



**9<sup>th</sup> ANNUAL REPORT**

**2023-24**

---

**NOVA FERTICARE PRIVATE LIMITED**

---



## Corporate Information

### Board of Directors:

Sreekanth Yenigalla	Director	07228577	17/07/2015 Resigned w.e.f. 04.07.2024
Aarekatla Purnachandra Rao	Director	07228700	17/07/2015
Rajesh Cherukuri	Additional Director	09840611	w.e.f 04.07.2024 to be regularized in this AGM

### Corporate Identity Number:

U24100TG2015PTC099837

### Registered Office:

Sy.No.251/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN

E-Mail: novafertic@gmail.com

### Statutory Audits: (From the conclusion of 6<sup>th</sup> AGM to 11<sup>th</sup> AGM -21-22 to 25-26)

M/s. NSVR& ASSOCIATES, LLP

Chartered Accountants,

FRN: 008801S/S2000060

#### **Address:**

House No.1-89/1/42, 2nd Floor,  
Plot No.41 and 43, Sri Ram Nagar Colony,  
Kavuri Hills, Guttala Begumpet, Madhapur,  
Hyderabad Telangana-500081  
Ph No: 040-23391164  
Email: info@nsvr.in



A. Purnachandra Rao

# NOVA FERTICARE PRIVATE LIMITED

CIN: U24100TG2015PTC099837,

Email: [novafertic@gmail.com](mailto:novafertic@gmail.com), Phone No: 7995058789

Regd. Office: Sy. No: 251/A/1, Singannaguda Village, Mulugu Mandal, Siddipet

Medak - 502279 IN

## NOTICE

Notice is hereby given that the 9<sup>th</sup> Annual General Meeting of the members of 'NOVA FERTICARE PRIVATE LIMITED' ('THE COMPANY') will be held on Monday, the 30<sup>th</sup> day of September 2024 at 12.30 P.M. at its registered office situated at Sy.No.251/A/1, Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN for transacting the following business at shorter notice:

### ORDINARY BUSINESS:

1. Adoption of Audited Financial Statements of the Company for the financial year ended 31st March, 2024 and the reports of the Auditors and Board of Directors thereon.

*To consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:*

"RESOLVED THAT pursuant to the provisions of section 129 and all other applicable provisions of the Companies Act, 2013 and Rules made there under the Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2024, together with the Report of the Board of Directors and the Auditors thereon, be and are hereby considered, approved and adopted."

"RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do or cause to be done all such acts, deeds and things as may be required or considered necessary or incidental thereto for giving effect to the aforesaid resolution."

### SPECIAL BUSINESS:

2. To Regularize the Appointment of Mr.Rajesh Cherukuri (holding DIN: 09840611) as Director of the Company, and in this regard pass the following resolution as an **Ordinary Resolution**.

"RESOLVED THAT pursuant to the provisions of section 152 and other applicable provisions of the Companies Act, 2013 (the "Act") and rules made there under (as may be amended from time to time, including any statutory modification(s) or enactment thereof for the time being in force) the consent of the members of the company be and is hereby accorded to appoint Mr. Rajesh Cherukuri (holding DIN: 09840611 ), (who has been appointed as an Additional Director w.e.f 04.07.2024 and who holds office up to this Annual General Meeting) as Director of the Company in respect of whom the Company has received a notice in writing under section 160 of the Act, from the members proposing his candidature for the office of Director of the Company, as a Director of the Company."

A. Perumalappa





**"RESOLVED FURTHER THAT,**the Board of Directors of the Company be and are hereby authorized to do all such acts, deeds and things and things as may be necessary or desirable in connection with or incidental for giving effect to the above resolution including but not limited filing of requisite E-forms with Ministry of Corporate Affairs in this regard."

**"RESOLVED FURTHER THAT** Mr. M Ramana Reddy, Practicing Company Secretary, P.S. Rao & Associates, Hyderabad be and is hereby authorized to certify, to affix the Digital Signature in the required e-Forms and to submit the all necessary forms with the Registrar of Companies/Ministry of Corporate Affairs"

By Order of the Board  
**For Nova Ferticare Private Limited**

Date: 10.08.2024  
Place: Singannaguda



*A. Purnachandra Rao*

**Arikatla Purnachandra Rao**

**Director**

**DIN: 07228700**

# NOVA FERTICARE PRIVATE LIMITED

CIN: U24100TG2015PTC099837,

Email: [novafertic@gmail.com](mailto:novafertic@gmail.com), Phone No: 7995058789

Regd. Office: Sy. No: 251/A/1, Singannaguda Village, Mulugu Mandal, Siddipet  
Medak - 502279 IN

## EXPLANATORY STATEMENT:

*(Pursuant to Section 102 of the Companies Act, 2013)*

### ITEM NO. 2:

The Board of Directors of the Company appointed Mr Rajesh Cherukuri (DIN: 09840611 ) as an additional Director pursuant to section 161 of the Companies Act, 2013, w.e.f .04.07.2024 to hold office up to the date of this Annual General Meeting.

The Company has received consent in writing to act as Director pursuant to Rule 8 of the Companies (Appointment and qualifications of Directors) Rules, 2014 to the effect that he is not disqualified under sub-section (2) of the Companies Act, 2013.

The Board considers that his association would be immense benefit to the Company and it is desirable to avail his services as Director. Accordingly, the Board recommends the resolution **No.2**, for the approval of the Members as an **Ordinary Resolution** to regularize Mr.Rajesh Cherukuri as Director of the Company

By Order of the Board  
For, NOVA FERTICARE PRIVATE LIMITED

Date: 10.08.2024  
Place: Singannaguda



*A. Purnachandra Rao*  
Arikatla Purnachandra Rao

Director  
DIN: 07228700

**NOTES:**

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE 9<sup>TH</sup> ANNUAL GENERAL MEETING (AGM) IS ENTITLED TO APPOINT A PROXY OR PROXIES TO ATTEND AND VOTE ON HIS / HER BEHALF ONLY ON A POLL. A PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT OF PROXY, IN ORDER TO BE EFFECTIVE, MUST BE RECEIVED BY THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE AGM.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

2. The Register of Directors and their shareholding, maintained u/s 170 of the Companies Act, 2013 and Register of Contracts or Arrangements in which Directors are interested maintained u/s 189 of the Companies Act, 2013 and all other documents referred to in the notice and explanatory statement, will be available for inspection by the members of the Company at Registered office of the Company during business hours 10:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.
3. Pursuant to Section 113 of the Companies Act, 2013 and Rules framed there under, the corporate members intending to send their authorized representatives to attend the AGM are requested to send to the Company, a certified copy of the Board Resolution and Power of Attorney, if any, authorizing their representative(s) to attend and vote, on their behalf, at the AGM.
4. The Ministry of Corporate Affairs (MCA), Government of India has introduced a 'Green initiative in Corporate Governance' by allowing paperless compliances by the Companies for service of documents to their Members through electronic mode, which will be in compliance with Section 20 of the Companies Act, 2013 and Rules framed there under.
5. Members are requested to bring and produce the Attendance Slip duly signed as per the specimen signature recorded with the Company for admission to the AGM venue.

By Order of the Board  
For, NOVA FERTICARE PRIVATE LIMITED

Date: 10.08.2024  
Place: Singannaguda



*A. Purnachandra Rao*  
Arikatla Purnachandra Rao  
Director  
DIN: 07228700



# NOVA FERTICARE PRIVATE LIMITED

CIN: U24100TG2015PTC099837,

Email: [novafertic@gmail.com](mailto:novafertic@gmail.com), Phone No: 7995058789

Regd. Office: Sy. No: 251/A/1, Singannaguda Village, Mulugu Mandal, Siddipet

Medak - 502279 IN

## Form No. MGT-11 PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

I/ We, being the member(s) of \_\_\_\_\_ shares of the above-named Company, hereby appoint:

- 1) Name \_\_\_\_\_  
Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_  
Signature \_\_\_\_\_ or failing him/her;
- 2) Name \_\_\_\_\_  
Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_  
Signature \_\_\_\_\_ or failing him/her;
- 3) Name \_\_\_\_\_  
Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_  
Signature \_\_\_\_\_;

as my/ our Proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 9<sup>th</sup> Annual General Meeting of the Company, to be held on Monday, the 30<sup>th</sup> day of September 2024 at 12.30 P.M. at its registered office situated at Sy.No.251/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN India and at any adjournment thereof in respect of the following resolutions:

Resolution No.	Ordinary and Special Business:
1	<b>Ordinary Business:</b> Adoption of Audited Financial Statements of the Company for the financial year ended 31 <sup>st</sup> March, 2024 and the reports of the Auditors and Board of Directors thereon.
2	<b>Special Business:</b> To regularize the appointment of Mr Rajesh Cherukuri as Director w.e.f. 04.07.2024

Affix  
Revenue  
Stamp

Signed this \_\_\_\_\_ day of September, 2024.

Signature of Shareholder: \_\_\_\_\_

Signature of Proxy holder: \_\_\_\_\_

A. Puonachandran



# NOVA FERTICARE PRIVATE LIMITED

CIN: U24100TG2015PTC099837,

Email: [novafertic@gmail.com](mailto:novafertic@gmail.com), Phone No: 7995058789

Regd. Office: Sy. No: 251/A/1, Singannaguda Village, Mulugu Mandal, Siddipet

Medak - 502279 IN

## ATTENDANCE SLIP

<b>DP.ID*</b>	
---------------	--

<b>Master Folio No.</b>	
-----------------------------	--

<b>Client ID*</b>	
-------------------	--

<b>No. of Shares held</b>	
-------------------------------	--

I hereby record my presence at the 9<sup>th</sup> Annual General Meeting of the Company on Monday, the 30<sup>th</sup> day of September 2024 at 12.30 PM at its registered office situated at Sy.No.251/A/1., Singannaguda Village Mulugu Mandal Siddipet Medak TG 502279 IN.

<b>MEMBER'S/PROXY'S NAME IN BLOCK LETTER</b>	
<b>MEMBER'S/PROXY'S/AUTHORIZED REPRESENTATIVE'S SIGNATURE</b>	

### NOTES:

1. Please complete the DP ID- Client ID No. and name of the Member/Proxy, sign this attendance slip and hand it over, duly signed, at the entrance of the meeting hall.
2. Shareholder/Proxy holder desiring to attend the meeting should bring his/her copy of the notice of Annual General Meeting for reference at the meeting.

\* Applicable for shareholders holding shares in electronic form.

A. Purushotham





# NOVA FERTICARE PRIVATE LIMITED

CIN: U24100TG2015PTC099837,

Email: [novafertic@gmail.com](mailto:novafertic@gmail.com), Phone No: 7995058789

Regd. Office: Sy. No: 251/A/1, Singannaguda Village, Mulugu Mandal, Siddipet

Medak - 502279 IN

## DIRECTORS' REPORT

Your Directors have pleasure in presenting the 9<sup>th</sup> (Eighth) ANNUAL REPORT on the business and operations of the Company together with the Audited Financial Statements for the Financial Year ended March 31, 2024 ("the financial year under review").

### I. FINANCIAL PERFORMANCE:

(Amount in Thousands)

Particulars	Year Ended March 31, 2024	Year Ended March 31, 2023
Income from Operations	0	0
Other income	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>
Total Expenditure	40.40	5.00
<b>Profit Before Tax</b>	<b>(40.40)</b>	<b>(5.00)</b>
Less: Tax expenses	0	0
<b>Net Profit/Loss</b>	<b>(40.40)</b>	<b>(5.00)</b>

### SUMMARY OF OPERATIONS & STATE OF COMPANY'S AFFAIRS: (Amount in Rs.)

For the financial year under review your company recorded a loss of Rs.40,400/- as against the loss of Rs. 5000/- for the FY 2022-23. During the financial year under review, the affairs of the Company are conducted in accordance with the accepted business practices and within the purview of the applicable legislations.

### SUBSIDIARY COMPANIES/JOINT VENTURES/ASSOCIATE COMPANIES:

The Company does not have any Subsidiary Company, Joint Ventures. During the financial year under review no Company has become/ceased to be its Subsidiary, Joint Venture or Associate of Company.

### SHARE CAPITAL:

The paid-up Equity Share Capital as at March 31, 2024 stood at Rs.4,00,000/-. During the financial year under review, there is no change in the capital structure of the company.

9  
A. Purnachand R

ch. Rishu



**CHANGE IN THE NATURE OF BUSINESS**

During the financial year under review, there is no change in the nature of the business.

**DIVIDEND:**

The Board of directors do not recommend any Dividend for the year under review.

**TRANSFERS TO RESERVES: (Amount in Rs.)**

During the financial year under review, the company has not transferred any profit to reserves for the financial year 2023-2024 but loss of Rs. (40,400) was transferred to Surplus A/c and a balance of Rs.(40,100) was outstanding under Surplus A/c

**MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

During the financial year under review, there is no change in the Board of Directors of the Company

However the following changes occurred after the Balance Sheet to till the date of this Report.

S.No	Name of the Director	DIN	Particulars of Change
1	Mr Rajesh Cherukuri	09840611	Appointed as Additional Director w.e.f. 04.07.2024
2	Mr Sree Kanth Yenigalla	07228577	Ceased to be Director w.e.f. 04.07.2024

**NO. OF BOARD MEETINGS HELD DURING THE YEAR:**

The Board of Directors duly met 4 (Four) times and in respect of which meetings, proper notices were given and the proceedings were properly recorded.

**DIRECTORS' RESPONSIBILITY STATEMENT:**

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the Internal, Statutory Auditors and the reviews performed by Management and the Board, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2023-24

Accordingly, pursuant to Section 134 (3) (c) and 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

10  
A. Puzachandran

de. lert





- i) in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards have been followed and there are no material departures;
- ii) accounting policies have been selected and applied consistently and judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as at FY ended March 31, 2024 and of the profit and loss of the Company for that period on that date;
- iii) proper and sufficient care have been taken for the maintenance of accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company, for preventing & detecting fraud and/or other irregularities;
- iv) the annual accounts have been prepared on a going concern basis;
- v) internal financial controls have been laid down by the Company and that such internal financial controls are adequate and are operating effectively; and
- vi) proper systems have been devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

#### **STATUTORY AUDITORS:**

Pursuant to Section 139, 141 & 142, and other applicable provisions, if any, of the Companies Act, 2013, M/s. NSVR & ASSOCIATES LLP, Chartered Accountants (Firm Registration No. 008801S/S200060) was appointed as statutory auditors of the Company at the 6th Annual General Meeting to hold office from the conclusion of the 6<sup>th</sup> Annual General Meeting of the Company to the conclusion of the 11<sup>th</sup> Annual General Meeting to be held in 2026 to conduct the statutory audit of the Company for the FY commencing from 2021-2022 to 2025-26.

#### **REPLIES TO THE STATUTORY AUDITOR'S REMARKS**

The Auditors Report for the financial year ended 31<sup>st</sup> March, 2024 does not contain any qualification, adverse remark or reservation and therefore, do not call for any further explanation or comments from the Board under Section 134 (3) of the Companies Act, 2013.

#### **FRAUDS REPORTED BY THE AUDITORS**

For the financial year under review, there are no frauds reported by auditors under sub-section (12) of section 143.

#### **COST RECORDS/ COST AUDIT**

As per the criteria laid down in Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, your Company is not required to maintain of cost records and accordingly cost audit is not applicable to your company.

#### **PUBLIC DEPOSITS**

During the Financial Year 2023-24, your Company has not accepted/ not required to renew any deposit that falls within the meaning of Section 73 and 74 of the Companies Act, 2013.

A. Purnachandra<sup>11</sup>

de Riedl





**PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS UNDER SECTION 186:**

During the financial year under review, the Company has not given any loan/ provided guarantee/ made any investments as specified under the provisions of section 186 of the Companies Act, 2013.

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There have been no material changes and commitments, affecting the financial position of the Company which have occurred during/ after the balance sheet date till the date of this directors' report.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS**

During the financial year under review, no significant and material orders passed by regulators or courts or tribunals impacting the going concern status and company operations in future.

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:**

During the financial year under review, there have been no material changes and commitments, affecting the financial position of the Company which has occurred during/ after the balance sheet date till the date of this directors' report.

**RISK MANAGEMENT FRAMEWORK:**

The Company has a robust internal business management framework to identify, evaluate business risks and opportunities which seeks to minimize adverse impact on the business objectives and enhance the Company's business prospects.

**ANNUAL RETURN:**

In terms of Section 92(1) of the Act, read with Rule 11 of The Companies (Management and Administration) Rules, Annual Return for the FY 2023-24 comprising the requisite details in Form MGT-7 A shall be filed by the company with MCA within prescribed time.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

During the financial year under review, there were no transactions entered with Related Parties under the provisions of Section 188 of the Companies Act, 2013 and the Rules made thereunder.

A. Purohit <sup>12</sup>

de kishu



**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:**

**Conservation of energy:**

The operations of the Company are not energy-intensive. However, The Company is making continuous efforts on ongoing basis to conserve the energy by adopting innovative measures to reduce wastage and optimize consumption.

The steps taken or impact on conservation of energy	The operations of the company are not energy intensive, adequate measures have, however, been taken, to conserve and reduce wastage and optimize consumption.
The steps taken by the company for utilizing alternate sources of energy	
The Capital investment on energy conservation equipment's	-

**Technology Absorption: Nil**

**Foreign Exchange Earnings & Outgo:**

Particulars	(Amount in Rs.)	
	2023-24	2022-23
Foreign Exchange earnings	0	0
Foreign Exchange outgo	0	0

**CORPORATE SOCIAL RESPONSIBILITY (CSR)**

Pursuant to Section 135 and Schedule VII of the Companies Act, 2013, the company do not fall under the class of companies as provided in the Act, hence, provisions of CSR shall not apply to the company.

**INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:**

The management has established and maintaining adequate internal financial controls to ensure orderly and efficient conduct of its business including adherence to company's policies to safeguard its assets, prevent and detect frauds and errors, check the accuracy and completeness of accounting records and prepare financial information.

**RISK MANAGEMENT POLICY**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

A. Purrajada

ch. test





**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed off during each Calendar year:

- No. of complaints received : Nil
- No. of complaints disposed off : Nil

**OTHER DISCLOSURES**

During the financial year under review

- a) Your company being a private limited company not required to appoint independent directors and
- b) Your company has not revised financial statement.
- c) No application made or proceedings pending against the company under the Insolvency and Bankruptcy Code, 2016.
- d) No valuation of the company has been done either for the purpose of One Time Settlement (OTS) or for the purpose of taking loan from bank/FIs.
- e) Your Company is not required to constitute board committees under Section 177 and 178 of the Companies Act, 2013.

**APPRECIATION:**

The Directors express their appreciation to all employees of the various divisions for their diligence and contribution to performance. The Directors also record their appreciation for the support and co-operation received from bankers and all other stakeholders. Last but not the least, the Directors wish to thank all shareholders for their continued support.

**By Order of the Board  
For NOVA FERTICARE PRIVATE LIMITED**

**Date: 10.08.2024**

**Place: Singannaguda**



*A. Purnachandra Rao*  
**Arikatla Purnachandra Rao**  
**Director**  
**DIN: 07228700**

*Rajesh Cherukuri*  
**RAJESH CHERUKURI**  
**Additional Director**  
**DIN: 07228577**





**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF NOVA FERTICARE PRIVATE LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion:**

We have audited the accompanying financial statements of **Nova Feticare Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss for the year ended on that date, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("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, the profit 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our audit report.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report there on.

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



**NSVR & ASSOCIATES LLP**



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

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

#### **Management's Responsibility for the 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 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 referred to in Section 133 of Companies Act 2013. 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 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 are responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the Accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 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.

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, 2016, issued by the department of company affairs, in terms of section 143 (11) of the companies Act, 2013, and on the basis of our examination of the books and records as we considered appropriate and according to the information and explanation given to us.

2. As required by section 143(3) of the Companies Act 2013, 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 purpose of our audit.

b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financials comply with the Accounting Standards specified under of Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representations received from the directors as on March 31, 2024, and 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 sub section (2) of section 164 of the Companies Act, 2013.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, and to the best of our information and according to the explanations given to us, 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 throughout the period of audit

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i) There are no pending litigations for or against the Company which would impact its financial position.
- ii) The Company does not have any derivatives contracts. Further there are no long term contracts for which provisions for any material foreseeable losses is required to be made.
- iii) There are no amounts pending that are required to be transferred to Investor Education and Protection Fund.

**For NSVR & ASSOCIATES LLP.,**  
Chartered Accountants  
(FRN No.008801S//S200060).

  
  
**P Venkata Ratnam**  
Partner  
M.no:230675  
**UDIN: 24230675BKBIHR2111**

**Date:** 10-08-2024  
**Place:** Hyderabad.

**NOVA FERTICARE PRIVATE LIMITED**  
 Sy.No.251/A/1.,Singannaguda Village Mulugu Mandal, Medak, Siddipet,  
 Telangana, India, 502279

CIN:-U24100TG2015PTC099837  
**BALANCE SHEET AS ON 31st MARCH, 2024**

(All amounts are in 000 unless specified)

PARTICULARS	Notes	As At 31.03.2024	As At 31.03.2023
<b>I. EQUITY AND LIABILITIES :</b>			
<b>1.Shareholders Funds</b>			
(a) Share Capital	1	400.00	400.00
(b) Reserves and Surplus	2	(80.50)	(40.10)
<b>2.Non Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liability		-	-
<b>3.Current Liabilities</b>			
(a) Short-Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Short-Term Provisions		-	-
(d) Other Current Liabilities	3	50.40	10.00
<b>TOTAL</b>		<b>369.90</b>	<b>369.90</b>
<b>II. ASSETS :</b>			
<b>1.Non-Current Assets :</b>			
(a) Fixed Assets		-	-
i) Tangible Assets		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other Non Current Assets		-	-
<b>2.Current Assets :</b>			
(a) Inventories		-	-
(b) Trade Receivables		-	-
(c) Cash And Cash Equivalents	4	369.90	369.90
(d) Short-Term Loans And Advances		-	-
(e) Other Current Assets		-	-
<b>TOTAL</b>		<b>369.90</b>	<b>369.90</b>

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

In terms of our report attached.

**For NSVR & ASSOCIATES LLP.,**

Chartered Accountant

FRN: 0088015/8200060

*Venkata Ratnam*  
  
**VENKATA RATNAM P**  
 Partner  
 Membership No. 230675

**UDIN: 24230675BKBIHR2111**

Place:Hyderabad

Date: 10-08-2024

For and on behalf of the Board of Directors  
**NOVA FERTICARE PRIVATE LIMITED**

*A. Purnachandrababu*  
  
**ARIKATLA PURNACHANDRABABU**

DIRECTOR  
 DIN No : 07228700

*Ch. Rajesh*  
**RAJESH CHERUKURI**  
 DIRECTOR  
 DIN No: 09840611



**NOVA FERTICARE PRIVATE LIMITED**

Sy.No.251/A/1.,Singannaguda Village Mulugu Mandal, Medak, Siddipet,  
Telangana, India, 502279

CIN:-U24100TG2015PTC099837

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-2024**

(All amounts are in 000 unless specified)

Particulars	Notes	FOR THE PERIOD ENDED 31-03-2024	FOR THE PERIOD ENDED 31-03-2023
<b>Income</b>			
I. Revenue from operations		-	-
II. Other income		-	-
<b>III. Total Revenue (I + II)</b>		-	-
<b>IV. Expenses:</b>			
Cost of Materials Consumed		-	-
Trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Operating Expenses		-	-
Depreciation and amortization expense		-	-
Other expenses	5	40.40	5.00
<b>Total expenses</b>		<b>40.40</b>	<b>5.00</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>(40.40)</b>	<b>(5.00)</b>
VI. Exceptional items (Prior Period Item)		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>(40.40)</b>	<b>(5.00)</b>
VIII. Extraordinary Items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>(40.40)</b>	<b>(5.00)</b>
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax Liability		-	-
<b>XI Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>(40.40)</b>	<b>(5.00)</b>
XII Profit(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
<b>XIV Profit(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>(40.40)</b>	<b>(5.00)</b>
<b>XV Profit (Loss) for the period (XI + XIV)</b>		<b>(40.40)</b>	<b>(5.00)</b>
XVI Earnings per equity share:			
(1) Basic		(0.01)	(0.00)
(2) Diluted		(0.01)	(0.00)

**For NSVR & ASSOCIATES LLP.,**

Chartered Accountant

FRN: 008801S/S200060

*Venkata Ratnam*



**VENKATA RATNAM**

Partner

Membership No. 230675

UDIN: 24230675BKBIHR2111

Place:Hyderabad

Date: 10-08-2024

For and on behalf of the Board of Directors of

**NOVA FERTICARE PRIVATE LIMITED**

*A. Purnachandra Rao*

**ARIKATLA PURNACHANDRA RAO**

DIRECTOR

DIN No : 07228700

*Rajesh Cherukuri*

**RAJESH CHERUKURI**

DIRECTOR

DIN No: 09840611

**NOVA FERTICARE PRIVATE LIMITED**  
**NOTES FORMING PART OF THE BALANCE SHEET**

**NOTE 1 : SHARE CAPITAL**

**A) Details of the Authorized, Issued, Subscribed and Paid up share capital have been depicted in the table below :**

Particulars	31 March, 2024		31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
<b>(a) Authorized</b>				
1,00,000 Equity shares of Rs.100/- each with voting rights	100,000	10,000.00	100,000	10,000.00
<b>(b) Issued, Subscribed and Paid up</b>				
4,000 Equity shares of Rs.100/- each with voting rights	4,000	400.00	4,000	400.00
<b>Total</b>	<b>4,000</b>	<b>400.00</b>	<b>4,000</b>	<b>400.00</b>

**B) Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

Particulars	31 March, 2024		31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
No. of Equity shares outstanding at the beginning of the year	4,000	400.00	4,000	400.00
Add : Shares allotted during the year	-	-	-	-
Less: Shares bought back during the period	-	-	-	-
<b>No. of Equity shares outstanding at the End of the year</b>	<b>4,000</b>	<b>400.00</b>	<b>4,000</b>	<b>400.00</b>

**C) List of Shareholders holding more than 5% share capital**

Name of Shareholders	31 March, 2024		31 March, 2023	
	Number of shares	% of Holding	Number of shares	% of Holding
a) Pallela Ajay Babu	1,000	25.00	1,000	25.00
b) Sreekanth Yenigalla	1,000	25.00	1,000	25.00
c) Aarekatta Purnachandra Rao	2,000	50.00	2,000	50.00
<b>TOTAL</b>	<b>4,000</b>	<b>100.00</b>	<b>4,000</b>	<b>100.00</b>

**Terms and rights attached to equity shares**

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. No dividend was proposed by the Board of Directors during the year.



*A. Purushotham*



**NOVA FERTICARE PRIVATE LIMITED**  
**NOTES FORMING PART OF THE BALANCE SHEET**

**NOTE - 2 : RESERVES & SURPLUS**

Particulars	31/03/2024	31/03/2023
<b>Surplus :</b>		
Opening Balance	(40.10)	(35.10)
Add : Net Profit / (Loss)	(40.40)	(5.00)
<b>TOTAL</b>	<b>(80.50)</b>	<b>(40.10)</b>

**NOTE -3 OTHER CURRENT LIABILITIES**

Particulars	31/03/2024	31/03/2023
Audit Fee Payable	10.00	10.00
Expenses Payable (Duties and Taxes)	40.40	-
<b>Total</b>	<b>50.40</b>	<b>10.00</b>

**NOTE 4 - CASH AND CASH EQUIVALENTS**

Particulars	31/03/2024	31/03/2023
Cash on hand	369.90	369.90
Bank	-	-
<b>Total</b>	<b>369.90</b>	<b>369.90</b>

*Pcds*



*A. Purnacharya 2*



NOVA FERTICARE PRIVATE LIMITED

NOTES FORMING PART OF STATEMENT OF PROFIT AND LOSS

NOTE - 5 : OTHER EXPENSES

Particulars	F.Y 2023-24	F.Y 2022-23
Professional & consultancy	35.40	5.00
Audit fee	5.00	
<b>Total</b>	<b>40.40</b>	<b>5.00</b>

*SCS*



*A. Purnachandran*





**NOTES forming part of the Financial Statements**

(All Amounts Are In Thousands Unless Otherwise Specified)

**Note A Material Accounting Policies**

**1. Corporate Information:**

**NOVA FERTICARE PRIVATE LIMITED** is registered as a Private Limited Company under the Companies Act 2013 in the state of Telangana. The Corporate Identification number of the company is **U24100TG2015PTC099837** was registered on 17<sup>th</sup> July, 2015.

**2. Basis of preparation of financial Statements:**

The Financial statements have been prepared in accordance with the generally accepted accounting principles and in India (Indian GAAP) to comply with the Accounting standards specified in section 133 of the companies Act, 2013 and the relevant provisions of the Act as applicable. The Financial Statements of the company are prepared under historical cost convention using the accrual method of accounting.

All assets and liabilities have been classified as current or non-current as per the operating cycle criteria set out in the Revised Schedule III to the Companies Act, 2013.

**3. The Company's Summarized Material accounting policies are stated below -**

**A. Use of Estimates:**

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

**B. Fixed Assets:**

Fixed assets are recognized at cost of acquisition and installation less accumulated depreciation. The cost comprises purchase price, freight, duties, levies, borrowing cost and directly attributable cost of bringing the assets to their working condition for intended use as per the accounting Standard 10 "accounting for fixed assets". Subsequent expenditure related to an item of fixed assets is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extend its estimated useful life.

**C. Revenue Recognition:**

Revenue is recognized on the basis of invoice raised or receipt of revenue whichever is earlier.

**D. Taxation:**



*A. Prasad*



**NOTES forming part of the Financial Statements**

**i) Current Tax:**

Current tax expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws.

**ii) Deferred Tax:**

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period and which are capable of reversal in one or more subsequent period(s) is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is virtual certainty with respect to the reversal of the same in future years. Deferred tax assets are reviewed at each balance sheet date and are written-down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

**E. Earnings per share:**

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

**F. Provisions and Contingent Liabilities**

**Provisions:** Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

**G. Cash and Cash Equivalents:**

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash and Cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short term investments with an original maturity of not more than three months.



A. Puranacharya



**NOVA FERTICARE PRIVATE LIMITED: Financial Year 2023-24**  
**NOTES forming part of the Financial Statements**

**Disclosures Required by Accounting Standards:**

**6. Other Disclosures:**

**i) Earnings Per Share :**

Particulars	As at 31.03.2024	As at 31.03.2023
a. Net Profits Attributable to Equity Shareholders	(40.40)	(5.00)
b. Weighted Average No of Equity Shares Outstanding during the Year	4.00	4.00
c. Add: Dilutive effect of potential ordinary Shares outstanding	NIL	NIL
d. Weighted average number of Ordinary shares in computing diluted earnings per share	4.00	4.00
Earnings per Share for the face value of Rs.10		
- Basic (a/b)	(10.1)	(1.25)
- Dilutive(a/d)	(10.1)	(1.25)

**ii) Related Party Disclosure:**

**Related parties:**

Name of the Related Party	Nature of Relationship
RAJESH CHERUKURI	Director
ARIKATLA PURNACHANDRARAO	Director

**iii) Remuneration to Statutory Auditor:**

Particulars	For the year ended March 31,	For the year ended March 31,
	2024	2023
Audit Fees	5.00	5.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>

**Details of dues to Micro, Small and Medium enterprises as defined under the MSMED Act,2006:**

7. There is no information available to comment on amounts outstanding to any Micro, Small and Medium scale enterprises.
8. The Previous year's figures have been regrouped and recast wherever necessary to bring them in with the current year's figures.



**NOTES forming part of the Financial Statements**

9. The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
10. No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended
11. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
12. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) 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)
  - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
13. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

**Schedule III:**

- (a) Crypto Currency or Virtual Currency.
- (b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- (c) Registration of charges or satisfaction with Registrar of Companies
- (d) Relating to borrowed funds:
  - i. Wilful defaulter
  - ii. Utilisation of borrowed funds & share premium
  - iii. Borrowings obtained on the basis of security of current assets
  - iv. Discrepancy in utilisation of borrowings

*PC/CS*



*A. Punachandran*



**NOVA FERTICARE PRIVATE LIMITED: Financial Year 2023-24**  
**NOTES forming part of the Financial Statements**

**14. Ratios**

Ratio	Numerator	Denominator	As on 31-03-2024	As on 31-03-2023	% Change	Reason for Variance
Current ratio	Current assets	Current liabilities	7.34	36.99	(80)	-
Debt-Equity ratio	Total Debt	Share holders Equity	0.00	0.00	0.00	-
Debt service coverage ratio	Net profit after tax + non cash operating expenses	Interest & lease payments + principal repayments	0.00	0.00	0.00	-
Return on equity ratio	Net profit after taxes – preference dividend	Average shareholder's equity	(0.01)	(0.01)	0.00	-
Inventory turnover ratio	Net sales = Total sales - sales return	Average Inventory	0.00	0.00	0.00	-
Trade receivable turnover ratio	Net credit sales = gross credit sales – sales return	Average trade receivables	0.00	0.00	0.00	-
Trade payable turnover ratio	Net credit Sales = gross credit purchase – purchase return	Average trade payables	0.00	0.00	0.00	-
Net capital turnover ratio	Net sales = Total sales - sales return	Working capital=Current assets- current liabilities	0.00	0.00	0.00	-
Net profit ratio	Net profit	Net sales = Total sales – sales return	0.00	0.00	0.00	-



*A. Purnachandran*

**NOVA FERTICARE PRIVATE LIMITED: Financial Year 2023-24**

**NOTES forming part of the Financial Statements**

Return on capital employed	Earning before interest and tax	Capital employed = Tangible net worth+Total debt+Deferred tax liability	(0.01)	(0.01)	0.00	-
Return on investments	Net income from investment	Cost of investment	0.00	0.00	0.00	-

**For NSVR & ASSOCIATES LLP.,**

Chartered Accountants

FRNo.008801S/S200060

*V. Ratnam*  
**VENKATA RATNAM.P**

Partner

M.No:230675

**UDIN : 24230675BKBHIR2111**

**Place:** Hyderabad

**Date:** 10-08-2024

For and on behalf of the Board of Directors

**NOVA FERTICARE PRIVATE LIMITED**

*A. Purnachandrarao*

**ARIKATLA PURNACHANDRARAO**

Director

(DIN -07228700)

*Rajesh Cherukuri*

**RAJESH CHERUKURI**

Director

(DIN -09840611)