

INDEPENDENT AUDITOR'S REPORT

To the Members of **CREDENT CONNECT N CARE PRIVATE LIMITED**
(Formerly Known as **Credent Cold Chain Logistics Private Limited**)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **CREDENT CONNECT N CARE PRIVATE LIMITED** (Formerly Known as **Credent Cold Chain Logistics Private Limited**) ("the Company"), which comprise the balance sheet as at **31st March 2024**, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2024**, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Responsibility of Management for 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, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the



(Our Motto is to assure quality work with your satisfaction in the services and addition in your Values)

Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities and Communication with those charged with governance 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 skepticism throughout the audit. We also:

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

Materiality

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Communication with those charged with governance

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 (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.¹
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Standalone Balance Sheet, the Standalone Statement of Standalone Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with relevant the books of accounts.
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on **31st March, 2024** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2024** from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. In our opinion and to the best of our information and according to the explanations given to us, the company being a private company, section 197 of the Act related to the managerial remuneration not applicable.
 - g. As per explanations and information given by company's management The Company does not have any pending litigations which would impact its financial position. Except a few cases, which are pending disposal, the financial impact if any, cannot be quantified at this stage.
- As per explanations and information given by the company's management the company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



- i. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- j. There was no amount which was required to be transferred to the Investor Education and Protection Fund by the company.
- k. (a) The management has represented that, to the best of its knowledge and belief, no frauds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represent, that, to the best of its Knowledge and belief, no fraud (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly , lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party("Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation, under sub-clause (1) and (2) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

Maintenance of Accounting Software with Audit Trail Feature

Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

**For Aakash Kumar & Co.
Chartered Accountants**

FRN: 029842N

Aakash Kumar
(Prop.)

M.No- 536993



UDIN: 2486993BKARQV8747

Date: 03/09/2024

Place: New Delhi

"Annexure A" to the Independent Auditor's Report of even date on the

Standalone Financial Statements of CREDENT CONNECT N CARE PRIVATE LIMITED

Pursuant to the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Government of India in terms of sub-section 11 of section 143 of the Act, we report the following:

1. In respect of the company's Property, Plant and Equipment and Intangible Assets:
A

a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, except for (Particulars of Assets) at (Location), where the records are maintained for a group of similar assets and not for each individual asset.

b. The company has maintained proper records showing full particulars of intangible assets, except for (Particular of assets) at (Location), where the records are maintained for a group of similar assets and not for each individual asset.

B. According to the information and explanations given to us and on the basis of our examination of the record of the company, has a program of physical verification of property three year which, in our opinion, is reasonable having regard to the size of the company and the nature its assets. Pursuant to the program, certain Property, Plant and equipment were due for verification during the year and were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

C. According to the information and explanations given to us and the records Examined by us, the company does not hold any Immovable Property Accordingly, the Provision of Clause 3(i)(c) of the order are not applicable.

D. The Company, plant and equipment and right-of-use assets so to cover all the assets once every

E. has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year

F. No proceedings have been initiated during the year or are pending against the company as at March 31, 2024 for holding any Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

2.

a) The Management has conducted physical verification of inventory at reasonable intervals during the year Except for goods-in-transit and stocks lying with third parties.

According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the coverage and procedure of such verification by the management is appropriate and no material discrepancies of 10% or more in the aggregate for each class of inventory were noticed.



b) In our opinion and according to the information and explanations given to us, during the year the company has not been sanctioned working capital limits in Excess of Rs. 5 Crores, in aggregate, from banks or financial institutions based on the security of current assets. Accordingly, the provision of clause 3(ii)(b) of the order are not applicable.

3. In our opinion and according to the information and explanation given to us, the company has not made investment in, providing any guarantee or security or grants any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships(LLPs) or any other parties. Accordingly, the provisions of clauses 3(iii)(a)-(f) of the order are not applicable.

4. In our opinion and according to the information and explanations given to us, the company has not entered into any transaction covered under section 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the order are not applicable.

5. In our opinion and according to the information and explanations given to us, the Company has neither accepted any deposits nor the amount which are deemed to be deposits during the year and further the Company had no unclaimed deposits at the beginning of the year within the meaning of sections 73 to 76 of the Act and the companies (Acceptance of deposits) Rules, 2014 (as amended). Accordingly, the provision of clause 3(v) of the Order are not applicable.

6. In our opinion and according to the information and explanations given to us, the company has maintained Cost Record as per the cost accounting standards and guidance note on Cost Record issued by the Institute of Cost Accountants of India but the scope of Cost Audit is not applicable to the company as its annual turnover from all its products and services in the immediately preceding financial year of Rs. 100 Crore or more and the aggregate turnover of the individual product/s or service/s of Rs. 35 Crore or more

7.

i. In our opinion and according to the information and explanations given to us, the company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, , duty of customs, duty of excise, value added tax, cess and any other material statutory dues, as applicable, to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they become payable.

ii. According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute.

8. In our opinion and according to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of the order are not applicable.

9.



a) In our opinion and according to the information and explanations given to us the Company has not defaulted in repayment of loans or other borrowing or in the payment of interest thereon to any lender. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.

b) In our opinion and information and according to the explanations given to us the company has not declared as a willful defaulter by any bank or financial institution or other lender or government or any government authority.

c) In our opinion and information and according to the explanations given to us the term loans have been utilized for the purpose for which they were obtained.

d) In our opinion and information and according to the explanations given to us the and on an overall examination of the financial statements of the company, we report that no fraud raised on short term basis have been used for long term purposes by the company.

e) In our opinion and information and according to the explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3(ix)(e) of the order are not applicable.

f) In our opinion and information and according to the explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3(ix)(f) of the order are not applicable.

10.

a) In our opinion and according to the information and explanations given to us, the company did not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provision of clause 3(x)(a) of the order are not applicable.

b) During the year, the company has not made any preferential allotments or private placement of shares or convertible debentures (fully, partially or optionally). Accordingly, provisions of clause 3(x)(b) of the order are not applicable.

11.

a) Based upon the audit procedures performed and information and explanations given to us by the management, we report that no fraud by the company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

b) No report under sub-section (12) of section 143 of the companies Act has been filed in Form ADT-4 as prescribed under rule 13 of the companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c) As represent to us by the management there are no whistle blower complaints received by the company during the year.

12. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly the provisions of clause 3(xii)(a)-(c) of the order are not applicable.



13. In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and the requisite details of such transactions have been disclosed in the financial statements etc., as required by the applicable accounting standards.

14. In our opinion and according to the information and explanations given to us, the company does not have an internal audit system as it is not required to have an internal audit system as per section 138 of the Act. Accordingly, the provisions of clause 3(xiv)(a)-(b) of the order are not applicable.

15.

a) According to the information and explanations given to us and in our opinion, the company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the company.

b) According to the information and explanations given to us and in our opinion, the company is not conducting any Non-Banking Financial or Housing Finance activities. Accordingly, the reporting under Clause 3(xvi)(b) of the order is not applicable to the company.

c) According to the information and explanations given to us and in our opinion the company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the order is not applicable to the company.

d) According to the information and explanations given to us in our opinion there is no core investment within the group (as defined in the core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the order is not applicable.

16. In our opinion and according to the information and explanations given to us, the company has not incurred losses in the current year as well as in the immediately preceding financial year. Accordingly, the reporting under clause 3(xvii) of the order is not applicable to the company.

17. There has been no resignation of the statutory auditor during the year. Accordingly, the reporting under clause 3(xviii) of the order is not applicable to the company.

18. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one



year from the balance sheet date, we will get discharged by the Company as and when they fall due.

19. Since the provisions of section 135 of the Act are not applicable to the company. Accordingly, provisions of clause 3(x) (a) and (b) of the order are not applicable.

20. In our opinion and according to the information and explanations give to us and based on our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with its Directors and hence provision of section 192 of the companies Act,2013 are not applicable to the company.

For Aakash Kumar & Co.
Chartered Accountants

FRN: 029642N

Aakash Kumar
(Prop.)

M.No- 536993



UDIN: 24536993BKAR8V8747

Date: 03/09/2024

Place: New Delhi

**"Annexure B" to the Independent Auditor's Report of even date on the
Standalone Financial Statements of Credent Cold Chain Logistics Private Limited**

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

We have audited the internal financial controls over financial reporting of **Credent Cold Chain Logistics Private Limited** ("the Company") as of **31st March 2024** in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Emphasis of Matter

The Company needs to formally document the policies and procedure adopted for internal financial controls system over financial reporting though the same have been adopted, communicated and followed by the process owners. Our report is not qualified in this respect.

Opinion

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

For Aakash Kumar & Co.
Chartered Accountants

FRN: 029642N

Aakash Kumar
(Prop.)

M.No- 536993



UDIN: 24536993BKAR8V8747

Date: 03/09/2024

Place: New Delhi

CREDENT CONNECT N CARE PRIVATE LIMITED

(Formerly known as Credent Cold Chain Logistics Private Limited)

CIN: U63000DL2015PTC281994

Balance Sheet as at 31st March, 2024

(Rs. in Hundreds)

Particulars	Note No.	31st March, 2024	31st March, 2023
Equity and Liabilities			
Shareholder's funds			
Share capital	2	20,000.00	20,000.00
Reserves and surplus	3	1,096,748.98	755,894.57
Non- Current Liabilities			
Long-term borrowings	4	232,889.58	156,320.73
Deferred Tax Liability	5	4,457.88	4,421.32
Current liabilities			
Short Term Borrowing	6	451,679.61	260,489.74
Trade payable	7	56,566.42	10,253.54
Other current liabilities	8	472,640.14	329,436.05
Short-term provisions	9	121,589.16	-
Total		2,456,571.76	1,536,815.95
Assets			
Non-current assets			
Property, Plant & Equipment and Intangible Assets			
Property, Plant & Equipment	10	178,434.17	219,687.06
Intangible Assets		2,172.00	-
Current assets			
Investment	11	88,598.85	19,742.88
Trade Receivable	12	1,509,740.02	1,011,320.25
Cash and cash equivalents	13	205,416.69	21,162.22
Short-term loans and advances	14	466,830.03	261,613.54
Other Current Assets	15	5,380.00	3,290.00
Total		2,456,571.76	1,536,815.95

Significant Accounting Policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our Audit Report of even date annexed

For Aakash Kumar & Co.

Chartered Accountants

FRN: 029642N

Aakash Kumar

Prop.

M.No.- 536993



UDIN: 24586993 BRARQV8747

Date: 03/09/2024

Place: New Delhi

For & On Behalf of the Board
CREDENT CONNECT N CARE PRIVATE LIMITED

Dimple Sharma

Director

DIN:05176775

Karan Sharma

Director

DIN: 07704737

CREDENT CONNECT N CARE PRIVATE LIMITED

(Formerly known as Credent Cold Chain Logistics Private Limited)

CIN: U63000DL2015PTC281994

Statement of Profit & Loss Account for the year ended 31st March, 2024

Particulars	Note No.	(Rs. in Hundreds)	
		For the year ended 31st March, 2024	For the year ended 31st March, 2023
Income			
Revenue from operations	16	7,663,038.74	5,932,121.38
Other Income	17	34,835.80	59,049.97
Total Income		7,697,875.54	5,991,171.35
Expenses			
Employee benefits expenses	18	5,397,177.48	4,561,172.71
Finance Cost	19	53,781.68	33,752.53
Depreciation & amortization cost	10	38,024.19	17,892.39
Other expenses	20	1,725,782.05	1,035,115.36
Total Expenses		7,214,765.39	5,647,932.99
Profit / (Loss) before tax		483,110.15	343,238.36
Tax Expense:			
Current tax			
Last Year Tax		121,589.16	89,241.97
Deferred Tax		20,630.02	
		36.56	1,226.32
Profit / (Loss) from the period		340,854.41	252,770.07
Earning per equity share:	21		
Face value per equity shares Rs.1/- fully paid up.			
Basic		17.04	1,263.85
Diluted		50.13	1,657.51

Notes referred to above form an integral part of the Financial Statements.

As per our Audit Report of even date annexed

For Aakash Kumar & Co.

Chartered Accountants

FRN: 029542N

Aakash Kumar

Prop.

M.No.- 536993



UDIN: 24536993 BKARSV8747

Date: 03/09/2024

Place: New Delhi

For & On Behalf of the Board
CREDENT CONNECT N CARE PRIVATE LIMITEDDimple Sharma
Director
DIN: 05176775Karan Sharma
Director
DIN: 07704737

CREDENT CONNECT N CARE PRIVATE LIMITED

(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Notes Forming part of Financial Statements**Note 1 Significant Accounting Policies****1.1 Basis Of Accounting**

The financial statements have been prepared on an accrual basis and under historical cost convention and in compliance with all material aspect, with the applicable accounting principles in India. The applicable accounting standards notified under Section 133 and the other relevant provisions of the Companies Act 2013.

All the Assets and Liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalent the Company has ascertained its operating cycle to be less than 12 months.

1.2 Property, Plant & Equipment and Intangible Assets

Property, Plant & Equipment and Intangible Assets are stated at cost net of recoverable taxes, trade discounts less accumulated Depreciation provided for. The cost of tangible assets comprises its purchase price, borrowing cost and any cost attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from foreign exchange rate variations attributable to the assets.

Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

1.3 Depreciation and Amortization of PPE and Intangible Assets

Depreciation is provided on tangible assets on straight line method on all assets based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

1.4 Employee Benefits

The Company's contribution in respect of Provident fund, ESIC and Professional Tax is charged to against revenue every year. No other Benefits are currently been provided for.

1.5 Investments

Investments are valued at cost. Diminution in value if any, which is of a temporary nature, is not provided.

1.6 Inventory Valuation

Inventories are valued at lower of cost or net realizable value except scrap, which is valued at net estimated realizable value.

Cost includes all direct costs, cost of conversion and appropriate portion of variable and fixed production overheads and such other costs incurred as to bring the inventory to its present location and condition inclusive of excise duty wherever applicable. Cost formula used is based upon weighted average cost.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

1.7 Foreign Currency Transactions

There are no transactions in foreign currency during the year.



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1.8 Taxation

A Current Tax

Provisions for current Income Tax Liability is made on estimated Taxable Income under Income Tax Act, 1961 after considering permissible tax exemptions, deductions and disallowances. This liability is calculated at the applicable tax rate or minimum alternate tax rate u/s 115JB of the Income Tax Act, 1961 as the case may be.

B Deferred Tax

Deferred Tax Liability resulting from timing differences between book profits and tax profits is accounted for under the liability method, at regular tax rate as enacted in the Income Tax Act, 1961 to the extent that the timing differences are expected to crystallize.

1.9 Borrowing Cost

Borrowing Costs are charged to Statement of profit & loss, except when funds are specially borrowed to acquire fixed assets, in which case the same is capitalized till the date the subject assets are ready for the intended use.

1.10 Revenue Recognition

- (a) Revenue from sale of goods is recognized when the goods are dispatched to the customers and is stated net of excise duty and net of sales returns and sales tax.
- (b) Dividend income is recognized when the right to receive the income is established.
- (c) Income from interest on deposits and loans is recognized on time proportionate method.

1.11 Use of Estimates

In preparing Company's financial statements in conformity with accounting principles generally accepted in India, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the period the same is determined.

1.12 Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



Ravi *Anand*

CREDENT CONNECT N CARE PRIVATE LIMITED
(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Notes Forming part of Financial Statements

Note 2 Share Capital

(Rs. in Hundreds)

Particulars	31st March, 2024	31st March, 2023
Authorised share capital		
Equity shares of Rs.1/- each with voting rights	300,000.00	300,000.00
Issued, Subscribed and Paid up share Capital		
Equity shares of Rs.1 each with voting rights	20,000.00	20,000.00
Total	20,000.00	20,000.00

Share holding pattern and details

Name of Shareholders	% of holding	Value/Share	No. of Shares	Total Value
Ashok Kumar Sharma	50.00%	0.01	1000000	10,000.00
Karan Sharma	50.00%	0.01	1000000	10,000.00
Total Share Capital				20,000.00

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2024	31st March, 2023
Equity shares at the beginning of the year	20,000	10,000
Add: Shares issued during the current financial year	-	10,000
Subdivision of shares from Rs. 100 to Re.1 each		
Equity shares at the end of the year @ Re.1	2,000,000	20,000

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is a fresh issue of share and no buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is a change in the number of shares outstanding at the beginning and at the end of the year due to Subdivision of shares from Rs. 100 to Re.1 each

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Shares held by promoters at the end of the year 31st March 2024

Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	Ashok Kumar Sharma	1,000,000	50%	9900%
2	Karan Sharma	1,000,000	50%	9900%
	Total	2,000,000		

Shares held by promoters at the end of the year 31st March 2023

Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year***
1	Ashok Kumar Sharma	10,000	50%	
2	Karan Sharma	10,000	50%	
	Total	20,000		



Kieru

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CREDIT CONNECT N CARE PRIVATE LIMITED
 (Formerly known as Credit Cold Chain Logistics Private Limited)
 CIN: U63000GJ2015PTC081994

Notes forming part of Financial Statements

Particulars	31st March, 2024	31st March, 2023
Note 2 Reserves & Surplus		
Surplus / (Deficit) in Statement of P&L		
Opening balance	745,254.57	492,484.93
Add: Profit / (Loss) for the year	349,054.41	152,770.07
Closing balance	1,094,308.98	745,254.57

Note 3 Securities Premium		
Opening balance	10,640.00	10,640.00
Less: utilized during the year	-	-
Add: received during the year	-	-
Closing balance	10,640.00	10,640.00
Total	1,094,308.98	745,254.57

Note No 4 Long Term Borrowings		
Secured Loans		
From Bank	113,653.17	89,405.04
From FIIs	119,036.41	97,285.77
Total	232,689.58	186,690.81

Note 5 Deferred Tax		
Opening Balance of DTL	4,421.32	4,421.32
During the Year	36.58	-
Deferred Tax Asset Transfer to Balance Sheet	4,457.90	4,421.32

Note No 6 Short Term Borrowings		
Unsecured Loans		
From Related Parties:		
Directors	4,049.88	6,278.19
Relative of Directors	46,390.00	40,541.51
Body Corporate (Sister Concern)*	153,349.79	25,586.52
From Bank	48,090.04	184,833.55
From Others	-	1,250.00
Total	451,879.61	280,689.74

Note 7 Trade payables		
Outstanding dues of creditors other than micro enterprises	56,566.42	10,253.54
Total	56,566.42	10,253.54

Note 7.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the majority of suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts would as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule As at 31st March, 2024

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	8,324.39	-	-	-	8,324.39
(ii) Others	48,242.03	-	-	-	48,242.03
(iii) Overdue dues- MSME	-	-	-	-	-
(iv) Overdue dues - Others	-	-	-	-	-

Trade Payables ageing schedule As at 31st March, 2023

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	9,252.00	291.54	-	-	10,253.54
(iii) Overdue dues- MSME	-	-	-	-	-
(iv) Overdue dues - Others	-	-	-	-	-

Particulars	31st March, 2024	31st March, 2023
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Note 8 Other Current Liabilities		
Statutory Dues:		
Audit Fees Payable	360.00	295.00
Tax Audit Fees Payable	360.00	295.00
Duties & Taxes	189,286.60	142,962.23
Other Dues:		
Advance from Debtors	14,439.49	8,831.45
Salaries & Other Payable	358,124.05	177,052.37
Total	472,640.14	329,436.05

Note 9 Short-term provisions		
Provision for Income Tax	121,889.18	-
Less: Adjusted through TDS Receivable	-	-
Net Provision for I.T.	121,889.18	-



Resan *Shreeprag*

Note 11 Current Investment

CHE Fund	4,430.00	4,430.00
Interest Accrued on FD	1,161.05	1,263.97
FD in bank	87,006.80	34,045.91
Total	92,597.85	39,740.88

Note 12 Trade Receivable

Outstanding for more than six months:		
Unsecured, considered good	1,904,740.02	1,011,328.28
Total	1,904,740.02	1,011,328.28

Trade Receivables ageing schedule as at 31st March, 2024

Particulars	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	5,475,350.85	12,757.33	2,874.36	18,935.07	-	5,509,918.61
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed trade receivables - considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2023

Particulars	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	987,576.30	5,707.82	18,956.07	0	-	1,012,240.19
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed trade receivables - considered doubtful	-	-	-	-	-	-

Particulars	31st March, 2024 Rs.	31st March, 2023 Rs.
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Note 13 Cash and cash equivalent

Cash in hand	529.51	4,115.71
Cash balances:		
Current accounts	204,887.10	17,846.51
Total	205,416.61	21,962.22

Note 14 Short-term loans and advances

Vish Revenue authorities	167,799.26	43,075.41
TGS / TCS Recoverable CP	38,139.88	33,513.07
TGS / TCS Recoverable PF	-	-
Advance Tax	-	-
Others:		
Body corporate	251,135.90	177,346.76
Advance to Creditors	118.50	157.64
Advance to Employees & others	6,636.52	7,530.06
Interest accrued on loans	1,041.60	-
Total	465,931.66	262,622.84

Note 15 Other Current assets

Security Deposits	3,380.00	3,210.00
Total	3,380.00	3,210.00

Note 16 Revenue from Operations

Sale of Service	6,243,856.02	4,999,711.98
Healthcare Services	1,410,182.72	982,399.40
(Sales are net of Goods & Service Tax)		
Total	7,654,038.74	5,982,111.38

Note 17 Other Income

Rebata & Discount	6,466.59	-
Interest Income	15,913.14	17,059.17
Other Income	375.64	819.19
Rebata/ Refund	-	4,613.59
Scatter Rental Income	844.07	-
Interest on IT Refund	1,427.36	-
Reimbursement of expense	-	39,828.25
Total	19,026.70	61,310.10

Note 18 Employee Benefit Expenses

Salary & wages	3,198,250.64	4,183,380.37
Contribution to EPF	194,186.37	115,692.23
Contribution to ESI	57,259.90	62,033.82
Staff welfare	29,575.14	24,060.60
Bonus	87,691.79	72,603.64
Gratuity	3,570.72	2,056.70
Conveyance Expenses	-	393.32
Total	3,569,524.56	4,561,220.68



Kiran

Shreyas

Note 19 Finance Costs	48,010.64	33,752.53
Interest & Other Expense	5,127.07	-
Loan Processing Charges	2,652.97	-
Bank charges	-	-
Total	53,781.68	33,752.53

Note 20 Other Expenses	15,777.42	6,366.08
Rent	480.00	295.00
Audit fees	480.00	255.00
Tax Audit fees	31,482.38	971.00
Repair & Maintenance-Office	164,659.01	127,467.14
Consumable Purchases	63,636.73	39,466.20
Legal & Professional charges	19,506.53	6,130.63
Telephone & Communication	3,543.53	1,390.51
Business Promotion	22,876.34	10,235.25
Traveling expenses	19,533.63	24,562.00
Office Maintenance	5,911.23	1,029.07
IT Expense	10,606.07	2,965.24
Insurance Exp	305,410.83	276,619.65
Utilities Service	940,132.96	378,278.57
Manpower supply / Hiring Charges	873.59	83.60
Printing & Stationery	5,832.41	4,445.80
Electricity charges	22,436.33	12,931.39
Camp & Collection Expenses	3,285.63	1,284.90
Festival expenses	12,513.15	6,836.00
Uniform expenses	499.00	4,089.20
RDC Filing Fees	84.53	36.46
Interest on TDS	572.09	6.86
PF & ESIC Penalty	44.34	-
Late fee & Interest on GST	218.00	-
Commission Paid	14,087.35	-
Vehicle Running & Maintenance	400.00	-
Director Sitting Fees	-	1,289.87
Income Tax Paid	-	215.40
Bad Debts	-	8,735.01
Goods Collection Service	-	66,731.66
Counter Expense	-	10,714.29
Marketing Expense	-	2,930.21
Packing Material	-	36,808.00
Reimbursement of Expenses	-	30.00
Donation	-	379.00
Demand of Income Tax	-	-
Total	1,725,782.65	8,698,138.28

Note 21 Earning per share	340,854.41	252,770.87
Net profit after tax	2,000,000.00	20,892.01
Outstanding No. of Equity Shares	17.04	1,263.85
Basic Earning per share	-	-
Weighted average number of equity shares	680,000	15,256
Diluted Earning per share	29.13	1,682.51



Kiran

Sharma

CREDENT CONNECT N CARE PRIVATE LIMITED
(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Note 22 Ratios

Ratio	Numerator	Denominator	31-03-24	31-03-23	% Variance
(a) Current Ratio	Total current assets	Total current liabilities	1.98	2.16	-8.85%
(b) Debt-Equity Ratio	Debt consists of borrowings	Total Equity	1.20	0.77	35.53%
(c) Debt Service Coverage Ratio	PBIT	Debt service	0.84	0.57	31.90%
(d) Return on Equity Ratio	Profit for the year	Average total equity	0.31	0.33	-6.74%
(e) Inventory turnover ratio	Revenue from operations	Inventory	NA	NA	NA
(f) Trade Receivables turnover ratio	Revenue from operations	Average trade receivables	3.08	5.87	-15.56%
(g) Trade payables turnover ratio	Revenue from operations	Trade Payables	135.47	578.54	-227.66%
(h) Net Capital turnover ratio	Revenue from operations	Average working capital	7.08	8.51	-20.46%
(i) Net profit ratio	Profit for the year	Revenue from operations	0.04	0.04	4.20%
(j) Return on Capital employed	Profit before tax and finance costs	Capital employed	0.36	0.37	-2.71%

Note 23 Additional Regulatory Information

1. Title deeds of Immovable Property not held in name of the Company	NA	NA
2. Revaluation of PPE	NA	NA
3. Loans and Advances to Promoter, Director and KMP	As per Related part disclosure	As per Related part disclosure
4. CRIP	NA	NA
5. Intangible Assets under Development	NA	NA
6. Details of Benami Property held	NA	NA
7. Borrowings from banks or financial institutions	232,889.58	156,320.73
8. Willful Defaulter*	NA	NA
9. Relationship with struck off companies	NA	NA
10. Registration of charges or satisfaction with Registrar of Companies	NA	NA
11. Compliance with number of layers of companies	NA	NA

Note 24 Other Information

- Figures have been rounded off to the nearest hundred rupees.
- These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous years figures have been recast / restated wherever necessary to make them comparable with figure of current year.

As per our Audit Report of even date
For Aakash Kumar & Co.
Chartered Accountants
FIR: 02954

Aakash Kumar
Prop.
M.No. 536993
Date: 03/09/2024
Place: New Delhi



For & On Behalf of the Board
CREDENT CONNECT N CARE PRIVATE LIMITED

[Signature]
Dimple Sharma
Director
DIN: 05176775

[Signature]
Karan Sharma
Director
DIN: 07704737

CREDENT CONNECT N CARE PRIVATE LIMITED
(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Note 25

Related Party Disclosure (Pursuant to Accounting Standard - 18)

(a) Wholly and Subsidiary Companies **NA**

(b) Key Management Personnel

Sl. No.	Name	Designation
1	Dimple Sharma	Director
2	Karan Sharma	Director

(c) Relative of Key Management Personnel

Sl. No.	Name	Relation
1	Tarun Sharma	Director's Husband

(d) Enterprises over which Key Management Personnel and /or their relative who are able to exercise significant influence

Sl. No.	Name	CIN
1	Credent Team Private Limited	U93090DL2017PTC312616
2	Credent Managements And Consultants Private Limited	U93000DL2012PTC230933
3	Alltrak Technologies Private Limited	U72200DL2021PTC389951

(e) Detail of transactions with Related Parties during the year

(Rs. in Hundreds)

Sl. No.	Particulars	Enterprises referred in point No. (d) above	KMP	Relative of KMP
1	Remuneration Paid	-	13,626.00	2,536.24
	Sitting Fee		420.00	
2	Loan / Advance given	251,135.90	-	-
3	Loan / Advance taken	353,349.70	4,049.86	46,190.01



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CREDENT CONNECT & CARE PRIVATE LIMITED
(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Note 10 Depreciation Under Company Act as Per Schedule II for the FY 2023-24
Under S.L.M. Method

Particulars		Gross Block			Depreciation					Net Block		
		Cost as on 01-04-2023	Addition During the year	Sold / Transfer	Cost as on 31.03.2024	Depreciation as on 01.04.2023	During the year	Transfer to/from Reserve	Depreciation as on 31.03.2024	Residual Value	W.D.V. as on 31.03.2024 Amt (Rs.)	W.D.V. as on 31.03.2023 Amt (Rs.)
Property, Plant & Equipment												
Furniture & Fixture	10 years	13,576.47	130.00	-	13,706.47	6,445.63	1,298.718	-	7,744.34	605.32	5,962.13	7,130.84
Computer	3 years	62,555.73	6,822.86	-	69,377.79	22,524.09	15,785.661	-	42,393.75	3,468.89	27,068.34	40,031.64
Plant & Machinery	15 years	9,076.31	250.00	-	9,326.31	2,995.66	543.789	-	3,139.44	466.32	6,186.87	6,480.65
Building	30 years	55,660	-	-	55,660.00	1,946.08	1,782.823	-	4,708.90	2,383.40	50,959.10	52,721.82
Vehicle	15 years	115,531.15	14,674	25,197	105,009.39	1,211.14	14,543.229	-	16,751.36	5,209.47	88,258.63	113,322.01
Sub Total		256,409.66	33,875.79	25,197	255,087.66	36,722.60	37,931.191	-	74,651.70	12,654.48	178,434.17	314,987.06
Intangible Assets												
Software	3 Years	-	2,265	-	2,265.00	-	93.00	-	93.00	-	2,192.00	-
Sub Total		-	2,265	-	2,265.00	-	93.00	-	93.00	-	2,192.00	-
Total		256,409.66	36,140.79	25,197	255,352.86	36,722.60	38,024.19	-	74,744.70	12,654.48	180,588.17	315,007.06
Provision for Depreciation		125,437.78	131,104.73	-	256,542.51	32,993.05	1,7692.39	-	45,855.43	13,870.48	219,697.06	106,474.72



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CREDENT CONNECT N CARE PRIVATE LIMITED
(Formerly known as Credent Cold Chain Logistics Private Limited)
CIN: U63000DL2015PTC281994

Depreciation U/S 32 of Income Tax Act 1961, for the FY 2023-24
Fixed Assets:

Particulars		Cost as 01-04-2023	Gross Block		Sales During The Year	Cost as on 31.03.2024	Depreciation for the year	Net Block
			More than than 180 days	Less than than 180 days				W.D.V. as on 31.03.2024 Amt (Rs.)
Block-I	10%							
Furniture & Fixture		8,509.66	130.00	-		8,639.66	863.97	7,775.69
Block-II	40%							
Computer		32,458.41	3,957.06	2,865.00		39,280.47	15,139.19	24,141.28
Block-III	15%							
Plant & Machinery		11,632.73	119,913.23	-	25,197.49	106,348.47	15,952.27	90,396.20
Vechile		-	-	-		-	-	-
Block-IV	10%							
Building		45,091.00	-	-		45,091.00	4,509.10	40,581.90
Block-V	25%							
Software		-	-	2,265.00	-	2,265.00	283.13	1,981.88
Total		97,691.80	124,000.29	5,130.00		199,359.60	36,464.53	162,895.07



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