



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit & loss for the year ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the Profits for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the



Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is 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 standalone 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 standalone 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 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. but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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.

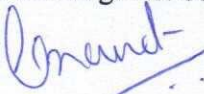
Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 except for the matters reported in 1(g) below.
 - c) The Balance Sheet, the income and expenditure account dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid financial statements comply with the AS 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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) Based on our examination the Company, in respect of Financial Year commencing on 1st April, 2023, has used accounting software for maintaining its books of account, which do not have a feature of recording audit trail (edit log) facility and hence same has not operated throughout the year for all relevant transactions recorded in the respective software.



- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
2. Since the company has not covered with criteria laid down in 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, report under the Companies (Auditor's Report) Order, 2020 ("the Order"), has not been furnished.

For **P M ANANDA & Co,**
Chartered Accountants
(Firm Reg. No: 009050S)



(P M Ananda)
(Partner)

(Mem No: 209534)

UDIN: 24209534BKAOLB4684



Place : Bengaluru

Date : 20/09/2024

GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
CIN:U29193KA2012PTC066544

BALANCE SHEET AS AT MARCH 31, 2024

(Figures in '000' INR)

Particulars		Note No.	As at March 31, 2024	As at March 31, 2023
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	2	100	100
	(b) Reserves and Surplus	3	-100	-3,691
	(c) Money Received Against Share Warrants		-	-
2	Share Application money pending allotment			
3	Non-Current Liabilities			
	(a) Long-Term Borrowings		-	-
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Other Long-Term Liabilities		-	-
	(d) Long-Term Provisions		-	-
4	Current Liabilities			
	(a) Short-Term Borrowings		-	-
	(b) Trade Payables		-	-
	(A) total outstanding dues of micro and small enterprises		-	-
	(B) total outstanding dues of creditors other than micro and small enterprises		-	-
	(c) Other Current Liabilities	4	-	5,015
	(d) Short-Term Provisions	5	-	66
	Total		-	1,490
II.	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant and Equipments & Intangible Asset	6	-	11
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)		-	-
	(d) Long-Term Loans and Advances		-	-
	(e) Other Non-Current Assets	7	-	5
2	Current Assets			
	(a) Current Investments		-	-
	(b) Inventories	8	-	640
	(c) Trade receivables		-	-
	(d) Cash and Cash Equivalents	9	-	565
	(e) Short-Term Loans and Advances	10	-	8
	(f) Other Current Assets	11	-	262
	Total		-	1,490

See accompanying notes to the financial statements

1-23

As per our report of even date

For P M Ananda & Co
Chartered Accountants
Firm Reg. No: 0090505

P M Ananda
P M Ananda
Partner
Membership No. : 209534



For and On behalf of the Board of Directors

Prabhav Narasimha Rao
Prabhav Narasimha Rao
Director
DIN:012277473

Priyashaila Prabhav Rao
Priyashaila Prabhav Rao
Director
DIN:02122050

Place: Bengaluru
Date: 20/09/2024

GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
CIN:U29193KA2012PTC066544

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024

(Figures in '000' INR)

Particulars	Note No	For the year Ended March 31, 2024	For the year Ended March 31, 2023
REVENUE			
Revenue from Operations		-	-
Other Income	12	4,807	-
Total Income		4,807	-
EXPENSES			
Cost of Materials Consumed		-	-
Change in Stock-in-Trade	13	640	-
Employee Benefit Expenses		-	-
Finance Costs		-	-
Depreciation and Amortization Expenses		-	-
Other Expenses	14	576	8
		1,216	8
Profit Before Tax		3,591	-8
Tax Expense			
Current Tax			
Earlier Tax Expenses		-	-
Deferred Tax		-	-
Profit/(Loss) for the period		3,591	-8
Earnings per Equity Share [face value of Rs 10/- each]			
Basic	15	359	(1)

Notes forming part of Financial Statements

1-23

As per our report of even date

For P M Ananda & Co

Chartered Accountants

Firm Reg. No: 009050S

P M Ananda

Partner

Membership No. : 209534

Place: Bengaluru

Date: 20/09/2024



For and On behalf of the Board of Directors

Prabhav Narasimha Rao

Director

DIN:012277473

Priyashalla Prabhav Rao

Director

DIN:02122050

GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET

Note 1: Statement on Significant Accounting Policies

i. Basis of preparation of financial statements

As Board of Directors decided to make an application to the Registrar of Companies, Karnataka under the provisions of section 248 (2) of Companies Act 2013 for striking off the name of the Company from the Register of Companies. The financial statements have been prepared under the liquidation basis of accounting on the assumption that the company ceases to be a going concern.

ii. Operating Cycle

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 to the Companies Act, 2013. Based on the nature of service 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 12 months for the purpose of current – non-current classification of assets and liabilities.

iii. Property, Plant and Equipment & Intangible Asset

Property, Plant & Equipment: Property, Plant & Equipment assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses. Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets: Intangible assets are recognised, if it is probable that the future economic benefits that are attributable to the asset will flow to the company and the cost of the assets can be measured reliably. These assets are stated at cost which comprises the purchase price and directly attributable expenditure in developing such assets and making it ready for its intended use, net of accumulated amortization and accumulated impairment losses, if any. Gains or losses arising from the retirement or disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit or Loss.

iv. Depreciation/Amortisation

Effective from 1st April 2014, the company depreciates its Property, Plant & Equipment over the useful life in the manner prescribed in Schedule II to the Companies Act, 2013. Accordingly depreciation on Computer and Furnitures & Fixtures is provided on written down value method, over the useful as specified in the schedule as below

- | | |
|---------------------------|----------|
| 1. Computer Equipment | 3 years |
| 2. Furniture's & Fixtures | 10 years |

Depreciation on additions to assets or on sale/discardment of assets is calculated pro-rata for the month of such addition or up to the month of such sale/discardment, as the case may be. Assets of very immaterial value are completely depreciated by retaining Rs.1/- in the net block for the purpose of recognition of assets.



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET

v. Inventories

Inventories are valued at lower of cost and net realisable value. Cost is determined on FIFO basis. Net realisable 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

vi. Revenue Recognition

Sales are recognized when the substantial risks and rewards of ownership in the goods are transferred to the customer and are recognized net of trade discounts, rebates, sales tax and excise duty. Service Income is accounted as and when services are rendered and are net of service tax.

vii. Earning per share

Annualised earnings/ (Loss) per equity share (basic and diluted) is arrived based on Net Profit/ (Loss) after Taxation to the weighted average number of equity shares.

viii. Taxes on Income

Income tax expense comprises current tax and deferred tax charge or credit and MAT entitlement.

Current tax provision is made based on the tax liability computed after considering tax allowances and exemptions under the Income Tax Act, 1961.

Deferred tax is recognised on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantially enacted as on the Balance Sheet date. Deferred tax assets are recognised and carried forward to the extent that there is a reasonable/ virtual certainty that sufficient future taxable income will be available against which such deferred tax asset can be realised.

ix. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. Provisions are reviewed regularly and are adjusted wherever necessary to reflect the current best estimates of the obligation. When the Company expects a provision to be reimbursed, the reimbursement is recognised as a separate asset, only when such reimbursement is virtually certain.

Contingent Liabilities are disclosed when there is possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events, not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent Assets are neither recognised nor disclosed in the financial statements

x. Impairment of Assets

At each balance sheet date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET

recognised in the Statement of Profit and Loss to the extent the carrying amount exceeds the recoverable amount.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortisation, had no impairment loss been recognised.

xi. Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets to the extent that they relate to the period till such assets are ready to be put to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of profit and loss.

xii. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and reported amounts of income and expenses during the reporting period. Difference between actual results and estimates are recognised in the period in which the results are known/ materialised.



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

16. Related Party Disclosures

*Names of Related Parties and Nature of Relationship
(As identified by the management)*

Nature of Relationship	As at March 31, 2024 and March 31, 2023
Director of the Company(Key Managerial Personnel)	Prabhav N Rao
	Priyashaila Prabhav Rao
Companies Under Same Management	Achates Hospitality Services Private Limited
	Leapfrog Engineering Services Private Limited
	Orbis Technosphere Private Limited
	Achates Specialty food Private Limited

The details of amount due to or due from as at March 31, 2024

(Figures in '000' INR)

Particulars	2023-24	2022-23
Trade Receivables		
Orbis Technosphere Private Limited	-	262
Advance received		
Achates Hospitality Services Private Limited	-	478
Leapfrog Engineering Services Private Limited	-	3971

17. At the year-end, there were no outstanding to MSMED Enterprises.

To comply with the requirement of The Micro, Small and Medium Enterprises Development Act, 2006, the Company requested its suppliers to confirm it whether they are covered as Micro, Small or Medium enterprises as is defined in the said Act. Based on the communication received from such suppliers confirming their coverage as such enterprise, the Company has recognized them for the necessary treatment as provided under the Act, from the date of receipt of such confirmations.

Further for the year end there is no due to MSMED Enterprises.

19. The Company is a Small-and-medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing accounting standards notified under the companies Act, 1956 shall continue to apply. Accordingly, the Company has complied with the Accounting Standards as applicable to a small-and-medium sized company.

20. The Company does not have any undisclosed income during the year.



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS

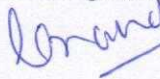
21. Other than in the normal and ordinary course of business there are no funds that have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall directly or indirectly lend or other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company; or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

There have been no funds that have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding party or Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

22. The disclosure on the following matters required under Schedule III as amended not being relevant or applicable in case of the Group, same are not covered:
- The Company has not traded or invested in crypto currency or virtual currency during the financial year
 - No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under
 - The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority
 - The Company has not entered into any scheme of arrangement.
 - No registration and/or satisfaction of charges are pending to be filed with ROC.
 - There are no transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
 - The Company does not have any relationship with struck off companies.
23. These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Corresponding figures for previous year presented have been regrouped, wherever necessary, to confirm to the current year classifications.

Notes forming part of Financial Statements 1-23

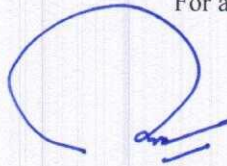
For P M Ananda & Co
Chartered Accountants
Firm Reg. No:009050S


(P M Ananda)

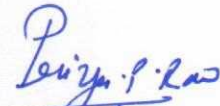
Partner
Mem No. : 209534
Place: Bengaluru
Date: 20/09/2024



For and On behalf of the Board



(Prabhav Narasimha Rao)
Director
DIN:02277473



(Priyashail P Rao)
Director
DIN:02122050

GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED					
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024					
(Figures in '000' INR)					
2	SHARE CAPITAL	AS AT MARCH 31, 2024		AS AT MARCH 31, 2023	
		No of Shares	Amount	No of Shares	Amount
	AUTHORISED Equity Shares of Rs. 10/- each	1,00,000	1,000	1,00,000	1,000
		1,00,000	1,000	1,00,000	1,000
	ISSUED, SUBSCRIBED & PAID UP Equity Shares of Rs. 10/- each fully paid up	10,000	100	10,000	100
		10,000	100	10,000	100
2.1. Reconciliation of Shares Outstanding at the beginning and at the end of the Year					
2.1	Particulars	AS AT MARCH 31, 2024		AS AT MARCH 31, 2023	
		No of Shares	Amount	No of Shares	Amount
	At the beginning of the year	10,000	100	10,000	100
	Issued during the year	-	-	-	-
	Outstanding at the end of the year	10,000	100	10,000	100
2.2. Terms/Rights attached to Shares: The Company has only one class of equity shares having a par value of Rs 10/- per share. Each holder of equity share is entitled to one vote per share held and is entitled to dividend, if declared at the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
2.3. Details of shareholders holding more than 5% of total equity shares:					
2.3	NAME OF THE SHAREHOLDER	AS AT MARCH 31, 2024		AS AT MARCH 31, 2023	
		No of Shares	% of Holding	No of Shares	% of Holding
	Prabhav Narasimha Rao	6,000	60	6,000	60
	Priya Shaila P Rao	4,000	40	-	-
	Sandeep Yadav	-	-	4,000	40



NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Figures in '000' INR)

Note No	Particulars	AS AT MARCH 31, 2024	AS AT MARCH 31, 2023
3	RESERVES AND SURPLUS		
	Surplus/(Deficit) in the Statement of Profit and Loss		
	Opening Balance	-3,691	-3,684
	Add : Net Profit for the year	3,591	-8
		-100	-3,691
4	OTHER CURRENT LIABILITIES :		
	Trade Advances Received	-	4,449
	Other Payables		
	Statutory Dues	-	561
	Other Payables	-	5
		-	5,015
5	SHORT TERM PROVISIONS		
	Others		
	Audit Fees Payable		66
		-	66
7	OTHER NON CURRENT ASSET		
	Security Deposits		
	Security deposit paid to VAT dept	-	5
		-	5
8	INVENTORIES :		
	(At lower of Cost and Net realisable value)		
	Stock-in-trade	-	640
		-	640
9	CASH AND CASH EQUIVALENTS		
	Balances with Scheduled Banks	-	8
	Cash on Hand	-	558
		-	565
10	LOANS & ADVANCES		
	Income Tax Receivable	-	8
		-	8
11	OTHER CURRENT ASSETS		
	Orbis technosphere Private Limited.	-	262
		-	262



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Figures in '000' INR)

Note No	Particulars	For the year Ended March 31, 2024	For the year Ended March 31, 2023
12	OTHER INCOME		
	Liabilities no longer payable	4,807	-
13	CHANGES IN INVENTORIES		
	Opening Stock		
	Stock-in-trade	640	640
	Work-in-progress	-	-
	Closing Stock		
	Stock-in-trade	-	-640
	Work-in-progress		
		640	-
14	OTHER EXPENSES		
	Assets Written off	11	-
	Office Maintenance Expenses	565	-
	Payment to Auditors		8
		576	8



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

Note No	Particulars	AS AT MARCH 31, 2024	AS AT MARCH 31, 2023
15	EARNINGS PER SHARE		
	Net Profit attributable to equity shareholder	3,591	-8
	Weighted Average Number of shares	10,000	10,000
	Earnings per share (Rupees per equity share of Rs. 10/-)	359.13	(0.75)

Basic earnings/ (loss) per share are calculated by dividing the net profit/ (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per Share:

The Company is a Small-and-medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2006 issued by the Ministry of Corporate Affairs on December 07, 2006 and therefore, the disclosure of diluted earnings per share is not required.

14.1	ADDITIONAL INFORMATION FORMING PART OF NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024		
	Particulars	For the year Ended March 31, 2024	For the year Ended March 31, 2023
	* PAYMENT TO AUDITOR INCLUDES THE FOLLOWING		
	- for statutory Audit	-	8
	- for Taxation Matters	-	-
	- for other services (exclusive of service tax)	-	-
		0	8



GREENFIRE SAFETY AND CONTROLS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

Note 6: Property, Plant & Equipments & Intangible Assets

(Figures in '000' INR)

Particulars	Gross Block				Accumulated Depreciation & Amortization				Net Block	
	As at April 1, 2024	Additions	Other Adjustments	As at March 31, 2024	As at April 1, 2023	Depreciation Charge for the year	Other Adjustments	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
Computer Equipment	211	-	-211	-	200	-	-200	-	-	11
Furniture and Fixtures	2	-	-2	-	2	-	-2	-	-	0
Total	213	-	-	-	202	-	-202	-	-	11
Previous Year	213	-	-	213	202	-	-	202	11	11

