



M/s. JAAH and Company
(Formerly known as M/s. J HARLALKA & ASSOCIATES)
CHARTERED ACCOUNTANTS

To,
The Members,
M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion:

We have audited the financial statements of **M/s BORN UNICORN TECH PRISE PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 March 31, 2023, and its loss for the year ended on that date.

Basis for Opinion:

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

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion & Analysis, Board's Report, but does not include the financial statements and our auditor's report thereon.

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

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

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the 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 of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our



- opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


Report on Other Legal and Regulatory Requirements:

- 1.) As required by the Companies (Auditors Report) order, 2020 ('the Order') issued by the central government of India in terms of sub section (11) of section 143 of the 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.
 - c.) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d.) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e.) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f.) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- g.) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. As per management representation the Company does not have any pending litigations which would impact its financial position.
 - ii. As per management representation 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.
 - iv. The Company has not declared or paid any dividend during the year in contravention of the provisions of Section 123 of the Companies Act, 2013.
 - v. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 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 April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For JAAH and Company
(Formerly known as M/s. J Harlalka & Associates)
Chartered Accountants
(Firm Registration No.: 022335N)


Ankit Aggarwal
Partner
Membership No.:549433
Place: New Delhi
Date: 01st September 2023
UDIN: 23549433BGXZCR8010



Annexure 'A' to the Independent Auditors' Report

(i) In respect of Fixed Assets

- (a) As per management representation letter, the company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) As explained to us that the company has conducted the physical verification of the assets during the year at reasonable intervals and no material discrepancies have been noticed by the management on such intervals.
- (c) According to the information and explanations given to us no immovable property having absolute ownership was held by the company therefore this clause is not applicable.
- (d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible asset of both during the financial year.
- (ii) (a) The management has conducted the physical verification of inventory at reasonable intervals.
- (b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of accounts were not material.
- (iii) The Company has not granted any unsecured loans to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ("the Act"). Accordingly the provisions of Clause 3 (iii) (a) to (c) of the order are not applicable to the company.
- (iv) In our opinion and according to 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 investment made.
- (v) According to the information and explanations given to us the company has not accepted any deposits from the public within the meaning of Section -73, 74, 75 & 76 of the Act and the rules framed thereunder to the extent notified.



- (vi) According to the information and explanations given to us, in our opinion the maintenance of cost records have not been prescribed for the company by the Central Government under subsection (1) of section 148 of the Companies Act.
- (vii) (a) According to the records of the company and information and explanations given to us, the company have regular in depositing undisputed statutory dues ESI, Provident Fund and TDS liability to the appropriate authority. According to the information and explanations given to us, an undisputed amount payable in respect of provident fund, employees state insurance, TDS, and other statutory dues existing as at 31st March'2023 were not payable and there is not delay in its deposit.
- (b) According to the information and explanation given to us, there are no dues of custom duty which have not been deposited on account of any dispute.
- (viii) According to information and explanation given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) According to the records of the Company examined by us and the information and explanations given to us, Company has not obtained any loans from the financial institutions and debentures holders therefore reporting of repayments of such loans under this clause is not applicable.
- (b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the company has received unsecured loans from it's directors and repaid the same during the year for running & expansion of business.
- (d) In our opinion and according to the information and explanations given to us, there are no funds raised on short-term basis which have been utilized for long-term purposes.
- (e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.




- (x) According to the information and explanations given to us, on an overall basis, the company has not raised any money by way of initial public offer or further public offer.
- (xi) a) According to the information and explanations given to us and on the basis of representation of the management which we have relied upon, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- (b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As auditors, we did not receive any whistle-blower complaints during the year.
- (xii) According to the information and explanations given to us, the company has paid managerial remuneration during the year according to provision of Section 195 of the Companies Act 2013.
- (xiii) Since the company is not a Nidhi company, therefore this clause is not applicable.
- (xiv) According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of The Companies Act, 2013 as applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (xv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.
- (xvi) According to the information and explanations given to us based on our examination of the record 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.
- (xvii) According to the information and explanations given to us based on our examination of the record of the company, the company has not entered into any noncash transactions with directors or persons connected with him. Therefore the provisions of clause 3(xv) of the order are not applicable.
- (xviii) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year



- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) As per the information and explanations received, the group does not have any CIC as part of the group.
- (xix) The company has not incurred cash loss in current financial year as well in immediately preceding financial year.
- (xx) There has been no resignation of the previous statutory auditors during the year.
- (xxi) On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that the company is capable to meet its exiting liabilities.
- (xxii) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.
- (xxiii) The company has not made any investments in the subsidiary company. Therefore, the provisions are not applicable.
- (xxiv) There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

For JAAH and Company
(Formerly known as M/s. J Harlalka & Associates)
Chartered Accountants
(Firm Registration No.: 022335N)


Ankit Aggarwal
Partner
Membership No.:549433
Place: New Delhi
Date: 01st September 2023
UDIN: 23549433BGXZCR8010



M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in INR '000, unless otherwise Stated)

Particulars	Note No.	AS AT MARCH 31, 2023	AS AT MARCH 31, 2022
I. EQUITY AND LIABILITIES			
1 Shareholder'S Fund			
(a) Share Capital	1	9,000	9,000
(b) Reserves and Surplus	2	-76,653	-6,473
		-67,653	2,527
2 Non-Current Liabilities			
Long Term Borrowings	3	1,55,000	61,740
Long Term Liabilities	5	77,500	-
		2,32,500	61,740
3 Deferred Tax Liabilities (Net)	4	-	-
4 Current Liabilities			
Trade Payables	6	37,415	4,551
Other Current Liabilities	7	16,544	7,477
Short Term Provisions	8	-	-
		53,959	12,027
TOTAL (I)		2,18,806	76,295
II. ASSETS			
1 Non-Current Assets			
Tangible Assets	9	14,307	81
Intangible Assets		-	-
		14,307	81
2 Deferred Tax Assets (Net)	4	108	2
3 Current Assets			
Sundry Debtors	10	3,726	1,223
Inventories		1,25,363	16,634
Cash and Cash Equivalents	11	20,470	45,621
Other Current Assets	12	54,833	12,733
		2,04,391	76,211
TOTAL (II)		2,18,806	76,295

Significant Accounting Policies and Notes to Financial Statements
The Notes Referred to above form an integral part of Balance Sheet

Auditor's Report

As Per Our Separate Report of Even Date Annexed

For M/s. J A A H & COMPANY

(Formerly known as M/s. J Harlalka & Associates)

Chartered Accountants

F. R.No. 022335N

(Ankit Aggarwal)

Partner

M.No. 549433

Date : 01st September 2023

Place : Delhi

UDIN: 23549433BGXZCR8010



For BORN UNICORN TECH PRISE PVT. LTD.

SAURABH NANDA

Director

DIN: 00449650

Director

POOJA SODHI

Director

DIN: 07159897

Director

For and on behalf of the Board of :
M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

For BORN UNICORN TECH PRISE PVT. LTD.

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2023

(Amount in INR '000, except Earning per Share)

Particulars	Note No.	AS AT MARCH 31, 2023	AS AT MARCH 31, 2022
I. INCOME			
Income from Operations	13	43,773	2,642
Other Income	14	658	10
		44,431	2,652
II. EXPENSES			
Cost of Goods Sold	15	30,954	2,805
Employees Benefits Expenses	16	32,900	4,422
Finance Cost	17	496	20
Depreciation & Amortisation expense	9	1,717	5
Other Expenses	18	48,650	1,875
		1,14,716	9,127
III. PROFIT BEFORE TAX (I) - (II)		-70,286	-6,475
IV. TAX EXPENSES			
Provision For Current Tax		-	-
Previous Year Taxes		-	-
Deferred tax		-106	-2
		-106	-2
V. PROFIT AFTER TAX (III) - (Iv)		-70,180	-6,473
VI. EARNING PER EQUITY SHARE			
Basic	23	-77.98	-7.19
Diluted		-77.98	-7.19

Significant Accounting Policies and Notes to Financial Statements
The Notes Referred to above form an integral part of Profit & Loss Statement

Auditor's Report

As Per Our Separate Report of Even Date Annexed
For M/s. J A A H & COMPANY
(Formerly known as M/s. J Harlalka & Associates)
Chartered Accountants
R.No. 022335N

(Ankit Aggarwal)
Partner
M.No. 549433
Date : 01st September 2023
Place : Delhi
UDIN: 23549433BGXZCR8010



For and on behalf of the Board of :
M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

For BORN UNICORN TECH PRISE PVT. LTD.

Saurabh Nanda

SAURABH NANDA
Director
DIN: 00449650

Director

For BORN UNICORN TECH PRISE PVT. LTD.

Pooja Sodhi

POOJA SODHI
Director
DIN: 07159897

Director

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

(C) **Notes To Accounts**

Forming integral part of the financial statements for the year ended 31st March, 2023

(Amount in INR '000, except Number of Shares & Earning per Share)

1	Particulars	As At March 31, 2023	As At March 31, 2022
1.1	Share Capital		
	Authorised Share Capital 15,00,000 Equity Shares of Rs. 10 each	15,000	15,000
	Equity Shares-Issued, Subscribed and Paid up 9,00,000 Equity Shares of Rs. 10/-each allotted as fully paid	9,000	9,000
1.2	Statements of Changes in Equity		
	At the beginning of the period	9,00,000	-
	Issued during the period	-	9,00,000
	Outstanding at the end of the period	9,00,000	9,00,000
1.3	Share in the Company held by each shareholder holding more than 5% Shares		
	As At March 31, 2023	As At March 31, 2022	
	Name of Share Holder	No. of shares	% of Holding
	Saurabh Nanda	5,67,000	63.00%
	Pooja Sodhi	2,34,000	26.00%
	Saksham Pandey	45,000	5.00%
	Raj Kumar Nanda	54,000	6.00%
	Pradeep Kumar	-	0.00%
	Akash Srivastava	-	0.00%
1.4	Shares held by Promoters		
	Current Reporting Year		
	Promoter's Name	No. of shares	% of total shares
	Saurabh Nanda	5,67,000	63.00%
	Pooja Sodhi	2,34,000	26.00%
			%
	Previous Reporting Year		
	Promoter's Name	No. of shares	% of total shares
	Saurabh Nanda	5,67,000	63.00%
	Pooja Sodhi	2,34,000	26.00%
			%
2	Statements of Changes in Other Equity	As At March 31, 2023	As At March 31, 2022
	Particulars		
	Securities Premium		
	Balance as per last financial statement	-	-
	Add: Received during the year	-	-
		-	-
	Surplus in the statement of profit and loss		
	Balance as per last financial statement	-6,473	-
	Add: Profit/(Loss) for the year	-70,180	-6,473
	Less: Transfer to Reserve	-	-
		-76,653	-6,473
	Total	-76,653	-6,473
3	Particulars	As At March 31, 2023	As At March 31, 2022
	Long Term Borrowings (Refer Note 25(i))		
	Unsecured Loans from Related Party		
	Unsecured Loans from Director's	-	1,740
	Unsecured Loans from Others	95,000	-
		95,000	1,740
	Unsecured Loans from Others		
	Unsecured Loans from Others	60,000	60,000
		60,000	60,000
	Total	1,55,000	61,740
4	Particulars	As At March 31, 2023	As At March 31, 2022
	Deferred Tax Liabilities/ Assets (Net)		
	Deferred Tax Liabilities		
	Opening Balances	-	-
	(+/-) Provision of Deferred Tax During the Year	-	-
	Deferred Tax Assets		
	Opening Balances	2	-
	(+/-) Provision of Deferred Tax During the Year	106	2
	Total	108	2
5	Particulars	As At March 31, 2023	As At March 31, 2022
	Long Term Liability		
	Security Deposit Payable for Franchise (Refer Note 25(ii))	77,500	-
	Total	77,500	-
6	Particulars	As At March 31, 2023	As At March 31, 2022
	Trade Payables		
	Trade Payables (Note 6.1)	37,415	4,551
	Total	37,415	4,551



For BORN UNICORN TECH PRISE PVT. LTD.

S. Nanda

Director

For BORN UNICORN TECH PRISE PVT. LTD.

J. K. Singh

Director

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

7	Particulars	As At March 31, 2023	As At March 31, 2022
	Other Current Liabilities		
	Duties & Taxes	1,164	292
	Expenses Payable	3,695	581
	Advance from Customers	-	5,000
	Security Deposit - Franchise	8,800	250
	Salary Payable	2,750	1,263
	Audit Fee Payable	135	90
	Total	16,544	7,477
8	Particulars	As At March 31, 2023	As At March 31, 2022
	Short Term Provisions		
	Provision for Current Tax	-	-
	Total	-	-
10	Particulars	As At March 31, 2023	As At March 31, 2022
	Sundry Debtors		
	Sundry Debtors (Note 10.1)	3,726	1,223
	Total	3,726	1,223
11	Particulars	As At March 31, 2023	As At March 31, 2022
	Cash & Cash Equivalent		
	(i) Balance with Banks	6,335	45,553
	(ii) Cash in hand	3,714	68
	(iii) Fixed Deposit	10,421	-
	Total	20,470	45,621
12	Particulars	As At March 31, 2023	As At March 31, 2022
	Other Current Assets		
	Balance with Revenue Authorities	28,881	2,929
	Security Deposit (Refer Note 25(iii))	15,433	38
	Prepaid Expenses	1,117	98
	Interest Accured on FDRs	30	-
	Advances to Employees	368	-
	Advances to Party	9,004	9,667
	Total	54,833	12,733
13	Particulars	As At March 31, 2023	As At March 31, 2022
	Income from Operations		
	Sale of Products	39,673	2,642
	Sale of Rental Services	4,100	-
	Total	43,773	2,642
14	Particulars	As At March 31, 2023	As At March 31, 2022
	Other Income		
	Interest Rec'd on FDR	658	10
	Total	658	10
15	Particulars	As At March 31, 2023	As At March 31, 2022
	Cost of Goods Sold		
	Opening Stock	16,634	
	Add: Purchase during the year	1,35,912	19,379
	Add: Direct Expenses	3,771	61
	Less: Closing Stock	1,25,363	16,634
	Total	30,954	2,805
16	Particulars	As At March 31, 2023	As At March 31, 2022
	Employees Benefits Expenses		
	Directors Remuneration	4,800	1,600
	Salary & Incentives	27,468	2,803
	Staff Welfare Expenses	632	20
	Total	32,900	4,422
17	Particulars	As At March 31, 2023	As At March 31, 2022
	Finance Cost		
	Interest & Penalty on Statutory Dues	2	-
	Bank Charges	494	20
	Total	496	20



For BORN UNICORN TECH PRISE PVT. LTD.

Sobana

Director

For BORN UNICORN TECH PRISE PVT. LTD.

J. K. Jha

Director

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

18	Particulars	As At March 31, 2023	As At March 31, 2022
	Other Expenses		
	Audit Fees	150	100
	Advertisement & Business Promotion Expenses	3,431	145
	Commission Expenses	6,468	-
	Communication Expenses	181	10
	Computer & Software Expenses	836	3
	Consumables	530	-
	Electricity & Water Expenses	1,420	-
	Exhibition Expenses	674	-
	Conveyance Charges	908	65
	Insurance Expenses	15	-
	Legal Expenses	430	305
	Manpower Supply Expenses	730	-
	Professional Charges	4,026	257
	Postage & Courier	91	0
	Office & Store Maintenance Charges	4,094	-
	Office Expenses	331	70
	Rates & Taxes (Licenses Fees)	1,117	106
	Rent Expenses - Laptop Hire Charges	739	22
	Rent Expenses - Mahcines	64	-
	Rent Expenses - Office & Stores	19,546	74
	Printing & Stationery	1,641	218
	Tour & Travelling Expenses	962	-
	Website Designing & Development Charges	266	498
	Total	48,650	1,875
19	Particulars	As At March 31, 2023	As At March 31, 2022
	Contingent Liabilities and Commitments	Nil	Nil
	Total	Nil	Nil
20	Particulars	As At March 31, 2023	As At March 31, 2022
	Earnings in Foreign Currency	Nil	Nil
	Total	Nil	Nil
21	Particulars	As At March 31, 2023	As At March 31, 2022
	Expenditure in Foreign Currency	Nil	Nil
	Total	Nil	Nil
22	Particulars	As At March 31, 2023	As At March 31, 2022
	Payment to Auditor	150	100
	Total	150	100
23	Particulars	As At March 31, 2023	As At March 31, 2022
	Disclosure Related to Earning Per Share		
	Profit after Tax	-70,180	-6,473
	Less: Dividend on Preference Shares	-	-
	Less: Dividend Tax on Preference Shares	-	-
	Profit attributable to Equity Shareholders	-70,180	-6,473
	Number of Shares Outstanding	9,00,000	9,00,000
	Diluted No. of Shares	9,00,000	9,00,000
	Face Value of a Shares	10	10
	Earning per Share		
	i. Basic	-77.98	-7.19
	ii. Diluted	-77.98	-7.19
24	Particulars		
	Related Party Disclosures :		
	Saurabh Nanda	Director & Shareholder	
	Pooja Sodhi	Director & Shareholder	
	Saksham Pandey	Shareholder	
	Raj Kumar Nanda	Father of Saurabh Nanda	
	M/s. Nutessence Private Limited	Associate Concern	
	M/s. Baebau Techprise Private Limited	Associate Concern	
	M/s. Babicorn Techprise LLP	Associate Concern	
	M/s. Manestream Techprise Private Limited	Associate Concern	
	M/s. Laperfe Lifestyle Solution Pvt Ltd	Associate Concern	
	M/s. De BSM Asia LLP	Associate Concern	
	M/s. Bemisales Media	Prop. Saurabh Nanda (Director)	
	M/s. Bespokely Gifting Solution Private Limited	Associate Concern	



For BORN UNICORN TECH PRISE PVT. LTD.

Saurabh Nanda

Director

For BORN UNICORN TECH PRISE PVT. LTD.

[Signature]

Director

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

Related Party Transaction Disclosures :				
Name	Relation	As on 31.03.2022	As on 31.03.2021	Nature of Transaction
Saurabh Nanda	Director & Shareholder	-	7,240	Loan Rec'd
Saurabh Nanda	Director & Shareholder	1,740	5,500	Loan Repaid
Pooja Sodhi	Director & Shareholder	4,800	1,600	Director Remuneration
Pooja Sodhi	Director & Shareholder	14	-	Sale of Goods
Saksham Pandey	Shareholder	2,400	900	Salary
Raj Kumar Nanda	Father of Saurabh Nanda	95,000	-	Loan Rec'd
M/s. Baebeau Techprise Private Limited	Associate Concern	350	-	Rent Rec'd
M/s. Nutessence Private Limited	Associate Concern	400	-	Rent Rec'd
M/s. Nutessence Private Limited	Associate Concern	1,675	-	Purchase
M/s. Nutessence Private Limited	Associate Concern	209	-	Sales
M/s. Babiecorn Techprise LLP	Associate Concern	5,000	-	Security Deposit Rec'd for Franchise
M/s. Babiecorn Techprise LLP	Associate Concern	179	-	Commission paid
M/s. Laperfe Lifestyle Solution Pvt Ltd	Associate Concern	350	-	Rent Rec'd
M/s. De BSM Asia LLP	Associate Concern	5,133	-	Loan Given
M/s. Bespokely Gifting Solution Private Limited	Associate Concern	95	-	Purchase
M/s. Bespokely Gifting Solution Private Limited	Associate Concern	400	-	Rent Rec'd
M/s. Manestream Techprise Private Limited	Associate Concern	1,433	-	Purchase
M/s. Bemisales Media	Prop. Saurabh Nanda (Director)	43,441	8,130	Purchase
M/s. Bemisales Media	Prop. Saurabh Nanda (Director)	600	-	Rent Rec'd
M/s. Bemisales Media	Prop. Saurabh Nanda (Director)	5,190	-	Sales
25	Particulars			
	Others Information			
	i. The company have received interest free unsecured loans from its related party and others during the year for expansion of its business.			
	ii. In order to open retails outlets, the company has introduced FOCO model of franchises schemes in which franchisee need to make a security deposit to the company for a period not less than 60 months (24 months is lock in period) and the said security of deposit will be refunded if terms of the franchisee has not been extended. Accordingly all the said security deposits has been considered as long term liabilities.			
	iii. The company has taken rented premises for its retail outlets and corporates office against which the security deposit have been given equivalent to 2 or 3 months of its rental which are refundable at the time of vacation of premises.			
26	Particulars			
	Details of benami property held			
	No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.			
27	Particulars			
	Borrowing secured against current assets			
	The Company has not taken borrowings from banks and financial institutions on the basis of security of current assets.			
28	Particulars			
	Wilful defaulter			
	The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.			
29	Particulars			
	Relationship with struck off companies			
	The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.			
30	Particulars			
	Compliance with number of layers of companies			
	The Company has complied with the number of layers prescribed under the Companies Act, 2013.			
31	Particulars			
	Compliance with approved scheme(s) of arrangements			
	The Company has not entered into any scheme of arrangement which has an accounting impact on the current financial year.			
32	Particulars			
	Utilisation of borrowed funds and share premium			
	The Company has not borrowed any amount of funds or raised any capital.			
33	Particulars			
	Undisclosed income			
	There is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.			
34	Particulars			
	Details of crypto currency or virtual currency			
	The Company has not traded or invested in crypto currency or virtual currency during the year.			
35	Particulars			
	Valuation of PP&E, intangible asset and investment property			
	The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the year.			



For BORN UNICORN TECH PRISE PVT. LTD.

Sulana

Director

For BORN UNICORN TECH PRISE PVT. LTD.

[Signature]
Director

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED
80/8-B, G/F MALVIYA NAGAR, SOUTH DELHI, DELHI-110017 INDIA
CIN: U51100DL2021PTC387337

Cash Flow Statement For The Year Ended 31st March, 2023

Particulars	As at March 31, 2023		As at March 31, 2022	
(A.) Cash Flow from Operating Activities:				
Net Profit/(Loss) before tax and extraordinary items		-70,286		-6,475
Adjustments for:				
Add: Depreciation	1,717		5	
Add: Deferred Tax	-106		-2	
Add: Preliminary Exp. w/off	-	1,612	-	2
Operating Profit before Working Capital Changes		-68,675		-6,473
Adjustments for:				
(Increase)/Decrease in Current & Non-Current Assets	-1,53,332		-30,590	
(Increase)/Decrease in Loans & Advances	-		-	
Increase/(Decrease) in Provisions	-		-	
Increase/(Decrease) in Current & Non-Current Liabilities	41,932	-1,11,400	12,027	-18,563
Cash Generated from Operations		-1,80,074		-25,035
Income Taxes Paid/Refund		-106		-2
Net Cash from Operating Activities		-1,79,968		-25,033
(B.) Cash Flow from Investing Activities:				
Purchase of Fixed Assets	-15,943	-		-86
Net cash used in Investing Activities		-15,943		-
(C.) Cash Flow from Financing Activities:				
Proceeds from Issue of Share Capital including Security Premium	-		9,000	
Increase/(Decrease) in Long Term Liability	77,500			
Increase/(Decrease) in Borrowing during the Year	93,260		61,740	
Net Cash Flow from Financing Activities		1,70,760		70,740
(D.) Net Increase in Cash & Cash Equivalents (A+B+C)		-25,151		45,621
Cash & Cash Equivalents (Opening Balance)		45,621		-
Cash & Cash Equivalents (Closing Balance)		20,470		45,621
Cash & Cash Equivalents Comprise of :		As on 31.03.23		As on 31.03.22
Cash in hand		3,714		68
Balances with schedule Banks :				
- in Current Accounts		6,335		45,553
in Fixed Deposit		10,421		-
		<u>20,470</u>		<u>45,621</u>

This is the Cash Flow statement referred to in our report of even date annexed.

Auditor's Report

As Per Our Separate Report of Even Date Annexed

For M/s. J A A H & COMPANY

(Formerly known as M/s. J Harlalka & Associates)

Chartered Accountants

F. R.No. 022335N

(Ankit Aggarwal)

Partner

M.No. 549433

Date : 01st September 2023

Place : Delhi



For BORN UNICORN TECH PRISE PVT. LTD.

SAURABH NANDA
Director
DIN: 00449650

Director

For and on behalf of the Board of :

M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

For BORN UNICORN TECH PRISE PVT. LTD.

POOJA SODHI
Director
DIN: 07159897

Director

Notes Forming Part of The Accounts of M/S BORN UNICORN TECH PRISE PRIVATE LIMITED For The Year Ending 31st March 2023.

(A) Corporate Information

BORN UNICORN TECH PRISE PRIVATE LIMITED ("the Company"), is a private limited company domiciled in India and incorporated under the provisions of the Companies act 2013. The company engages in the business of multibrands retails business of beauty, cosmetics and accessories, having its retails outlets in different cities of more that one states. The company main focus is providing best deal for every customer with unique combo offers across all brands .

(B) Significant Accounting Policies:

(i) Basis of Preparation of Accounts:

The financial statements have been prepared to under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in india and comply with the Accounting Standards issued by The Institute of Chartered Accountants of India and referred to Sec 129 & 133 of the Companies Act 2013, of India. The accounting policies have been consistently applied by the Company throughout the accounting period.

(ii) Use of Estimates:

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognised in the period in which the results are known / materialised.

(iii) Revenue Recognition:

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

(iv) Fixed Assets:

Tangible Fixed Assets are stated at cost or revalued amounts, as the case may be, less accumulated depreciation and provision for impairment, if any. The cost includes expenditure incurred in the acquisition and construction / installation and other related expenses in bringing the asset to working condition for its intended use.

(v) Borrowing costs:

Interest and other borrowing costs, attributable to the acquisition of or construction of qualifying assets till such time the assets are substantially ready for their intended use, are capitalised. All other borrowing costs are charged to revenue.

(vi) Income Taxes:

Tax expense comprises both current and deferred taxes. Current Tax is provided on the taxable income using the applicable tax rates and tax laws. Deferred tax assets and liabilities arising on account of timing difference and which are capable of reversal in subsequent periods are recognised using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. If the company has carry forward unabsorbed depreciation and tax losses, deferred Tax assets are recognised only to the extent there is a virtual certainty supported by convincing evidence that sufficient taxable income will be available against which such deferred tax assets can be realised.

(vii) Provisions and Contingent Liabilities:

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

(viii) Inventory

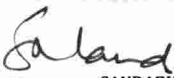
Inventories are valued at lower of cost and Net Realisable value. Cost of Inventories is computed by using " First In First Out " method .

For M/s. J A H & COMPANY
(Formerly known as M/s. J Harlalka & Associates)
Chartered Accountants
F. R.No. 022335N


(Ankit Aggarwal)
Partner
M.No. 549433
Date : 01st September 2023
Place : Delhi




For BORN UNICORN TECH PRISE PVT. LTD.


SAURABH NANDA
Director
DIN: 00449650

For and on behalf of the Board of :
M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

For BORN UNICORN TECH PRISE PVT. LTD.


POOJA SODHI
Director
DIN: 07159897

6.1 Trade Payables					
<u>Current Reporting Year</u>					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Payables- MSME	37,415	-	-	-	37,415
Disputed Trade Payables- MSME	-	-	-	-	-
Undisputed Trade Payables- Other	-	-	-	-	-
Disputed Trade Payables- Other	-	-	-	-	-
Others	-	-	-	-	-
Total	37,415	-	-	-	37,415
<u>Previous Reporting Year</u>					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Payables- MSME	4,551	-	-	-	4,551
Disputed Trade Payables- MSME	-	-	-	-	-
Undisputed Trade Payables- Other	-	-	-	-	-
Disputed Trade Payables- Other	-	-	-	-	-
Others	-	-	-	-	-
Total	4,551	-	-	-	4,551



For BORN UNICORN TECH PRISE PVT. LTD.

Enland

Director

For BORN UNICORN TECH PRISE PVT. LTD.

[Signature]
Director

10.1 Sundry Debtors					
<u>Current Reporting Year</u>					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	3,726	-	-	-	3,726
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Others	-	-	-	-	-
Total	3,726	-	-	-	3,726
<u>Previous Reporting Year</u>					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	1,223	-	-	-	1,223
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Others	-	-	-	-	-
Total	1,223	-	-	-	1,223



For BORN UNICORN TECH PRISE PVT. LTD.

Salana

Director

For BORN UNICORN TECH PRISE PVT. LTD.

J. K. Singh
Director

Note: 9

Asset Description	Gross Block				Cumulative Depreciation as on	Depreciation During The Year	Adjustments for Dep on Discarded/Sold Assets	Cumulative Depreciation as on	Net Block	
	As On	Addition	Deletion	As On					As On	As On
	1-Apr-2022	2022-23	2022-23	31-Mar-2023	1-Apr-2022	2022-23	2022-23	31-Mar-2023	31-Mar-2023	31-Mar-2022
Sr. No.	1	2.00	3	4	5	6.00	7	8	9	10
Office Equipments	21	736	-	757	2	117	-	119	638	19
Furniture & Fixtures	-	13,684	-	13,684	-	1,246	-	1,246	12,438	-
Computers	65	1,523	-	1,588	3	354	-	357	1,231	62
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Total	86	15,943	-	16,029	5	1,717	-	1,722	14,307	81



For BORN UNICORN TECH PRISE PVT. LTD.

[Signature]

Director

For BORN UNICORN TECH PRISE PVT. LTD.

[Signature]
Director

36 Particulars							
Analytical Ratios							
S.No.	Ratio	Numerator	Denominator	as on 31.03.2023	as on 31.03.2022	% of Change	Remarks
i.	Current ratio	Current Assets	Current liabilities	3.79	6.34	-40%	Due to increase in Current liabilities, the ratio decrease.
ii.	Debt Equity Ratio	Debt Capital	Shareholder's Equity	-2.29	24.43	-109%	Due to increase in Debt Capital, the ratio decrease.
iii.	Debt Service coverage ratio	EBIT	Debt Service (Int+Principal)	-0.45	-0.10	332%	Due to decrease in EBIT, the ratio decrease.
iv.	Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-2.16	-5.12	-58%	Due to decrease in Avg Shareholding Equity, the ratio increase.
v.	Inventory Turnover Ratio	COGS	Average Inventory	0.44	0.34	29%	Due to increase in COGS as compare to Average Inventory, the ratio increases.
vi.	Trade Receivables turnover ratio	Net Sales	Average trade receivables	17.69	4.32	309%	Due to increase in Sales, the ratio increases.
vii.	Trade payables turnover ratio	Total Purchases	Closing Trade Payables	6.66	0.93	619%	Due to increase in Total Purchases, the ratio increases.
viii.	Net capital turnover ratio	Sales	Working capital (CA-CL)	0.29	0.04	607%	Due to increase in Sales, the ratio increases.
ix.	Net profit ratio	Net Profit	Sales	-1.60	-2.45	-35%	Due to increase in Sales, the ratio improve.
x.	Return on Capital employed	EBIT	Capital Employed	-0.43	-0.10	323%	Due increase in Non-Current Liability, the ratio decreases.
xi.	Return on investment	Net Profit	Investment	0.06	-	NA	NA

Significant Accounting Policies and Notes to Financial Statements

Auditor's Report

As Per Our Separate Report of Even Date Annexed

For M/s. J A A H & COMPANY
(Formerly known as M/s. J Harlalka & Associates)
Chartered Accountants
F. R.No. 022335N

(Ankit Aggarwal)
Partner
M.No. 549433
Date : 01st September 2023
Place : Delhi
UDIN: 23549433BGXZCR8010



For and on behalf of the Board of :
M/s. BORN UNICORN TECH PRISE PRIVATE LIMITED

For BORN UNICORN TECH PRISE PVT. LTD.

Saurabh Nanda

SAURABH NANDA
Director
DIN: 00449650

For BORN UNICORN TECH PRISE PVT. LTD.

POOJA SODHI
Director
DIN: 07159897

Director