Bansal Modi & Associates
Chartered Accountants
FRN:- 022214C

Opp. New Civil Court, Khilchipur Road, Jirapur
Dist.- Rajgarh (M.P.)-465691
E-mail: bansalmodica@gmail.com
M. No.:- 78280-51917, 90397-62028

INDEPENDENT AUDITORS' REPORT

To

The Designated Partner

TNA Solutions LLP

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of TNA Solutions LLP, which comprise the balance sheet as at March 31,2024, and the Statement of Profit and Loss for the year then ended, 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 applicable laws and regulations to a Limited Liability Partnership 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 Firm as at March 31, 2024, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. 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 Firm in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements 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.

Emphasis of Matter

As more specifically explained in Notes to the financial statements, the Firm has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Firm expects to recover the carrying amount of these assets. The Firm continues to evaluate them as highly probable considering the orders in hand. The Firm will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

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Management's responsibility for the financial statements

The Firm's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Firm in accordance with the accounting principles generally accepted in India, including the accounting standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Firm 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 (representing the Firm's partners) is responsible for assessing the Firm'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 Firm or to cease operations, or has no realistic alternative but to do so.

The designated partners are also responsible for overseeing the Firm'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:

- 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Firm's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw

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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 Firm 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 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.

For Bansal Modi & Associates
Chartered Accountants
Firm Registration No.022214C

Bansal Modi & Associates
FRN - 022214C
Chartered Accountants

(Aman Modi)
Partner
Membership No. 186255
UDIN : 24186255BKGQJK5215

Place: Zirapur
Date: September 20, 2024

TNA SOLUTIONS LLP

BALANCE SHEET AS AT 31st Mar, 2024

LLPIN : AAY-6498

(Figures In Rupees)

Particulars	Note No.	As on 31st Mar, 2024	As on 31st Mar, 2023
I. CAPITAL AND LIABILITIES			
(1) Partner's Funds			
(a) Partners' Capital	2.01	1,91,00,000	1,00,00,000
(b) Reserves and Surplus	2.02	3,17,46,677	38,60,634
		5,08,46,677	1,38,60,634
(2) Non-Current Liabilities			
(a) Secured Loans	2.03	-	6,64,751
(b) Unsecured Loans	2.04	99,39,909	10,00,000
(3) Current Liabilities			
(a) Short-Term Borrowings	2.05	10,41,70,975	1,85,83,350
(b) Trade Payables	2.07	5,07,40,597	1,43,67,348
(c) Other Current Liabilities	2.08	1,08,70,224	7,80,557
(d) Short-Term Provisions	2.09	1,73,15,555	16,71,101
		18,30,97,350	3,54,02,356
Total		24,38,83,936	5,09,27,741
II.ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets	2.06	65,93,067	38,32,841
(b) Non-Current Investments	2.10	33,55,000	-
(d) Long Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
		99,48,067	38,32,841
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories		18,51,78,726	2,74,47,950
(c) Trade Receivables	2.11	3,91,70,559	92,18,577
(d) Cash and Cash Equivalents	2.12	9,20,030	22,37,704
(e) Short-Term Loans and Advances	2.13	3,00,000	63,94,982
(f) Other Current Assets	2.14	83,66,553	17,95,687
		23,39,35,869	4,70,94,900
Total		24,38,83,936	5,09,27,741

Significant Accounting Policies : Note 1.0

Refer accompanying notes. These notes are integral part of the financial statements

For and on behalf of TNA SOLUTIONS LLP

TNA SOLUTIONS LLP — PARTNER | TNA SOLUTIONS LLP — PARTNER

AMBUJ JAIN	TANU JAIN	AYUSH JAIN
PARTNER	PARTNER	PARTNER
(DIN : 09324028)	(DIN : 09324029)	(DIN : 10537350)

FOR BANSAL MODI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:-022214C

Bansal Modi & Associates FRN - 022214C Chartered Accountants

CA AMAN MODI
(PARTNER)
M. NO.: 186255

Place : Indore
Date : 20th September 2024

UDIN : 24186255BKGQIJ3990

TNA SOLUTIONS LLP

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

LLPIN : AAY-6498

(Figures in Rupees)

Particulars	Note No.	Period Ended 31st Mar, 2024	Period Ended 31st Mar, 2023
Income			
Revenue from Operations	3.01	36,27,13,470	17,47,66,236
Other Income		4,26,379	3,12,042
		36,31,39,850	17,50,78,278
Expenses			
Opening Stock		2,74,47,950	44,93,788
Purchase of Stock		38,72,98,124	17,29,07,922
Closing Stock		(18,51,78,726)	(2,74,47,950)
Direct Expenses	3.02	4,51,66,733	54,41,900
Employee benefits expenses	3.03	2,23,19,142	83,91,533
Finance Charges		1,24,23,874	30,28,881
Other Indirect Expenses	3.04	96,98,562	27,26,706
Depreciation and amortization expenses	2.06	10,99,515	5,57,611
		32,02,75,176	17,01,00,391
Profit / (Loss) before exceptional and extraordinary items and tax		4,28,64,674	49,77,887
Exceptional Items		-	-
Extraordinary Items		-	-
		4,28,64,674	49,77,887
Profit / (Loss) before tax		4,28,64,674	49,77,887
Less : Tax Expenses			
Current Tax		1,49,78,632	15,53,101
Profit / (Loss) for the Period from Continuing Operations		2,78,86,042	34,24,786

The accompanying notes are an integral part of the financial statements.

For and on behalf of TNA SOLUTIONS LLP

TNA SOLUTIONS LLP
PARTNER

AMBUJ JAIN
PARTNER
(DIN : 09324028)

TNA SOLUTIONS LLP
PARTNER

TANU JAIN
PARTNER
(DIN : 09324029)

AYUSH JAIN
PARTNER
(DIN : 10537350)

FOR BANSAL MODI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:-022214C

Bansal Modi & Associates • FRN - 022214C • Chartered Accountants

CA AMAN MODI
(PARTNER)
M. NO.: 186255

Place : Indore
Date : 20th September 2024

UDIN : 24186255BKGQU3990