & Mobile Accessories | 762     | 538       | 224     |
| 8-Apr-2021  | Mobile & Mobile Accessories | 53305   | 38581     | 14724   |
| 10-May-2022 | Mobile & Mobile Accessories | 3517    | 1,621     | 1896    |
| 13-Jan-2021 | Honda Activa                | 81698   | 39370     | 42328   |
| 30-Apr-2021 | Benz Car                    | 3614776 | 1,621,488 | 1993288 |
| 4-Nov-2020  | Office Equipment - Split AC | 24211   | 18383     | 5828    |
| 23-Jan-2021 | Office Equipment - Vacuum   | 7994    | 5806      | 2188    |
| 9-Aug-2021  | Office Equipment - Split AC | 56832   | 35564     | 21268   |
| 5-Jul-2021  | UPS                         | 5225    | 3413      | 1812    |
| 9-Aug-2021  | UPS                         | 19295   | 12074     | 7221    |
| 13-Aug-2021 | CC TV Camera                | 12495   | 7780      | 4715    |

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|           |                             |   |   |   |
|-----------|-----------------------------|---|---|---|
| Additions |                             |   |   |   |
|           | Mobile & Mobile Accessories | 0 | 0 | 0 |
|           | Computer & Laptop           | 0 | 0 | 0 |
|           | Computer & Laptop           | 0 | 0 | 0 |
|           | Computer & Laptop           | 0 | 0 | 0 |

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2,545,513

|                             |           |           |           |
|-----------------------------|-----------|-----------|-----------|
| Vehicles                    | 3696474   | 1660858   | 2035616   |
| Office Equipments           | 126052    | 83020     | 43032     |
| Computer & Laptop           | 1610783   | 1182898   | 427884    |
| Mobile & Mobile Accessories | 162796    | 123816    | 22360     |
|                             | 5,596,105 | 3,050,592 | 2,528,893 |

Add

|                             |   |
|-----------------------------|---|
| Vehicles                    | 0 |
| Office Equipments           | 0 |
| Computer & Laptop           | 0 |
| Mobile & Mobile Accessories | 0 |
|                             | - |

| Life as per AS-6 | Life as per Co. Act, 2013 | Useful Life Taken | Life Used till | Remaini ng Life | Salvaged value | Depreciable amount over whole life | Excess Dep. (Already charged) | Rate of Dep. |
|------------------|---------------------------|-------------------|----------------|-----------------|----------------|------------------------------------|-------------------------------|--------------|
|                  | 3.00                      | 3.00              | 5.80           | (2.80)          | 720            | 13,679                             | -                             | 0.00%        |
|                  | 3.00                      | 3.00              | 5.79           | (2.79)          | 712            | 13,527                             | -                             | 0.00%        |
|                  | 3.00                      | 3.00              | 3.21           | (0.21)          | 725            | 13,767                             | -                             | 0.00%        |
|                  | 3.00                      | 3.00              | 3.05           | (0.05)          | 1,462          | 27,775                             | -                             | 0.00%        |
|                  | 3.00                      | 3.00              | 2.65           | 0.35            | 145            | 2,746                              | -                             | 63.42%       |
|                  | 3.00                      | 3.00              | 2.45           | 0.55            | 1,071          | 20,357                             | -                             | 64.25%       |
|                  | 3.00                      | 3.00              | 2.45           | 0.55            | 1,067          | 20,280                             | -                             | 64.25%       |
|                  | 3.00                      | 3.00              | 2.45           | 0.55            | 1,067          | 20,280                             | -                             | 64.25%       |
|                  | 3.00                      | 3.00              | 2.43           | 0.57            | 4,305          | 81,797                             | -                             | 64.27%       |
|                  | 3.00                      | 3.00              | 2.41           | 0.59            | 1,406          | 26,723                             | -                             | 64.28%       |
|                  | 3.00                      | 3.00              | 2.40           | 0.60            | 2,415          | 45,882                             | -                             | 64.27%       |
|                  | 3.00                      | 3.00              | 2.35           | 0.65            | 1,356          | 25,756                             | -                             | 64.24%       |
|                  | 3.00                      | 3.00              | 2.27           | 0.73            | 1,271          | 24,144                             | -                             | 64.11%       |
|                  | 3.00                      | 3.00              | 2.27           | 0.73            | 2,542          | 48,289                             | -                             | 64.11%       |
|                  | 3.00                      | 3.00              | 2.27           | 0.73            | 1,186          | 22,534                             | -                             | 64.10%       |
|                  | 3.00                      | 3.00              | 2.27           | 0.73            | 1,271          | 24,144                             | -                             | 64.10%       |
|                  | 3.00                      | 3.00              | 2.27           | 0.73            | 1,186          | 22,534                             | -                             | 64.10%       |
|                  | 3.00                      | 3.00              | 2.18           | 0.82            | 152            | 2,897                              | -                             | 63.90%       |
|                  | 3.00                      | 3.00              | 2.17           | 0.83            | 1,356          | 25,756                             | -                             | 63.83%       |
|                  | 3.00                      | 3.00              | 2.12           | 0.88            | 42             | 805                                | -                             | 63.76%       |
|                  | 3.00                      | 3.00              | 2.12           | 0.88            | 67             | 1,282                              | -                             | 63.74%       |
|                  | 3.00                      | 3.00              | 2.08           | 0.92            | 1,367          | 25,982                             | -                             | 63.53%       |
|                  | 3.00                      | 3.00              | 2.07           | 0.93            | 322            | 6,112                              | -                             | 63.45%       |
|                  | 3.00                      | 3.00              | 2.02           | 0.98            | 3,936          | 74,793                             | -                             | 63.25%       |
|                  | 3.00                      | 3.00              | 1.97           | 1.03            | 379            | 7,193                              | -                             | 55.07%       |
|                  | 3.00                      | 3.00              | 1.80           | 1.20            | 665            | 12,632                             | -                             | 61.41%       |
|                  | 3.00                      | 3.00              | 1.79           | 1.21            | 318            | 6,037                              | -                             | 61.52%       |
|                  | 3.00                      | 3.00              | 1.75           | 1.25            | 449            | 8,532                              | -                             | 62.21%       |
|                  | 3.00                      | 3.00              | 1.74           | 1.26            | 261            | 4,964                              | -                             | 62.47%       |
|                  | 3.00                      | 3.00              | 1.68           | 1.32            | 559            | 10,629                             | -                             | 63.14%       |
|                  | 3.00                      | 3.00              | 1.68           | 1.32            | 76             | 1,449                              | -                             | 63.21%       |
|                  | 3.00                      | 3.00              | 1.67           | 1.33            | 4,161          | 79,052                             | -                             | 63.27%       |
|                  | 3.00                      | 3.00              | 1.63           | 1.37            | 625            | 11,870                             | -                             | 63.58%       |
|                  | 3.00                      | 3.00              | 1.99           | 1.01            | 5,508          | 104,662                            | -                             | 53.78%       |
|                  | 3.00                      | 3.00              | 1.76           | 1.24            | 2,100          | 39,900                             | -                             | 62.08%       |
|                  | 3.00                      | 3.00              | 1.75           | 1.25            | 1,625          | 30,875                             | -                             | 62.34%       |

|  |       |       |      |        |         |           |   |        |
|--|-------|-------|------|--------|---------|-----------|---|--------|
|  | 3.00  | 3.00  | 1.71 | 1.29   | 1,625   | 30,875    | - | 62.83% |
|  | 3.00  | 3.00  | 1.92 | 1.08   | 1,610   | 30,585    | - | 57.58% |
|  | 3.00  | 3.00  | 1.57 | 1.43   | 12,056  | 229,069   | - | 63.93% |
|  | 3.00  | 3.00  | 1.57 | 1.43   | 3,750   | 71,242    | - | 63.94% |
|  | 3.00  | 3.00  | 0.96 | 2.04   | 900     | 17,100    | - | 55.25% |
|  | 3.00  | 3.00  | 0.13 | 2.87   | 9,125   | 173,375   | - | 63.71% |
|  | 3.00  | 3.00  | 0.12 | 2.88   | 3,598   | 68,364    | - | 63.67% |
|  | 5.00  | 5.00  | 5.73 | (0.73) | 697     | 13,243    | - | 0.00%  |
|  | 5.00  | 5.00  | 2.79 | 2.21   | 119     | 2,252     | - | 44.47% |
|  | 5.00  | 5.00  | 2.75 | 2.25   | 164     | 3,114     | - | 44.71% |
|  | 5.00  | 5.00  | 2.51 | 2.49   | 2,767   | 52,572    | - | 45.31% |
|  | 5.00  | 5.00  | 2.45 | 2.55   | 119     | 2,252     | - | 45.33% |
|  | 5.00  | 5.00  | 2.40 | 2.60   | 600     | 11,400    | - | 45.39% |
|  | 5.00  | 5.00  | 2.18 | 2.82   | 38      | 724       | - | 45.33% |
|  | 5.00  | 5.00  | 2.12 | 2.88   | 45      | 850       | - | 45.18% |
|  | 5.00  | 5.00  | 2.12 | 2.88   | 47      | 902       | - | 45.35% |
|  | 5.00  | 5.00  | 2.12 | 2.88   | 550     | 10,458    | - | 45.25% |
|  | 5.00  | 5.00  | 2.07 | 2.93   | 38      | 713       | - | 45.05% |
|  | 5.00  | 5.00  | 2.07 | 2.93   | 47      | 890       | - | 45.15% |
|  | 5.00  | 5.00  | 2.07 | 2.93   | 31      | 579       | - | 45.01% |
|  | 5.00  | 5.00  | 2.05 | 2.95   | 38      | 724       | - | 45.18% |
|  | 5.00  | 5.00  | 1.98 | 3.02   | 2,665   | 50,640    | - | 43.20% |
|  | 5.00  | 5.00  | 0.89 | 4.11   | 176     | 3,341     | - | 43.92% |
|  | 10.00 | 10.00 | 2.21 | 7.79   | 4,085   | 77,613    | - | 25.93% |
|  | 10.00 | 10.00 | 1.92 | 8.08   | 180,739 | 3,434,037 | - | 25.70% |
|  | 5.00  | 5.00  | 2.40 | 2.60   | 1,211   | 23,000    | - | 45.39% |
|  | 5.00  | 5.00  | 2.18 | 2.82   | 400     | 7,594     | - | 45.30% |
|  | 5.00  | 5.00  | 1.64 | 3.36   | 2,842   | 53,990    | - | 45.08% |
|  | 5.00  | 5.00  | 1.74 | 3.26   | 261     | 4,964     | - | 44.78% |
|  | 5.00  | 5.00  | 1.64 | 3.36   | 965     | 18,330    | - | 45.07% |
|  | 5.00  | 5.00  | 1.63 | 3.37   | 625     | 11,870    | - | 45.10% |

|  |   |   |       |         |   |   |   |       |
|--|---|---|-------|---------|---|---|---|-------|
|  | - | - | 45382 | -124.33 | - | - | - | 0.00% |
|  | - | - | 45382 | -124.33 | - | - | - | 0.00% |
|  | - | - | 45382 | -124.33 | - | - | - | 0.00% |
|  | - | - | 45382 | -124.33 | - | - | - | 0.00% |



| Dep for the<br>Year 2023-24 | Adjusted<br>with<br>Retained<br>Earning | WDV as on |
|-----------------------------|-----------------------------------------|-----------|
|                             |                                         | 31-Mar-24 |
| -                           | -                                       | 720       |
| -                           | -                                       | 712       |
| -                           | -                                       | 725       |
| -                           | -                                       | 1,462     |
| 61.88                       | -                                       | 145       |
| 805.58                      | -                                       | 1,071     |
| 802.55                      | -                                       | 1,067     |
| 802.55                      | -                                       | 1,067     |
| 3,411.73                    | -                                       | 4,305     |
| 1,179.48                    | -                                       | 1,406     |
| 2,050.68                    | -                                       | 2,415     |
| 1,280.54                    | -                                       | 1,356     |
| 1,411.04                    | -                                       | 1,271     |
| 2,822.07                    | -                                       | 2,542     |
| 1,330.26                    | -                                       | 1,186     |
| 1,425.46                    | -                                       | 1,271     |
| 1,330.26                    | -                                       | 1,186     |
| 199.15                      | -                                       | 152       |
| 1,798.01                    | -                                       | 1,356     |
| 60.53                       | -                                       | 42        |
| 96.51                       | -                                       | 67        |
| 2,073.12                    | -                                       | 1,367     |
| 498.12                      | -                                       | 322       |
| 6,569.56                    | -                                       | 3,936     |
| 476.91                      | -                                       | 389       |
| 1,283.70                    | -                                       | 807       |
| 620.14                      | -                                       | 388       |
| 939.80                      | -                                       | 571       |
| 562.29                      | -                                       | 338       |
| 1,315.10                    | -                                       | 768       |
| 179.90                      | -                                       | 105       |
| 9,987.99                    | -                                       | 5,799     |
| 1,585.26                    | -                                       | 908       |
| 6,476.37                    | -                                       | 5,567     |
| 4,331.74                    | -                                       | 2,646     |
| 3,450.00                    | -                                       | 2,084     |

|            |   |           |
|------------|---|-----------|
| 3,660.59   | - | 2,166     |
| 2,339.01   | - | 1,724     |
| 33,033.26  | - | 18,641    |
| 10,309.94  | - | 5,815     |
| 2,555.92   | - | 2,070     |
| 106,146.23 | - | 60,467    |
| 42,162.13  | - | 24,059    |
| -          | - | 697       |
| 193.64     | - | 242       |
| 278.59     | - | 344       |
| 5,627.93   | - | 6,792     |
| 251.70     | - | 304       |
| 1,311.05   | - | 1,577     |
| 94.70      | - | 114       |
| 114.79     | - | 139       |
| 121.43     | - | 146       |
| 1,410.53   | - | 1,706     |
| 98.70      | - | 120       |
| 123.03     | - | 149       |
| 80.26      | - | 98        |
| 101.00     | - | 123       |
| 6,360.74   | - | 8,363     |
| 832.98     | - | 1,063     |
| 10,976.29  | - | 31,352    |
| 512,201.27 | - | 1,481,087 |
| 2,645.37   | - | 3,183     |
| 991.37     | - | 1,197     |
| 9,586.76   | - | 11,681    |
| 811.26     | - | 1,001     |
| 3,254.82   | - | 3,966     |
| 2,126.58   | - | 2,589     |

|            |   |           |
|------------|---|-----------|
| 821,020.18 | - | 1,724,493 |
|------------|---|-----------|

|   |   |   |
|---|---|---|
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |

|   |   |
|---|---|
| - | - |
|---|---|

|            |           |
|------------|-----------|
| 821,020.18 | 1,724,493 |
|------------|-----------|



|                   |           |
|-------------------|-----------|
| <b>523,177.55</b> | 1512439   |
| 19,416.16         | 23616     |
| 261,425.39        | 166459    |
| 17,001.07         | 21979     |
| <hr/>             | <hr/>     |
| 821,020.18        | 1,724,493 |
| <hr/>             | <hr/>     |

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**BRIGHT BRIDGE INFOTECH PRIVATE LIMITED**

No.128,Duraisamy Naidu Layout,

Peelamedu(Po)

Coimbatore - 641 014.

**DEPRECIATION FOR IT PURPOSE**

| Sl.NO | PARTICULARS                | RATE | WDV AS ON<br>1.4.2023 | ADDITIONS<br>BEFORE | AFTER | DELETION | TOTAL        | DEPRECIATION | WDV AS ON<br>31.3.2024 |
|-------|----------------------------|------|-----------------------|---------------------|-------|----------|--------------|--------------|------------------------|
| 1     | Computer & Software        | 40%  | 650,189.56            | -                   | -     | -        | 650,189.56   | 260,076.00   | 390,113.56             |
| 2     | Attendance Machine         | 15%  | 3,257.91              | -                   | -     | -        | 3,257.91     | 489.00       | 2,768.91               |
| 3     | Mobile                     | 15%  | 105,391.33            | -                   | -     | -        | 105,391.33   | 15,809.00    | 89,582.33              |
| 4     | Honda Activa               | 15%  | 54,599.65             | -                   | -     | -        | 54,599.65    | 8,190.00     | 46,409.65              |
| 5     | Office Equipment - Vaccu   | 10%  | 6,151.39              | -                   | -     | -        | 6,151.39     | 616.00       | 5,535.39               |
| 6     | Office Equipment - Split A | 10%  | 64,664.39             | -                   | -     | -        | 64,664.39    | 6,466.00     | 58,198.39              |
| 7     | Benz Car                   | 15%  | 2,611,676.00          | -                   | -     | -        | 2,611,676.00 | 391,751.00   | 2,219,925.00           |
| 8     | CCTV                       | 15%  | 9,028.24              | -                   | -     | -        | 9,028.24     | 1,354.00     | 7,674.24               |
| 9     | UPS                        | 15%  | 17,716.00             | -                   | -     | -        | 17,716.00    | 2,657.00     | 15,059.00              |
| TOTAL |                            |      | 3,522,674.46          | -                   | -     | -        | 3,522,674.46 | 687,408.00   | 2,835,266.46           |

|              |            |
|--------------|------------|
| Book Dep     | 821,020.18 |
| IT           | 687,408.00 |
|              | 133,612.18 |
| Deferred Tax | 151,653.80 |

UDIN: 24206657BKENLI2460      A&A