

EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED
Statement of Assets and Liabilities as at 31st March 2024
CIN U46512TS2023PTC171542

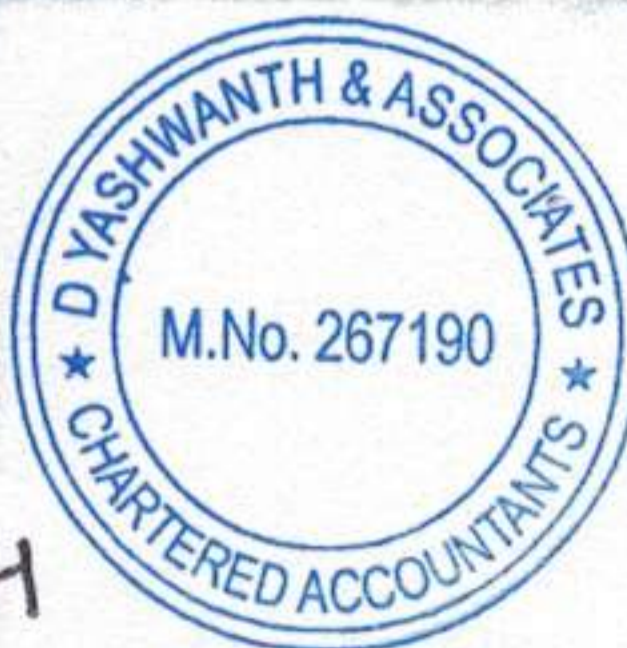
(Amount in Rs 000's)

Particulars	Note No.	As at 31 March 2024
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	2.1	154
(b) Intangible Assets	2.1	106
(c) Financial assets		-
(d) Other Non-current Assets		-
Total Non-current Assets		259
Current Assets		
(a) Financial assets		
(i) Trade receivables	2.2	-
(i) Cash and cash equivalents	2.3	142
(ii) Other financial assets	2.4	120
Total Current Assets		262
TOTAL ASSETS		521
EQUITY AND LIABILITIES		
Shareholder's funds		
(a) Equity Share capital	2.5	100
(b) Other Equity	2.6	(1,154)
		(1,054)
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
Borrowings	2.7	1,445
(b) Other non-current liabilities		-
Total Non-current Liabilities		1,445
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		-
(ii) Trade payables		-
(b) Provisions	2.8	65
(c) Other current liabilities	2.9	66
Total Current Liabilities		131
TOTAL EQUITY AND LIABILITIES		521
Notes on Financial Statements	1 & 2	

The notes referred to above form an integral part of financial statements

As per our report of even date
 For D Yashwanth & Associates.,
 Chartered Accountants - FRN 025542S

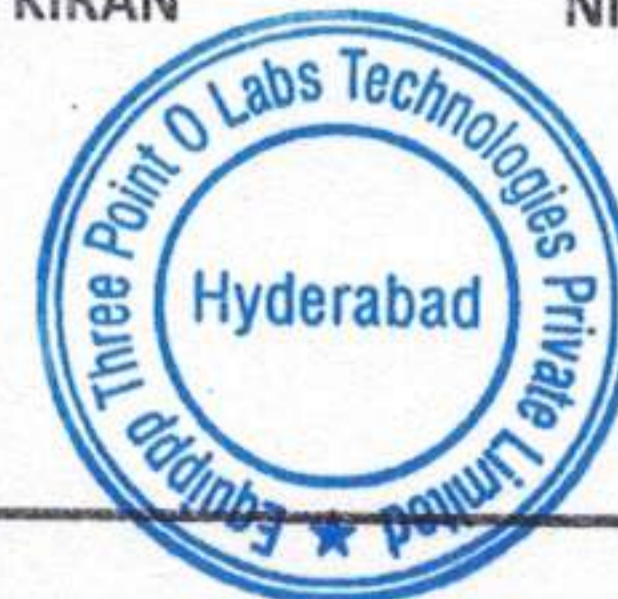
CA Yashwanth D
 Proprietor
 M.No 267190
 UDIN: 24267190BKHHYP8694
 Place: Hyderabad
 Date: May 01, 2024



By order of Board of Directors
 For EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

GHANTA LAXMI SAI KIRAN
 Director
 DIN: 09423513

M. Nithya
 Varma
 NITHIN VARMA MEKALA
 Director
 DIN: 10098924



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED
Statement of Standalone Financial Results for the Period ended 31st March 2024
CIN U46512TS2023PTC171542

(Amount in Rs 000's except EPS)

Particulars	Note	For the period ended 31 March 2024
Revenue from operations		
Income from operations	2.10	82
Other income		
Total revenue		82
Expenses		
Employee benefits expense	2.11	764
Finance costs	2.12	23
Depreciation and amortisation expense	2.1	5
Other expenses	2.13.	445
Total expenses		1,236
Profit/ (Loss) before extraordinary items and tax		(1,154)
less: Exceptional Items		-
Profit/ (Loss) before tax after extraordinary items		(1,154)
- Current tax		-
- Current tax for earlier years		-
- Deferred tax charge		-
Net Profit /(Loss) after tax		(1,154)
Other Comprehensive Income/(Loss) (OCI)		
Items that will not be reclassified to profit or loss in subsequent		
Other Comprehensive Income/(Loss) for the period net of tax		-
Total Comprehensive Income for the period, net tax		(1,154)
Paid up equity share capital (face value of Rs 10/-each)		10
Earning per share (face value of share Rs 1 each)		-
[previous year: Rs 1 each]		
- Basic/ Diluted	2.14	(115.44)
Earning per share (Excluding Extraordinary Items)		(115.44)
- Basic/ Diluted		(115.44)
Notes on Financial Statements	1 & 2	

The notes referred to above form an integral part of the financial statements

As per our report of even date
 For D Yashwanth & Associates.,
 Chartered Accountants - FRN 025542S

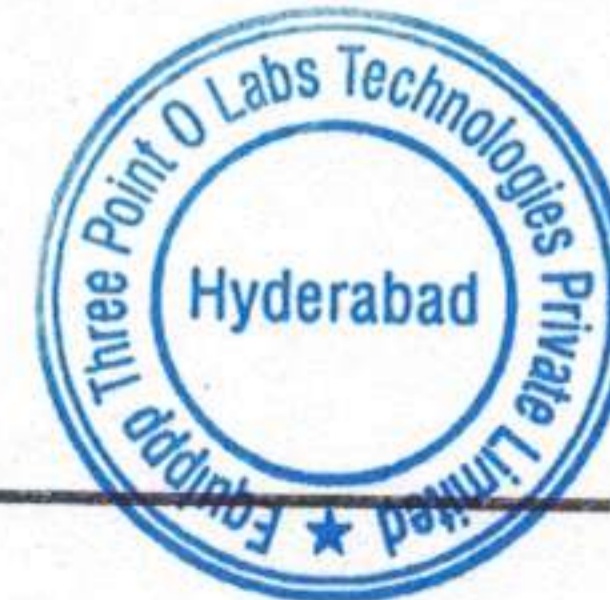
CA Yashwanth D
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By order of Board of Directors
 For EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

GHANTA LAXMI SAI KIRAN
 Director
 DIN: 09423513

NITHIN VARMA MEKALA
 Director
 DIN: 10098924



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED
Statement of Cashflows statement for the year ended 31 March 2024
CIN: U46512TS2023PTC171542

(Amount in Rs 000's)

Particulars	For the period ended 31 March 2024
I. Cash flows from operating activities:	
Net profit/(loss) before taxation:	(1,154)
Adjustments for operating activities:	
Depreciation and amortisation	5
Interest expense	23
Operating profit before working capital changes	(1,127)
Movement in working capital:	
(Increase)/decrease in trade receivables	-
Increase/ (decrease) in trade payables	-
(Increase)/ decrease non curret assets	(120)
(Increase)/ decrease in Financial current assets	-
Increase/ (decrease) in non current liabilities and provisions	-
Increase/ (decrease) in current liabilities and provisions	131
Cash generated from operations	(1,115)
Income taxes paid/(received)	-
Net cash flow from operating activities (A)	(1,115)
II. Cash flows from investing activities	
Purchase of fixed assets	(157)
Purchase of Intangible assets	(108)
Net cash flow used in investing activities (B)	(264)
III. Cash flows from financing activities	
New Capital Infused into the Company	100
Unsecured Loan received / (Repayment)	1,445
Repayment / (Proceeds) of short-term borrowings	-
Finance costs	(23)
Net cash from financing activities (C)	1,522
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	142
Cash and cash equivalents at the beginning of the year	-
Cash and cash equivalents at the end of the year (refer note 2.3)	142

As per our report of even date
 For D Yashwanth & Associates.,
 Chartered Accountants - FRN 025542S

By order of Board of Directors
 For EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

CA Yashwanth D
 Proprietor
 M.No 267190
 UDIN:
 Place: Hyderabad
 Date: May 01,2024



Ghanta Laxmi Sai Kiran
 GHANTA LAXMI SAI KIRAN
 Director
 DIN: 09423513

M. Nithin Varma
 NITHIN VARMA MEKALA
 Director
 DIN: 10098924



UDIN: 24267190 BKHHYP 8694

EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

2. Notes on accounts (Continued)

2.1: Property, Plant and Equipment + Goodwill and Other Intangible Assets

(Amount in Rs 000's)

	Office Equipment	Total
Useful Life as per Management Decision	10 Yrs	
I. Cost		
As at April, 2023	-	-
Additions	157	157
Disposals	-	-
As at 31 March, 2024	157	157
II. Accumulated depreciation		
As at April, 2023	-	-
Depreciation expense	3	3
Disposals	-	-
As at 31 March, 2024	3	3
Net carrying value as at March 31, 2024	154	154
Net carrying value as at March 31, 2023	-	-

Intangible Assets

	Software	Total
Useful Life as per Management Decision	6 yrs	
I. Cost		
As at April, 2023	-	-
Additions	108	108
Disposals	-	-
As at 31 March, 2024	108	108
II. Accumulated depreciation		
As at April, 2023	-	-
Depreciation expense	2	2
Disposals	-	-
As at 31 Mar, 2024	2	2
Net carrying value as at March 31, 2024	106	106
Net carrying value as at March 31, 2023	-	-



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED
Statement of changes in equity for the year ended 31 March 2024

(Amount in Rs 000's except share data)

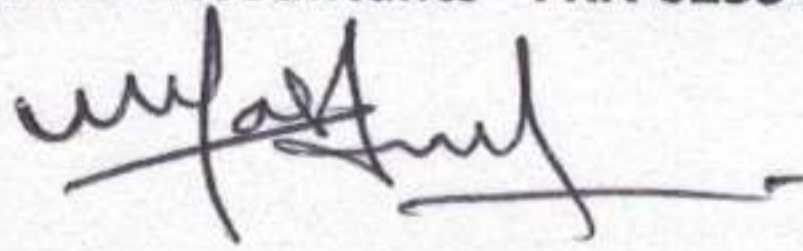
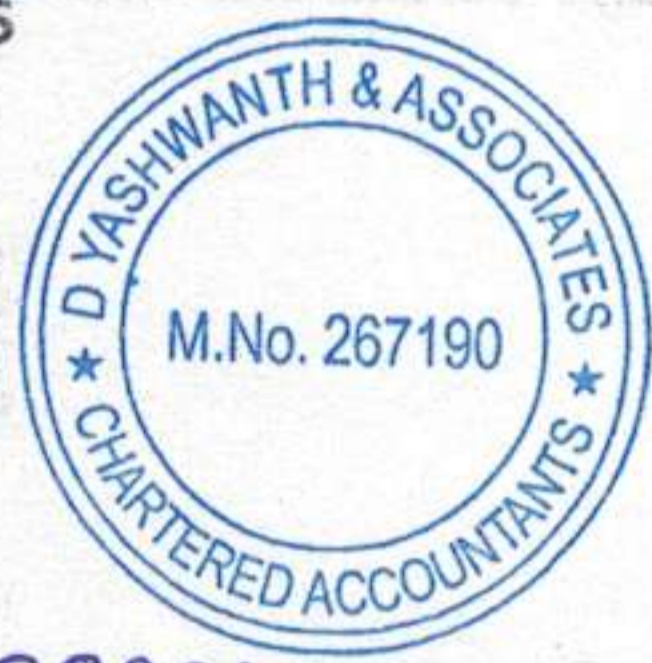
Particulars	(Amount in Rs 000's)	
	No. of Shares	Amount in Rs 000's
a. Equity Share Capital		
Equity Shares of Rs10 Each, Fully paid up		
As at April 01, 2023	-	-
Add: Issued During the year	10,000	100
Balance as at March 31, 2024	10,000	100

Particulars	(Amount in Rs 000's)					
	Reserves and surplus					Total
	Capital Reserve	Securities Premium	General Reserve	Capital reduction reserve	Retained Earnings	
As at April 01, 2023	-	-	-	-	-	-
Profit/(loss) for the year	-	-	-	-	(1,154)	(1,154)
-Other Adjustments	-	-	-	-	-	-
Balance as at March 31, 2024	-	-	-	-	(1,154)	(1,154)

The notes referred to above form an integral part of financial statements

As per our report of even date
 For D Yashwanth & Associates.,
 Chartered Accountants - FRN 0255425

For and on behalf of the Board of Directors of
 For EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

CA Yashwanth D

Proprietor

M.No 267190

UDIN: 24267190BK HHYP8694

Place: Hyderabad

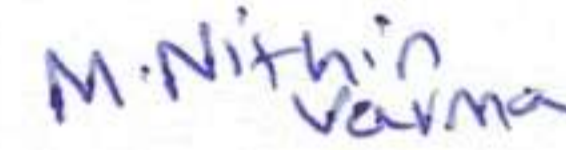
Date: May 01, 2024



GHANTA LAXMI SAI KIRAN

Director

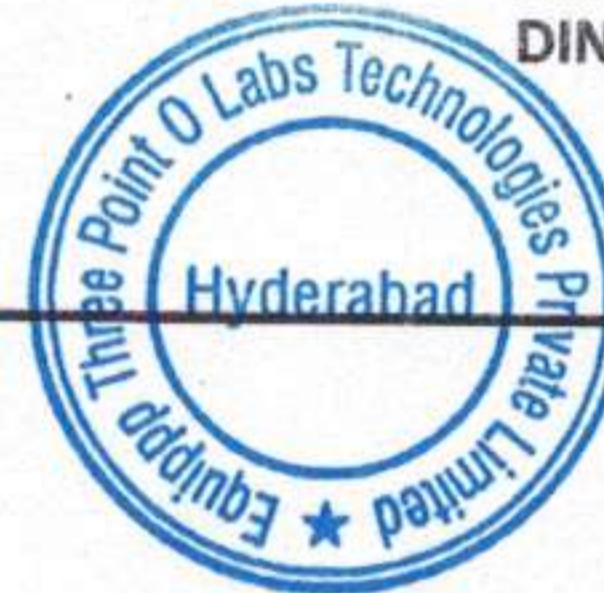
DIN: 09423513



NITHIN VARMA MEKALA

Director

DIN: 10098924



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

Notes On Accounts

(Amount in Rs 000's)

Particulars

As at 31st March 2024

2.2 Trade receivables

Unsecured Secured

Considered Good

Considered bad and doubtful

Trade Receivables ageing schedule as at 31st Mar 2024

Particulars	Outstanding for periods from due date of payment	
	Less than 6 months	6 months -1 year
(i) Undisputed Trade receivables -considered good	-	
(i) Undisputed Trade receivables -considered doubtful		
(iii) Disputed trade receivables considered good		
(iv) Disputed trade receivables considered doubtful		

2.3 Cash and cash equivalents

Cash on hand

Balance with banks

- On current accounts

- Other bank balances (fixed dposits)

2.4 Other Financial Assets

Rent Advances

GST Input

-
142
-
142
-
116
4
120



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

Notes On Accounts

2.5(a) Equity Share Capital

(Amount in Rs 000's except share data)

Particulars	As at	As at
	31 March 2024	31 March 2023
2.5 Authorised		
1,50,000 Equity Shares of Rs 10 each	1,500	-
Issued, Subscribed and Paid-up	1,500	-
10000 equity shares of Rs 10/- each fully paid up	100	-
Add: NIL equity shares of Rs. 10/- each issued	-	-
Add / Less: Other Adjustments	-	-
	100	-

2.5(b) The details of shareholder holding more than 5% equity shares is set below:

Name of Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of holding	No. of Shares held	% of holding
EQUIPP SOCIAL IMPACT TECHNOLOGIES	6,500	65.00	-	0.00%
PRE IPO DESIGN & TECH PRIVATE LIMITED	2,298	22.98	-	0.00%
Mr. GHANTA LAXMI SAI KIRAN	501	5.01	-	0.00%
Mr. NITHIN VARMA MEKALA	501	5.01	-	0.00%

2.5(c) The reconciliation of the number of equity shares:

Particulars	As at 31 March 2024		As at 31 March 2023	
	No. of Shares	Amount in Rs	No. of Shares	Amount in Rs
Shares outstanding at the beginning of the year	-	-	-	-
Shares issued during the year	10,000	100	-	-
Other Adjustments (if any)	-	-	-	-
Shares outstanding at the end of the year	10,000	100	-	-



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED	
2. Notes on accounts (Continued)	
(Amount in Rs '000)	
Particulars	As at 31 March 2024
2.6 Other Equity	
Other equity consist of the following	
a. Capital reserve account	-
b. Retained Earnings	
-Opening Balance	-
-Other Adjustments	
-Profit/(loss) for the year	(1,154)
	<u>(1,154)</u>
Total (a+b)	<u>(1,154)</u>
2.7 Borrowings	
Non-Current	
Loans from Promoters and Directors	1,445
	<u>1,445</u>



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED	
2. Notes on accounts (Continued)	
(Amount in Rs 000's)	
Particulars	As at 31 March 2024
2.8 Provisions	
Provision For Expenses	65
	65
2.9 Other Current liabilities	
	-
Statutory dues payable	2
Other Liabilities	64
	66



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED
Notes On Accounts

(Amount in Rs 000's)

Particulars

**For the period ended
31 March 2024**

2.10 Sales

Domestic Services - India

82

82

2.11 Employee benefits expense

Salaries

757

Contribution to provident fund and other funds

-

Staff welfare expenses

6

764

2.12 Finance cost

Interest On Unsecured Loans

23

23

2.13 Other expenses

Rent

179

Repairs and maintenance

16

Rates, taxes, Fees & Licences

2

Legal and professional fees

221

Printing & Stationery

9

Internet Exp

14

Bank charges

4

445



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED**Notes On Accounts****2.14 Earning per share (EPS)**

(Amount in Rs 000`s except EPS data)

Particulars	For the period ended ended 31 March 2024
a. Profit /(loss) Before Extraordinary items and tax	(1,154)
Less: Exceptional Items	-
b. Profit /(loss) after tax	(1,154)
c. Share Capital at the beginning of the year	
Less: Reduction of equity share Capital during the year	
Total equity shares Capital outstanding at the end of the Half year and Year	-
Add: Equity Share Capital issued during year	10
Total Equity Share Capital including potential Equity Share Capital	10
d. Weighted average number of equity shares outstanding during the year. (Nominal value Rs 10)[previous year: Rs 10]	Nos 10 Nos
e. Earnings per share (Rs)	
- Basic	(115.436)
- Diluted	(115.436)
f. Earnings per share (Rs) (Excluding Extraordinary items)	
- Basic	(115.436)
- Diluted	(115.436)



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

2. Notes on accounts (Continued)

2.15 Related party disclosures

i. Entities where control exists

Equipp Social Impact Technologies

ii. Directors on the Board of the Company

Ghanta Laxmi Sai Kiran

Nithin Varma Mekala

I. Particulars of related party transactions

Following is the summary of significant related party transactions:

(Amount in Rs 000's)

Particulars	AS at 31 March 2024
Unsecured loan taken Equipp Social Impact Technologies	1,408

2.16 Details of dues to micro and small enterprises as defined under MSMED Act, 2006

The information as required to be disclosed under Schedule III of the Act, w.r.t. Micro and Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006(Act) is as given

Particulars	As at 31 March 2024
a. Principal amount remaining unpaid as on 31st March 2024	NIL
b. Interest due thereon as on 31st March 2024	NIL
c. Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of payment made to the supplier beyond the appointed day during the year	NIL
d. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act but appointed without adding the interest specified under the Act	NIL
e. Interest accrued and remaining unpaid as at 30th Sep 2023 and 31st March 2023	NIL
f. Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the Act	NIL



EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

2. Notes on accounts (Continued)

2.17 Payments to auditors (included in Legal and professional charges) (excluding GST)

(Amount in Rs 000's)

Particulars	As at 31 March 2024
Audit fee	50.00
Other services for reimbursement of expenses	0.00 0.00
	50.00

2.18 Comitments and Contingent liabilities

Particulars	As at 31 March 2023
Contingent Liabilities	
Demand for direct taxes under appeal	-
Sales Tax Matters	-

As per our report of even date
For D Yashwanth & Associates.,
Chartered Accountants - FRN 025542S



CA Yashwanth D
Proprietor
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For and on behalf of the Board of Directors of
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GHANTA LAXMI SAI KIRAN
Director
DIN: 09423513



M. Nithin Varma
NITHIN VARMA MEKALA
Director
DIN: 10098924

EQUIPPP THREE POINT O LABS TECHNOLOGIES PRIVATE LIMITED

Ratio Analysis

Ratio Headings	31-Mar-24	31-Mar-22	% change
a Debt- Equity Ratio	(1.49)	NA	NA
b Debt Service Coverage ratio	NA	NA	NA
c Interest Service Coverage Ratio	NA	NA	NA
d outstanding redeemable preference shares (quantity and value);	NA	NA	NA
e Capital redemption reserve/debenture redemption reserve;	NA	NA	NA
f Net Worth (in 000's)	(1,054)	NA	NA
g Net Profit After Tax (in 000's)	(1,154)	NA	NA
h Earnings Per Share	(115.44)	NA	NA
i Current ratio	3.88	NA	NA
j Long Term Debt to Working Capital	NA	NA	NA
k Bad Debts to Accounts receivable	NA	NA	NA
l Debt- Equity Ratio	NA	NA	NA
m Current Liability Ratio	0.08	NA	NA
n Return on Equity ratio	(23.09)	NA	NA
o Total Debt to Total Assets	NA	NA	NA
p Debtors Turnover Ratio	NA	NA	NA
q Inventory Turnover Ratio	NA	NA	NA
r Operating Margin Percent	-1380%	NA	NA
s Net Profit Margin Percent	-1408%	NA	NA

