

Gayadi Fintech Private Limited CIN : U72900TG2021PTC154414 Balance sheet as at 31 March 2022 (All amounts in Indian rupees, except share data and where otherwise stated)		
Particulars	Schedules	As at 31 March 2022
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment		-
(b) Intangible assets		-
(c) Other non-current assets		-
Total Non-Current Assets		-
Current Assets		
Loans and Advances		
Unsecured Loans (Assets)	1	3,166,800
(a) Financial Assets		
(i) Cash and cash equivalents	2	22,900
(ii) Sundry Debtors		-
(ii) Other current financial assets	3	169,900
Total Current Assets		3,359,600
Total Assets		3,359,600
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	4 (a)	1,500,000
(b) Other Equity	4 (b)	409,500
Total Equity		1,909,500
Loans (Liability)		
Unsecured Loans	5	861,900
Deferred tax Liability		-
Current Liabilities		
(a) Financial liabilities		
(I) Trade Payables		-
(b) Other current liabilities	6	588,200
Total Current Liabilities		1,450,100
Total Liabilities		1,450,100
Total Equity and Liabilities		3,359,600
Notes forming part of the financial statements	1 to 15	
As per our report attached For Gorantla & Co., Chartered Accountants Firm's Registration No. 016943S		
For and on behalf of the Board of Director Gayadi Fintech Private Limited		
Sri Ranga Gorantla Partner Membership No: 222450 UDIN: 22222450AJQPWT8805 Place: Hyderabad Date : 26.05.2022		
Jonna Venkata Tirupati Rao Director DIN: 07125471		
Srinivas Maya Director DIN: 08679514		

Gayiadi Fintech Private Limited
CIN : U72900TG2021PTC154414

Statement of Profit and Loss for the year ended 31 March 2022

(All amounts in Indian rupees, except share data and where otherwise stated)

Particulars	Schedule	For the year ended 31 March 2022
Revenue		
Revenue from operations	-	8,200,000
Other income	-	-
Total Revenue		8,200,000
Expenses		
Cost of operations	7	5,885,700
Employee benefits expense	8	1,618,000
Depreciation and amortisation expense		-
Other expenses	9	141,000
Total Expenses		7,644,700
Profit before extraordinary items and tax		555,300
Provision for diminution in the value of investment in associate		-
Provision for diminution in the value of investment in wholly owned subsidiary		-
Provision for diminution in the value of investments		-
Profit before tax		555,300
Tax expense:		
- Current tax		145,800
- MAT credit		-
- Deferred tax charge		-
Profit for the period		409,500
Other Comprehensive Income		
(A) Items that will not be reclassified to profit or loss		-
(B) Items that may be reclassified to profit or loss		-
Total other comprehensive income ((A) + (B))		-
Total comprehensive income for the period		409,500
Earnings per equity share		
Basic / Diluted		2.73
Number of shares used in computing earnings per share		
Basic /Diluted		150,000
Notes forming part of the financial statements	1 to 15	

As per our report attached
For Gorantla & Co.,
Chartered Accountants
Firm's Registration No. 016943S

For and on behalf of the Board of Directors of
Gayiadi Fintech Private Limited

Sri Ranga Gorantla
Partner
Membership No: 222450
UDIN: 2222450AJQPWT8805

Jonna Venkata Tirupati Rao
Director
DIN: 07125471

Srinivas Maya
Director
DIN: 08679514

Place: Hyderabad
Date : 26.05.2022

Gayadi Fintech Private Limited CIN : U72900TG2021PTC154414 Cash Flow Statement for the quarter ended 31 March 2022 (All amounts in Indian rupees, except share data and where otherwise stated)				
	Particulars	Schedule	For year ended 31 March 2022	
A.	Cash flow from / (used in) Operating Activities:			
	Net Profit/(Loss) before tax			409,500
	<i>Adjustments for:</i>			
	Depreciation		-	-
	Provision for investment			-
	Operating loss before working capital changes			409,500
	Adjustments for working capital changes:			
	Increase / (Decrease) in Other Non-Current Assets		-	
	Increase / (Decrease) in Other Current Assets		(3,336,700)	
	(Increase) / Decrease in Unsecured Loans		861,900	
	(Increase) / Decrease in Other Current Liabilities		588,200	(1,886,600)
	Cash generated from / (used in) Operations			(1,477,100)
	Less: Direct taxes paid			-
	Net Cash flow from / (used in) Operating Activities (A)			(1,477,100)
B.	Cash flow from/ (used in) Investing Activities:			
	Purchase of Intangibles			-
	Net Cash flow from / (used in) Investing Activities (B)			-
C.	Cash flow from (used in) Financing Activities:			
	Proceeds from borrowings			1,500,000
	Net Cash flow from / (used in) Financing Activities (C)			1,500,000
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)			22,900
	Cash and Cash Equivalents at the beginning of the year		-	-
	Cash and Cash Equivalents at the end of the year	2		22,900
D	Notes forming part of the financial statements	1 to 15		
<p>As per our report attached For Gorantla & Co., Chartered Accountants Firm's Registration No. 016943S</p> <p style="text-align: right;">For and on behalf of the Board of Director Gayadi Fintech Private Limited</p> <p>Sri Ranga Gorantla Partner Membership No: 222450 UDIN: 22222450AJQPWT8805 Place: Hyderabad Date : 26.05.2022</p> <p style="text-align: right;">Jonna Venkata Tirupati Rao Director DIN: 07125471</p> <p style="text-align: right;">Srinivas Maya Director DIN: 08679514</p>				

Gayiadi Fintech Private Limited

CIN : U72900TG2021PTC154414

Notes to financial statements for the year ended 31 March 2022

(All amounts in Indian rupees, except share data and where otherwise stated)

Non-current Assets**Note No 1 : Loans & Advances**

Particulars	As at 31 March 2022
Loans & Advances (Assets)	
Loans & Advances (Assets)	3,166,800
Advances to Creditors	166,800
	3,333,600

Non-current Assets**Note No 2 : Current Assets**

Particulars	As at 31 March 2022
Unsecured, considered good:	
Sundry Debtors	-
Bank Account	22,900
	22,900

Note No 3 : Other - current assets

Particulars	As at 31 March 2022
Unsecured, considered good:	
Goods and service tax, net	
TDS Receivable	169,900
	169,900

Note No 5 : Loans (Liabilities)

Particulars	As at 31 March 2022
Stampede Capital Current Accounts	586,900
Gayi Adi Capital Management Private Limited	275,000
	861,900

Note No 6 : Other current liabilities

Particulars	As at 31 March 2022
Gayi Adi Capital Limited	-
Audit Fee Payable	10,000
Statutory dues Payable	432,400
Provision for tax	145,800
	588,200

Gayiadi Fintech Private Limited
CIN : U72900TG2021PTC154414

STANDALONE STATEMENT OF CHANGES IN EQUITY
For the year ended 31 March 2022

4 (a) Equity Share Capital

Particulars	As at 31 March 2022	
	No of shares	In Rupees
Shares with Ordinary Voting Rights		
At the beginning of the year	150,000	1,500,000
Add : Changes in Equity during the year	-	-
Total Equity Share Capital	150,000	1,500,000

Terms & Rights attached to equity share holders

The company has one class of equity shares having a par value of Rs.10 /- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of shareholders in the ensuing annual general meeting, except in case of interim dividend. In the event of liquidation, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts, in proportion to the number of equity shares held by them.

Equity Shares in the company held by each shareholder holding above 5%

Name of the Equity Share Holder	As at 31 March 2022	
	Number of shares held	% of share holding
Stampede Capital Limited	150,000	100%
Total Equity Shares	150,000	100%

Shares held by the Promoters at the end of the year

Name of the Share Holder	Number of Shares Held	% Holding in the class of shares
As at 31-03-2022		
Stampede Capital Limited	150,000	100%
	-	-
		0%
Total Shares	150,000	100%

4 (b) Other Equity

Particulars	Reserves & Surplus	
	Securities Premium Reserve	Profit and Loss account
Balance at the Beginning of the reporting period i.e 1 April 2021	-	-
Dividends	-	-
Profit for the period	-	409,500
Transfer to Retained Earnings	-	-
Any other change (to be specified)	-	-
Balance at the end of the reporting period i.e 31 March 2022	-	409,500

See accompanying notes forming part of standalone financial statements

As per our report attached
For Gorantal & Co.,
Chartered Accountants
Firm's Registration No. 016943S

For and on behalf of the Board of Director
Gayiadi Fintech Private Limited

Sri Ranga Gorantla
Partner
Membership No: 222450
UDIN: 2222450AJQPWT8805

Jonna Venkata Tirupati Rao
Director
DIN: 07125471

Srinivas Maya
Director
DIN: 08679514

Place: Hyderabad
Date : 26.05.2022

Gayiadi Fintech Private Limited

CIN : U72900TG2021PTC154414

Notes to financial statements for the year ended 31 March 2022

(All amounts in Indian rupees, except share data and where otherwise stated)

Note No 7 : Purchases

Particulars	For the period ended 31 March 2022
Software Development Cost	5,885,700
	-
	5,885,700

Note No 8 : Employee Benefit Expenses

Particulars	For the period ended 31 March 2022
Salaries	1,618,000
	-
	1,618,000

Note No 9 : Other Expenses

Particulars	For the period ended 31 March 2022
Legal and professional charges	800
Bank Charges	-
House Keeping Expenses - Christ	50,000
Interest on TDS	5,300
Rates and Taxes	71,000
ROC Expenses	3,900
Statutory Audit Fee	10,000
	141,000

As per our report attached

For Gorantal & Co.,

Chartered Accountants

Firm's registration no. 016943S

For and on behalf of the Board of Director

Gayiadi Fintech Private Limited

Sri Ranga Gorantla

Partner

Membership No: 222450

UDIN: 22222450AJQPWT8805

Jonna Venkata Tirupati Rao

Director

DIN: 07125471

Srinivas Maya

Director

DIN: 08679514

Place: Hyderabad

Date : 26.05.2022

Gayadi Fintech Private Limited

CIN : U72900TG2021PTC154414

Notes to financial statements for the year ended 31 March 2022

(All amounts in Indian rupees, except share data and where otherwise stated)

Note No 10 : Segment Information

The company operates in only one business segment i.e. Technical and Consultancy Services.

Note 11: Contingent liability and capital commitments**(a) Contingent liability :**

There were no contingent liabilities identified during the year

(b) Capital Commitments :

There were no capital commitments during the year

Note 12: Tax Expense

Deferred tax is provided on timing differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Since no timing difference in between profits as per Income Tax Act and profits as per Companies Act, no deferred tax has been provided for the financial year.

Note 13 : Auditors Remuneration

Particulars	As on 31 March 2022
Statutory audit fees	10,000
Other services	-
Out of pocket expenses	-
Total	10,000

Note 14 : Related Party Disclosures**A. List of related parties**

i) Holding Company	: Stampede Capital Limited
ii) Entities in which directors are interested	1. Stampede Capital Limited 2. Gayi Adi Holding Pvt Ltd (Formerly Gayi Adi) 3. Haseenarao Apparel Private Limited (Formerly 4. G.A. Capital Management Pvt Ltd (Formerly Gayi Adi Hatcheries Pvt Ltd) 5. JVTR Consultants Private Limited (Formerly JVTR Consultants (OPC) Private Limited 5. Gayi Adi Enterprises Limited 6. GSV Securites Pvt Ltd
iii) Key Managerial Personnel	1. Mr. Jonna Venkata Tirupati Rao, Managing Director 2. Srinivas Maya, Whole Time Director
iv) Persons having Substantial Interest in Voting Power	Stampede Capital Limited

B. Directors on the Board of the Company**Name of the personnel**

Mr. Jonna Venkata Tirupati Rao	Director
Mrs. Shaik Haseena	Director
Mr. Srinivas Maya	Director

C. Details of transactions with Related Parties

Name of the Related party	Nature of the Transactions	2021-22	
		Balances outstanding as on 31 March	
		Amount	
Stampede Capital Limited	Opening Balance (Debit balance)	-	
	Investment in Equity	-1,500,000	
	Unsecured Loan Received	-23,000,000	
	Unsecured Loan Returned	24,700,000	
	Other Charges	386,900	586,900
G.A. Capital Management Private Limited (Formerly Known as Gayiadi Hatcheries Private Limited)	Opening Balance (Debit balance)	-	
	Investment in Equity		
	Unsecured Loan Received	-275,000	
	Unsecured Loan Returned		
	Other Charges		-275,000

Note 15 Earnings Per Share

Particulars	As at 31 March 2022
Profit / Loss after tax	409,500
Profit/Loss after tax (excluding extraordinary items)	409,500
Weighted average number of Equity shares outstanding during the year - No.	150,000
Nominal value of Equity share	10
Earnings per share	3
Earnings per share (excluding extraordinary items)	3

As per our report attached
For Gorantla & Co
Chartered Accountants
 Firm's Registration No. 016943S

For and on behalf of the Board of Director
Gayiadi Fintech Private Limited

Sri Ranga Gorantla
 Partner
 Membership No: 222450

Jonna Venkata Tirupati Rao
 Director
 DIN : 07125471

Place: Hyderabad
 Date : 26.05.2022

Place: Hyderabad
 Date : 26.05.2022

Particulars	Unit of Measurement	March 31, 2022	Formulae
Current Ratio	In multiple	2.32	Current Assets / (Total Current Liabilities – Security Deposits payable on Demand – Current maturities of Long Term Debt)
Debt-Equity Ratio	In multiple	-	Debt-Equity Ratio = Total Debt / Total Equity
Debt Service Coverage Ratio	In multiple	-	Debt Service Coverage Ratio = (EBITDA – Current Tax) / (Principal Repayment + Gross Interest on term loans)
Return on Equity Ratio	In %	21.45	Return on Equity Ratio = Total Comprehensive Income / Average Total Equity
Inventory Turnover Ratio	In Days	-	
Trade receivables Turnover Ratio	In Days	-	Trade receivables Turnover Ratio (Average Receivables days) = 365 / (Net Revenue / Average Trade receivables)
Trade payables Turnover Ratio	In Days	-	Trade Payables Turnover Ratio (Average Payable days) = 365 / (Net Revenue / Average Trade payables)
Net Working Capital Turnover Ratio	In %	-	Net Capital Turnover Ratio = (Inventory Turnover Ratio + Trade receivables turnover ratio – Trade payables turnover ratio)
Net Profit Ratio	In %	4.99	Net Profit Ratio = Net Profit / Net Revenue
Return on Capital Employed	In %	21.45	Return on Capital employed = (Total Comprehensive Income + Interest) / (Average of (Equity + Total Debt))
Return on Investment (Assets)	In %	12.19	Return on Investment (Assets) = Total Comprehensive Income / Average Total Assets

DATA

Particulars	2021-22
Current Assets	3,359,600
Current liabilities	1,450,100
Current year Maturities	-
Security Deposits payable on Demand	-
Long term liabilities- Total Debt	-
Total Equity	1,909,500
EBITDA	555,300
Interest on Unsecured loans	-
Interest on Loans	-
Current tax	-
Net profit	409,500
Principal Repayment+Interest on term loans	-
Inventory	-
Debtors	-
Creditors	-
Net Revenue from Operations	8,200,000
Total Assets	3,359,600